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**MARK B. DAYTON
STATE AUDITOR**

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**VOLUNTEER FIREFIGHTERS RELIEF
ASSOCIATIONS SUMMARY SERVICE
PENSION REPORT BY BENEFIT TYPE
AND
COMPILATION REPORT OF
RELIEF ASSOCIATIONS**

For the Year Ended December 31, 1990

March 1992

**OFFICE OF THE STATE AUDITOR
525 Park Street
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P R E F A C E

The Legislative Commission
on Pension and Retirement
for the State of Minnesota

The accompanying summary service pension report and individual service pension reports for the year ended December 31, 1990 have been compiled from the annual financial reports of the fire relief associations, filed with the Office of the State Auditor, pursuant to Minnesota Statutes 69.051 subdivision 1.

This compilation present information taken from the financial statements prepared by local officials. We have reviewed the accompanying financial information but do not express an opinion, or any form of assurance on it.

I want to express my appreciation to the secretaries and treasurers of the relief associations whose helpful cooperation contributed to the preparation of the report.



Mark B. Dayton
State Auditor

March 12, 1992

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TABLE 1
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
SERVICE PENSION SUMMARY BY BENEFIT TYPE
FOR THE YEAR ENDED DECEMBER 31, 1990

	Lump Sum Service Pension	Monthly Service Pension	Defined Contribution Service Pension	Total All Service Pensions
	-----	-----	-----	-----
Net Assets	86,825,688	36,463,717	10,434,995	133,724,400
Required Reserves	86,588,461	39,749,215	10,434,995	136,772,671
	-----	-----	-----	-----
Surplus (Unfunded Accrued Liabilities)	237,227	(3,285,498)	0	(3,048,271)
	=====	=====	=====	=====
Governmental Contributions				
State Aid	4,805,462	1,620,559	517,789	6,943,810
Municipal Contributions	1,842,447	739,970	93,570	2,675,987
	-----	-----	-----	-----
Total Governmental Contributions	6,647,909	2,360,529	611,359	9,619,797
	=====	=====	=====	=====
Required Funding				
Normal Cost	8,224,582	1,355,894	0	9,580,476
Amortization of Unfunded Liabilities	1,094,223	524,709	0	1,618,932
	-----	-----	-----	-----
Total Required Funding	9,318,805	1,880,603	0	11,199,408
	=====	=====	=====	=====
Disbursements				
Administrative	536,441	309,835	56,172	902,448
Service Pension Benefits	6,268,399	2,144,532	370,623	8,783,554
Other Benefits	33,917	34,758	1,283	69,958
	-----	-----	-----	-----
Total Disbursements	6,838,757	2,489,125	428,078	9,755,960
	=====	=====	=====	=====
Number of Relief Associations Reporting	570	27	67	664
Membership				
Number of Active Members	14,112	1,174	1,434	16,720
Number of Retired Members	165	472	23	660
Number of Deferred Members	639	92	68	799
	-----	-----	-----	-----
Total Membership	14,916	1,738	1,525	18,179
	=====	=====	=====	=====

**VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS IN MINNESOTA
NOTES TO SUMMARY SERVICE PENSION REPORT BY BENEFIT TYPE
For the Year Ended December 31, 1990**

1. BACKGROUND

Firefighting personnel of organized fire departments who perform essentially volunteer service (not employed for compensation) generally have pension coverage provided by independent local pension funds referred to (as a category) as volunteer firefighters relief associations. Under Minnesota Statutes §69.051, subd. 1, each association is required to report annually to the Office of the State Auditor, the receipts, disbursements, and balances in its special and general funds. This information is required to be submitted by completing the State Auditor's Firefighters Relief Association Reporting Form. This duty was transferred from the Department of Revenue to the Office of the State Auditor in 1986.

2. SOURCE OF DATA COMPLIED

The information included in the summary service pension report by benefit type, as required by Minnesota Statute, was compiled from the data submitted to the Office of the State Auditor.

3. BENEFIT-TYPE CLASSIFICATION

The classification of each relief association is based upon the information submitted in the "Annual Financial Report."

4. NON-REPORTING FIRE RELIEF ASSOCIATIONS

Seven fire relief associations failed to submit the Firefighters Relief Association reporting form

CANTON	NORTHROP
DALBO	OSSEO
IRONTON	SUNBURG
MAHTOWA	

5. PAID FIRE DEPARTMENTS NOT INCLUDED

Twelve fire relief associations are associated with paid fire departments and are not included in this report.

ALBERT LEA
AUSTIN
BLOOMINGTON
COLUMBIA HEIGHTS
DULUTH
EVELETH

FARIBAULT
MINNEAPOLIS
RICHFIELD
ST. PAUL
SO. ST. PAUL
VIRGINIA

6. INDEPENDENT NON-PROFIT FIREFIGHTING CORPORATIONS INCLUDED IN THE REPORT.

BATTLE LAKE
BRECKENRIDGE
CANNON FALLS
CANTON
CEYLON
CLIFTON
CLIMAX
CLINTON
COLVIN
COTTON
CRANE LAKE
DALBO
DARFUR
DAWSON
DONELLY
ELLSWORTH
EMBARRASS
FAIRMONT
FARMINGTON
FINLAND
FLENSBURG
FRAZEE
FREEPORT
GARFIELD
GNESEN
GOODHUE
GRANADA
GRAND LAKE

HACKENSACK
HAMBURG
HAMEL
HAMPTON
HASTINGS
HERMANTOWN
HIBBING
HILL CITY
HOPKINS
HOVLAND
INDUSTRIAL
JACOBSON
DAKOTA
KINNEY
LAKE BRONSON
LAKE GEORGE
LAKE JOHANNA
LAKELAND
LAKEWOOD
LEWISVILLE
LITTLE CANADA
LITTLEFORK
LONGVILLE
LORETTO
MAPLE LAKE
MAPLEWOOD
MCDAVITT
MIESVILLE

MORTON
NASSAU
NORTHLAND
NORTHROP
ODESSA
PIKE SAND BRITT
RICE LAKE
ROSE CREEK
RUSHFORD
SACRED HEART
SILICA
SOLWAY
SPRING LAKE PARK
SWANVILLE
TAUNTON
TOIVOLA
TWIN LAKES
VERNDALE
WACONIA
WADENA
WAVERLY
WEST CONCORD
WOODBURY
WRENSHALL
ZUMBRO FALLS

7. TYPES OF SERVICE PENSIONS

NUMBER	TYPE
67	DEFINED CONTRIBUTION SERVICE PENSION
10	LUMP SUM SERVICE PENSION OF \$1 BUT LESS THAN \$50 PER YEAR OF SERVICE
23	LUMP SUM SERVICE PENSION OF \$50 BUT LESS THAN \$100 BUT LESS THAN \$200
50	LUMP SUM SERVICE PENSION OF \$100 BUT LESS THAN \$200 PER YEAR OF SERVICE
108	LUMP SUM SERVICE PENSION OF \$200 BUT LESS THAT \$300 PER YEAR OF SERVICE
379	LUMP SUM SERVICE PENSION OF \$300 OR MORE PER YEAR OF SERVICE
27	MONTHLY SERVICE PENSION
667	TOTAL FIREFIGHTERS RELIEF ASSOCIATIONS

8. 1990 FIRE STATE AID PAYMENTS

COMPUTER PRINT OUT - DEPT. OF REVENUE	\$10,850,237
DEDUCTIONS - NOT INCLUDED IN REPORT	
A. SALARIED RELIEF ASSOCIATIONS	(\$3,628,430)
B. FIRE DEPTS. - NO RELIEF ASSOC.	(\$264,407)
C. NO REPORTING FORM SUBMITTED	(\$19,880)
D. REPORTING FORM LATE	<u>\$6,290</u>
TOTAL THIS REPORT	<u>\$6,943,810</u>

9. 1990 STATE AID PAID IN 1991 - REPORTING FORMS LATE

BELVIEW	GRAND MEADOW
CENTER CITY	RANDOLPH

10. 1990 STATE AID ALLOCATED TO PAID RELIEF ASSOCIATION

COLUMBIA HEIGHTS

Exhibit 1
Associations Reporting Funding Ratios Below .95

Name of Association	Funding Ratio	Deficit	Pension Benefit <small>Per year/per month</small>	Municipal Contribution
Northland	.54	-2291	50 py	5
Hitterdal	.91	-2476	170 py	300
Sturgeon Lake	.53	-5727	125 py	....
Albertville	.72	-15298	200 py	....
Clarissa	.86	-9634	250 py	....
Colvin	.84	-3664	200 py	3186
Eagle Bend	.71	-19263	275 py	9536
Industrial	.90	-3006	200 py	....
Karlstad	.69	-16416	200 py	....
Watson	.90	-7373	275 py	300
Aitkin	.78	-77279	900 py	5145
Alexandria	.75	-88852	2600 py	....
Aurora	.94	-16174	1050 py	2555
Avon	.92	-9396	550 py	....
Barnesville	.91	13626	600 py	5200
Beaver Bay	.66	-33557	500 py	3800
Bird Island	.83	-14954	400 py	1875
Blooming Prairie	.87	-40885	825 py	3000
Blue Earth	.87	-28618	950 py	7800
Brownton	.57	-31864	300 py	4068
Buffalo	.79	-64074	1000 py	....
Chandler	.76	-28996	300 py	....

Exhibit 1
Associations Reporting Funding Ratios Below .95

Name of Association	Funding Ratio	Deficit	Pension Benefit <small>Per year/per month</small>	Municipal Contribution
Chatfield	.87	-20669	500 py	4908
Carver	.69	-71527	450 py	10509
Center City	.76	-28966	1000 py	1032
Courtland	.61	-28567	400 py	4132
Cromwell	.62	-23639	300 py	4132
Cuyuna	.78	-15857	350 py	63
Chisago City	.74	-59386	1100 py	1400
Chokio	.94	-4407	300 py	....
Clara City	.94	-5615	450 py	660
Clear Lake	.82	-18862	475 py	2545
Clinton (Big Stone)	.63	-24802	300 py	3250
Cokato	.92	-13960	600 py	6698
Cold Spring	.74	-108011	1100 py	9990
Coleraine	.78	-40189	750 py	3540
Comfrey	.92	-6612	350 py	2600
Danvers	.43	-3900	50 py	....
Dassel	.86	-36449	1000 py	14116
Delano	.65	-91416	700 py	6203
Eagle Lake	.91	-27177	1000 py	15101
Eitzen	.80	-7599	100 py	670
Elbow Lake	.91	-10642	600 py	2000
Elk River	.86	-78038	1850 py	18100

Exhibit 1
Associations Reporting Funding Ratios Below .95

Name of Association	Funding Ratio	Deficit	Pension Benefit <small>Per year/per month</small>	Municipal Contribution
Farmington	.79	-94163	900 py	5228
Floodwood	.85	-9461	400 py	6013
Forest Lake	.86	-56423	1600 py	3000
Fulda	.83	-28957	750 py	2000
Gaylord	.86	-22688	650 py	8000
Gilbert	.92	-14177	900 py	1999
Glencoe	.73	-108667	850 py	28166
Glenwood	.63	-67073	700 py	4000
Gonvick	.93	-7801	400 py	6095
Grand Rapids	.90	-81691	3000 py	3638
Grove City	.94	-4135	400 py	....
Ham Lake	.73	-83770	1400 py	21924
Hamburg	.47	-45720	350 py	13372
Hamel	.76	-38761	500 py	1200
Hayfield	.70	-47140	700 py	1018
Hampton	.70	-15385	240 py	....
Hendrum	.83	-5474	200 py	....
Hills	.73	-18359	250 py	8129
Houston	.88	11895	475 py	
Henderson	.87	-14326	400 py	6833
Hendricks	.77	-16444	300 py	222
Hermantown	.76	-71619	800 py	15081

**Exhibit 1
Associations Reporting Funding Ratios Below .95**

Name of Association	Funding Ratio	Deficit	Pension Benefit <small>Per year/per month</small>	Municipal Contribution
Janesville	.92	-11635	600 py	6700
Jasper	.90	-7282	375 py	2250
Kasson	.72	-48857	600 py	5712
Kettle River	.92	-5946	450 py	2361
Kimball	.89	-9478	350 py	645
Lake Benton	.91	-8100	500 py	1000
Lake City	.76	-89820	1150 py	2324
Lake Henry	.94	-2344	150 py	118
Lakeville	.81	-266525	3000 py	83978
Le Roy	.86	-8326	300 py	518
Lewiston	.94	-10459	450 py	588
Linwood	.94	-6316	500 py	5500
Little Falls	.86	-40414	1250 py	6615
Lowry	.78	-8362	300 py	....
Luverne	.90	-23749	625 py	14470
Mabel	.94	-4518	300 py	....
Maple Grove	.79	-195174	2400 py	20365
Maplewood	.93	-136741	1500 py	38865
Marshall	.88	-137373	2750 py	15754
Mayer	.89	-10699	400 py	4028
McKinley	.64	-11994	300 py	....
Melrose	.83	-26496	650 py	1000

Exhibit 1
Associations Reporting Funding Ratios Below .95

Name of Association	Funding Ratio	Deficit	Pension Benefit <small>Per year/per month</small>	Municipal Contribution
Montevideo	.94	-17544	1000 py	....
Montgomery	.55	-99906	450 py	18816
Monticello	.73	-71583	1175 py	....
Montrose	.48	-31026	1100 py	3221
Moose Lake	.94	-6449	500 py	2600
Morgan	.91	-20891	900 py	3103
Nevis	.61	-47553	500 py	....
New London	.82	-28130	800 py	4067
Nicollet	.84	-20692	450 py	400
Nisswa	.84	-42346	925 py	5500
North Branch	.89	-16839	550 py	6534
North Mankato	.76	-57446	1250 py	13107
North St. Paul	.91	-48179	1500 py	7000
Northfield	.78	-217956	2750 py	14792
Norwood	.88	-11407	350 py	1336
Ogilvie	.90	-9429	450 py	....
Olivia	.88	-15357	750 py	....
Ortonville	.94	-13643	600 py	7686
Osakis	.8	-59078	1250 py	10,035
Owatonna	.81	-170913	1900 py	....
Parkers Prairie	.54	-45532	400 py	3000
Pemberton	.91	-139	10 py	....

Exhibit 1
Associations Reporting Funding Ratios Below .95

Name of Association	Funding Ratio	Deficit	Pension Benefit <small>Per year/per month</small>	Municipal Contribution
Pillager	.74	-24992	450 py	2000
Pine River	.90	-23653	1200 py	9702
Pipestone	.91	-13818	600 py	18109
Prior Lake	.90	-51951	1650 py	9000
Proctor	.81	-32025	800 py	....
Randall	.79	-18493	400 py	....
Remer	.93	-6219	700 py	6362
Rice Lake	.93	-12864	700 py	....
Richmond	.75	-34461	500 py	3700
Rockford	.71	-31458	700 py	5181
Rosemount	.67	-142266	1400 py	25165
Rush City	.93	-8456	450 py	17
Russell	.54	-23032	300 py	....
Sacred Heart	.83	-25196	500 py	600
Sauk Centre	.87	-24815	625 py	1000
Sauk Rapids	.89	-53779	1400 py	9515
Sherburn	.85	-20989	525 py	3000
Shevlin	.83	-5487	300 py	12000
Stewart	.57	51591	500 py	10556
Slayton	.75	-28529	750 py	12105
Spicer	.79	-36053	700 py	1523
Spring Grove	.91	-6289	400 py	1440

Exhibit 1
Associations Reporting Funding Ratios Below .95

Name of Association	Funding Ratio	Deficit	Pension Benefit <small>Per year/per month</small>	Municipal Contribution
Springfield	.88	-17618	600 py	....
St. Anthony	.7	-76911	1000 py	....
St. Bonifacius	.8	-31435	575 py	5261
St. Charles	.92	-16532	700 py	3150
St. Clair	.86	-34779	800 py	1750
St. James	.62	-74293	925 py	14148
St. Joseph	.84	-43250	800 py	....
St. Paul Park	.87	-37184	1300 py	6262
St. Peter	.80	-139765	1300 py	11134
St. Stephen	.92	-9865	350 py	1000
Staples	.73	-60403	675 py	5000
Storden	.93	-4435	350 py	....
Thomson	.87	-20663	550 py	4438
Twin Lakes	.84	-1916	75 py	....
Tyler	.84	-17413	350 py	1294
Underwood	.74	-14435	350 py	....
Upsala	.78	-14708	400 py	....
Vadnais Heights	.66	-218247	1500 py	46434
Victoria	.60	-65022	700 py	10697
Wabasha	.69	-47401	650 py	8261
Waconia	.77	-75275	850 py	7000
Waseca	.86	-48687	1400 py	....

Exhibit 1
Associations Reporting Funding Ratios Below .95

Name of Association	Funding Ratio	Deficit	Pension Benefit <small>Per year/per month</small>	Municipal Contribution
Waverly	.77	-16137	325 py	2789
Wayzata	.83	-42700	1000 py	2863
Wendell	.89	-6397	300 py	....
Wilson	.61	-21807	300 py	....
Woodbury	.85	-110374	1900 py	414084
Apple Valley	.91	-114422	11 pm	32400
Appleton	.92	-14194	4 pm	....
Benson	.68	-88543	4 pm	....
Brooklyn Center	.94	-145597	22.50 pm	24621
Chaska	.74	-345198	11.00 pm	30647
Crystal	.85	-357897	17.00 pm	29831
Eden Prairie	.69	-868755	22.50 pm	120142
Hutchinson	.77	-166709	6.00 pm	10500
Mound	.72	-496136	19.75 pm	64308
New Hope	.66	-408007	15.00 pm	21720
New Ulm	.90	-129414	9.50 pm	53461
Robbinsdale	.80	-231237	12.50 pm	28379
Roseville	.84	-452674	15.00 pm	8896
Savage	.69	-382921	10.50 pm	50405
Rollingstone	.87	-5000	150 py	....
Belview	.78	-15471	250 py	1249

Exhibit 1
Associations Reporting Funding Ratios Below .95

Name of Association	Funding Ratio	Deficit	Pension Benefit <small>Per year/per month</small>	Municipal Contribution
Jordan	.78	-58725	825 py	7000
Lake Lillian	.80	-10615	300 py	1154
Heron Lake	.82	-29914	500 py	1352
Barrett	.68	-12027	300 py	72
Belle Prairie	.88	-16359	575 py	1100
Calumet	.88	-10275	500 py	7000
Sanborn	.83	-8912	200 py	2000
Rose Creek	.77	-17228	200 py	....
Rockville	.64	-25030	276 py	1050
Pike Sandy Britt	.86	-8925	200 py	12519
Mapleview	.71	-16099	250 py	5000
Annandale	.85	-27173	700 py	....

Exhibit 2
Associations Reporting Funding Ratios Above 1.10

Name of Association	Funding Ratio	Surplus	Benefit	Municipal Contribution
Carsonville	3.87	8802	25 py	....
Climax	2.75	10670	25 py	....
Dennison	11.14	1020	10 py	....
Elbow Tulaby	2.28	1209	25 py	....
Flensburg	3.49	6203	7 py	....
Lynd	2.92	5142	25 py	....
Nassau	3.65	7286	25 py	....
Taunton	1.74	869	10 py	....
Bethel	2.12	4237	60 py	....
Biwabik	3.86	9220	50 py	1000
Brevator	5.25	10869	50 py	....
Clifton	2.20	20592	75 py	....
Dent	1.25	4845	75 py	....
Dumont	1.29	4857	80 py	....
Elmer	1.61	5573	50 py	....
Fisher	2.42	14121	60 py	....
Granada	3.84	30117	75 py	2129
Jacobson	2.28	12086	80 py	....
Lake Wilson	6.98	59948	50 py	200
Lakeland	1.62	4235	50 py	....
Lutsen	4.32	14855	50 py	....
New Munich	1.21	2844	75 py	1000
Oronoco	1.81	9528	60 py	....

Exhibit 2
Associations Reporting Funding Ratios Above 1.10

Name of Association	Funding Ratio	Surplus	Benefit	Municipal Contribution
St. Leo	1.44	12097	75 py	....
Vergas	4.02	43686	75 py	....
Vining	1.52	8782	75 py	....
Alpha	3.97	36917	150 py	....
Badger	4.38	49928	100 py	....
Bluffton	1.51	10804	100 py	....
Campbell	1.19	8474	125 py	....
Clarks Grove	1.14	7646	150 py	....
Cotton	1.56	3978	100 py	....
Crooked Lake	1.32	4804	150 py	....
Darfur	1.67	12656	150 py	....
Dexter	1.53	10991	125 py	100
Eastern Hubbard	8.27	9891	100 py	....
Ellsworth	1.13	8257	180 py	....
Elrosa	1.16	6255	125 py	....
Finland	2.19	18930	100 py	....
Fredenberg	2.21	15392	100 py	1000
Garfield	2.24	38960	175 py	....
Ghent	1.63	12194	100 py	....
Harris	1.22	5392	150 py	....
Hokah	1.25	11418	140 py	....
Holland	2.48	14097	100 py	....

Exhibit 2
Associations Reporting Funding Ratios Above 1.10

Name of Association	Funding Ratio	Surplus	Benefit	Municipal Contribution
Kelliher	1.46	15727	150 py	....
Lakewood	1.84	17505	175 py	....
Leaf Valley	1.17	4985	125 py	1100
McDavitt	2.61	42691	150 py	450
Medford	1.22	11951	170 py	500
Ottertail	1.27	8900	170 py	2000
Porter	1.51	13504	100 py	5000
Shelly	1.46	13278	100 py	111
Solway	1.14	4104	150 py	1019
St. Hilaire	2.26	25370	150 py	....
Tower	1.79	18445	100 py	400
Vesta	1.76	17741	100 py	183
Wilmont	1.17	7107	125 py	....
Wright	2.15	14748	167 py	....
Amboy	1.38	18827	225 py	....
Askov	1.14	5820	250 py	2025
Beardsley	1.28	13195	250 py	278
Boyd	1.11	5212	225 py	....
Brandon	1.27	18195	275 py	2400
Brook Park	1.42	15822	200 py	....
Canosia	1.45	17937	200 py	4000
Carlos	1.11	8539	250 py	10500

Exhibit 2
Associations Reporting Funding Ratios Above 1.10

Name of Association	Funding Ratio	Surplus	Benefit	Municipal Contribution
Ceylon	1.67	18698	200 py	....
Clearwater	1.21	12420	275 py	2359
Cosmos	1.63	32498	250 py	....
Cottonwood	1.32	22669	250 py	....
Cyrus	1.25	8778	250 py	....
Dalton	1.20	12010	250 py	793
Dover	1.46	24204	200 py	....
Dunnell	1.78	22133	225 py	....
Easton	1.62	26252	200 py	....
Elizabeth	1.20	9052	200 py	....
Elysian	1.13	9654	275 py	1074
Emmons	1.16	7542	225 py	1500
Fayal	2.81	18495	200 py	3000
Fifty Lakes	1.98	23995	225 py	1000
Gyndon	1.20	12650	225 py	2155
Grand Lake	1.40	18892	225 py	....
Grand Meadow	1.35	28149	250 py	....
Green Isle	1.20	10232	200 py	....
Greenwood	1.50	13898	200 py	2000
Hancock	1.62	27648	275 py	....
Hanover	1.13	6175	290 py	1531
Hanska	1.23	11530	250 py	50

Exhibit 2
Associations Reporting Funding Ratios Above 1.10

Name of Association	Funding Ratio	Surplus	Benefit	Municipal Contribution
Hayward	1.53	30364	225 py	4000
Henning	1.34	26411	233 py	1250
Hewitt	1.27	5361	200 py	....
Hovland	1.26	3381	250 py	....
Iona	1.53	12367	250 py	....
Jeffers	1.43	15022	200 py	....
Kandiyohi	2.25	38573	200 py	....
Kensington	1.43	13622	250 py	1130
Kilkenny	1.21	7893	200 py	....
Lester Prairie	1.33	21859	250 py	4500
Howard Lake	1.12	22667	650 py	2078
Hugo	1.27	29745	550 py	....
Keewatin	1.14	24688	750 py	7000
Kinney	1.82	44022	400 py	....
LaCrescent	1.23	39654	625 py	....
Lafayette	1.23	22260	400 py	499
Lake Elmo	1.50	94714	1050 py	....
Lakefield	1.14	20235	700 py	....
Lexington	1.18	39995	900 py	44222
Lindstrom	1.20	4174	1500 py	7838
Long Prairie	1.11	3157	1150 py	3872
Loretto	1.77	3608	600 py	16000

Exhibit 2
Associations Reporting Funding Ratios Above 1.10

Name of Association	Funding Ratio	Surplus	Benefit	Municipal Contribution
Madison	1.17	2233	650 py	2592
Madison Lake	1.52	3148	300 py	2500
Mahtomedi	1.27	38738	650 py	7500
Maple Plain	1.19	53378	750 py	7100
Mapleton	1.12	17799	750 py	5600
Milaca	1.71	104412	900 py	....
Minnesota Lake	1.37	42917	583 py	....
Morris	1.23	31139	700 py	....
Morristown	1.16	31067	500 py	11243
Morton	1.54	17455	300 py	....
Mt. Iron	1.32	32704	700 py	8598
Mt. Lake	1.25	39936	850 py	4274
Nashwauk	1.36	42737	800 py	2580
New Richmond	1.28	35694	500 py	450
New Scandia	1.58	52669	400 py	7675
Newfolden	1.12	5645	400 py	....
Oak Grove	1.26	14790	500 py	1500
Onami	1.26	27879	700 py	....
Ormsy	1.26	10219	300 py	....
Browerville	1.65	41163	300 py	720
Orr	1.66	28668	500 py	1609
Park Rapids	1.22	52470	950 py	....

**Exhibit 2
Associations Reporting Funding Ratios Above 1.10**

Name of Association	Funding Ratio	Surplus	Benefit	Municipal Contribution
Pequot Lakes	1.14	29129	700 py	12104
Raymond	1.13	13500	375 py	3431
Roseau	1.17	29370	700 py	....
Rothsay	1.30	25188	450 py	....
Ruthton	1.23	11049	400 py	425
Sandstone	1.21	23569	400 py	....
Scandia Valley	1.28	6485	300 py	6000
Schroeder	1.48	14114	800 py	2000
Silver Bay	1.9	50587	625 py	....
St. Cloud	1.43	86948	750 py	....
Starbuck	1.30	18389	400 py	....
Stewartville	1.21	39714	925 py	....
Taconite	1.26	11792	400 py	1500
Taylors Falls	3.12	119056	500 py	....
Tracy	1.19	28145	800 py	2500
Trimont	1.37	36729	500 py	1838
Verndale	1.11	7967	350 py	470
Wadena	1.15	20626	900 py	4900
Waldorf	1.15	12735	400 py	....
Walker	1.28	51981	700 py	508
Watertown	1.15	35954	700 py	5000
Welcome	1.11	9414	325 py	4705

Exhibit 2
Associations Reporting Funding Ratios Above 1.10

Name of Association	Funding Ratio	Surplus	Benefit	Municipal Contribution
West Concord	1.59	50566	400 py	....
Westbrook	1.17	10548	500 py	925
Wheaton	1.34	43496	500 py	2500
Windom	1.32	98482	1090 py	2500
Winsted	1.11	10218	450 py	2400
Young America	1.19	16645	400 py	2000
Zimmerman	1.19	22259	450 py	5004
Zumbro Falls	1.31	19327	300 py	....
Chanhassen	1.12	66644	11.40 pm	11310
Eagan	1.15	194921	15.00 pm	43030
New Brighton	1.11	125827	16.00 pm	14000
Plymouth	1.39	363865	24.00 pm	....
Hartland	2.35	35985	170 py	300
Lanesboro	1.12	6240	320 py	2100
Okabena	1.18	13534	320 py	75
Rogers	1.19	43071	700	2000
Columbia Heights	1.40	245048	16.00 pm	27000
Minnetonka	1.25	659252	30.00 pm	60000
Emily	1.14	16714	535 py	16010

Exhibit 2
Associations Reporting Funding Ratios Above 1.10

Name of Association	Funding Ratio	Surplus	Benefit	Municipal Contribution
Fairfax	1.32	84918	1000 py	....
Foreston	1.51	23513	350 py	....
Garrison	1.90	67374	500 py	....
Good Thunder	1.27	27631	450 py	....
Grand Marais	1.12	28357	825 py	....
Granite Falls	1.20	13639	575 py	....
Hallock	1.17	14785	400 py	3
Herman	1.26	14214	315	....
Hinckley	1.13	15331	400 py	1010
Canby	1.33	47959	625 py	2500
Centennial	1.51	77960	1200 py	17000
Chisholm	1.47	97327	1000 py	....
Clarkfield	1.15	11214	325 py	750
Cleveland	1.79	44084	300 py	1903
Cook	2.30	78136	500 py	....
Cottage Grove	1.12	75319	1375 py	....
Crosby	1.16	33945	750 py	8000
Danube	1.28	17591	300 py	....
Dawson	1.37	47950	700 py	3233
Dilworth	1.79	91306	750 py	2522
Dodge Center	1.18	17839	500 py	....
Elmore	1.11	9332	300 py	600

Exhibit 2
Associations Reporting Funding Ratios Above 1.10

Name of Association	Funding Ratio	Surplus	Benefit	Municipal Contribution
Atwater	1.13	10068	400 py	...
Anderson	1.45	14126	300 py	5000
Babbitt	1.47	56561	550 py	3000
Balaton	1.12	8843	350 py	....
Barnum	1.14	8314	375 py	....
Battle Lake	1.47	37064	500 py	....
Bayport	1.85	215767	1500 py	....
Belle Plaine	1.14	31698	600 py	3000
Biwabik City	1.37	30565	500 py	5000
Breckenridge	1.23	53153	625 py	4000
Buffalo	1.18	10153	325 py	....
Buhl	1.14	17015	500 py	13134
Littlefork	1.50	19694	225 py	587
Maynard	1.25	15548	275 py	....
McIntosh	1.56	20425	225 py	....
Miesville	1.31	15552	200 py	1500
Milan	1.25	12244	250 py	....
New Auburn	1.16	6989	200 py	....
New Market	2.90	45550	225 py	.....
Northome	1.57	16757	225 py	....
Odin	2.25	29907	225 py	....
Ostrander	1.17	25241	200 py	190

Exhibit 2
Associations Reporting Funding Ratios Above 1.10

Name of Association	Funding Ratio	Surplus	Benefit	Municipal Contribution
Palisade	1.19	9494	250 py	
Pennock	1.51	21598	250 py	1000
Randolph	1.30	19852	250 py	....
Shafer	1.60	21350	275 py	....
St. Francis	1.82	11620	250 py	....
St. Michael	1.60	26877	200 py	....
Twin Lakes	2.36	25577	200 py	....
Twin Valley	1.18	7580	250 py	....
Vernon Center	1.80	32616	250 py	....
Wolf Lake	2.05	29539	250 py	....
Wood Lake	1.30	14037	275 py	286
Woodstock	1.16	22280	250 py	500
Wykoff	1.38	15245	250 py	....
Adrian	1.26	14684	300 py	....

Exhibit 3
Associations Reporting an Increase in Benefit

Association Name	County	1989 Benefit Amount	1990 Benefit Amount	Difference
Ada	Norman	575	600	25
Aitkin	Aitkin	800	900	100
Alpha	Jackson	125	150	25
Annandale	Wright	500	700	200
Anoka	Anoka	3805	4070	265
Argyle	Marshall	312	337	25
Arlington	Sibley	400	450	50
Babbitt	St. Louis	500	550	50
Balaton	Lyon	300	350	50
Barnum	Carlton	175	375	200
Barrett	Grant	100	300	200
Bass Brook	Itasca	1300	1400	100
Becker	Sherburne	1100	1200	100
Bethel	Anoka	400	60	-340
Bigfork	Itasca	620	635	15
Bird Island	Renville	375	400	25
Blackduck	Beltrami	350	400	50
Blue Earth	Faribault	900	950	50
Boyd	Lac Qui Parle	200	225	25
Brainerd	Crow Wing	2600	2750	150
Brandon	Douglas	225	275	50
Breckenridge	Wilkin	600	625	25

Exhibit 3
Associations Reporting an Increase in Benefit

Association Name	County	1989 Benefit Amount	1990 Benefit Amount	Difference
Breitung	St. Louis	140	160	20
Brook Park	Pine	50	200	150
Buffalo	Wright	800	1000	200
Campbell	Wilkin	75	125	50
Canby	Yellow Medicine	550	625	75
Cannon Falls	Goodhue	650	725	75
Carsonville	Becker	5	25	20
Cass Lake	Cass	750	850	100
Center City	Chisago	550	1000	450
Chandler	Murray	275	300	25
Cherry	St. Louis	175	200	25
Chisago City	Chisago	700	1100	400
Chokio	Stevens	275	300	25
Clear Lake	Sherburne	360	475	115
Clinton (Big Stone)	Big Stone	275	300	25
Cold Spring	Stearns	900	1100	200
Coleraine	Itasca	600	750	150
Cook	St. Louis	400	500	100
Coon Rapids	Anoka	2200	2600	400
Cottage Grove	Washington	1300	1375	75
Cotton	St. Louis	50	100	50

Exhibit 3
Associations Reporting an Increase in Benefit

Association Name	County	1989 Benefit Amount	1990 Benefit Amount	Difference
Currie	Murray	200	275	75
Cuyuna	Crow Wing	150	350	200
Dalton	Otter Tail	150	250	100
Dawson	Lac Qui Parle	600	700	100
Deerwood	Crow Wing	460	500	40
Delano	Wright	600	700	100
Dennison	Goodhue	26	20	-6
Dilworth	Clay	425	750	325
Dodge Center	Dodge	410	500	90
Dover	Olmsted	150	200	50
Eagle Bend	Todd	250	275	25
Edgerton	Meeker	425	500	75
Eitzen	Houston	75	100	25
Elizabeth	Otter Tail	175	200	25
Elk River	Sherburne	1550	1850	300
Ellsworth	Nobles	140	180	40
Elmer	St. Louis	25	50	25
Elmore	Faribault	275	300	25
Ely	St. Louis	1100	1200	100
Excelsior	Hennepin	1700	1900	200
Eyota	Olmsted	375	425	50
Fairfax	Renville	600	1000	400
Farmington	Dakota	850	900	50

Exhibit 3
Associations Reporting an Increase in Benefit

Association Name	County	1989 Benefit Amount	1990 Benefit Amount	Difference
Fergus Falls	Otter Tail	1600	1800	200
Foley	Benton	1000	825	-175
Forada	Douglas	100	125	25
Foreston	Mille Lacs	300	350	50
Frazee	Becker	300	400	100
Fulda	Murray	650	750	100
Garrison	Crow Wing	400	500	100
Gaylord	Silbey	600	650	50
Gilbert	St. Louis	750	900	150
Good Thunder	Blue Earth	350	450	100
Grand Lake	St. Louis	175	225	50
Grand Marais	Cook	775	825	50
Grand Rapids	Itasca	2500	3000	500
Greenwood	St. Louis	100	200	100
Hampton	Dakota	200	240	40
Hancock	Stevens	200	275	75
Hanley Falls	Yellow Medicine	125	150	25
Hanover	Hennepin	240	290	50
Harris	Chisago	100	150	50
Hendricks	Lincoln	200	300	100
Herman	Grant	300	315	15
Hewitt	Todd	150	200	50
Hitterdal	Clay	188	170	-18

Exhibit 3
Associations Reporting an Increase in Benefit

Association Name	County	1989 Benefit Amount	1990 Benefit Amount	Difference
Hoffman	Grant	250	300	50
Holdingsford	Stearns	450	500	50
Hopkins	Hennepin	2000	2500	500
Hugo	Washington	500	550	50
Ideal	Crow Wing	450	550	100
International Falls	Koochiching	1350	1490	140
Inver Grove Heights	Dakota	1500	1800	300
Iona	Murray	23	250	227
Isanti	Isanti	575	900	325
Isle	Mille Lacs	500	530	30
Jackson	Jackson	540	950	410
Jasper	Pipestone	350	375	25
Jordan	Scott	725	825	100
Karlstad	Kittson	150	200	50
Kasota	Le Sueur	250	450	200
Kasson	Dodge	550	600	50
Keewatin	Itasca	600	750	150
Kettle River	Carlton	400	450	50
LaCrescent	Houston	550	625	75
Lake Benton	Lincoln	450	500	50
Lake City	Wabasha	850	1150	300
Lake Crystal	Blue Earth	650	750	100
Lake Elmo	Washington	950	1050	100

Exhibit 3
Associations Reporting an Increase in Benefit

Association Name	County	1989 Benefit Amount	1990 Benefit Amount	Difference
Lakefield	Jackson	350	700	350
Lakeville	Dakota	2500	3000	500
Lakewood	St. Louis	150	175	25
Lanesboro	Fillmore	300	320	20
Le Sueur	Le Sueur	900	1050	150
Leaf Valley	Douglas	100	125	25
Lester Prairie	McLeod	225	250	25
Lindstrom	Chisago	1200	1500	300
Litchfield	Meeker	850	1000	250
Little Canada	Ramsey	1600	1800	200
Little Falls	Morrison	1150	1250	100
Long Lake	Hennepin	1000	1250	250
Lonsdale	Rice	350	500	150
Loretto	Hennepin	300	600	300
Lower St. Croix Valley	Washington	900	1000	100
Lowry	Pope	200	300	100
Lucan	Redwood	120	130	10
Luverne	Rock	600	625	25
Mabel	Fillmore	275	300	25
Madison Lake	Blue Earth	250	300	50
Mahnomen	Mahnomen	450	475	25
Mahtomedi	Washington	600	650	50
Mapleton	Blue Earth	650	750	100

Exhibit 3
Associations Reporting an Increase in Benefit

Association Name	County	1989 Benefit Amount	1990 Benefit Amount	Difference
Maplewood	Ramsey	1300	1500	200
Marshall	Lyon	2400	2750	350
McIntosh	Polk	200	225	25
McDavitt	St. Louis	100	150	50
Medford	Steele	130	170	40
Melrose	Stearns	625	650	25
Menahga	Wadena	350	400	50
Milaca	Mille Lacs	800	900	100
Miltona	Douglas	325	350	25
Minnesota Lake	Faribault	483	583	100
Monticello	Wright	1075	1175	100
Montrose	Wright	250	400	150
Morgan	Redwood	825	900	75
Morristown	Rice	425	500	75
Nashwauk	Itasca	625	800	175
New Germany	Carver	350	400	50
New Hope	Hennepin	2350	2650	300
New Prague	Scott	650	900	250
New Richland	Waseca	400	500	100
New Scandia	Washington	300	400	100
New Folden	Marshall	300	400	100
Nicollet	Nicollet	420	450	30
Nisswa	Crow Wing	850	925	75

Exhibit 3
Associations Reporting an Increase in Benefit

Association Name	County	1989 Benefit Amount	1990 Benefit Amount	Difference
North Branch	Chisago	500	550	50
North Mankato	Nicollet	1200	1250	50
North St. Paul	Ramsey	1200	1500	300
Northfield	Rice	2650	2750	100
Oak Grove	Anoka	300	500	200
Oakdale	Washington	940	1025	85
Odin	Watonwan	200	225	25
Onamia	Mille Lacs	600	700	100
Pillager	Cass	600	450	-150
Pine Island	Goodhue	525	575	50
Pine River	Cass	1000	1200	200
Pipestone	Pipestone	500	600	100
Plato	McLeod	166	212	46
Princeton	Mille Lacs	950	1025	75
Prinsburg	Kandiyohi	300	400	100
Prior Lake	Scott	1400	1650	250
Proctor	St. Louis	600	800	200
Randolph	Dakota	225	250	25
Raymond	Kanoyohi	350	375	25
Redwood Falls	Redwood	1075	1100	25
Rice Lake	St. Louis	600	700	100
Richmond	Stearns	315	500	185
Rockford	Wright	600	700	100

Exhibit 3
Associations Reporting an Increase in Benefit

Association Name	County	1989 Benefit Amount	1990 Benefit Amount	Difference
Rogers	Hennepin	600	700	100
Roseau	Roseau	650	700	50
Rush City	Chisago	400	450	50
Russell	Lyon	250	300	50
Ruthton	Pipestone	250	400	150
Sartell	Stearns	750	780	30
Sauk Centre	Stearns	575	625	50
Sauk Rapids	Benton	1300	1400	100
Sebeka	Wadena	300	500	200
Shafer	Chisago	225	275	50
Shakopee	Scott	1386	1485	99
Silver Bay	Lake	525	625	100
Silver Lake	McLeod	200	250	50
Sleepy Eye	Brown	775	825	50
Spicer	Kandiyohi	650	700	50
Spring Grove	Houston	350	400	50
Spring Valley	Fillmore	700	850	150
Springfield	Brown	500	600'	100
St. Anthony	Hennepin	600	1000	400
St. Bonifacius	Hennepin	500	575	75
St. Francis	Anoka	175	250	75
St. James	Watonwan	900	925	25
St. Leo	Yellow Medicine	60	75	15

Exhibit 3
Associations Reporting an Increase in Benefit

Association Name	County	1989 Benefit Amount	1990 Benefit Amount	Difference
St. Martin	Stearns	200	250	50
St. Peter	Nicollet	1200	1300	100
St. Stephen	Stearns	325	350	25
Staples	Todd	610	675	65
Starbuck	Pope	350	400	50
Stephen	Marshall	300	325	25
Sturgeon Lake	Pine	100	125	25
Thief River Falls	Pennington	1750	2000	250
Twin Lakes (Freeborn)	Freeborn	100	200	100
Vadnais Heights	Ramsey	1100	1500	400
Victoria	Carver	600	700	100
Wabasha	Wabasha	500	650	150
Walker	Cass	600	700	100
Walnut Grove	Redwood	250	350	100
Waseca	Waseca	1200	1400	200
Watertown	Carver	650	700	50
Watkins	Meeker	280	295	15
Watson	Chippewa	225	275	50
Waverly	Wright	300	325	25
Wendell	Grant	100	300	200
Wheaton	Traverse	450	500	50
Willmar	Kandiyohi	1800	1900	100
Willow River	Pine	200	250	50

Exhibit 3
Associations Reporting an Increase in Benefit

Association Name	County	1989 Benefit Amount	1990 Benefit Amount	Difference
Wilson	Winona	200	300	100
Windom	Cottonwood	1010	1090	80
Winsted	McLeod	350	450	100
Wolf Lake	Becker	150	250	100
Woodbury	Washington	1700	1900	200
Wright	Carlton	200	100	-100
Wykoff	Fillmore	200	250	50
Wyoming	Chisago	250	350	100
Young America	Carver	350	400	50
Zumbro Falls	Wabasha	225	300	75

Exhibit 4
Associations Reporting Expenses Greater than 1% of Assets

Associations	Salaries	Conventions	Dues Acturial & Audit Bond	Other	Expenses Total	% of Assets
Bingham Lake		530	213	80	823	.033
Brooklyn Park			895	26099	26994	.010
Donnelly				287	287	.014
Ivanhoe	300	292	371		963	.014
Lyle	200		320		520	.015
Oklee	300		195	79	574	.012
Carsonville			755	1121	1876	.158
Nassau			100	100	200	.019
Clements	100		92		192	.017
Danvers			150	13	163	.055
Dent			242	1	243	.010
Elmer		30	148	75	253	.017
Granada	200		125	418	743	.018
Jacobson			90	172	262	.012
Lutsen			225	1	226	.012
Blackhoof	240		90		330	.028
Cotton				197	197	.018
Ghent			107	236	343	.011
Grygla			330	10	340	.023
Solway			345	15	360	.011
Boyd			710	40	750	.014
Claremont	800	250	50		1100	.022
Cottonwood			100	813	913	.010

Exhibit 4
Associations Reporting Expenses Greater Than 1% of Assets

Associations	Salaries	Conventions	Dues Acturial & Audit Bond	Other	Expenses Total	% of Assets
Green Isle			75	1255	1330	.022
Greenwood		327	50	6206	6583	.157
Hills	250		246	45	541	.011
Hovland			180	56	236	.014
Industrial			325	3	328	.012
Randolph	150		246	1284	1680	.019
Rockville	125		475	50	650	.014
Royalton	250		215	81	546	.013
Shafer		300	100	200	600	.011
Adrian	599		200	102	901	.012
Alexandria			90	5453	5543	.011
Audubon				989	989	.022
Aurora	1100		650	14501	16251	.069
Barnesville	520	35	131	14427	15113	.116
Barrett	165		145		318	.013
Belle Plaine	100	435	4483	134	5152	.020
Breckenridge	825			4152	4977	.017
Buffalo			2651	163	2814	.011
Buhl			135	1793	1928	.013
Cold Spring			1090	16403	17493	.056
Coon Rapids	2400	7284	6379	19056	35119	.023
Courtland			464		464	.010

Exhibit 4
Associations Reporting Expenses Greater Than 1% of Assets

Associations	Salaries	Conventions	Dues Acturial & Audit Bond	Other	Expenses Total	% of Assets
Detroit Lakes	125	320	756	2706	3907	.011
Gaylord	1520		433	252	2205	.016
Glencoe	1700		5543	131	7374	.025
Golden Valley	3000	1438	600	16586	21624	.016
Goodview			83	1847	1930	.014
Hamburg	450		1148	100	1698	.042
Harmony	450		261	35	746	.011
Henderson	1180	180	184		1544	.016
Howard Lake	500		390	2057	2947	.013
Kasson	150	1277	940		2367	.019
Maple Plain		1123	375	2317	3815	.011
Montrose			600	4	604	.021
Morgan	125		362	1704	2191	.011
Nevis			882	9	891	.012
New York Mills	400		393	34	827	.016
Newport	300	906	2450		3656	.012
North St. Paul	300		2016	5873	8189	.017
Norwood	450	400	100	8	958	.011
Oakdale	1850	500	4418	40	6808	.026
Prior Lake		200	174	5214	5588	.012
Rice Lake				4181	4181	.026
Slayton	575		199	869	1643	.019

Exhibit 4
Associations Reporting Expenses Greater Than 1% of Assets

Associations	Salaries	Conventions	Dues Acturial & Audit Bond	Other	Expenses Total	% of Assets
Stillwater	325	492	2211	6781	9809	.012
Thomson			550	6230	6780	.051
Tracy	1500		360		1860	.011
Victoria	400		630		1030	.010
Wabasha	650		1738	79	2467	.024
Waconia			1569	2108	3677	.015
Waite Park	240		915		1155	.012
Westbrook	150		472	190	812	.011
Wilson			358		358	.011
Apple Valley			4739	15251	19990	.016
Chanhassen			1430	5035	6465	.011
Eagan		3360	8333	10365	22058	.014
Fairmont	3000		2307	16671	21978	.017
Plymouth	1625		4473	24835	30933	.024
Roseville			294	24460	24754	.010

Exhibit 5
Associations Reporting Expenses Greater than \$20,000

Associations	Salaries	Conventions	Dues Acturial & Audit Bond	Other	Expenses Total
Brooklyn Park			895	26,099	26,994
Golden Valley	3,000	1,438	600	16,586	21,621
Eagan		3,360	8,333	10,365	22,058
Edina	14,580	2,156	175	19,861	36,772
Fairmont	3,000		2,307	16,671	21,978
Plymouth	1,625		4,473	24,835	30,933
Roseville			294	24,460	24,754

TABLE 2

**ASSETS, LIABILITIES, CONTRIBUTIONS, DISBURSEMENTS,
SERVICE PENSIONS EARNED, AND OTHER BENEFITS**

TABLE 2
 VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
 ASSETS, LIABILITIES, CONTRIBUTIONS, DISBURSEMENTS,
 SERVICE PENSIONS EARNED AND OTHER BENEFITS
 FOR THE YEAR ENDED DECEMBER 31, 1990

NAME OF ASSOCIATION	NET ASSETS	REQUIRED RESERVES	SURPLUS OR -DEFICIT	FUNDING RATIO	NORMAL COST	AMORTIZE UNFUNDED LIABILITY	TOTAL REQUIRED CONTRIB.	STATE AID	MUNICIPAL CONTRIB.	DISBURSEMENTS ADMINI-STRATIVE	SERVICE PENSION	ACCIDENT & HEALTH INSURANCE
DEFINED CONTRIBUTION SERVICE PENSION												
ALBANY	141,660	141,660	....	1.00	....	....	....	6,260	7,500	453	1,979	....
ANDOVER	339,825	339,825	....	1.00	....	....	....	21,619	7,500	....	18,381	....
BINGHAM LAKE	24,291	24,291	....	1.00	....	....	....	1,050	607	823	....	....
BRAHAM	142,659	142,659	....	1.00	....	....	....	7,603	....	....	....	....
BREWSTER	89,238	89,238	....	1.00	....	....	....	4,115	....	246	7,348	....
BROOKLYN PARK	2,682,412	2,682,412	....	1.00	....	....	....	117,774	11,600	26,994	21,847	....
CALLAWAY	86,661	86,661	....	1.00	....	....	....	3,187	....	100	....	....
COLOGNE	71,010	71,010	....	1.00	....	....	....	4,109	500	505	1,060	....
CRANE LAKE	5,137	5,137	....	1.00	....	....	....	802	....	....	....	....
CROSSLAKE	165,303	165,303	....	1.00	....	....	....	5,993	8,000	1,119	9,794	....
DELANAV	62,071	62,071	....	1.00	....	....	....	2,316	350	162	....	....
DONNELLY	20,926	20,926	....	1.00	....	....	....	2,156	....	287	....	....
ELGIN	81,403	81,403	....	1.00	....	....	....	5,295	....	442	8,702	....
EMBARRASS	34,717	34,717	....	1.00	....	....	....	2,409	....	....	....	....
ERSKINE	41,922	41,922	....	1.00	....	....	....	2,386	....	....	4,402	....
FALCON HEIGHTS	382,576	382,576	....	1.00	....	....	....	24,974	....	899	1,646	....
FOSSTON	127,560	127,560	....	1.00	....	....	....	7,440	5,000	489	5,071	....
FOUNTAIN	27,854	27,854	....	1.00	....	....	....	1,197	....	100	....	....
FRIDLEY	1,647,079	1,647,079	....	1.00	....	....	....	89,996	....	8,922	86,324	....
GARY	17,139	17,139	....	1.00	....	....	....	1,632	....	....	....	....
GIBBON	199,467	199,467	....	1.00	....	....	....	4,865	500	1,028	....	....
GLENVILLE	36,501	36,501	....	1.00	....	....	....	2,837	....	18	5,471	....
GOODHUE	211,564	211,564	....	1.00	....	....	....	9,982	....	680	11,369	180
HARDWICK	59,429	59,429	....	1.00	....	....	....	1,969	....	140	....	....
HAWLEY	103,556	103,556	....	1.00	....	....	....	6,503	4,400	112	20,289	....
IVANHOE	69,447	69,447	....	1.00	....	....	....	3,931	2,000	963	7,047	....
KENYON	163,555	163,555	....	1.00	....	....	....	7,417	....	192	8,730	....
KIESTER	71,633	71,633	....	1.00	....	....	....	2,212	....	120	1,253	....
LAKE BRONSON	30,075	30,075	....	1.00	....	....	....	1,810	....	....	....	....
LAKE GEORGE	21,393	21,393	....	1.00	....	....	....	1,874	....	....	....	....
LAKEPORT	6,556	6,556	....	1.00	....	....	....	1,926	....	....	....	....
LE CENTER	212,227	212,227	....	1.00	....	....	....	7,014	3,120	48	....	....
LONDON	27,788	27,788	....	1.00	....	....	....	1,374	....	237	....	....
LONGVILLE	141,292	141,292	....	1.00	....	....	....	6,421	7,429	707	....	....
LYLE	33,734	33,734	....	1.00	....	....	....	1,588	....	520	5,364	....
MAGNOLIA	21,109	21,109	....	1.00	....	....	....	839	....	55	....	....
MANTORVILLE	45,037	45,037	....	1.00	....	....	....	2,998	....	....	....	....

NAME OF ASSOCIATION	NET ASSETS	REQUIRED RESERVES	SURPLUS OR -DEFICIT	FUNDING RATIO	NORMAL COST	AMORTIZE UNFUNDED LIABILITY	TOTAL REQUIRED CONTRIB.	STATE AID	MUNICIPAL CONTRIB.	DISBURSEMENTS ADMINI-STRATIVE	SERVICE PENSION	ACCIDENT & HEALTH INSURANCE
MAPLE LAKE	199,252	199,252	....	1.00	....	....	....	11,526	....	....	....	....
MARINE ON ST. CROIX	103,882	103,882	....	1.00	....	....	....	3,010	1,170	246	136	....
MAZEPPA	45,086	45,086	....	1.00	....	....	....	3,569	....	180	....	....
MEDICINE LAKE	64,244	64,244	....	1.00	....	....	....	1,175	....	1,015	....	....
MENDOTA HEIGHTS	704,805	704,805	....	1.00	....	....	....	34,843	11,608	6,333	5,105	....
MENTOR	15,583	15,583	....	1.00	....	....	....	1,880	....	....	....	....
MILLERVILLE	78,395	78,395	....	1.00	....	....	....	1,549	5,000	....	....	....
MILROY	39,689	39,689	....	1.00	....	....	....	1,774	....	277	5,067	....
MURDOCK	64,675	64,675	....	1.00	....	....	....	2,351	1,600	....	13,100	....
NODINE	7,841	7,841	....	1.00	....	....	....	1,599	500	....	....	....
ODESSA	19,985	....	1.00	....	....	....	1,430	....	....	2,028	....	....
OKLEE	46,938	46,938	....	1.00	....	....	....	3,458	....	574	....	....
PLAINVIEW	192,749	192,749	....	1.00	....	....	....	9,276	1,183	....	18,623	....
PLUMMER	45,590	45,590	....	1.00	....	....	....	3,034	....	400	....	....
RED LAKE FALLS	117,201	117,201	....	1.00	....	....	....	6,036	1,000	315	23,184	....
ROUND LAKE	58,020	58,020	....	1.00	....	....	....	3,144	....	....	8,549	....
RUSHFORD	133,881	133,881	....	1.00	....	....	....	7,719	1,026	135	25,430	....
SEAFORTH	3,091	3,091	....	1.00	....	....	....	177	177	....	....	....
SOUTH BEND	46,984	46,984	....	1.00	....	....	....	2,973	7,205	....	1,320	....
SWANVILLE	59,827	59,827	....	1.00	....	....	....	3,254	2,500	....	2,330	....
TOIVOLA	29,274	29,274	....	1.00	....	....	....	2,214	....	....	....	....
ULEN	64,563	64,563	....	1.00	....	....	....	3,066	275	....	4,027	....
VERMILION LAKE	16,940	16,940	....	1.00	....	....	....	656	500	50	....	....
WABASSO	81,566	81,566	....	1.00	....	....	....	3,676	....	....	....	....
WAHCON	21,220	21,220	....	1.00	....	....	....	1,108	....	....	....	....
WANDA FIRE	39,876	39,876	....	1.00	....	....	....	1,415	....	....	....	....
WELLS	212,382	212,382	....	1.00	....	....	....	8,142	....	....	6,736	....
WILLIAMS	45,980	45,980	....	1.00	....	....	....	3,186	....	145	7,243	....
WINTHROP	151,316	151,316	....	1.00	....	....	....	5,046	1,320	....	10,536	....
ZUMBROTA	78,354	78,354	....	1.00	....	....	....	7,630	....	141	13,132	1,103

TOTAL 10,434,995 10,434,995 0 1.00 0 0 0 517,789 93,570 56,172 370,623 1,283

LUMP SUM SERVICE PENSION OF \$1 OR MORE, BUT LESS THAN \$50 PER YEAR OF SERVICE

CARSONVILLE	11,865	3,063	8,802	3.87	394	....	394	2,758	....	1,876	....	....
CLIMAX	16,750	6,080	10,670	2.75	364	....	364	1,237	....	244	890	....
DENNISON	11,359	1,020	10,339	11.14	210	....	210	336	....	....	....	....
ELBOW TULABY	2,150	941	1,209	2.28	168	....	168	1,063	....	....	....	....
FLENSBURG	8,696	2,493	6,203	3.49	188	....	188	407	....	....	....	....
LYND	7,814	2,672	5,142	2.92	362	....	362	966	....	....	....	....
NASSAU	10,036	2,750	7,286	3.65	499	....	499	651	....	200	....	....
PEMBERTON	1,358	1,497	-139	0.91	252	14	266	1,358	....	....	....	....
TAUNTON	2,039	1,170	869	1.74	140	....	140	306	....	....	600	....

NAME OF ASSOCIATION	NET ASSETS	REQUIRED RESERVES	SURPLUS OR -DEFICIT	FUNDING RATIO	NORMAL COST	AMORTIZE UNFUNDED LIABILITY	TOTAL REQUIRED CONTRIB.	STATE AID	DISBURSEMENTS			ACCIDENT & HEALTH INSURANCE
									MUNICIPAL CONTRIB.	ADMINI-STRATIVE	SERVICE PENSION	
WALTERS	1,148	1,148	....	1.00	150	....	150	1,148	....	....	....	....
TOTAL	73,215	22,834	50,381	3.21	2,727	14	2,741	10,230	0	2,320	1,490	0

LUMP SUM SERVICE PENSION OF \$50 OR MORE, BUT LESS THAN \$100 PER YEAR OF SERVICE

BETHEL	8,022	3,785	4,237	2.12	487	....	487	616	....	....	....	....
BIWABIK	12,444	3,224	9,220	3.86	787	....	787	1,884	1,000	....	....	....
BREVATOR	13,424	2,555	10,869	5.25	674	....	674	2,046	....	100	....	....
CLEMENTS	11,495	10,706	789	1.07	1,128	....	1,128	1,169	194	192	....	....
CLIFTON	37,768	17,176	20,592	2.20	1,387	....	1,387	3,280	....	....	....	....
DANVERS	2,941	6,841	-3,900	0.43	887	497	1,384	1,410	....	163	....	....
DENT	24,289	19,444	4,845	1.25	1,611	....	1,611	3,486	....	243	....	....
DUMONT	21,567	16,710	4,857	1.29	1,563	....	1,563	1,040	....	149	4,276	....
ELMER	14,667	9,094	5,573	1.61	856	....	856	336	....	253	....	....
FISHER	24,082	9,961	14,121	2.42	1,210	....	1,210	765	....	139	346	....
GOODLAND	6,199	6,363	-164	0.97	861	16	877	1,276	....	....	650	....
GRANADA	40,712	10,595	30,117	3.84	1,085	....	1,085	790	2,129	743	....	....
JACOBSON	21,515	9,429	12,086	2.28	1,488	....	1,488	2,136	....	262	....	....
LAKE WILSON	69,968	10,020	59,948	6.98	932	....	932	1,986	200	172	....	....
LAKELAND	11,093	6,858	4,235	1.62	820	....	820	1,369	....	....	....	....
LUTSEN	19,323	4,468	14,855	4.32	673	....	673	4,991	....	226	....	....
NEW MUNICH	16,615	13,771	2,844	1.21	1,301	....	1,301	582	1,000	103	....	....
NORTHLAND	2,709	5,000	-2,291	0.54	600	229	829	656	5	....	....	....
ORONOCCO	21,253	11,725	9,528	1.81	1,191	....	1,191	1,073	....	....	....	....
ST. LEO	39,711	27,614	12,097	1.44	1,382	....	1,382	1,315	....	387	....	....
TWIN LAKES (MAHONEN)	10,129	12,045	-1,916	0.84	1,278	334	1,612	1,387	....	....	....	....
VERGAS	58,150	14,464	43,686	4.02	1,203	....	1,203	3,616	....	225	....	....
VINING	25,613	16,831	8,782	1.52	1,329	....	1,329	1,398	....	100	....	....
TOTAL	513,689	248,679	265,010	2.07	24,733	1,076	25,809	38,607	4,528	3,457	5,272	0

LUMP SUM SERVICE PENSION OF \$100 OR MORE, BUT LESS THAN \$200 PER YEAR OF SERVICE

ALPHA	49,358	12,441	36,917	3.97	1,764	....	1,764	1,657	....	10	325	....
ALTURA	32,561	30,345	2,216	1.07	2,820	....	2,820	2,454	....	323	....	....
BADGER	64,716	14,788	49,928	4.38	1,564	....	1,564	3,051	....	132	....	....
BLACKHOOF	11,744	11,886	-142	0.99	1,499	348	1,847	1,139	493	330	6,270	....
BLUFFTON	31,840	21,036	10,804	1.51	1,540	....	1,540	1,069	....	....	....	....
BREITUNG	39,018	36,017	3,001	1.08	3,925	....	3,925	2,556	3,000	685	10,824	....
CAMPBELL	53,306	44,832	8,474	1.19	1,837	....	1,837	2,322	....	117	....	....
CLARK'S GROVE	62,246	54,600	7,646	1.14	3,465	....	3,465	3,924	....	100	4,950	....
COTTON	11,048	7,070	3,978	1.56	1,378	....	1,378	1,068	....	197	....	....

NAME OF ASSOCIATION	NET ASSETS	REQUIRED RESERVES	SURPLUS OR -DEFICIT	FUNDING RATIO	NORMAL COST	AMORTIZE UNFUNDED LIABILITY	TOTAL REQUIRED CONTRIB.	STATE AID	DISBURSEMENTS			ACCIDENT & HEALTH INSURANCE
									MUNICIPAL CONTRIB.	ADMINI-STRATIVE	SERVICE PENSION	
CROOKED LAKE	19,615	14,811	4,804	1.32	2,430	....	2,430	1,826	....	100	....	....
DARFUR	31,478	18,822	12,656	1.67	2,475	....	2,475	1,176	....	48	....	....
DEER CREEK	36,637	35,405	1,232	1.03	2,800	....	2,800	2,135	....	341	6,769	....
DEXTER	31,910	20,919	10,991	1.53	2,146	....	2,146	1,574	100	296	....	....
EASTERN HUBBARD	11,251	1,360	9,891	8.27	788	....	788	2,877	....	100	....	....
EITZEN	30,605	38,204	-7,599	0.80	2,350	816	3,166	993	670	200	....	....
ELLSWORTH	70,879	62,622	8,257	1.13	3,383	....	3,383	2,709	....	....	....	....
ELROSA	45,607	39,352	6,255	1.16	3,157	....	3,157	2,155	....	250	....	....
FINLAND	34,880	15,950	18,930	2.19	1,590	....	1,590	5,281	....	227	....	....
FORADA	35,612	35,018	594	1.02	3,394	....	3,394	1,151	700	51	....	....
FREDENBERG	28,076	12,684	15,392	2.21	1,562	....	1,562	1,583	1,000	....	2,000	....
GARFIELD	70,356	31,396	38,960	2.24	3,313	....	3,313	2,505	....	528	....	....
GHEWT	31,540	19,346	12,194	1.63	2,426	....	2,426	1,426	....	343	....	....
GRYGLA	14,224	14,348	-124	0.99	1,458	12	1,470	2,692	....	340	2,750	....
HANLEY FALLS	31,440	31,264	176	1.01	3,012	....	3,012	1,272	200	35	3,960	....
HARRIS	30,175	24,783	5,392	1.22	2,928	....	2,928	2,302	....	....	9,240	....
HARTLAND	62,660	26,675	35,985	2.35	2,877	....	2,877	1,711	288	460	6,600	....
HITTERDAL	24,982	27,458	-2,476	0.91	2,636	248	2,884	1,568	300	411	5,909	....
HOKAH	56,354	44,936	11,418	1.25	3,700	....	3,700	2,591	....	100	1,892	....
HOLLAND	23,605	9,508	14,097	2.48	1,328	....	1,328	1,294	....	115	250	....
KELLNER	49,768	34,041	15,727	1.46	2,724	....	2,724	3,070	....	....	....	....
LAKE HENRY	38,220	40,554	-2,334	0.94	3,312	937	4,249	1,391	118	209	990	....
LAKEWOOD	38,227	20,722	17,505	1.84	6,417	....	6,417	2,674	....	....	3,000	....
LANCASTER	9,968	9,968	....	1.00	650	....	650	3,183	....	....	....	....
LEAF VALLEY	34,362	29,377	4,985	1.17	2,928	....	2,928	1,744	1,100	262	2,090	....
LUCAN	31,262	29,561	1,701	1.06	2,134	....	2,134	1,733	....	145	3,000	....
MCDAVITT	69,180	26,489	42,691	2.61	1,386	....	1,386	1,787	450	....	....	....
MEDFORD	66,917	54,966	11,951	1.22	4,155	....	4,155	2,369	500	100	....	....
OTTERTAIL	41,356	32,456	8,900	1.27	1,788	....	1,788	2,177	2,000	145	....	....
PORTER	39,754	26,250	13,504	1.51	2,360	....	2,360	1,288	5,000	....	....	....
ROLLINGSTONE	34,839	39,839	-5,000	0.87	3,456	1,374	4,830	3,295	....	....	....	....
SHELLY	42,285	29,007	13,278	1.46	2,670	....	2,670	1,433	111	312	....	....
SOLWAY	33,117	29,013	4,104	1.14	3,515	....	3,515	2,626	1,019	360	....	....
ST. HILAIRE	45,490	20,120	25,370	2.26	2,070	....	2,070	2,654	....	332	2,000	....
STURGEON LAKE	6,425	12,152	-5,727	0.53	1,461	802	2,263	1,928	....	....	....	....
TOWER	41,775	23,330	18,445	1.79	2,500	....	2,500	1,453	400	....	2,500	....
VESTA	41,159	23,418	17,741	1.76	2,199	....	2,199	1,679	183	155	....	....
VILLARD	14,333	4,198	10,135	3.41	1,606	....	1,606	1,770	850	310	....	....
WARBA-FEELY-SAGO	12,554	4,068	8,486	3.09	1,239	....	1,239	2,820	....	472	....	....
WILMONT	48,472	41,365	7,107	1.17	3,654	....	3,654	3,246	....	34	5,873	....
WRIGHT	27,576	12,828	14,748	2.15	2,892	....	2,892	1,013	....	....	....	....

LUMP SUM SERVICE PENSION OF \$200 OR MORE, BUT LESS THAN \$300 PER YEAR OF SERVICE

NAME OF ASSOCIATION	NET ASSETS	REQUIRED RESERVES	SURPLUS OR -DEFICIT	FUNDING RATIO	NORMAL COST	AMORTIZE UNFUNDED LIABILITY	TOTAL REQUIRED CONTRIB.	STATE AID	MUNICIPAL CONTRIB.	DISBURSEMENTS ADMINISTRATIVE	SERVICE PENSION	ACCIDENT & HEALTH INSURANCE
ALBERTVILLE	39,710	55,008	-15,298	0.72	5,096	4,986	10,082	6,105	....	....	....	....
ALBORN	20,511	20,380	131	1.01	2,132	....	2,132	1,143	....	....	....	....
ALDEN	43,572	44,324	-752	0.98	4,731	233	4,964	2,948	....	315	....	....
AMBOY	68,797	49,970	18,827	1.38	4,440	....	4,440	3,017	....	....	....	....
ASKOV	46,855	41,035	5,820	1.14	5,305	....	5,305	2,025	2,025	186	....	1,700
BALSAM	38,007	38,094	-87	1.00	4,641	278	4,919	2,787	1,500	....	2,130	....
BEARDSLEY	59,575	46,380	13,195	1.28	3,985	....	3,985	2,185	278	725	5,000	....
BEAVER CREEK	51,240	49,150	2,090	1.04	3,980	....	3,980	1,851	1,000	195	5,000	....
BELLINGHAM	44,394	44,540	-146	1.00	3,980	14	3,994	2,940	2,500	....	7,040	....
BELVIEW	55,309	70,780	-15,471	0.78	6,320	1,341	7,661	....	1,249	45	....	....
BERTHA	50,487	51,304	-817	0.98	5,486	81	5,567	2,782	....	140	13,630	....
BOWLUS	59,588	58,310	1,278	1.02	5,431	....	5,431	2,965	103	284	....	....
BOYD	52,612	47,400	5,212	1.11	4,864	....	4,864	1,868	....	750	9,500	....
BRANDON	84,448	66,253	18,195	1.27	6,083	....	6,083	2,967	2,400	131	....	....
BRICELYN	66,434	67,644	-1,210	0.98	6,239	1,077	7,316	2,447	1,408	75	....	....
BROOK PARK	53,914	38,092	15,822	1.42	2,987	....	2,987	790	....	405	....	....
BUTTERFIELD	75,187	71,310	3,877	1.05	5,795	....	5,795	2,242	3,500	85	....	200
CANOSTA	57,757	39,820	17,937	1.45	5,072	....	5,072	2,868	4,000	180	14,600	....
CARLOS	88,464	79,925	8,539	1.11	6,015	....	6,015	3,331	10,500	....	....	....
CEYLON	46,518	27,820	18,698	1.67	3,512	....	3,512	2,914	....	281	5,720	....
CHERRY	40,263	36,584	3,679	1.10	3,439	....	3,439	2,389	....	....	....	....
CLAREMONT	49,880	49,838	42	1.00	4,314	....	4,314	2,549	3,730	1,100	10,570	....
CLARISSA	58,926	68,560	-9,634	0.86	6,050	2,216	8,266	2,724	456	100	....	....
CLEARWATER	71,377	58,957	12,420	1.21	6,389	....	6,389	5,016	2,359	1,484	....	....
CLINTON [ST. LOUIS]	62,265	58,816	3,449	1.06	4,322	....	4,322	2,311	....	100	10,338	....
COLVIN	19,364	23,028	-3,664	0.84	3,000	1,514	4,514	686	3,186	....	....	....
COSMOS	83,713	51,215	32,498	1.63	5,545	....	5,545	2,804	....	....	....	....
COTTONWOOD	92,794	70,125	22,669	1.32	6,350	....	6,350	4,551	....	913	5,500	....
CURRIE	53,014	49,278	3,736	1.08	6,283	....	6,283	2,473	1,000	435	6,731	....
CYRUS	44,458	35,680	8,778	1.25	3,715	....	3,715	2,105	....	300	....	....
DALTON	71,901	59,891	12,010	1.20	3,318	....	3,318	2,702	793	103	12,238	....
DOVER	76,821	52,617	24,204	1.46	3,918	....	3,918	2,032	....	621	....	....
DUNNELL	50,367	28,234	22,133	1.78	3,375	....	3,375	1,635	....	330	....	....
EAGLE BEND	47,368	66,631	-19,263	0.71	6,100	4,003	10,103	2,814	9,536	....	....	....
EASTON	68,324	42,072	26,252	1.62	4,452	....	4,452	1,860	....	260	....	....
ELIZABETH	55,134	46,082	9,052	1.20	3,708	....	3,708	2,133	....	....	8,470	....
ELYSIAN	84,989	75,335	9,654	1.13	7,034	....	7,034	2,880	1,074	789	4,675	....
EMMONS	53,597	46,055	7,542	1.16	5,371	....	5,371	2,505	1,500	20	4,575	....
EVANSVILLE	58,588	54,272	4,316	1.08	4,896	....	4,896	2,458	....	144	4,400	....
FAYAL	28,723	10,228	18,495	2.81	3,068	....	3,068	3,504	3,000	250	....	....
FIFTY LAKES	48,595	24,600	23,995	1.98	2,016	....	2,016	1,034	1,000	400	....	....
FROST	92,397	51,919	40,478	1.01	3,648	....	3,648	2,349	....	279	....	....
GLYNDON	77,341	64,691	12,650	1.20	4,633	....	4,633	4,730	2,155	15	....	....
GNESEN	35,311	36,044	-733	0.98	4,424	464	4,888	1,964	3,200	....	7,814	....

NAME OF ASSOCIATION	NET ASSETS	REQUIRED RESERVES	SURPLUS OR -DEFICIT	FUNDING RATIO	NORMAL COST	AMORTIZE UNFUNDED LIABILITY	TOTAL REQUIRED CONTRIB.	STATE AID	DISBURSEMENTS			ACCIDENT & HEALTH INSURANCE
									MUNICIPAL CONTRIB.	ADMINI-STRATIVE	SERVICE PENSION	
GRACEVILLE	61,222	58,538	2,684	1.05	6,160	....	6,160	4,692	....	350	6,050	....
GRAND LAKE	65,608	46,716	18,892	1.40	7,218	....	7,218	3,943	....	....	2,168	....
GRAND MEADOW	107,699	79,550	28,149	1.35	6,000	....	6,000	....	....	100	....	....
GREEN ISLE	60,884	50,652	10,232	1.20	4,968	....	4,968	1,582	....	1,330	4,200	....
GREENWOOD	41,950	28,052	13,898	1.50	4,060	....	4,060	2,570	2,000	6,583	....	....
HALSTAD	34,925	31,792	3,133	1.10	4,188	....	4,188	2,418	....	....	4,950	....
HAMPTON	35,087	50,472	-15,385	0.70	3,797	1,780	5,577	716	....	316	6,300	....
HANCOCK	72,474	44,826	27,648	1.62	4,811	....	4,811	3,425	....	470	14,300	....
HANOVER	55,556	49,381	6,175	1.13	3,851	....	3,851	8,469	1,531	44	14,015	....
HANSA	62,260	50,730	11,530	1.23	5,885	....	5,885	2,873	....	50	466	3,586
HAYWARD	88,078	57,714	30,364	1.53	4,950	....	4,950	2,656	4,000	....	....	....
HENDRUM	26,258	31,732	-5,474	0.83	3,372	807	4,179	1,206	....	225	12,200	....
HENNING	104,466	78,055	26,411	1.34	6,740	....	6,740	4,115	1,250	....	466	....
HEWITT	25,025	19,664	5,361	1.27	2,352	....	2,352	1,468	....	323	....	....
HILL CITY	66,452	63,304	3,148	1.05	5,264	....	5,264	4,042	....	84	....	....
HILLS	49,729	68,088	-18,359	0.73	6,532	2,142	8,674	3,231	8,129	941	6,875	500
HOVLAND	16,236	12,855	3,381	1.26	2,505	....	2,505	1,524	....	236	7,324	....
INDUSTRIAL	27,490	30,496	-3,006	0.90	4,072	498	4,570	1,035	....	328	....	....
IONA	35,707	23,340	12,367	1.53	2,455	....	2,455	1,203	....	....	....	....
JEFFERS	49,926	34,904	15,022	1.43	3,552	....	3,552	2,400	....	....	....	....
KANDIYOHI	69,317	30,744	38,573	2.25	3,348	....	3,348	3,435	....	310	4,000	....
KARLSTAD	37,208	53,624	-16,416	0.69	5,568	1,684	7,252	4,858	....	....	5,940	....
KENSINGTON	45,652	32,030	13,622	1.43	4,405	....	4,405	2,162	1,130	225	....	....
KILKENNY	45,917	38,024	7,893	1.21	3,888	....	3,888	2,393	....	....	....	....
LESTER PRAIRIE	89,091	67,232	21,859	1.33	6,428	....	6,428	3,785	4,500	350	....	....
LITTLEFORK	58,726	39,032	19,694	1.50	5,516	....	5,516	3,426	....	587	....	....
MAPLEVIEW	40,058	56,157	-16,099	0.71	4,164	1,650	5,814	311	5,000	....	....	....
MAYNARD	76,824	61,276	15,548	1.25	5,310	....	5,310	3,416	....	633	....	....
MC INTOSH	56,688	36,263	20,425	1.56	4,526	....	4,526	2,511	....	157	....	....
NIESVILLE	66,484	50,932	15,552	1.31	4,992	....	4,992	2,837	1,500	934	....	....
MILAN	61,844	49,600	12,244	1.25	5,175	....	5,175	2,372	....	....	5,775	69
NEW AUBURN	49,447	42,458	6,989	1.16	3,939	....	3,939	1,590	....	243	....	....
NEW MARKET	69,506	23,956	45,550	2.90	3,848	....	3,848	5,522	....	117	....	....
NORTHOME	46,415	29,658	16,757	1.57	3,573	....	3,573	3,851	....	294	6,187	....
ODIN	53,851	23,944	29,907	2.25	5,723	....	5,723	1,544	....	89	6,400	....
OSTRANDER	35,521	30,280	5,241	1.17	3,004	....	3,004	1,491	190	92	....	....
PALISADE	58,769	49,275	9,494	1.19	3,775	....	3,775	3,574	....	80	....	....
PENNOCK	63,771	42,173	21,598	1.51	4,255	....	4,255	3,260	1,000	....	7,700	....
PIKE SANDY BRITT	54,195	63,120	-8,925	0.86	7,116	2,400	9,516	4,314	12,519	....	....	....
PLATO	56,294	53,851	2,443	1.05	4,664	....	4,664	2,201	500	178	3,364	....
RANDOLPH	87,096	67,244	19,852	1.30	6,303	....	6,303	....	....	1,680	5,094	....
ROCKVILLE	44,640	69,670	-25,030	0.64	5,520	3,177	8,697	5,112	1,050	650	21,457	....
ROSE CREEK	58,007	75,235	-17,228	0.77	5,770	1,419	7,189	2,671	....	....	....	....
ROYALTON	43,211	41,288	1,923	1.05	4,004	....	4,004	3,694	1,673	546	12,320	....
SANBORN	42,060	50,972	-8,912	0.83	3,700	3,359	7,059	2,679	2,000	....	8,140	....

NAME OF ASSOCIATION	NET ASSETS	REQUIRED RESERVES	SURPLUS OR -DEFICIT	FUNDING RATIO	NORMAL COST	AMORTIZE UNFUNDED LIABILITY	TOTAL REQUIRED CONTRIB.	STATE AID	DISBURSEMENTS			ACCIDENT & HEALTH INSURANCE
									MUNICIPAL CONTRIB.	ADMINI-STRATIVE	SERVICE PENSION	
SNAFER	56,826	35,476	21,350	1.60	1,136	....	1,136	3,086	....	600	....	....
SILICA	15,496	14,804	692	1.05	3,044	....	3,044	525	....	....	....	....
SILVER LAKE	77,523	75,182	2,341	1.03	7,020	....	7,020	3,709	3,000	182	4,400	....
SOUTH HAVEN	84,646	86,250	-1,604	0.98	5,750	193	5,943	4,443	109	487	....	....
SQUAW LAKE	30,660	28,878	1,782	1.06	3,526	....	3,526	4,209	....	....	....	....
ST. FRANCIS	113,641	62,430	51,211	1.82	11,620	....	11,620	3,752	....	14	....	....
ST. MARTIN	60,293	62,133	-1,840	0.97	5,280	379	5,659	2,273	1,420	100	....	....
ST. MICHAEL	71,757	44,880	26,877	1.60	5,206	....	5,206	6,000	....	345	9,240	....
TWIN LAKES (FREEBORN)	44,449	18,872	25,577	2.36	4,092	....	4,092	312	....	58	2,800	....
TWIN VALLEY	48,810	41,230	7,580	1.18	4,890	....	4,890	4,309	....	114	3,586	....
VERNON CENTER	73,601	40,985	32,616	1.80	4,635	....	4,635	1,996	....	449	....	....
WARROAD	78,456	80,721	-2,265	0.97	6,085	4,062	10,147	9,611	....	135	....	....
WATKINS	80,463	78,033	2,430	1.03	7,152	....	7,152	3,819	2,500	322	6,814	....
WATSON	69,758	77,131	-7,373	0.90	5,882	960	6,842	3,170	300	457	4,950	....
WAUBUN	35,603	33,868	1,735	1.05	4,397	....	4,397	2,166	....	295	....	....
WILLOW RIVER	28,989	27,645	1,344	1.05	3,675	....	3,675	1,724	....	....	....	....
WOLF LAKE	57,737	28,198	29,539	2.05	3,106	....	3,106	3,196	....	533	715	....
WOOD LAKE	60,277	46,240	14,037	1.30	5,019	....	5,019	2,154	286	154	....	....
WOODSTOCK	25,856	22,280	3,576	1.16	3,010	....	3,010	904	500	....	....	....
WYKOFF	55,510	40,265	15,245	1.38	3,868	....	3,868	2,401	....	214	5,500	....
TOTAL	6,156,864	5,202,687	954,177	1.18	515,101	40,717	555,818	302,679	120,176	33,900	346,747	2,469

LUMP SUM SERVICE PENSION OF \$300 OR MORE PER YEAR OF SERVICE

ADA	106,807	99,664	7,143	1.07	14,196	....	14,196	7,176	....	313	54,025	....
ADAMS	84,941	87,202	-2,261	0.97	9,403	2,782	12,185	4,606	1,000	75	16,634	....
ADRIAN	72,242	57,558	14,684	1.26	7,002	....	7,002	4,176	....	901	....	....
AITKIN	279,193	356,472	-77,279	0.78	25,760	7,615	33,375	16,037	5,145	460	....	....
ALEXANDRIA	497,608	586,460	-88,852	0.85	77,102	28,967	106,069	40,375	41,849	5,543	53,000	....
ANNANDALE	149,870	177,043	-27,173	0.85	15,549	3,475	19,024	11,200	....	....	56,859	....
ANOKA	1,523,075	1,420,757	102,318	1.07	145,626	....	145,626	85,866	....	2,804	....	856
ARGYLE	87,480	81,116	6,364	1.08	7,469	....	7,469	4,139	....	443	5,050	....
ARLINGTON	175,103	167,004	8,099	1.05	12,321	....	12,321	6,994	2,000	670	....	....
ASHBY	82,889	86,905	-4,016	0.95	8,004	401	8,405	3,249	1,413	188	7,810	....
ATWATER	88,004	77,936	10,068	1.13	9,416	....	9,416	4,542	....	236	....	....
AUDUBON	45,590	31,464	14,126	1.45	5,868	....	5,868	5,056	5,000	989	....	....
AURORA	235,053	251,227	-16,174	0.94	25,925	1,617	27,542	6,158	2,555	16,251	....	....
AVON	106,867	116,263	-9,396	0.92	11,385	940	12,325	9,445	....	510	....	....
BABBITT	176,601	120,040	56,561	1.47	12,895	....	12,895	6,704	3,000	1,462	....	....
BACKUS	129,178	117,785	11,393	1.10	11,393	....	11,393	4,464	4,800	50	....	....
BAGLEY	147,146	153,421	-6,275	0.96	12,132	1,121	13,253	9,820	1,542	342	12,192	....
BALATON	83,617	74,774	8,843	1.12	8,102	....	8,102	4,345	....	723	....	....
BARNESVILLE	130,248	143,874	-13,626	0.91	16,270	783	17,053	7,641	5,200	15,113	....	....

NAME OF ASSOCIATION	NET ASSETS	REQUIRED RESERVES	SURPLUS OR DEFICIT	FUNDING RATIO	NORMAL COST	AMORTIZE UNFUNDED LIABILITY	TOTAL REQUIRED CONTRIB.	STATE AID	MUNICIPAL CONTRIB.	DISBURSEMENTS ADMINI-STRATIVE	SERVICE PENSION	ACCIDENT & HEALTH INSURANCE
BARNUM	68,996	60,682	8,314	1.14	8,405	....	8,405	2,814	....	1,855	....	....
BARRETT	25,155	37,182	-12,027	0.68	4,734	1,221	5,955	1,699	72	318	....	....
BASS BROOK	454,741	424,380	30,361	1.07	35,672	....	35,672	22,181	18,350	1,325	....	....
BATTLE LAKE	115,214	78,150	37,064	1.47	8,630	....	8,630	6,039	....	1,050	....	....
BAUDETTE	184,453	180,640	3,813	1.02	17,840	....	17,840	9,578	1,800	50	....	....
BAYPORT	468,137	252,370	215,767	1.85	30,930	....	30,930	31,307	....	3,180	11,500	....
BEAVER BAY	64,625	98,182	-33,557	0.66	9,260	3,800	13,060	1,310	3,800	150	27,500	....
BECKER	325,416	318,056	7,360	1.02	33,628	....	33,628	38,781	3,400	778	....	....
BELGRADE	102,014	97,600	4,414	1.05	6,874	....	6,874	3,660	1,317	181	....	....
BELLE PLAINE	253,638	221,940	31,698	1.14	16,752	....	16,752	9,393	3,000	5,152	29,000	....
BELLE PRAIRIE	124,965	141,324	-16,359	0.88	13,110	2,087	15,197	8,449	1,100	....	....	....
BEMIDJI PIONEER	793,776	722,784	70,992	1.10	77,574	....	77,574	56,288	4,012	5,768	39,000	....
BIG LAKE	175,201	160,632	14,569	1.09	14,880	....	14,880	14,152	5,000	596	6,827	....
BIGFORK	123,907	118,542	5,365	1.05	13,256	....	13,256	12,694	....	225	20,190	....
BIRD ISLAND	71,504	86,458	-14,954	0.83	8,869	1,615	10,484	5,016	1,875	100	17,600	....
BIWABIK CITY	112,135	81,570	30,565	1.37	11,380	....	11,380	2,632	5,000	225	....	....
BLACKDUCK	84,229	82,968	1,261	1.02	8,253	....	8,253	6,249	....	50	....	....
BLOMKEST	56,478	56,784	-306	0.99	4,520	329	4,849	2,671	1,000	100	....	....
BLOMING PRAIRIE	281,083	321,968	-40,885	0.87	21,074	5,837	26,911	8,713	3,000	65	5,148	....
BLUE EARTH	185,416	214,034	-28,618	0.87	26,730	2,861	29,591	11,254	7,800	470	20,600	....
BOVEY	80,013	80,240	-227	1.00	9,700	420	10,120	3,447	3,000	344	36,557	....
BRAINERD	1,091,399	997,040	94,359	1.09	144,968	....	144,968	60,681	38,382	3,928	....	....
BRECKENRIDGE	287,700	234,547	53,153	1.23	17,294	....	17,294	10,760	4,000	4,977	....	105
BROOTEN	96,890	98,566	-1,676	0.98	8,376	1,130	9,506	3,924	650	100	....	....
BROWNS VALLEY	82,868	76,200	6,668	1.09	9,857	....	9,857	2,015	6,993	353	31,500	....
BROWNSDALE	47,959	44,106	3,853	1.09	5,340	....	5,340	3,255	....	375	6,600	....
BROWNTON	41,900	73,764	-31,864	0.57	7,248	5,353	12,601	2,846	4,068	504	1,620	....
BUFFALO	247,926	312,000	-64,074	0.79	16,752	8,956	25,708	23,950	....	2,814	46,800	599
BUFFALO LAKE	66,508	56,355	10,153	1.18	7,514	....	7,514	3,143	....	....	20,020	....
BUHL	141,965	124,950	17,015	1.14	9,590	....	9,590	2,470	13,134	1,928	....	322
BYRON	76,127	78,335	-2,208	0.97	10,372	221	10,593	7,762	....	650	39,594	....
CALEDONIA	156,466	149,262	7,204	1.05	14,319	....	14,319	8,803	2,400	1,134	8,855	....
CALUMET	72,905	83,180	-10,275	0.88	8,510	673	9,183	2,990	7,000	619	....	....
CAMBRIDGE	341,045	334,774	6,271	1.02	28,996	....	28,996	26,160	....	3,220	....	50
CANBY	192,264	144,305	47,959	1.33	14,128	....	14,128	7,773	2,500	1,658	4,937	....
CANNON FALLS	306,326	309,132	-2,806	0.99	20,306	281	20,587	15,335	....	698	....	....
CARLTON	143,264	132,150	11,114	1.08	17,767	....	17,767	6,925	4,733	968	17,500	....
CARVER	159,452	230,979	-71,527	0.69	15,329	10,424	25,753	3,211	10,509	1,355	....	....
CASS LAKE	196,418	186,428	9,990	1.05	15,349	....	15,349	14,643	6,708	405	19,507	....
CENTENNIAL	231,944	153,984	77,960	1.51	42,730	....	42,730	21,955	17,000	3,023	....	....
CENTER CITY	93,974	122,940	-28,966	0.76	15,820	2,897	18,717	....	1,032	167	....	....
CHANDLER	64,677	69,816	-5,139	0.93	5,029	776	5,805	1,686	....	....	9,075	....
CHATFIELD	139,265	159,914	-20,669	0.87	11,410	2,067	13,477	7,790	4,908	100	14,650	....
CHISAGO CITY	167,494	226,880	-59,386	0.74	23,100	11,001	34,101	7,941	1,400	7	....	....
CHISHOLM	302,827	205,500	97,327	1.47	26,800	....	26,800	19,099	....	947	....	....

NAME OF ASSOCIATION	NET ASSETS	REQUIRED RESERVES	SURPLUS OR -DEFICIT	FUNDING RATIO	NORMAL COST	AMORTIZE		TOTAL REQUIRED CONTRIB.	STATE AID	DISBURSEMENTS			ACCIDENT & HEALTH INSURANCE
						UNFUNDED LIABILITY	REQUIRED			MUNICIPAL CONTRIB.	ADMINI-STRATIVE	SERVICE PENSION	
CHOKIO	64,117	68,524	-4,407	0.94	5,828	441	6,269	3,610	....	....	6,050	....
CLARA CITY	78,616	84,231	-5,615	0.93	8,793	1,135	9,928	5,041	660	124	23,166	....
CLARKFIELD	86,605	75,391	11,214	1.15	8,426	....	8,426	4,946	750	684	....	....
CLEAR LAKE	86,306	107,170	-18,862	0.82	8,410	2,545	10,955	7,414	2,545	279	....	....
CLEARBROOK	192,074	177,392	14,682	1.08	13,780	....	13,780	6,168	....	419	....	....
CLEVELAND	100,184	58,100	44,084	1.79	6,450	....	6,450	4,008	1,903	....	....	....
CLINTON (BIG STONE)	41,803	66,605	-24,802	0.63	7,416	6,146	13,562	2,708	3,250	50	5,211	....
COKATO	163,056	177,016	-13,960	0.92	13,316	5,518	18,832	8,634	6,698	335	17,640	....
COLD SPRING	309,159	417,170	-108,011	0.74	30,690	16,136	46,826	15,493	9,990	17,493	65,620	....
COLONAINE	145,811	186,000	-40,189	0.78	15,863	2,140	18,003	4,244	3,540	322	....	....
CONFREY	74,425	81,037	-6,612	0.92	7,728	966	8,694	3,795	2,600	178	14,179	615	
COOK	138,456	60,320	78,136	2.30	7,130	....	7,130	6,658	....	300	1,000	....
COON RAPIDS	1,513,732	1,487,460	26,272	1.02	118,818	....	118,818	112,151	....	35,119	94,600	5,070
COTTAGE GROVE	689,773	614,454	75,319	1.12	67,344	....	67,344	44,056	....	5,224	40,125	....
COURTLAND	45,057	73,624	-28,567	0.61	8,104	6,494	14,598	2,953	1,250	464	8,800	....
CROMWELL	37,819	61,458	-23,639	0.62	6,384	3,676	10,060	2,014	4,132	620	....	....
CROSBY	241,485	207,540	33,945	1.16	21,060	....	21,060	7,617	8,000	1,384	....	....
CUYLINA	57,608	73,465	-15,857	0.78	7,833	2,379	10,212	518	63	....	....	....
DANUBE	79,459	61,868	17,591	1.28	5,010	....	5,010	3,166	....	333	8,580	....
DASSEL	228,215	264,664	-36,449	0.86	28,040	11,564	39,604	8,047	14,116	1,454	21,000	....
DAWSON	179,126	131,176	47,950	1.37	13,020	....	13,020	7,402	3,233	267	4,000	....
DAYTON	155,680	154,440	1,240	1.01	17,280	....	17,280	9,678	3,500	530	....	....
DEER RIVER	122,847	120,637	2,210	1.02	14,144	....	14,144	15,149	600	460	35,395	....
DEERWOOD	62,864	63,490	-626	0.99	7,130	63	7,193	5,267	....	....	18,315	....
DELANO	172,154	263,570	-91,416	0.65	19,510	13,199	32,709	11,513	6,203	253	35,700	....
DETROIT LAKES	367,032	354,988	12,044	1.03	27,236	....	27,236	30,005	20,019	3,907	34,640	....
DILWORTH	207,158	115,852	91,306	1.79	10,756	....	10,756	9,871	2,522	1,576	23,787	....
DODGE CENTER	116,057	98,218	17,839	1.18	7,560	....	7,560	5,381	....	....	15,500	....
EAGLE LAKE	260,560	287,737	-27,177	0.91	26,150	5,304	31,454	5,082	15,101	100	21,000	....
EAST BETHEL	197,583	187,896	9,687	1.05	30,613	....	30,613	12,900	3,000	135	56,121	....
EAST GRAND FORKS	494,190	494,495	-305	1.00	40,400	30	40,430	21,637	....	2,090	38,700	....
ECHO	64,371	58,290	6,081	1.10	6,630	....	6,630	2,231	890	....	....	....
EDEN VALLEY	94,716	93,462	1,254	1.01	11,130	....	11,130	5,271	2,500	158	10,285	....
EDGERTON	101,502	101,708	-206	1.00	9,518	21	9,539	5,021	913	80	336	....
ELBOW LAKE	113,102	123,74	-10,642	0.91	13,764	1,064	14,828	4,621	2,000	287	14,200	....
ELK RIVER	475,001	553,039	-78,038	0.86	52,910	6,482	59,392	38,221	18,100	2,900	68,200	....
ELMORE	94,818	85,486	9,332	1.11	6,263	....	6,263	2,943	600	354	5,858	....
ELY	386,548	386,460	88	1.00	28,896	....	28,896	17,723	....	1,339	58,300	580
EMILY	137,420	120,706	16,714	1.14	11,298	....	11,298	2,476	16,010	1,142	13,375	....
EVELETH	33,719	31,640	2,079	1.07	14,260	....	14,260	9,940	563	164	....	....
EXCELSIOR	713,428	656,056	57,372	1.09	41,913	....	41,913	42,393	....	4,367	20,111	....
EYOTA	111,400	109,894	1,506	1.01	8,213	....	8,213	4,530	....	261	....	124
FAIRFAX	347,358	262,440	84,918	1.32	24,340	....	24,340	5,512	....	1,532	....	....
FARMINGTON	357,181	451,344	-94,163	0.79	34,671	10,736	45,407	18,896	5,228	1,791	22,124	....
FERGUS FALLS	661,873	683,080	-21,207	0.97	54,536	3,243	57,779	39,948	....	959	10,296	....

NAME OF ASSOCIATION	NET ASSETS	REQUIRED RESERVES	SURPLUS OR DEFICIT	FUNDING RATIO	NORMAL COST	AMORTIZE UNFUNDED LIABILITY	TOTAL REQUIRED CONTRIB.	STATE AID	MUNICIPAL CONTRIB.	DISBURSEMENTS ADMINI-STRATIVE	SERVICE PENSION	ACCIDENT & HEALTH INSURANCE
FERTILE	38,897	35,634	3,263	1.09	5,222	....	5,222	5,513	....	....	7,500	....
FLOODWOOD	55,531	64,992	-9,461	0.85	9,280	2,722	12,002	6,276	6,013	840	1,000	....
FOLEY	204,074	202,191	1,883	1.01	20,649	....	20,649	13,351	2,726	1,799	....	....
FOREST LAKE	353,951	410,374	-56,423	0.86	38,304	8,787	47,091	33,577	3,000	1,439	98,000	....
FORESTON	69,979	46,466	23,513	1.51	7,056	....	7,056	2,312	....	....	....	....
FRANKLIN	46,878	42,473	4,405	1.10	5,475	....	5,475	2,370	2,370	286	....	....
FRAZEE	98,696	93,542	5,154	1.06	8,317	....	8,317	7,248	....	632	....	....
FREEPORT	94,980	89,264	5,716	1.06	9,468	....	9,468	4,335	654	75	....	....
FULDA	137,588	166,545	-28,957	0.83	17,745	3,147	20,892	6,367	2,000	282	....	....
GARRISON	142,364	74,990	67,374	1.90	9,750	....	9,750	7,547	....	....	....	....
GAYLORD	141,132	163,820	-22,688	0.86	16,540	5,234	21,774	7,726	8,000	2,209	....	....
GILBERT	163,147	177,324	-14,177	0.92	18,018	1,927	19,945	4,430	1,999	750	19,375	....
GLENCOE	293,839	402,506	-108,667	0.73	26,049	13,841	39,890	13,707	28,166	7,374	65,755	....
GLENWOOD	115,591	182,664	-67,073	0.63	20,468	6,707	27,175	11,157	4,000	895	16,400	....
GOLDEN VALLEY	1,306,481	1,221,933	84,548	1.07	134,168	....	134,168	82,473	....	21,624	113,300	6,100
GONVICK	106,607	114,408	-7,801	0.93	8,536	3,984	12,520	3,315	6,095	66	....	....
GOOD THUNDER	128,881	101,250	27,631	1.27	10,177	....	10,177	4,211	4,600	929	....	2,175
GOODVIEW	133,494	136,617	-3,123	0.98	13,875	312	14,187	5,323	....	1,930	13,000	....
GRAND MARAIS	268,151	239,794	28,357	1.12	21,302	....	21,302	9,643	....	374	94,190	....
GRAND RAPIDS	708,149	789,840	-81,691	0.90	76,020	8,169	84,189	44,783	3,638	1,191	61,000	....
GRANITE FALLS	142,732	118,536	24,196	1.20	13,639	....	13,639	11,603	....	212	13,000	....
GREY EAGLE	52,519	67,722	-15,203	0.78	5,448	1,520	6,968	4,151	1,000	385	7,742	....
GROVE CITY	64,431	68,586	-4,155	0.94	7,478	413	7,891	3,981	....	220	17,379	....
HACKENSACK	44,352	41,544	2,808	1.07	4,854	....	4,854	3,909	1,800	413	6,930	....
HALLOCK	102,137	87,352	14,785	1.17	10,872	....	10,872	6,750	3	141	....	250
HAM LAKE	231,814	315,584	-83,770	0.73	40,544	12,380	52,924	15,752	21,924	1,637	59,400	....
HAMBURG	39,940	85,660	-45,720	0.47	9,570	5,499	15,069	1,946	13,372	1,698	....	....
HAMEL	125,529	164,290	-38,761	0.76	16,440	10,228	26,668	8,948	1,200	100	41,500	....
HARMONY	69,474	71,712	-2,238	0.97	6,954	480	7,434	4,490	....	746	13,000	....
HASTINGS	777,734	737,266	40,468	1.05	78,884	....	78,884	51,474	764	4,564	....	144
HAYFIELD	112,294	159,434	-47,140	0.70	17,556	4,714	22,270	6,408	1,018	635	....	....
HECTOR	111,094	102,876	8,218	1.08	11,508	....	11,508	5,695	1,000	75	17,200	....
HENDERSON	93,476	107,802	-14,326	0.87	8,960	3,360	12,320	2,457	6,833	1,544	15,000	....
HENDRICKS	53,730	70,174	-16,444	0.77	7,140	1,563	8,703	3,617	222	165	5,665	....
HERMAN	68,441	54,227	14,214	1.26	7,070	....	7,070	3,827	....	....	....	....
HERMANTOWN	226,892	298,511	-71,619	0.76	27,296	14,363	41,659	16,056	15,081	1,368	18,600	....
HERON LAKE	138,486	168,400	-29,914	0.82	7,550	2,991	10,541	3,692	1,352	134	....	....
HIBBING	174,047	160,320	13,727	1.09	15,552	....	15,552	7,468	3,719	898	8,237	....
HINCKLEY	129,479	114,148	15,331	1.13	9,924	....	9,924	7,892	1,010	363	....	....
HOFFMAN	73,425	67,342	6,083	1.09	5,455	....	5,455	2,997	1,169	....	7,590	....
HOLDINGFORD	141,810	131,080	10,730	1.08	12,000	....	12,000	4,679	1,600	....	....	....
HOPKINS	871,104	900,782	-29,678	0.97	57,973	2,968	60,941	47,802	22,500	2,636	113,191	....
HOUSTON	84,152	96,047	-11,895	0.88	11,276	1,190	12,466	4,690	....	800	4,750	....
HOWARD LAKE	219,760	197,093	22,667	1.12	14,979	....	14,979	6,418	2,078	2,947	....	....
HOYT LAKES	211,494	213,420	-1,926	0.99	23,040	193	23,233	6,757	7,002	924	21,000	....

NAME OF ASSOCIATION	NET ASSETS	REQUIRED RESERVES	SURPLUS OR -DEFICIT	FUNDING RATIO	NORMAL COST	AMORTIZE	TOTAL	STATE AID	DISBURSEMENTS			ACCIDENT & HEALTH INSURANCE
						UNFUNDED LIABILITY	REQUIRED CONTRIB.		MUNICIPAL CONTRIB.	ADMINI-STRATIVE	SERVICE PENSION	
HUGO	140,732	110,987	29,745	1.27	11,469	....	11,469	8,744	....	....	....	....
IDEAL	73,848	80,311	-6,463	0.92	7,569	646	8,215	3,745	6,650	....	....	....
INTERNATIONAL FALLS	517,599	521,893	-4,294	0.99	43,451	429	43,880	26,882	3,194	2,360	....	....
INVER GROVE HEIGHTS	1,214,357	1,134,728	79,629	1.07	87,210	....	87,210	48,919	....	5,400	147,575	....
ISANTI	282,772	288,954	-6,182	0.98	27,612	342	27,954	12,290	....	3,719	....	....
ISLE	105,390	98,071	7,319	1.07	9,391	....	9,391	7,231	....	387	2,000	....
JACKSON	336,680	333,578	3,102	1.01	28,277	....	28,277	13,866	....	1,423	18,510	....
JAMESVILLE	135,349	146,984	-11,635	0.92	14,856	1,818	16,674	5,832	6,700	534	14,800	250
JASPER	68,422	75,704	-7,282	0.90	7,364	1,460	8,824	3,393	2,250	....	5,793	....
JORDAN	210,573	269,298	-58,725	0.78	22,152	3,587	25,739	9,166	7,000	843	30,495	....
KASOTA	126,609	115,650	10,959	1.09	9,900	....	9,900	6,140	1,500	670	....	....
KASSON	123,657	172,514	-48,857	0.72	15,610	4,897	20,507	7,574	5,712	2,367	....	....
KEEWATIN	195,632	170,944	24,688	1.14	7,185	....	7,185	2,754	7,000	715	....	....
KELLOGG	74,239	74,239	....	1.00	4,350	....	4,350	2,696	1,000	585	....	....
KERKHOVEN	81,099	75,116	5,983	1.08	7,496	....	7,496	3,455	307	131	3,311	....
KETTLE RIVER	66,452	72,398	-5,946	0.92	7,056	1,719	8,775	2,198	2,361	645	....	....
KIMBALL	77,434	86,912	-9,478	0.89	8,162	2,654	10,816	5,200	645	352	....	....
KINNEY	97,706	53,684	44,022	1.82	8,000	....	8,000	2,235	....	349	....	....
LACRESCENT	209,853	170,199	39,654	1.23	14,173	....	14,173	10,471	....	560	....	....
LAFAYETTE	117,124	94,864	22,260	1.23	8,544	....	8,544	4,036	499	....	12,800	....
LAKE BENTON	79,580	87,680	-8,100	0.91	9,250	831	10,081	4,669	1,000	1,267	....	....
LAKE CITY	279,060	368,880	-89,820	0.76	19,448	8,889	28,337	15,405	2,324	....	....	130
LAKE CRYSTAL	182,958	178,670	4,288	1.02	16,050	....	16,050	8,638	2,400	512	....	1,160
LAKE ELMO	284,636	189,922	94,714	1.50	18,268	....	18,268	14,227	....	1,669	30,450	....
LAKE JOHANNA	1,525,076	1,584,347	-59,271	0.96	92,533	7,816	100,349	105,678	....	3,403	67,941	....
LAKE LILLIAN	43,325	53,940	-10,615	0.80	6,702	1,061	7,763	2,518	1,154	....	13,482	....
LAKE PARK	109,985	101,320	8,665	1.09	9,945	....	9,945	5,343	600	112	13,750	....
LAKEFIELD	165,506	145,271	20,235	1.14	11,088	....	11,088	7,844	....	2,090	....	....
LAKEVILLE	1,160,671	1,427,196	-266,525	0.81	159,420	35,438	194,858	44,731	83,978	4,828	....	....
LAMBERTON	88,720	81,266	7,454	1.09	9,049	....	9,049	4,123	1,000	....	24,950	....
LANESBORO	101,222	90,170	11,052	1.12	6,240	....	6,240	3,787	2,100	529	....	....
LE ROY	49,380	57,706	-8,326	0.86	7,002	832	7,834	3,603	518	288	14,378	....
LE SUEUR	320,726	297,720	23,006	1.08	23,382	....	23,382	12,706	9,001	424	....	....
LEWISTON	154,360	164,819	-10,459	0.94	12,231	1,302	13,533	7,491	588	1,202	25,390	....
LEWISVILLE	84,492	77,982	6,510	1.08	5,540	....	5,540	3,139	....	258	....	400
LEXINGTON	261,002	221,007	39,995	1.18	20,197	....	20,197	4,018	44,222	4	7,722	....
LINDSTROM	252,490	210,747	41,743	1.20	23,928	....	23,928	8,808	7,838	27	....	....
LINWOOD	103,434	109,750	-6,316	0.94	11,280	1,295	12,575	5,428	5,500	337	....	....
LITCHFIELD	319,746	307,346	12,400	1.04	26,078	....	26,078	23,037	....	1,008	2,310	....
LITTLE CANADA	731,198	745,028	-13,830	0.98	57,263	1,383	58,646	20,888	22,888	....	59,000	....
LITTLE FALLS	254,460	294,874	-40,414	0.86	29,669	7,841	37,510	17,453	6,615	1,708	130,250	....
LONG LAKE	299,010	287,100	11,910	1.04	23,149	....	23,149	19,801	3,000	581	....	....
LONG PRAIRIE	319,923	288,351	31,572	1.11	25,277	....	25,277	12,651	3,872	721	....	....
LONSDALE	185,381	172,890	12,491	1.07	10,310	....	10,310	7,861	2,500	470	9,250	....
LORETTO	82,670	46,587	36,083	1.77	15,123	....	15,123	7,234	16,000	300	8,741	....

NAME OF ASSOCIATION	NET ASSETS	REQUIRED RESERVES	SURPLUS OR -DEFICIT	FUNDING RATIO	NORMAL COST	AMORTIZE UNFUNDED LIABILITY	TOTAL REQUIRED CONTRIB.	STATE AID	MUNICIPAL CONTRIB.	DISBURSEMENTS ADMINI-STRATIVE	SERVICE PENSION	ACCIDENT & HEALTH INSURANCE
LOWER ST. CROIX VAL	278,879	264,890	13,989	1.05	22,374	....	22,374	14,761	....	400	34,180	....
LOWRY	29,256	37,618	-8,362	0.78	6,178	1,163	7,341	2,004	....	....	....	....
LUVERNE	216,673	240,422	-23,749	0.90	19,776	3,843	23,619	13,305	14,470	1,385	12,228	....
MABEL	66,829	71,347	-4,518	0.94	5,568	451	6,019	3,233	....	285	13,365	....
MADÉLIA	157,952	149,416	8,536	1.06	15,881	....	15,881	7,822	....	327	27,696	....
MADISON	153,627	131,290	22,337	1.17	14,702	....	14,702	7,446	2,592	782	....	210
MADISON LAKE	91,738	60,252	31,486	1.52	7,332	....	7,332	3,609	2,500	634	....	220
MAHNOMEN	152,847	146,686	6,161	1.04	6,680	....	6,680	6,515	....	....	5,355	....
MAHTOMEDI	181,161	142,423	38,738	1.27	19,019	....	19,019	16,195	7,500	....	3,098	....
MAPLE GROVE	721,324	916,498	-195,174	0.79	105,244	20,687	125,931	63,855	20,365	6,662	31,027	415
MAPLE PLAIN	335,011	281,633	53,378	1.19	30,206	....	30,206	10,685	7,100	3,815	....	....
MAPLETON	171,418	153,619	17,799	1.12	19,110	....	19,110	6,024	5,600	1,155	27,356	....
MAPLEWOOD	1,851,895	1,988,636	-136,741	0.93	190,739	34,771	225,510	107,820	38,865	6,937	21,800	....
MARBLE	62,331	59,911	2,420	1.04	7,929	....	7,929	1,392	8,537	4,775	9,900	180
MARSHALL	1,045,057	1,182,430	-137,373	0.88	93,600	13,737	107,337	39,611	15,754	9,407	51,400	....
MAYER	89,756	100,455	-10,699	0.89	10,050	1,672	11,722	2,514	4,028	243	....	....
MC KINLEY	21,781	33,775	-11,994	0.64	4,200	1,200	5,400	316	....	....	19,325	....
MCGREGOR	113,626	104,683	8,943	1.09	10,822	....	10,822	10,644	....	145	5,103	....
MELROSE	131,947	158,443	-26,496	0.83	15,132	4,195	19,327	10,410	1,000	522	31,250	....
MENAHGA	56,736	54,336	2,400	1.04	6,704	....	6,704	3,562	1,000	337	....	....
MILACA	251,326	146,914	104,412	1.71	17,082	....	17,082	12,170	....	482	26,900	....
MILTONA	77,240	74,424	2,816	1.04	7,487	....	7,487	2,792	2,500	10	....	....
MINNEOTA	172,750	162,133	10,617	1.07	13,351	....	13,351	5,781	244	868	21,292	150
MINNESOTA LAKE	159,234	116,317	42,917	1.37	13,899	....	13,899	2,538	....	1,519	4,973	....
MISSION	37,064	38,921	-1,857	0.95	4,544	186	4,730	3,046	986	63	....	....
MONTEVIDEO	261,936	279,480	-17,544	0.94	28,120	3,879	31,999	15,622	....	970	10,000	....
MONTGOMERY	122,659	222,565	-99,906	0.55	12,573	9,991	22,564	7,319	18,816	739	11,700	....
MONTICELLO	195,005	266,588	-71,583	0.73	27,906	9,282	37,188	35,239	....	942	55,225	1,000
MONTROSE	28,263	59,289	-31,026	0.48	7,016	6,885	13,901	3,221	3,221	604	....	....
MOOSE LAKE	102,621	109,070	-6,449	0.94	13,400	3,178	16,578	8,685	2,600	....	10,000	....
MORA	266,086	275,696	-9,610	0.97	24,352	961	25,313	16,396	....	102	1,374	....
MORGAN	200,691	221,582	-20,891	0.91	16,270	1,832	18,102	4,961	3,103	2,191	....	....
MORRIS	165,091	133,952	31,139	1.23	17,556	....	17,556	16,100	....	984	....	....
MORRISTOWN	219,707	188,640	31,067	1.16	11,537	....	11,537	5,463	11,243	650	7,741	....
MORTON	49,927	32,472	17,455	1.54	5,484	....	5,484	1,848	....	140	6,600	....
MOTLEY	129,483	132,730	-3,247	0.98	14,118	518	14,636	4,047	1,502	162	13,000	....
MT. IRON	134,352	101,648	32,704	1.32	12,516	....	12,516	7,716	8,598	198	17,000	....
MT LAKE	202,882	162,946	39,936	1.25	19,278	....	19,278	7,479	4,274	371	....	....
NASHWAUK	162,689	119,952	42,737	1.36	16,144	....	16,144	7,821	2,580	375	992	....
NEVIS	74,387	121,940	-47,553	0.61	10,750	4,250	15,000	4,417	....	891	....	....
NEW GERMANY	154,881	152,970	1,911	1.01	9,876	....	9,876	2,207	400	....	....	....
NEW LONDON	125,902	154,032	-28,130	0.82	17,344	5,603	22,947	9,528	4,067	821	32,200	53
NEW PRAGUE	272,573	273,492	-919	1.00	27,360	2,912	30,272	12,994	3,000	165	24,725	....
NEW RICHLAND	162,934	127,240	35,694	1.28	10,270	....	10,270	5,888	450	338	....	....
NEW SCANDIA	142,765	90,096	52,669	1.58	7,494	....	7,494	7,675	7,675	....	....	....

NAME OF ASSOCIATION	NET ASSETS	REQUIRED RESERVES	SURPLUS OR -DEFICIT	FUNDING RATIO	NORMAL COST	AMORTIZE UNFUNDED LIABILITY	TOTAL REQUIRED CONTRIB.	STATE AID	MUNICIPAL CONTRIB.	ADMINI-STRATIVE	SERVICE PENSION	ACCIDENT & HEALTH INSURANCE
NEW YORK MILLS	50,508	53,116	-2,608	0.95	7,070	2,772	9,842	5,461	450	827	7,000	....
NEWOLDEN	53,654	48,009	5,645	1.12	4,256	....	4,256	5,114	....	290	17,000	....
NEWPORT	311,470	318,969	-7,499	0.98	37,223	2,595	39,818	8,903	10,597	3,656	....	....
NICOLLET	104,877	125,569	-20,692	0.84	9,269	2,069	11,338	6,465	400	220	12,250	1,000
NISSWA	223,576	265,922	-42,346	0.84	22,220	8,273	30,493	11,362	5,500	....	30,600	....
NORTH BRANCH	138,156	154,995	-16,839	0.89	13,980	6,534	20,514	10,875	6,534	968	....	....
NORTH MANKATO	178,929	236,375	-57,446	0.76	29,150	17,464	46,614	19,335	13,107	530	89,369	....
NORTH ST. PAUL	474,893	523,072	-48,179	0.91	42,000	8,782	50,782	25,914	7,000	8,189	13,326	....
NORTHFIELD	751,447	969,403	-217,956	0.78	85,406	21,572	106,978	43,547	14,792	4,624	6,936	....
NORWOOD	84,396	95,803	-11,407	0.88	10,500	2,824	13,324	4,950	1,336	958	....	....
OAK GROVE	71,430	56,640	14,790	1.26	9,470	....	9,470	4,978	1,500	....	....	....
OAKDALE	261,352	250,812	10,540	1.04	28,410	....	28,410	16,343	18,185	6,808	30,758	....
OGILVIE	87,591	97,020	-9,429	0.90	9,270	1,473	10,743	4,753	....	182	7,722	....
OKABENA	87,510	73,976	13,534	1.18	7,119	....	7,119	1,737	75	....	....	....
OLIVIA	118,038	133,395	-15,357	0.88	17,055	2,021	19,076	8,345	....	568	35,250	....
ONAMIA	135,553	107,674	27,879	1.26	14,028	....	14,028	6,991	....	315	5,421	....
ORMSBY	49,114	38,895	10,219	1.26	4,074	....	4,074	1,310	....	....	....	....
ORONERVILLE	104,151	62,988	41,163	1.65	6,042	....	6,042	4,971	720	....	....	....
ORR	71,998	43,330	28,668	1.66	4,390	....	4,390	3,207	1,609	205	46,259	....
ORTONVILLE	199,429	213,072	-13,643	0.94	18,036	2,754	20,790	5,908	7,686	1,096	....	....
OSAKIS	234,197	293,275	-59,078	0.80	19,440	8,898	28,338	7,274	10,035	571	....	....
OWATONNA	727,277	898,190	-170,913	0.81	66,740	17,506	84,046	53,389	....	1,524	38,000	....
PALO	114,222	117,422	-3,200	0.97	13,413	740	14,153	2,470	6,500	289	....	....
PARK RAPIDS	290,540	238,070	52,470	1.22	19,799	....	19,799	21,441	....	....	20,000	....
PARKERS PRAIRIE	52,596	98,128	-45,532	0.54	9,432	3,457	12,889	3,318	3,000	....	11,400	....
PAYNESVILLE	164,954	164,300	654	1.00	15,126	....	15,126	11,051	2,500	87	37,615	....
PELICAN RAPIDS	197,948	192,541	5,407	1.03	22,059	....	22,059	13,107	....	841	....	....
PEQUOT LAKES	233,309	204,180	29,129	1.14	16,374	....	16,374	8,407	12,104	183	....	....
PERHAM	114,184	115,200	-1,016	0.99	10,388	5,159	15,547	8,977	4,500	540	....	....
PIERZ	209,146	210,577	-1,431	0.99	17,372	143	17,515	12,051	682	1,105	....	....
PILLAGER	70,003	94,995	-24,992	0.74	7,830	3,527	11,357	6,290	2,000	674	....	....
PINE ISLAND	143,036	137,874	5,162	1.04	14,696	....	14,696	11,699	....	....	13,307	....
PINE RIVER	204,851	228,504	-23,653	0.90	21,320	2,365	23,685	8,745	9,702	848	....	....
PIPESTONE	145,912	159,730	-13,818	0.91	13,116	11,252	24,368	14,483	18,109	872	27,072	440
PRESTON	128,135	120,429	7,706	1.06	11,088	....	11,088	5,197	2,013	....	....	....
PRINCETON	514,529	470,258	44,271	1.09	43,567	....	43,567	23,193	109,805	3,776	185,015	....
PRINSBURG	75,084	67,952	7,132	1.10	6,176	....	6,176	1,978	3,575	....	7,260	....
PRIOR LAKE	452,819	504,770	-51,951	0.90	57,147	5,921	63,068	29,396	9,000	5,588	110,272	....
PROCTOR	136,231	168,256	-32,025	0.81	14,312	3,203	17,515	10,011	....	6	20,200	....
RANDALL	68,615	87,108	-18,493	0.79	9,580	3,081	12,661	8,077	....	209	....	....
RAYMOND	120,750	107,250	13,500	1.13	9,750	....	9,750	3,431	....	105	....	....
REDWOOD FALLS	287,013	275,638	11,375	1.04	29,069	....	29,069	15,793	6,600	....	54,675	....
REMER	83,661	89,880	-6,219	0.93	7,840	6,139	13,979	5,855	6,362	267	81,700	....
RENVILLE	101,438	100,828	610	1.01	10,248	....	10,248	5,685	1,513	359	8,800	....
RICE	69,930	67,194	2,736	1.04	8,181	....	8,181	5,210	744	519	....	....

NAME OF ASSOCIATION	NET ASSETS	REQUIRED RESERVES	SURPLUS OR -DEFICIT	FUNDING RATIO	NORMAL COST	AMORTIZE UNFUNDED LIABILITY	TOTAL REQUIRED CONTRIB.	STATE AID	DISBURSEMENTS			ACCIDENT & HEALTH INSURANCE
									MUNICIPAL CONTRIB.	ADMINI-STRATIVE	SERVICE PENSION	
RICE LAKE	159,004	171,868	-12,864	0.93	15,856	1,286	17,142	5,690	....	4,181	1,000	....
RICHMOND	104,289	138,750	-34,461	0.75	12,020	3,450	15,470	6,639	3,700	684	13,674	30
ROCKFORD	76,447	107,905	-31,458	0.71	12,556	4,388	16,944	8,172	5,181	....	871	....
ROGERS	269,472	226,401	43,071	1.19	52,175	....	52,175	9,956	2,000	....	....	....
ROSEAU	197,532	168,162	29,370	1.17	17,153	....	17,153	12,334	....	672	....	....
ROSEMOUNT	284,686	426,952	-142,266	0.67	50,624	24,458	75,082	20,900	25,165	620	68,936	1,736
ROTHSAY	110,211	85,023	25,188	1.30	10,197	....	10,197	4,528	....	302	9,900	....
RUSH CITY	118,435	126,891	-8,456	0.93	12,501	2,409	14,910	7,528	17	171	....	....
RUSSELL	26,896	49,928	-23,032	0.54	5,324	2,443	7,767	2,752	....	....	9,570	....
RUTHTON	58,387	47,338	11,049	1.23	6,694	....	6,694	2,068	425	54	3,396	....
SACRED HEART	122,714	147,910	-25,196	0.83	12,690	2,520	15,210	2,699	600	725	....	....
SANDSTONE	134,897	111,328	23,569	1.21	9,560	....	9,560	8,378	....	846	....	....
SARTELL	178,922	168,618	10,304	1.06	19,032	....	19,032	13,314	....	1,320	15,600	....
SAUK CENTRE	172,698	197,513	-24,815	0.87	19,961	2,291	22,252	14,865	1,000	620	15,375	....
SAUK RAPIDS	414,493	468,272	-53,779	0.89	34,394	5,378	39,772	25,309	9,515	1,562	36,100	....
SCANDIA VALLEY	29,381	22,896	6,485	1.28	5,619	....	5,619	3,131	6,000	108	....	....
SCANLON	35,847	34,848	999	1.03	4,472	....	4,472	1,626	5,542	....	3,900	....
SCHROEDER	43,666	29,552	14,114	1.48	5,088	....	5,088	2,000	2,000	100	....	....
SEBEKA	148,981	137,410	11,571	1.08	19,049	....	19,049	3,879	2,000	337	....	....
SHAKOPEE	440,166	429,190	10,976	1.03	44,507	....	44,507	39,056	5,000	2,256	....	....
SHERBURN	117,685	138,674	-20,989	0.85	11,605	2,975	14,580	4,842	3,000	462	10,972	1,500
SHEVLIN	26,589	32,076	-5,487	0.83	4,098	2,038	6,136	1,386	12,000	177	....	....
SILVER BAY	106,953	56,366	50,587	1.90	16,515	....	16,515	8,206	....	410	2,992	....
SLAYTON	84,809	113,338	-28,529	0.75	15,255	6,725	21,980	7,797	12,105	1,643	32,000	....
SLEEPY EYE	354,464	359,790	-5,326	0.99	23,659	533	24,192	13,226	4,025	1,115	44,450	....
SPICER	136,853	172,906	-36,053	0.79	15,246	1,770	17,016	6,322	1,523	....	....	....
SPRING GROVE	62,967	69,256	-6,289	0.91	7,931	629	8,560	4,585	1,440	175	4,998	....
SPRING VALLEY	250,494	252,773	-2,279	0.99	16,730	228	16,958	8,024	....	1,019	20,550	....
SPRINGFIELD	132,065	149,683	-17,618	0.88	13,680	1,761	15,441	8,124	....	650	14,500	....
ST. ANTHONY	176,409	253,320	-76,911	0.70	17,680	7,776	25,456	23,614	....	....	91,800	....
ST. BONIFACIUS	127,687	159,122	-31,435	0.80	14,780	3,415	18,195	9,116	5,261	157	....	....
ST. CHARLES	196,453	212,985	-16,532	0.92	18,060	1,881	19,941	6,939	3,150	487	....	....
ST. CLAIR	219,193	253,972	-34,779	0.86	20,032	10,108	30,140	6,560	1,750	1,715	....	....
ST. CLOUD	291,368	204,420	86,948	1.43	21,250	....	21,250	14,007	....	5,041	5,362	....
ST. JAMES	119,875	194,168	-74,293	0.62	20,276	12,468	32,744	13,641	14,148	900	91,811	....
ST. JOSEPH	228,430	271,680	-43,250	0.84	25,760	5,046	30,806	13,130	....	3,546	....	....
ST. PAUL PARK	240,928	278,112	-37,184	0.87	32,656	4,648	37,304	11,170	6,262	846	26,037	....
ST. PETER	559,411	699,176	-139,765	0.80	42,253	10,511	52,764	25,297	11,134	1,495	53,061	1,200
ST. STEPHEN	111,691	121,556	-9,865	0.92	9,021	3,485	12,506	4,396	1,000	427	....	....
STACY	125,763	127,252	-1,489	0.99	9,880	149	10,029	5,683	....	362	....	....
STAPLES	167,310	227,713	-60,403	0.73	15,544	8,285	23,829	11,549	5,000	510	53,630	....
STARBUCK	78,923	60,534	18,389	1.30	7,875	....	7,875	6,020	....	655	11,999	....
STEPHEN	103,496	103,220	276	1.00	9,276	....	9,276	4,705	1,000	87	4,550	....
STEWART	69,591	121,100	-51,509	0.57	11,870	10,523	22,393	3,336	10,556	236	15,000
STEWARTVILLE	233,256	193,542	39,714	1.21	20,122	20,122	13,696	1,320

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NAME OF ASSOCIATION	NET ASSETS	REQUIRED RESERVES	SURPLUS OR -DEFICIT	FUNDING RATIO	NORMAL COST	AMORTIZE UNFUNDED LIABILITY	TOTAL REQUIRED CONTRIB.	STATE AID	DISBURSEMENTS			ACCIDENT & HEALTH INSURANCE
									MUNICIPAL CONTRIB.	ADMINI-STRATIVE	SERVICE PENSION	
STILLWATER	809,127	825,252	-16,125	0.98	64,088	1,612	65,700	48,410	....	9,809	....	....
SYRDEN	63,493	67,928	-4,435	0.93	6,930	444	7,374	2,607	....	50	7,700	....
TACONITE	57,888	46,096	11,792	1.26	5,256	....	5,256	1,725	1,500	104	23,600	....
TAYLORS FALLS	175,116	56,060	119,056	3.12	7,820	....	7,820	2,240	....	....	....	....
THIEF RIVER FALLS	493,819	491,310	2,509	1.01	51,440	....	51,440	23,849	....	2,218	41,000	....
THOMSON	133,118	153,781	-20,663	0.87	13,716	2,585	16,301	7,346	4,438	6,780	8,663	....
TRACY	172,969	144,824	28,145	1.19	17,808	....	17,808	9,012	2,500	1,800	25,360	1,500
TRIMONT	135,622	98,893	36,729	1.37	12,108	....	12,108	4,710	1,838	35	12,769	....
TRUMAN	98,862	93,130	5,732	1.06	11,120	....	11,120	5,181	....	709	11,500	389
TWO HARBORS	383,245	367,186	16,059	1.04	32,607	....	32,607	16,565	....	997	53,514	....
TYLER	91,437	108,850	-17,413	0.84	9,100	1,833	10,933	5,237	1,294	105	....	....
UNDERWOOD	40,242	54,677	-14,435	0.74	5,950	2,171	8,121	4,719	....	476	27,463	....
UPSALA	53,596	68,304	-14,708	0.78	6,920	1,275	8,195	2,843	....	224	....	....
VADNAIS HEIGHTS	426,168	644,415	-218,247	0.66	39,795	26,243	66,038	18,350	46,434	2,765	....	....
VERNDALE	80,144	72,177	7,967	1.11	7,490	....	7,490	4,075	470	7	13,600	....
VICTORIA	98,816	163,838	-65,022	0.60	17,542	7,549	25,091	6,368	10,697	1,030	34,400	....
WABASHA	104,524	151,925	-47,401	0.69	15,860	9,070	24,930	8,798	8,261	2,467	46,000	....
WACONIA	246,529	321,804	-75,275	0.77	26,736	9,416	36,152	11,367	7,000	3,677	25,200	....
WADENA	154,168	133,542	20,626	1.15	16,830	....	16,830	13,577	4,900	146	20,800	....
WAITE PARK	95,039	99,789	-4,750	0.95	12,569	1,212	13,781	9,461	3,500	1,155	....	....
WALDORF	95,095	82,360	12,735	1.15	7,248	....	7,248	2,788	....	....	8,000	....
WALKER	235,603	183,622	51,981	1.28	14,136	....	14,136	10,849	508	675	20,600	360
WALNUT GROVE	72,309	74,806	-2,497	0.97	7,500	493	7,993	3,331	500	220	....	....
WASECA	299,569	348,256	-48,687	0.86	42,420	4,937	47,357	23,772	....	1,063	128,220	70
WATERTOWN	281,808	245,854	35,954	1.15	18,277	....	18,277	9,035	5,000	....	....	....
WATERVILLE	118,438	108,107	10,331	1.10	9,846	....	9,846	5,063	937	52	....	....
WAVERLY	52,750	68,887	-16,137	0.77	7,092	1,760	8,852	3,975	2,789	....	10,519	....
WAYZATA	211,170	253,870	-42,700	0.83	19,947	2,340	22,287	22,437	2,863	4,554	36,947	2,065
WELCOME	95,225	85,811	9,414	1.11	8,248	....	8,248	4,313	4,705	483	....	....
WENDELL	53,561	59,958	-6,397	0.89	6,636	640	7,276	2,760	....	443	10,200	....
WEST CONCORD	136,702	86,136	50,566	1.59	6,869	....	6,869	4,598	....	34	....	....
WESTBROOK	72,248	61,700	10,548	1.17	7,830	....	7,830	4,869	929	812	23,915	....
WHEATON	171,837	128,341	43,496	1.34	11,845	....	11,845	7,582	2,500	355	....	....
WILLMAR	764,945	783,770	-18,825	0.98	70,414	1,882	72,296	41,234	....	4,531	82,004	....
WILSON	33,789	55,596	-21,807	0.61	9,138	1,995	11,133	2,088	....	358	....	....
WINDOM	405,699	307,217	98,482	1.32	22,018	....	22,018	15,457	2,500	157	27,160	....
WINNEBAGO	77,805	78,150	-345	1.00	9,738	173	9,911	6,381	2,700	44	10,684	....
WINSTED	106,211	95,994	10,217	1.11	9,765	....	9,765	5,118	2,400	....	29,000	....
WOODBURY	613,781	724,155	-110,374	0.85	84,150	11,037	95,187	38,097	44,084	4,030	42,611	....
WRENSHALL	98,165	89,475	8,690	1.10	8,380	....	8,380	3,720	....	534	....	....
WYOMING	82,340	77,356	4,984	1.06	8,799	....	8,799	5,720	....	....	....	....
YOUNG AMERICA	106,383	89,738	16,645	1.19	10,793	....	10,793	3,940	2,000	202	....	....
ZIMMERMAN	136,757	114,498	22,259	1.19	11,376	....	11,376	9,862	5,004	877	19,305	....
ZUMBRO FALLS	81,600	62,273	19,327	1.31	5,020	....	5,020	3,955	....	372	....	....

NAME OF ASSOCIATION	NET ASSETS	REQUIRED RESERVES	SURPLUS OR DEFICIT	FUNDING RATIO	NORMAL COST	AMORTIZE UNFUNDED LIABILITY	TOTAL REQUIRED CONTRIB.	STATE AID	DISBURSEMENTS			ACCIDENT & HEALTH INSURANCE
									MUNICIPAL CONTRIB.	ADMINI-STRATIVE	SERVICE PENSION	
TOTAL	78,237,158	79,812,663	-1,575,505	0.98	7,569,687	923,626	8,493,313	4,348,552	1,699,261	488,089	5,833,702	31,448
MONTHLY SERVICE PENSION OF \$2 OR MORE PER MONTH PER YEAR OF SERVICE												
ALBERT LEA	103,385	105,487	-2,102	0.98	2,767	2,836	5,603	2,806	....	....	4,146	....
APPLE VALLEY	1,212,498	1,326,920	-114,422	0.91	41,893	12,372	54,265	63,553	32,400	19,990	16,313	....
APPLETON	155,658	169,852	-14,194	0.92	4,711	6,587	11,298	6,129	....	703	5,904	....
BENSON	191,858	280,401	-88,543	0.68	5,169	6,238	11,407	11,445	....	539	18,800	....
BROOKLYN CENTER	2,409,110	2,554,707	-145,597	0.94	62,747	42,674	105,421	85,647	24,621	8,159	152,050	2,500
CHAMHASSEN	604,926	538,282	66,644	1.12	23,024	....	23,024	24,270	11,310	6,465	52,700	....
CHASKA	992,057	1,337,255	-345,198	0.74	28,142	12,323	40,465	25,089	30,647	5,716	46,563	....
COLUMBIA HEIGHTS ¹	863,112	618,064	245,048	1.40	24,749	....	24,749	....	27,000	8,173	34,171	....
CRYSTAL ²	2,067,249	2,425,146	-357,897	0.85	49,580	17,922	67,502	58,711	29,831	10,163	227,248	....
EAGAN ³	1,531,782	1,336,861	194,921	1.15	124,198	....	124,198	93,310	43,030	22,058	25,965	....
EDEN PRAIRIE ⁴	1,927,922	2,796,677	-868,755	0.69	148,785	62,535	211,320	107,876	120,142	19,637	74,384	....
EDINA	4,171,840	4,144,568	27,272	1.01	78,141	....	78,141	180,928	....	36,772	132,467	....
FAIRMONT ⁵	1,282,119	1,448,928	-166,809	0.88	28,657	3,610	32,267	32,956	13,730	21,978	106,300	1,000
HUTCHINSON	558,677	725,386	-166,709	0.77	14,190	11,495	25,685	30,102	10,500	1,569	40,533	5,000
MINNETONKA	3,260,252	2,601,000	659,252	1.25	129,067	....	129,067	160,472	60,000	12,429	201,363	435
MOUND	1,274,992	1,771,128	-496,136	0.72	36,689	87,894	124,583	46,024	64,308	11,141	79,539	2,323
NEW BRIGHTON ⁶	1,227,183	1,101,356	125,827	1.11	44,666	....	44,666	56,435	14,000	8,364	77,028	....
NEW HOPE ⁷	782,062	1,190,069	-408,007	0.66	31,556	39,438	70,994	63,993	21,720	9,301	156,442	2,550
NEW ULM	1,119,325	1,248,739	-129,414	0.90	31,346	25,328	56,674	33,078	53,461	3,739	65,334	14,450
PINE CITY	260,894	270,489	-9,595	0.96	34,150	....	34,150	16,598	....	2,294	19,600	....
PLYMOUTH ⁸	1,293,621	929,756	363,865	1.39	134,400	....	134,400	132,808	....	30,933	116,128	....

LC

¹Also allows 2300 per year lump sum

²Also allows 25.00 per year lump sum

³Also allows 2250 per year lump sum

⁴Also allows 2250 per year Lump Sum

⁵Also allows 2300 per year lump sum

⁶Also allows 1300 per year lump sum

⁷Also allows 2650 per year lump sum

⁸Also allows 3000 per year lump sum

NAME OF ASSOCIATION	NET ASSETS	REQUIRED RESERVES	SURPLUS OR FUNDING -DEFICIT	RATIO	NORMAL COST	AMORTIZE UNFUNDED LIABILITY	TOTAL REQUIRED CONTRIB.	STATE AID	DISBURSEMENTS			ACCIDENT & HEALTH INSURANCE
									MUNICIPAL CONTRIB.	ADMINI-STRATIVE	SERVICE PENSION	
ROBBINSDALE ⁹	904,145	1,135,382	-231,237	0.80	20,107	47,140	67,247	41,845	28,379	7,496	134,575	....
ROSEVILLE ¹⁰	2,397,275	2,849,949	-452,674	0.84	63,384	34,800	98,184	112,432	8,896	24,754	92,350	....
SAVAGE	862,012	1,244,933	-382,921	0.69	26,262	33,984	60,246	13,958	50,405	12,054	49,196	500
SPRING LAKE PARK	2,546,884	2,515,935	30,949	1.01	80,822	....	80,822	117,117	25,000	14,949	75,660	....
WHITE BEAR LAKE	1,973,692	2,078,128	-104,436	0.95	68,758	18,866	87,624	77,050	20,000	9,820	77,593	....
WORTHINGTON	489,187	1,003,817	-514,630	0.49	17,934	58,667	76,601	25,927	50,590	639	62,180	6,000

⁹Also allows 2650 per year lump sum

¹⁰Also allows 1500 per year lump sum

TABLE 3

**NUMBER OF MEMBERS, MINIMUM REQUIREMENTS, AND FIDELITY BONDS
AND OTHER BENEFITS**

TABLE 3
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
NUMBER OF MEMBERS MINIMUM REQUIREMENTS, FIDELITY BONDS, AND OTHER BENEFITS

Association	Minimum Number of Members			Minimum Retirement Age	Years Active Service	Active Membership	Bonds		Pension Amount	Disability Amount	Sick Amount	Death Benefit Amount	Survivor for Each	Accident & Health Insurance
	Active	Retired	Deferred				Secretary	Treasurer						
ALBANY	25	....	....	50	10	10	25,000	25,000	....	....	....	....	....	NO
ANDOVER	26	....	1	50	10	10	2,500	25,000	....	....	....	....	....	YES
BINGHAM LAKE	14	....	4	50	10	10	....	....	....	....	....	....	....	YES
BRAMAH	27	....	....	55	10	10	....	30,000	....	....	....	....	....	NO
BREWSTER	21	....	....	55	10	10	....	10,000	....	Y/S	....	....	Y/S	YES
BROOKLYN PARK	57	....	....	50	10	10	....	250,000	....	....	70 WKLY**	....	....	YES
CALLAWAY	17	....	....	50	20	10	....	70,000	....	35 WKLY**	35 WKLY**	200 L/S***	....	NO
COLOGNE	23	....	....	50	20	20	....	5,000	....	....	....	....	....	YES
CRANE LAKE	14	....	....	50	10	10	....	15,000	....	....	....	....	....	YES
CROSSLAKE	22	....	....	50	10	10	....	10,000	....	....	....	....	....	YES
DELAVAN	16	....	....	50	20	20	....	5,000	....	....	....	....	....	NO
DONNELLY	27	....	....	50	20	10	....	10,000	....	....	....	....	....	NO
ELGIN	25	....	1	50	10	10	....	8,000	....	50 WKLY**	50 WKLY**	500 L/S***	....	YES
EMBARRASS	26	....	....	50	20	20	....	6,000	....	....	....	....	....	YES
ERSKINE	20	1	1	50	20	10	....	5,000	....	....	....	....	....	NO
FALCON HEIGHTS	20	4	....	50	10	10	30,000	30,000	....	105 WKLY**	105 WKLY**	....	....	NO
FOSSTON	24	....	....	50	20	10	....	40,000	....	....	....	....	....	YES
FOUNTAIN	18	....	....	50	20	10	....	10,000	....	....	....	....	....	NO
FRIDLEY	36	15	30	50	10	10	....	180,000	....	....	....	1,000 L/S***	....	YES
GARY	18	....	4	50	10	10	....	20,000	....	....	....	....	....	YES
GIBBON	23	....	2	50	20	10	....	35,000	....	....	....	....	....	YES
GLENVILLE	24	....	....	50	10	10	....	10,000	....	....	....	....	....	YES
GOODHUE	25	....	....	50	20	20	....	20,000	....	30 WKLY**	30 WKLY**	.... L/S***	....	YES
HARDWICK	19	....	....	50	20	20	....	4,500	....	....	....	....	....	NO
HAWLEY	22	....	....	50	10	10	....	6,000	....	....	....	....	....	YES
IVANHOE	25	....	....	50	10	10	....	10,000	....	....	....	....	....	YES
KENYON	30	....	1	50	10	10	....	20,000	....	....	....	....	....	YES
KIESTER	21	....	3	55	10	10	....	35,000	....	42 WKLY**	42 WKLY**	....	....	YES
LAKE BRONSON	19	....	....	50	20	10	....	....	....	....	....	....	....	NO
LAKE GEORGE	17	....	....	55	20	20	....	6,000	....	....	....	....	....	YES
LAKEPORT	13	....	....	55	10	10	....	5,000	....	....	....	....	....	NO
LE CENTER	20	....	....	50	20	10	2,000	21,500	....	....	....	....	....	YES
LONDON	15	....	....	50	20	10	....	50,000	....	100 WKLY**	....	....	....	YES
LONGVILLE	18	....	2	50	10	10	....	5,000	....	....	....	....	....	NO
LYLE	25	....	....	50	20	10	15,000	15,000	....	....	....	....	....	YES
MAGNOLIA	14	....	....	50	10	10	....	10,000	....	....	....	....	....	YES
MANTORVILLE	18	....	....	50	10	10	5,000	5,000	....	....	....	....	....	YES
MAPLE LAKE	28	....	....	50	20	10	....	20,000	....	....	....	....	....	NO
MARINE ON ST. CROIX	27	....	....	50	5	5	....	10,000	....	....	....	....	....	NO
MAZEPPA	24	....	....	50	10	10	....	4,000	....	....	....	....	....	YES
MEDICINE LAKE	18	....	....	50	10	10	....	5,000	....	....	....	....	....	NO
MENDOTA HEIGHTS	34	....	....	50	10	10	....	75,000	....	....	....	....	....	YES
MENTOR	13	50	10	10	5,000	YES
MILLERVILLE	18	5	55	10	10	10,000	YES

*Year of Service
**Weekly
***Lump Sum

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Association	Minimum Number of Members			Minimum Retirement Age	Years Active Service	Active Membership	Bonds		Pension Amount	Disability Amount	Sick Amount	Death Benefit Amount	Survivor for Each	Accident & Health Insurance
	Active	Retired	Deferred				Secretary	Treasurer						
HARTLAND	20	.....	1	50	20	20	.....	5,000	150	42 WKLY**	.....	.....	.....	NO
HITTERDAL	14	.....	.....	55	10	10	.....	20,000	170	.....	.....	.....	.....	NO
HOKAH	29	.....	2	50	10	20	.....	20,000	140	140 Y/S*	.....	.....	140 Y/S*	NO
HOLLAND	18	.....	.....	50	10	10	.....	.....	100	.....	.....	.....	.....	NO
KELLIHER	22	.....	1	50	10	10	.....	5,000	150	150 Y/S*	150 Y/S*	.....	150 Y/S*	NO
LAKE HENRY	19	.....	2	50	10	10	.....	10,000	150	150 Y/S*	.....	.....	150 Y/S*	NO
LAKEWOOD	21	.....	.....	50	20	20	.....	50,000	175	.....	.....	.....	.....	NO
LANCASTER	24	.....	.....	55	20	10	.....	20,000	100	100 Y/S*	50 L/S**	.....	.....	YES
LEAF VALLEY	20	.....	1	50	5	5	.....	5,000	125	.....	.....	.....	.....	NO
LUCAN	21	.....	.....	50	20	10	.....	5,000	130	.....	.....	.....	.....	YES
MCDAVITT	22	.....	2	50	20	20	1,000	1,000	150	150 Y/S*	.....	.....	.....	YES
MEDFORD	25	.....	.....	50	10	10	.....	50,000	170	.....	.....	.....	.....	YES
OTTERTAIL	28	.....	.....	50	10	10	.....	2,000	100	100 Y/S*	100 Y/S*	.....	100 Y/S*	NO
PORTER	22	.....	4	55	10	10	.....	10,000	100	60 Y/S*	.....	.....	100 Y/S*	YES
ROLLINGSTONE	25	.....	4	50	10	10	.....	10,000	150	150 Y/S*	.....	.....	150 Y/S*	NO
SHELLY	22	.....	.....	50	20	10	.....	5,000	150	150 Y/S*	.....	.....	.....	NO
SOLWAY	25	.....	1	50	10	10	.....	2,500	150	150 Y/S*	150 Y/S*	.....	150 Y/S*	YES
ST. HILAIRE	24	.....	.....	50	20	20	.....	20,000	100	25 WKLY**	.....	.....	.....	NO
STURGEON LAKE	13	.....	.....	50	10	10	.....	5,000	125	125 Y/S*	125 Y/S*	.....	125 Y/S*	NO
TOWER	25	.....	.....	50	20	20	.....	5,000	100	.....	.....	.....	.....	NO
VESTA	20	.....	2	50	20	10	5,000	5,000	125	125 Y/S*	125 Y/S*	.....	.....	YES
VILLARD	23	.....	.....	50	20	20	.....	5,000	100	.....	.....	.....	.....	NO
WARBA-FEELY-SAGO	16	.....	.....	50	20	10	.....	10,000	150	.....	.....	.....	150 Y/S*	YES
WILMONT	24	.....	.....	50	10	10	.....	10,000	167	.....	.....	100 L/S***	.....	YES
WRIGHT	16	.....	1	55	20	10	.....	.....	100	.....	.....	200 L/S***	.....	NO

LUMP SUM SERVICE PENSION OF \$200 OR MORE, BUT LESS THAN \$300 PER YEAR OF SERVICE

ALBERTVILLE	25	.....	.....	55	20	10	.....	10,000	200	.....	.....	.....	200 Y/S*	NO
ALBORN	18	.....	.....	50	20	10	.....	.....	200	200 Y/S*	.....	.....	200 Y/S*	YES
ALDEN	25	.....	1	50	10	10	.....	2,600	200	200 Y/S*	.....	.....	.....	YES
AMBOY	20	.....	1	50	10	10	.....	10,000	225	.....	.....	.....	225 Y/S*	NO
ASKOV	24	.....	.....	55	10	10	.....	5,000	250	..... WKLY**	..... WKLY**	2,000 L/S***	.....	YES
BALSAM	18	.....	.....	50	10	10	.....	5,000	275	275 Y/S*	275 Y/S*	.....	275 Y/S*	YES
BEARDSLEY	20	.....	.....	50	20	20	.....	1,000	250	.....	.....	.....	.....	NO
BEAVER CREEK	16	.....	1	50	10	10	.....	10,000	250	.....	.....	.....	250 Y/S*	YES
BELLINGHAM	20	.....	.....	50	10	10	.....	5,000	200	.....	.....	.....	.....	YES
BELVIEW	23	.....	3	50	10	10	.....	10,000	250	250 Y/S*	.....	.....	250 Y/S*	YES
BERTHA	20	.....	.....	50	10	10	.....	6,000	275	275 Y/S*	275 Y/S*	.....	.....	NO
BOWLUS	20	.....	.....	50	10	10	.....	6,000	200	200 Y/S*	.....	.....	200 Y/S*	YES
BOYD	21	.....	.....	50	10	10	.....	.....	225	225 Y/S*	225 Y/S*	.....	225 Y/S*	YES
BRANDON	24	.....	1	50	20	20	.....	2,000	275	.....	.....	.....	.....	YES
BRICELYN	23	.....	.....	55	20	20	.....	5,000	275	.....	.....	.....	.....	NO
BROOK PARK	16	50	20	10	50,000	200	200 Y/S*	200 Y/S*	200 Y/S*	YES

*Year of Service
 **Weekly
 ***Lump Sum

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Association	Minimum Number of Members			Minimum Retirement Age	Years Active Service	Active Membership	Bonds		Pension Amount	Disability Amount	Sick Amount	Death Benefit Amount	Survivor for Each	Accident & Health Insurance
	Active	Retired	Deferred				Secretary	Treasurer						
MILROY	15	2	1	50	20	10	....	50,000	....	....	....	....	....	NO
MURDOCK	18	....	....	55	20	10	....	5,000	....	....	....	....	....	YES
NOODINE	10	....	....	55	10	10	....	5,000	....	....	....	....	....	YES
ODESSA	16	1	....	55	15	15	....	....	....	....	....	....	....	YES
OKLEE	15	....	....	50	10	10	....	10,000	....	50 WKLY**	50 WKLY*	1,000 L/S***	....	YES
PLAINVIEW	22	....	1	50	10	10	15,000	15,000	....	L/S***	....	L/S***	....	YES
PLUMMER	21	....	....	50	10	10	....	10,000	....	....	....	....	....	YES
RED LAKE FALLS	21	....	....	50	10	10	....	15,000	....	....	....	....	....	NO
ROUND LAKE	20	....	1	50	20	20	....	7,000	....	....	....	....	....	NO
RUSHFORD	29	....	4	50	20	20	....	14,000	....	....	....	....	....	NO
SEAFORTH	16	....	4	50	10	10	....	2,000	....	....	....	....	....	YES
SOUTH BENJ	18	....	....	50	10	10	....	30,000	....	....	....	....	....	YES
SWANVILLE	19	....	2	50	15	15	....	25,000	....	35 WKLY**	....	....	....	NO
OTVOLA	21	....	....	50	20	10	....	25,000	....	....	....	....	....	YES
ULEN	20	....	....	50	20	20	....	7,000	....	....	....	....	....	YES
VERMILION LAKE	16	....	....	50	10	10	....	2,000	....	....	....	....	....	NO
WABASSO	22	....	1	50	10	10	....	....	....	....	....	....	....	NO
WANKON	16	....	....	60	10	10	....	5,000	....	....	....	....	....	NO
WANDA FIRE	22	....	....	50	20	20	....	6,000	....	....	....	....	....	NO
WELLS	25	....	....	50	10	10	....	100,000	....	....	....	....	....	YES
WILLIAMS	17	....	....	50	15	14	....	5,000	....	....	....	....	....	NO
WINTHROP	22	....	....	50	10	10	....	300,000	....	....	98	....	....	YES
ZUMBROTA	27	....	....	50	10	10	....	....	....	....	....	....	....	YES

LUMP SUM SERVICE PENSION OF \$1 OR MORE, BUT LESS THAN \$50 PER YEAR OF SERVICE

CARSONVILLE	19	....	....	50	10	10	....	....	25	25 Y/S*	....	....	500 L/S***	NO
CLIMAX	16	....	....	55	10	10	....	4,000	25	....	....	....	....	NO
DENNISON	21	....	....	60	20	10	....	75,000	20	....	....	....	....	NO
ELBOW TULABY	8	....	....	50	20	10	....	....	25	....	....	....	....	NO
FLENSBURG	25	....	....	50	20	20	....	5,000	7	....	....	....	....	NO
LYND	15	....	....	50	20	10	....	10,000	25	....	....	....	....	NO
NASSAU	23	....	....	55	20	20	....	10,000	25	....	....	....	....	YES
PEMBERTON	15	....	....	55	10	10	....	....	10	....	....	....	....	NO
TAUNTON	15	....	....	60	20	10	....	10,000	10	500 L/S***	....	....	L/S***	YES
WALTERS	15	....	....	50	5	5	....	10,000	25	21 WKLY**	42 WKLY*	....	....	YES

LUMP SUM SERVICE PENSION OF \$50 OR MORE, BUT LESS THAN \$100 PER YEAR OF SERVICE

BETHEL	11	....	....	50	10	10	....	....	60	....	....	....	....	NO
BIVABIK	21	....	....	50	10	10	5,000	5,000	50	50 Y/S*	....	....	50 Y/S	YES
BREVATOR	19	....	....	50	10	10	....	10,000	50	50 Y/S*	50 Y/S	....	....	YES
CLEMENTS	17	....	2	50	20	10	2,000	2,000	75	75 Y/S*	....	....	75 Y/S	YES
CLIFTON	20	....	....	50	10	10	10,000	10,000	75	....	....	....	....	NO
DENT	23	....	5	50	10	10	....	10,000	75	....	....	....	....	YES
DANVERS	18	....	....	50	20	10	5,000	5,000	50	50 Y/S*	....	....	50 Y/S	NO

*Year of Service

**Weekly

***Lump Sum

Association	Minimum Number of Members			Minimum Retirement Age	Years Active Service	Active Membership	Bonds		Pension Amount	Disability Amount	Sick Amount	Death Benefit Amount	Survivor for Each	Accident & Health Insurance
	Active	Retired	Deferred				Secretary	Treasurer						
DUMONT	25	2	2	50	20	10	....	2,000	80	80 Y/S*	80 Y/S*	....	80 Y/S*	YES
ELMER	18	....	....	50	10	10	....	1,500	50	....	....	....	....	YES
FISHER	25	....	....	50	20	20	....	3,000	60	60 Y/S*	....	....	60 Y/S*	NO
GOODLAND	18	....	....	50	5	5	....	....	50	50 Y/S*	....	....	50 Y/S*	YES
GRANADA	21	....	....	50	20	20	....	5,000	75	....	....	....	....	YES
JACOBSON	19	....	....	50	20	10	....	15,000	80	80 Y/S*	....	....	80 Y/S*	NO
LAKE WILSON	18	....	....	50	20	10	....	10,000	50	70 WKLY**	70 WKLY**	....	....	NO
LAKELAND	18	....	....	50	20	10	....	10,000	50	50 Y/S*	....	....	50 Y/S*	YES
LUTGEN	16	....	....	50	20	10	....	1,000	50	....	....	....	....	NO
NEW MUNICH	18	....	....	50	10	10	....	2,000	75	....	....	....	75 Y/S*	NO
NORTHLAND	12	....	....	50	20	10	....	5,000	50	50 Y/S*	....	....	50 Y/S*	YES
ORONOCO	19	....	....	55	10	10	10,000	10,000	60	....	....	....	60 Y/S*	NO
ST. LEO	24	....	1	50	20	10	....	1,000	75	5 WKLY**	5 WKLY**	....	75 Y/S*	NO
TWIN LAKES (MAHONENI)	16	....	....	50	20	10	....	20,000	75	....	....	....	75 Y/S*	YES
VERGAS	19	....	....	50	10	10	....	5,000	75	....	....	....	....	NO
VINING	18	....	....	55	20	10	....	3,000	75	....	....	300 L/S***	....	YES

LUMP SUM SERVICE PENSION OF \$100 OR MORE, BUT LESS THAN \$200 PER YEAR OF SERVICE

ALPHA	16	....	....	50	20	10	3,000	3,000	150	....	....	250 L/S***	....	YES
ALTURA	19	....	....	50	20	10	....	10,000	150	25 WKLY**	25 WKLY**	....	150 Y/S*	NO
BADGER	21	....	....	50	10	10	....	5,000	100	100 Y/S*	100 Y/S*	....	100 Y/S*	YES
BLACKHOOF	15	....	1	50	10	10	3,000	3,000	100	100 Y/S*	....	....	....	YES
BLUFFTON	16	....	2	50	20	10	....	3,000	100	....	....	....	....	NO
BREITUNG	30	....	....	50	20	10	2,000	2,000	160	....	....	....	....	NO
CAMPBELL	24	....	1	62	20	20	....	5,000	125	....	....	....	....	YES
CLARKS GROVE	22	....	6	50	10	10	10,000	10,000	150	....	....	....	....	YES
COTTON	18	....	....	50	10	10	....	10,000	100	100 Y/S*	100 Y/S*	....	....	YES
CROOKED LAKE	20	....	....	50	10	10	....	5,000	150	....	....	....	....	YES
DARFUR	16	....	....	50	10	10	....	3,000	150	150 Y/S*	140 WKLY**	....	150 Y/S*	YES
DEER CREEK	22	....	....	50	10	10	3,000	3,000	150	....	....	....	....	NO
DEXTER	16	....	....	50	10	10	....	10,000	125	....	....	....	....	NO
EASTERN HUBBARD	18	....	....	55	10	10	10,000	10,000	100	....	....	....	....	NO
EITZEN	25	....	3	50	10	10	....	3,000	100	100 Y/S*	....	....	100 Y/S*	YES
ELLSWORTH	25	....	1	55	10	10	....	10,000	180	....	....	....	180 Y/S*	180
ELROSA	29	....	2	60	10	10	....	10,000	125	125 Y/S*	125 Y/S*	....	125 Y/S*	YES
FINLAND	16	....	2	50	10	10	....	....	100	....	....	....	100 Y/S*	YES
FORADA	28	....	....	50	20	20	....	5,000	125	....	....	....	....	NO
FREDENBERG	17	....	....	50	20	10	....	40,000	100	100 Y/S*	100 Y/S*	....	100 Y/S*	NO
GARFIELD	20	....	....	50	20	10	....	10,000	175	175 Y/S*	....	....	175 Y/S*	NO
GHEAT	19	....	....	50	20	10	....	2,500	100	....	....	....	....	NO
GRYGLA	21	....	....	50	20	20	....	20,000	100	....	....	....	100 Y/S*	YES
HANLEY FALLS	22	....	6	55	20	10	....	20,000	150	5 WKLY**	....	....	100 Y/S*	YES
HARRIS	21	....	....	50	20	10	....	50,000	150	150 Y/S*	....	....	150 Y/S*	YES

*Year of Service

**Weekly

***Lump Sum

Association	Active	Minimum Number of Members			Minimum Retirement Age	Years Active Service	Active Membership	Bonds		Pension Amount	Disability Amount	Sick Amount	Death Benefit Amount	Survivor for Each	Accident & Health Insurance
		Retired	Deferred	Secretary				Treasurer							
BUTTERFIELD	24	....	2	50	5	5	....	5,000	250	250 Y/S*	50 WKLY**	....	....	NO
CANOSIA	23	....	3	50	10	10	....	....	200	....	....	....	....	YES
CARLOS	28	....	....	50	20	10	....	10,000	250	....	....	....	250 Y/S	YES
CEYLON	21	....	....	50	10	10	....	3,500	200	25 WKLY**	15 WKLY**	....	....	YES
CHERRY	20	....	....	50	10	10	....	5,000	200	25 WKLY**	....	....	200 Y/S	YES
CLAREMONT	15	....	3	50	10	10	....	10,000	280	....	....	....	....	YES
CLARISSA	24	....	....	50	20	10	5,000	5,000	250	250 Y/S*	250 Y/S*	....	250 Y/S	NO
CLEARWATER	23	....	1	50	10	10	30,000	30,000	275	....	....	....	....	NO
CLINTON (ST. LOUIS)	21	....	1	50	10	10	1,000	1,000	200	200 Y/S*	25 WKLY**	....	200 Y/S	NO
COLVIN	16	....	1	50	20	10	10,000	10,000	200	....	....	....	....	NO
COSMOS	23	....	1	50	10	10	....	8,000	250	250 Y/S*	....	....	....	YES
COTTONWOOD	25	....	3	55	20	10	5,000	5,000	250	250 Y/S*	250 Y/S*	....	250 Y/S	YES
CURRIE	23	....	....	50	11	10	5,000	5,000	275	....	....	....	....	YES
CYRUS	17	....	1	55	20	20	....	10,000	250	250 Y/S*	....	....	....	NO
DALTON	24	....	....	50	20	10	1,000	10,000	250	250 Y/S*	250 Y/S*	....	250 Y/S	NO
DOVER	25	....	....	50	20	10	....	6,000	200	21 WKLY**	21 WKLY**	250 L/S***	....	YES
DUNNELL	15	....	....	50	10	10	....	5,000	225	50 Y/S*	....	....	....	YES
EAGLE BEND	25	....	2	50	10	10	....	30,000	275	275 Y/S*	275 Y/S*	....	275 Y/S	YES
EASTON	23	....	....	50	10	10	....	3,500	200	200 Y/S*	200 Y/S*	....	200 Y/S	YES
ELIZABETH	22	....	1	50	10	10	....	10,000	200	....	....	....	....	YES
ELYSIAN	25	1	1	50	20	10	....	10,000	275	275 Y/S*	....	....	275 Y/S	YES
EMMONS	26	....	1	50	20	20	25,000	50,000	225	....	....	....	....	YES
EVANSVILLE	25	....	....	50	20	10	....	30,000	200	....	....	....	....	YES
FAYAL	21	....	....	50	10	10	....	10,000	200	100 Y/S*	100 Y/S*	....	....	NO
FIFTY LAKES	11	....	....	50	20	20	5,000	5,000	225	....	....	....	....	NO
FROST	24	....	....	50	20	20	....	10,000	250	.... WKLY**	35	35 WKLY**	....	YES
GLYNDON	28	....	....	50	20	10	....	10,000	275	....	....	....	275 Y/S	NO
GNESEN	25	....	....	50	10	10	....	10,000	200	....	....	....	200 Y/S	NO
GRACEVILLE	25	....	2	50	20	10	....	2,500	275	275 Y/S*	275 Y/S*	....	275 Y/S	YES
GRAND LAKE	24	....	3	50	10	10	1,000	10,000	225	225 Y/S*	225 Y/S*	....	225 Y/S	YES
GRAND MEADOW	23	....	....	55	20	20	100,000	100,000	250	....	....	....	....	YES
GREEN ISLE	25	....	....	50	20	20	10,000	10,000	200	....	....	....	....	YES
GREENWOOD	22	....	....	50	20	10	....	5,000	200	200 Y/S*	....	....	200 Y/S	NO
HALSTAD	24	....	3	50	10	10	....	30,000	200	....	....	....	....	YES
HAMPTON	20	....	4	50	10	10	....	10,000	240	....	....	....	....	YES
HANCOCK	26	....	....	50	10	10	....	7,500	275	....	....	5,000 L/S***	....	NO
HANOVER	23	....	2	60	10	10	....	15,000	290	....	....	....	....	YES
HANSKA	25	....	1	50	20	20	....	10,000	250	250 Y/S*	250 Y/S*	....	250 Y/S	YES
HAYWARD	24	....	....	50	20	10	....	10,000	225	200 Y/S*	200 Y/S*	....	200 Y/S	NO
HENDRUM	19	....	....	50	20	20	20,000	20,000	200	....	....	....	....	NO
HENNING	25	....	....	50	20	20	....	7,000	233	....	....	....	....	NO
HEWITT	13	....	....	50	10	10	....	5,000	200	200 Y/S*	200 Y/S*	....	200 Y/S	YES
HILL CITY	27	50	20	10	5,000	200	YES	
HILLS	25	1	50	10	10	10,000	250	150 Y/S*	150 Y/S	YES	

*Year of Service
**Weekly
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Association	Minimum Number of Members			Minimum Retirement Age	Years Active Service	Active Membership	Bonds		Pension Amount	Disability Amount	Sick Amount	Death Benefit Amount	Survivor for Each	Accident & Health Insurance
	Active	Retired	Deferred				Secretary	Treasurer						
HOVLAND	11	....	....	50	10	10	....	5,000	250	....	....	....	....	NO
INDUSTRIAL	20	....	....	50	20	10	5,000	5,000	200	200 Y/S ¹	....	....	Y/S ²	YES
IONA	10	....	....	60	20	20	5,000	5,000	250	20	20	....	....	NO
JEFFERS	19	....	1	50	20	20	....	10,000	200	....	....	....	....	NO
KANDIYOHI	19	....	2	50	10	10	20,000	20,000	200	....	....	....	....	YES
KARLSTAD	30	....	....	50	20	10	....	55,000	200	....	....	....	....	NO
KENSINGTON	18	....	....	50	10	10	....	10,000	250	250 Y/S	250 Y/S	....	250 Y/S	YES
KILKENNY	22	....	1	50	20	10	25,000	25,000	200	200 Y/S ¹	200 Y/S ²	....	200 Y/S ³	YES
LESTER PRAIRIE	30	....	....	50	20	10	....	10,000	250	20 WKLY ⁴	....	250 L/S ⁵	....	YES
LITTLEFORK	26	....	1	50	10	10	....	10,000	225	225 Y/S ¹	....	....	....	YES
MAPLEVIEW	16	....	....	50	20	5	....	1,000	250	....	....	....	....	NO
MAYNARD	21	....	1	55	10	10	20,000	20,000	275	125 Y/S ¹	....	....	150 Y/S ²	YES
MC INTOSH	19	....	1	50	10	10	....	10,000	225	....	....	....	....	NO
MESVILLE	28	....	3	50	20	10	....	5,000	200	200 Y/S ¹	200 Y/S ²	....	200 Y/S	YES
MILAN	20	....	....	55	10	10	....	10,000	250	250 Y/S ¹	21 WKLY ⁴	....	250 Y/S	YES
NEW AUBURN	20	....	1	50	20	10	....	5,000	200	60 WKLY ⁴	60 WKLY ⁴	2,000 L/S ⁵	....	YES
NEW MARKET	17	....	....	50	20	10	....	5,000	200	200 Y/S ¹	....	....	200 Y/S	YES
NORTHOME	19	....	....	50	20	20	....	1,000	225	....	....	....	....	YES
ODIN	12	....	....	50	20	10	....	10,000	225	15 WKLY ⁴	10 WKLY ⁴	200 L/S ⁵	....	YES
OSTRANDER	17	....	....	50	20	10	....	5,000	200	....	....	....	....	YES
PALISADE	20	....	1	55	10	10	....	10,000	250	250 Y/S ¹	25 WKLY ⁴	....	250 Y/S	YES
PENNOCK	18	....	....	50	10	10	....	10,000	250	250 Y/S ¹	....	....	....	NO
PIKE SANDY BRITT	39	....	....	50	10	10	3,000	3,000	200	200 Y/S ¹	....	....	....	NO
PLATO	22	....	....	50	20	20	....	....	212	212 Y/S ¹	212 Y/S ²	....	212 Y/S ³	YES
RANDOLPH	29	....	1	20	10	10	....	7,000	250	....	....	....	....	NO
ROCKVILLE	22	....	5	50	10	10	....	6,000	276	....	....	....	....	YES
ROSE CREEK	22	....	....	50	20	10	....	5,000	200	200 Y/S ¹	200 Y/S ²	....	200 Y/S ³	YES
ROYALTON	18	....	....	50	10	10	....	5,000	200	200 Y/S ¹	200 Y/S ²	....	200 Y/S ³	YES
SANBORN	19	....	2	50	20	20	5,000	5,000	200	....	....	....	....	YES
SHAFFER	22	....	....	50	10	10	....	60,000	275	275 Y/S ¹	275 Y/S ²	....	275 Y/S ³	NO
SILICA	19	....	....	50	20	20	10,000	10,000	200	....	....	....	....	YES
SILVER LAKE	28	....	1	50	10	10	....	7,500	250	250 Y/S ¹	250 Y/S ²	....	250 Y/S ³	YES
SOUTH HAVEN	23	....	....	55	10	10	50,000	50,000	200	200 Y/S ¹	....	....	200 Y/S	YES
SQUAW LAKE	22	....	....	55	10	10	2,000	2,000	200	....	....	....	....	YES
ST. FRANCIS	23	....	....	50	10	10	5,000	5,000	250	250 Y/S ¹	250 Y/S ²	....	250 Y/S ³	NO
ST. MARTIN	25	....	....	50	20	10	....	30,000	250	....	....	....	250 Y/S ³	NO
ST. MICHAEL	26	....	....	50	10	10	....	100,000	200	....	....	....	....	ES
TWIN LAKES(FREEBORN)	17	....	1	50	10	10	....	....	200	....	....	....	....	NO
TWIN VALLEY	22	....	....	50	10	10	....	10,000	250	....	....	....	....	NO
VERNON CENTER	23	....	....	50	20	10	1,000	1,000	250	25 WKLY ⁴	....	7,500 L/S ⁵	....	NO
WARROAD	25	....	5	50	20	10	4,000	4,000	200	200 Y/S ¹	200 Y/S ²	....	200 Y/S ³	NO
WATKINS	24	....	1	50	10	10	....	5,000	295	295 Y/S ¹	....	....	295 Y/S ³	YES
WATSON	19	50	10	10	25,000	275	275 Y/S ¹	275 Y/S ³	YES
WAUBUN	19	2	50	10	10	5,000	250	YES

¹Year of Service
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Association	Minimum Number of Members			Minimum Retirement Age	Years Active Service	Active Membership	Bonds		Pension Amount	Disability Amount	Sick Amount	Death Benefit Amount	Survivor for Each	Accident & Health Insurance
	Active	Retired	Deferred				Secretary	Treasurer						
WILLOW RIVER	18	....	1	50	10	10	....	5,000	250	250 Y/S*	250 Y/S*	....	250 Y/S*	NO
WOLF LAKE	20	....	2	55	10	10	....	100,000	250	140 WKLY**	....	750 L/S***	....	NO
WOOD LAKE	19	....	3	50	10	10	10,000	10,000	275	275 Y/S*	275 Y/S*	....	275 Y/S*	YES
WOODSTOCK	17	....	....	55	10	10	....	5,000	250	....	....	....	....	YES
WYKOFF	22	....	....	50	20	10	....	5,000	250	250 Y/S*	....	....	250 Y/S*	YES
LUMP SUM SERVICE PENSION OF \$300 OR MORE PER YEAR OF SERVICE														
ADA	26	....	1	50	10	10	....	100,000	600	....	....	500 L/S***	....	YES
ADAMS	24	....	1	50	10	10	....	10,000	375	375 Y/S*	....	....	375 Y/S*	YES
ADRIAN	24	....	....	50	20	20	....	5,000	300	300 Y/S*	....	....	....	YES
AITKIN	32	....	....	50	20	20	....	25,000	900	900 Y/S*	....	....	900 Y/S*	YES
ALEXANDRIA	29	....	3	50	10	10	....	100,000	2,600	2,600 Y/S*	....	....	2,600 Y/S*	YES
ANNANDALE	23	....	7	50	10	10	....	200,000	700	700 Y/S*	....	....	700 Y/S*	YES
ANOKA	37	....	1	50	10	10	....	500,000	2,070	56 WKLY**	56 WKLY**	....	4,070 Y/S*	YES
ARGYLE	25	....	....	50	20	20	....	50,000	337	4,800 L/S***	....	4,800 L/S***	....	NO
ARLINGTON	28	....	....	50	10	10	....	40,000	450	....	....	....	....	YES
ASHBY	24	....	....	50	5	5	....	10,000	300	300 Y/S*	....	....	300 Y/S*	YES
ATWATER	25	....	....	50	10	10	....	8,500	400	400 Y/S*	....	....	....	YES
AUDUBON	25	....	....	50	10	10	8,000	8,000	300	200 Y/S*	....	....	200 Y/S*	NO
AURORA	25	....	....	50	10	10	....	20,000	1,050	1,050 Y/S*	1,050 Y/S*	....	1,050 Y/S*	YES
AVON	22	....	4	50	20	10	....	10,000	550	....	....	....	....	NO
BABBITT	29	....	....	50	10	10	....	6,000	550	....	....	....	....	NO
BACKUS	18	....	....	50	20	10	10,000	10,000	900	900 Y/S*	....	....	900 Y/S*	NO
BAGLEY	25	....	....	50	10	10	....	20,000	650	....	....	....	650 Y/S*	YES
BALATON	25	....	....	50	20	20	3,750	3,750	350	....	....	....	....	YES
BARNESVILLE	26	....	2	50	10	10	....	15,000	600	....	....	....	....	YES
BARNUM	25	....	....	50	20	20	20,000	20,000	375	375 Y/S*	....	....	375 Y/S*	YES
BARRETT	17	....	....	55	10	10	....	2,000	300	....	....	....	....	NO
BASS BROOK	24	....	3	50	10	10	....	40,000	1,400	1,400 Y/S*	....	....	....	NO
BATTLE LAKE	19	....	....	50	20	10	2,000	10,000	500	500 Y/S*	....	....	500 Y/S*	YES
BAUDETTE	24	....	....	50	20	10	10,000	10,000	800	350 Y/S*	350 Y/S*	....	....	YES
BAYPORT	23	....	1	50	20	20	....	50,000	1,500	....	....	....	....	NO
BEAVER BAY	26	2	4	50	20	10	....	25,000	500	100 L/S***	....	....	....	NO
BECKER	35	....	....	50	20	10	....	15,000	1,200	700 L/S***	....	3,500 L/S***	....	NO
BELGRADE	25	....	....	50	10	10	....	10,000	325	....	L/S***	.... L/S***	....	YES
BELLE PLAINE	30	....	1	50	20	20	10,000	30,000	600	....	....	....	600 Y/S*	YES
BELLE PRAIRIE	22	....	3	50	10	10	10,000	10,000	575	575 Y/S*	....	....	575 Y/S*	YES
BEMIDJI PIONEER	41	....	4	50	10	10	....	50,000	1,900	....	....	....	....	NO
BIG LAKE	28	....	....	50	20	10	....	10,000	600	35 WKLY**	35 WKLY**	500 L/S***	....	YES
BIGFORK	19	....	1	50	10	10	....	15,000	635	....	....	....	635 Y/S*	NO
BIRD ISLAND	25	....	2	50	10	10	....	10,000	400	400 Y/S*	400 Y/S*	....	400 YEAR OF DER NO	NO
BIWABIK CITY	23	50	10	10	10,000	500	500 Y/S*	500 Y/S*	YES
BLACKDUCK	25	50	10	10	10,000	10,000	400	400 Y/S*	400 Y/S*	YES

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Association	Minimum Number of Members			Minimum Retirement Age	Years Active Service	Active Membership	Bonds		Pension Amount	Disability Amount	Sick Amount	Death Benefit Amount	Survivor for Each	Accident & Health Insurance
	Active	Retired	Deferred				Secretary	Treasurer						
BLOMKEST	14	....	....	55	20	20	....	5,000	400	....	....	200 L/S***	....	YES
BLOOMING PRAIRIE	26	....	....	50	10	10	....	100,000	825	825 Y/S	825 Y/S	....	825 Y/S	NO
BLUE EARTH	30	2	2	50	10	10	....	250,000	950	....	....	....	....	YES
BOVEY	20	....	1	50	20	10	....	7,000	500	500 Y/S	....	....	....	YES
BRAINERD	40	....	2	50	10	10	....	150,000	2,750	84 WKLY**	84 WKLY**	....	....	YES
BRECKENRIDGE	33	....	....	50	10	10	....	25,000	625	....	....	....	....	NO
BROOKEN	21	....	....	55	10	10	....	5,000	400	....	....	....	....	NO
BROWNS VALLEY	21	....	1	50	20	20	....	5,000	525	525 Y/S	....	....	525 Y/S	YES
BROWNSDALE	20	....	....	50	20	20	....	10,000	300	....	....	....	....	NO
BROWNTON	24	....	....	50	20	10	....	10,000	300	300 Y/S	300 Y/S	....	300 Y/S	NO
BUFFALO	23	....	....	50	10	10	....	200,000	1,000	1,000 Y/S	700 L/S***	....	1,000 Y/S	YES
BUFFALO LAKE	23	....	....	50	10	10	....	10,000	325	325 Y/S	....	....	325 Y/S	YES
BUHL	22	....	5	50	20	20	....	25,000	500	14 WKLY**	14 WKLY**	....	....	YES
BYRON	29	....	6	50	10	10	10,000	10,000	350	350 Y/S	....	....	350 Y/S	NO
CALEDONIA	29	....	....	50	10	10	....	14,000	450	35 WKLY**	35 WKLY**	....	450 Y/S	NO
CALUMET	21	....	3	50	10	10	....	10,000	500	....	....	....	....	NO
CAMBRIDGE	25	....	1	50	20	10	....	60,000	1,100	1,100 Y/S	175 WKLY**	....	1,100 Y/S	YES
CANBY	25	....	1	50	10	10	....	30,000	625	....	1,500	1,500 L/S***	....	YES
CANNON FALLS	30	2	2	50	10	10	....	75,000	725	725 Y/S	725 Y/S	....	....	YES
CARLTON	22	....	4	50	20	20	20,000	20,000	825	....	....	....	....	NO
CARVER	30	....	1	50	20	20	30,000	30,000	450	70 WKLY**	....	500 L/S***	....	NO
CASS LAKE	25	....	3	50	10	5	....	15,000	850	850 Y/S	850 Y/S	....	850 Y/S	NO
CENTENNIAL	48	....	1	50	5	5	....	50,000	1,200	1,200 Y/S	....	....	....	YES
CENTER CITY	17	....	....	50	10	10	20,000	20,000	1,000	1,000 Y/S	....	....	1,000 Y/S	YES
CHANDLER	17	....	2	50	20	10	....	60,000	300	300 Y/S	300 Y/S	....	300 Y/S	YES
CHATFIELD	24	....	3	50	10	10	....	15,000	500	500 Y/S	500 Y/S	....	....	YES
CHISAGO CITY	20	....	3	50	10	10	....	10,000	1,100	....	....	....	....	YES
CHISHOLM	27	....	....	50	10	10	....	42,500	1,000	1,000 Y/S	....	....	....	YES
CHOKIO	20	....	....	50	20	10	....	5,000	300	....	....	....	....	NO
CLARA CITY	20	....	2	50	20	10	....	9,000	450	450 Y/S	....	....	450 Y/S	NO
CLARKFIELD	27	....	....	50	10	10	....	12,000	325	325 Y/S	....	....	325 Y/S	YES
CLEAR LAKE	24	....	....	50	20	10	10,000	10,000	325	325 Y/S	....	....	325 Y/S	YES
CLEARBROOK	19	....	....	50	10	10	....	24,000	475	.... WKLY**	20	100 L/S***	....	YES
CLEVELAND	22	....	....	50	10	10	....	10,000	800	....	....	....	....	YES
CLINTON (BIG STONE)	25	....	1	50	20	10	....	5,000	300	....	....	....	300 Y/S	YES
COKATO	24	10	....	50	10	10	....	100,000	300	....	....	....	....	YES
COLD SPRING	31	....	....	50	10	10	....	26,000	600	5,000 L/S***	....	....	....	NO
COLERAINE	20	....	1	50	20	20	10,000	10,000	1,100	1,100 Y/S	....	....	1,100 Y/S	YES
COMPREY	23	....	2	50	10	10	....	5,000	750	....	....	....	....	YES
COOK	18	....	....	50	20	10	....	20,000	350	.... Y/S	105 WKLY**	....	....	NO
COON RAPIDS	43	....	3	50	10	10	25,000	100,000	500	....	....	....	500 Y/S	NO
COTTAGE GROVE	51	....	5	50	20	10	....	500,000	2,600	....	....	....	....	NO
COURTLAND	22	1	50	10	10	10,000	1,375	3,000 L/S***	YES
CROMWELL	26	50	20	10	10,000	400	YES

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Association	Minimum Number of Members			Minimum Retirement Age	Years Active Service	Active Membership	Bonds		Pension Amount	Disability Amount	Sick Amount	Death Benefit Amount	Survivor for Each	Accident & Health Insurance
	Active	Retired	Deferred				Secretary	Treasurer						
CROSBY	30	....	2	50	5	5	35,000	35,000	300	300 Y/S*	....	....	300 Y/S*	YES
CUYUNA	25	....	....	50	20	10	....	5,000	750	750 Y/S	....	....	....	YES
DANUBE	20	....	5	50	20	10	....	25,000	350	....	....	....	....	NO
DASSEL	28	....	1	50	10	10	....	30,000	300	....	....	....	300 Y/S	YES
DAWSON	22	....	1	55	5	5	....	10,000	1,000	1,000 Y/S*	500 L/S***	....	1,000 Y/S*	NO
DAYTON	28	....	1	50	10	10	10,000	10,000	700	....	....	....	....	NO
DEER RIVER	24	....	....	50	20	20	....	20,000	600	600 Y/S	....	....	600 Y/S*	YES
DEERWOOD	17	....	....	50	10	10	....	2,000	650	650 Y/S	650 Y/S	....	650 Y/S	YES
DELANO	28	....	....	50	20	10	....	20,000	500	....	....	....	....	YES
DETROIT LAKES	27	....	....	50	10	10	....	100,000	700	....	....	....	....	NO
DILMORTH	26	....	....	50	10	10	2,500	2,500	1,000	50 WKLY**	....	....	....	NO
DODGE CENTER	21	....	2	50	10	10	....	15,000	750	.... Y/S	750 Y/S	....	750	YES
EAGLE LAKE	24	....	1	50	10	10	....	15,000	500	....	....	....	....	NO
EAST BETHEL	32	4	....	50	10	10	....	50,000	1,000	1,000 Y/S	....	....	....	NO
EAST GRAND FORKS	28	....	....	50	20	20	....	50,000	1,200	1,200 Y/S*	300 Y/S*	....	1,200 Y/S*	YES
ECHO	21	....	....	50	10	10	....	7,500	1,300	1,300 Y/S	....	....	....	YES
EDEN VALLEY	24	....	....	50	10	10	....	25,000	375	375 Y/S*	375 Y/S*	....	375 Y/S*	YES
EDGERTON	24	....	....	50	10	10	....	10,000	500	500 Y/S	....	....	....	YES
ELBOW LAKE	25	....	5	50	10	10	....	10,000	375	....	....	....	....	YES
ELK RIVER	31	....	....	50	20	20	250,000	250,000	600	....	....	....	....	NO
ELMORE	22	....	....	50	10	10	60,000	60,000	1,850	....	....	....	1,850 Y/S*	YES
ELY	24	....	2	50	20	20	45,000	45,000	300	300 YEAR OPF SERVIC	300 Y/S*	....	....	NO
EMILY	20	....	6	50	10	10	....	40,000	1,200	700 Y/S*	....	....	1,200 Y/S*	YES
EVELETH	22	....	....	50	20	10	....	10,000	535	....	....	....	....	NO
EXCELSIOR	31	....	....	50	10	10	....	75,000	600	600 Y/S*	600 Y/S*	....	600 Y/S*	NO
EYOTA	20	....	....	50	20	20	....	10,000	1,900	1,900 Y/S*	....	....	1,900 Y/S*	YES
FATRAFAX	25	....	1	55	6	6	....	200,000	1,000	....	....	....	....	NO
FARMINGTON	29	....	5	50	10	10	10,000	38,000	900	900 Y/S	900 Y/S	....	900 Y/S	YES
FERGUS FALLS	37	1	....	50	10	10	....	60,000	1,800	1,800 Y/S*	....	....	1,800 Y/S*	YES
FERTILE	17	....	....	50	20	10	....	5,000	300	....	....	....	....	NO
FLOODWOOD	25	....	....	50	20	20	....	5,000	400	350 Y/S*	100 WKLY**	....	400 Y/S*	YES
FOLEY	23	....	....	50	20	10	....	25,000	825	....	....	6,500 L/S***	....	YES
FOREST LAKE	25	....	1	50	5	5	40,000	40,000	1,600	1,600 Y/S*	1,600 Y/S*	....	1,600 Y/S*	YES
FORESTON	24	....	....	50	5	5	....	5,000	350	....	....	....	....	YES
FRANKLIN	20	....	3	50	10	10	....	5,000	300	150 WKLY**	150 WKLY**	....	....	YES
FRAZEE	24	....	....	50	20	10	10,000	10,000	400	....	....	....	300 Y/S	NO
FREEPORT	23	....	3	50	10	10	....	10,000	450	....	....	....	....	NO
FULDA	24	....	1	50	10	10	....	15,000	750	....	....	....	....	YES
GARRISON	24	....	....	50	10	10	....	10,000	500	500 Y/S*	500 Y/S*	....	500 Y/S*	YES
GAYLORD	25	....	....	50	10	10	15,000	15,000	650	650 Y/S*	650 Y/S*	....	650 Y/S*	YES
GILBERT	20	....	....	50	10	10	....	20,000	900	900 Y/S*	900 Y/S*	....	900 Y/S*	YES
GLENCOE	36	14	4	50	10	10	30,000	30,000	850	140 WKLY**	140 WKLY**	....	....	NO
GLENWOOD	33	50	10	10	44,000	700	700 Y/S*	YES
GOLDEN VALLEY	48	8	50	10	10	150,000	3,000	300 WKLY	100 WKLY	3,000 Y/S	YES

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Association	Minimum Number of Members			Minimum Retirement	Years Active	Active	Bonds		Pension	Disability	Bick	Death	Survivor	Accident & Health
	Active	Retired	Deferred	Age	Service	Membership	Secretary	Treasurer	Amount	Amount	Amount	Benefit Amount	for Each	Insurance
CONVICK	20	....	1	50	10	10	....	5,000	400	400 Y/S*	....	....	400 Y/S*	YES
GOOD THUNDER	22	....	3	50	5	5	....	7,500	450	100 WKLY**	75 WKLY**	....	....	NO
GOODVIEW	34	....	2	55	15	15	....	100,000	500	....	....	....	....	YES
GRAND MARAIS	27	....	1	50	20	10	....	100,000	825	....	....	....	....	NO
GRAND RAPIDS	25	....	1	50	20	20	75,000	75,000	3,000	30 WKLY**	30 WKLY**	....	3,000 Y/S*	YES
GRANITE FALLS	27	....	....	50	20	10	5,000	5,000	575	575 Y/S	575 Y/S	....	575 Y/S	NO
GREY EAGLE	20	....	....	50	10	10	....	5,000	300	100 Y/S*	100 Y/S*	....	100 Y/S*	YES
GROVE CITY	19	....	5	50	10	10	....	10,000	400	....	....	....	....	NO
HACKENSACK	20	....	....	50	10	10	....	10,000	300	300 Y/S*	....	....	....	YES
HALLOCK	28	....	....	50	10	10	....	100,000	400	400 Y/S*	....	....	400 Y/S*	NO
HAN LAKE	34	....	1	50	10	10	....	30,000	1,400	1,400 Y/S*	....	....	....	YES
HAMBURG	30	2	....	50	20	20	....	....	350	....	....	....	....	YES
HAMEL	34	....	2	50	10	10	....	10,000	500	500 Y/S*	500 Y/S*	....	500 Y/S*	YES
HARMONY	24	....	....	50	10	10	....	6,500	300	300 Y/S*	300 Y/S*	....	300 Y/S*	YES
HASTINGS	46	....	2	50	10	10	....	80,000	2,300	....	....	....	....	NO
HAYFIELD	25	....	....	50	10	10	....	15,000	700	400 Y/S	400 Y/S	....	400 Y/S	YES
HECTOR	25	....	....	50	10	10	....	150,000	600	....	....	....	600 Y/S*	NO
HENDERSON	24	1	3	50	10	10	10,000	10,000	400	400 Y/S	....	....	400 Y/S	YES
HENDRICKS	24	1	1	50	5	5	1,000	1,000	300	300 Y/S*	300 Y/S*	....	300 Y/S*	NO
HERMAN	25	....	1	50	10	10	....	10,000	315	....	....	....	....	NO
HERMANTOWN	30	....	4	50	10	10	30,000	30,000	800	....	....	....	800 Y/S*	NO
HERON LAKE	20	....	....	50	20	20	....	10,000	500	....	....	....	....	YES
HIBBING	24	....	3	50	5	5	25,000	25,000	800	....	....	....	....	YES
HINCKLEY	25	....	....	50	10	10	....	100,000	400	400 Y/S*	....	....	400 Y/S*	YES
HOFFMAN	24	....	1	50	20	20	....	5,000	300	300 Y/S*	....	....	300 Y/S*	YES
HOLDINGFORD	24	....	....	50	20	10	10,000	10,000	500	....	....	....	....	NO
HOPKINS	41	....	2	50	20	10	100,000	100,000	2,500	2,500 Y/S*	75 WKLY**	....	....	YES
HOUSTON	25	....	1	50	10	10	....	50,000	475	475 Y/S*	475 Y/S*	2,000 L/S***	....	YES
HOWARD LAKE	28	....	....	50	20	20	15,000	15,000	650	....	....	....	....	NO
HOYT LAKES	24	....	2	50	10	10	....	25,000	1,000	....	....	....	1,000 Y/S	NO
HUGO	24	....	8	50	10	10	2,000	10,000	550	550 Y/S*	....	....	550 Y/S*	YES
IDEAL	20	....	....	50	10	10	....	8,000	550	550 Y/S*	....	....	550 Y/S*	NO
INTERNATIONAL FALLS	33	....	....	50	20	10	....	40,000	1,490	1,490 Y/S*	....	....	1,490 Y/S*	YES
INVER GROVE HEIGHTS	59	....	3	50	10	10	25,000	200,000	1,800	1,800 Y/S*	....	....	1,800 Y/S*	NO
ISANTI	29	....	....	50	20	20	5,000	5,000	900	900 Y/S*	....	....	900 Y/S*	NO
ISLE	20	....	....	50	10	10	....	12,000	530	530 Y/S*	530 Y/S*	....	....	NO
JACKSON	30	....	....	50	20	20	5,000	35,000	950	....	....	....	....	NO
JANESVILLE	25	....	19	50	10	10	....	15,000	600	....	....	250 L/S***	....	YES
JASPER	22	....	2	50	10	10	....	5,000	375	375 Y/S*	375 Y/S*	....	375 Y/S*	YES
JORDAN	30	....	....	50	10	10	20,000	20,000	825	825 Y/S*	....	....	825 Y/S*	YES
KASOTA	21	....	....	50	10	10	....	10,000	450	....	10 WKLY**	....	450 Y/S*	YES
KASSON	25	....	4	50	10	10	....	10,000	600	....	....	....	....	YES
KEEWATIN	23	3	50	10	10	15,000	750	70 WKLY**	750 Y/S*	YES
KELLOGG	23	50	20	10	9,000	300	300 Y/S*	300 Y/S*	NO

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Association	Minimum Number of Members			Minimum Retirement Age	Years Active Service	Active Membership	Bonds		Pension Amount	Disability Amount	Sick Amount	Death Benefit Amount	Survivor for Each	Accident & Health Insurance
	Active	Retired	Deferred				Secretary	Treasurer						
KERKHOVEN	22	....	....	50	10	10	....	6,000	350	....	....	....	....	YES
KETTLE RIVER	18	....	2	50	10	10	....	20,000	450	....	....	....	....	NO
KINBALL	26	....	....	50	20	10	....	7,000	350	350 Y/S*	350 Y/S*	....	350 Y/S*	YES
KINNEY	19	....	3	50	10	10	....	10,000	400	2 WKLY**	2 WKLY**	....	400 Y/S	NO
LACRESCENT	25	....	7	50	10	10	....	40,000	625	75 WKLY**	....	....	625 Y/S*	YES
LAFAYETTE	22	....	....	50	20	10	....	15,000	400	....	....	....	....	YES
LAKE BENTON	19	....	....	50	10	10	....	10,000	500	....	....	....	....	YES
LAKE CITY	22	....	2	50	20	10	....	25,000	1,150	70 WKLY**	70 WKLY**	....	1,150 Y/S	YES
LAKE CRYSTAL	23	....	1	50	10	10	....	10,000	750	70 WKLY**	70 WKLY**	....	750 Y/S	YES
LAKE ELMO	24	....	1	50	10	10	....	50,000	1,050	....	....	....	1,050 Y/S	NO
LAKE JOHANNA	82	10	....	50	10	10	350,000	350,000	900	80 WKLY**	....	....	....	NO
LAKE LILLIAN	19	....	2	50	10	10	50,000	50,000	300	....	....	....	300 Y/S	YES
LAKE PARK	24	....	....	50	10	10	....	15,000	425	....	....	....	.... Y/S*	425
LAKEFIELD	25	....	2	50	20	20	85,000	85,000	700	....	....	....	....	YES
LAKEVILLE	64	....	5	50	10	10	50,000	50,000	3,000	3,000 Y/S*	3,000 Y/S*	....	3,000 Y/S*	NO
LAMBERTON	18	....	1	50	10	10	....	4,000	450	450 Y/S*	450 Y/S*	....	450 Y/S	NO
LAMESBORO	22	....	....	50	20	20	....	10,000	320	....	....	....	....	YES
LE ROY	24	....	1	50	10	10	....	10,000	300	....	....	....	....	YES
LE SUEUR	24	....	1	50	10	10	30,000	30,000	1,050	250 Y/S*	....	....	1,050 Y/S*	YES
LEWISTON	32	....	....	50	20	20	....	20,000	450	50 WKLY**	50 WKLY**	....	....	YES
LEWISVILLE	20	....	....	50	20	20	....	50,000	300	50 WKLY**	50 WKLY**	100 L/S***	....	YES
LEXINGTON	22	....	....	50	10	10	....	50,000	900	....	....	....	900 Y/S	NO
LINDSTROM	18	....	....	50	20	20	....	100,000	1,500	1,500 Y/S*	1,500 Y/S*	....	1,500 Y/S*	YES
LINWOOD	26	....	2	50	20	10	20,000	20,000	500	400 Y/S*	400 Y/S*	....	500 Y/S	YES
LITCHFIELD	30	....	2	50	10	10	....	35,000	1,000	560 L/S***	560 L/S***	....	1,000 Y/S*	YES
LITTLE CANADA	36	....	2	50	10	10	10,000	100,000	1,800	1,800 Y/S*	....	....	1,800 Y/S*	NO
LITTLE FALLS	24	....	3	50	20	20	30,000	30,000	1,250	1,250 Y/S*	105 WKLY**	....	....	YES
LONG LAKE	29	....	1	50	10	10	....	30,000	1,250	1,250 Y/S*	1,250 Y/S*	....	1,250 Y/S	YES
LONG PRATRIE	21	....	....	50	20	10	50,000	50,000	1,150	1,150 Y/S*	1,150 Y/S*	....	1,150 Y/S*	YES
LONSDALE	25	....	4	50	20	10	....	20,000	500	....	....	....	....	YES
LORETTO	30	....	1	50	10	10	25,000	25,000	600	600 Y/S*	600 Y/S*	....	600 Y/S*	YES
LOWER ST. CROIX VAL	28	....	3	50	10	10	....	100,000	1,000	1,000 Y/S*	1,000 Y/S*	....	1,000 Y/S*	YES
LDARY	23	....	....	50	10	10	....	5,000	300	....	....	....	....	YES
LUVERNE	35	17	1	50	20	10	150,000	150,000	625	....	....	750 L/S***	....	YES
MABEL	20	....	2	50	10	10	3,000	3,000	300	275 Y/S*	250 YEAR OF SERVICE	....	125 Y/S*	NO
MADALIA	25	....	3	50	10	10	....	100,000	600	25 WKLY**	....	....	....	YES
MADISON	25	....	2	50	10	10	....	10,000	650	49 WKLY**	49 WKLY**	....	....	YES
MADISON LAKE	25	....	....	50	10	10	8,000	8,000	300	20 WKLY**	20 WKLY**	100 L/S***	....	NO
MAHMONEN	25	....	....	50	10	10	....	10,000	475	....	....	....	475 Y/S	YES
MAHTOMEDI	32	....	3	50	10	10	12,000	12,000	650	650 Y/S*	....	....	650 Y/S*	YES
MAPLE GROVE	69	....	9	50	5	5	400,000	400,000	2,400	92 WKLY**	....	....	2,400 Y/S*	YES
MAPLE PLAIN	28	6	50	10	10	30,000	750	750 Y/S*	500 L/S**	50 Y/S*	YES
MAPLETON	25	1	1	50	20	10	20,000	750	750 Y/S*	750 Y/S*	YES

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Association	Minimum Number of Members			Minimum Retirement Age	Years Active Service	Active Membership	Bonds		Pension Amount	Disability Amount	Sick Amount	Death Benefit Amount	Survivor for Each	Accident & Health Insurance
	Active	Retired	Deferred				Secretary	Treasurer						
MAPLEWOOD	157	....	14	50	10	10	200,000	200,000	1,500	1,500 Y/S*	....	....	1,500 Y/S*	NO
MARBLE	20	....	3	50	10	10	....	6,000	450	10 WKLY**	10 WKLY**	....	400 Y/S*	NO
MARSHALL	37	....	3	50	5	5	125,000	125,000	2,750	2,750 Y/S*	175 WKLY**	....	2,750 Y/S*	YES
MAYER	30	....	1	50	10	10	....	10,000	400	400 Y/S*	400 Y/S*	....	....	YES
MC KINLEY	12	....	....	50	10	10	5,000	5,000	300	....	....	....	....	NO
MCGREGOR	20	....	2	50	10	10	....	20,000	575	575 Y/S*	....	....	575 Y/S*	YES
MELROSE	29	....	4	50	20	20	....	15,000	650	650 Y/S*	650 Y/S*	....	650 Y/S*	YES
MENAGA	20	....	....	55	10	10	....	25,000	400	400 Y/S*	400 Y/S*	....	400 Y/S*	NO
MILACA	23	....	2	50	5	5	....	....	900	900 Y/S*	50 WKLY**	10,000 L/S***	....	NO
MILYONA	24	....	....	50	10	10	....	10,000	350	350 Y/S*	350 Y/S*	....	350 Y/S*	YES
MINNEOTA	26	....	....	50	10	10	....	14,000	475	25 WKLY**	25 WKLY**	475 L/S***	....	NO
MINNESOTA LAKE	26	....	1	50	20	5	....	50,000	583	....	....	....	583 Y/S*	NO
MISSION	15	....	1	50	10	10	5,000	5,000	325	325 Y/S*	....	....	....	YES
MONTEVIDEO	29	....	....	50	20	10	....	50,000	1,000	100 WKLY**	....	....	500 Y/S*	YES
MONTGOMERY	30	19	2	55	20	20	....	200,000	450	....	....	....	....	NO
MONTICELLO	27	....	....	50	20	10	....	25,000	1,175	1,175 Y/S*	200 L/S***	....	....	YES
MONTROSE	21	....	2	55	10	10	10,000	10,000	400	400 Y/S*	....	....	400 Y/S*	YES
MOOSE LAKE	28	....	....	50	20	10	....	12,000	500	....	....	....	....	NO
MORA	30	....	1	55	20	20	100,000	250,000	800	....	....	....	....	YES
MORGAN	21	....	4	50	10	10	....	20,000	900	900 Y/S*	....	....	900 Y/S*	YES
MORRIS	27	....	....	50	20	20	....	20,000	700	....	....	....	....	NO
MORRISTOWN	26	....	....	50	10	10	....	100,000	500	....	....	....	....	YES
MORTON	26	....	....	50	20	20	....	50,000	300	....	....	....	....	NO
MOTLEY	23	....	....	50	10	10	....	10,000	650	650 Y/S*	650 Y/S*	....	650 Y/S*	YES
MT IRON	20	....	....	50	10	10	....	50,000	700	....	....	....	....	NO
MT LAKE	25	....	2	50	10	10	....	50,000	850	850 Y/S*	....	....	....	YES
NASHWAUK	19	....	....	50	10	10	....	15,000	800	12 WKLY**	12 WKLY**	....	800 Y/S*	YES
NEVIS	23	....	....	50	10	10	2,500	2,500	500	300 Y/S*	....	....	300 Y/S*	NO
NEW GERMANY	32	....	....	50	10	10	....	10,000	400	....	....	....	....	YES
NEW LONDON	23	....	....	50	10	10	....	100,000	800	....	....	....	100 Y/S*	YES
NEW PRAGUE	30	....	....	50	20	10	....	30,000	900	900 Y/S*	....	....	....	NO
NEW RICHLAND	23	....	1	50	20	10	....	15,000	500	500 Y/S*	....	....	500 Y/S*	YES
NEW SCANDIA	26	....	....	50	20	10	....	20,000	400	400 Y/S*	....	....	400 Y/S*	YES
NEW YORK HILLS	22	....	....	50	10	10	....	7,000	350	125 Y/S*	125 Y/S*	....	125 Y/S*	YES
NEWFOLDEN	11	....	....	50	10	10	....	6,000	400	200 WKLY**	....	300 L/S***	....	NO
NEWPORT	26	....	7	50	10	10	30,000	30,000	1,400	1,400 Y/S*	....	....	1,400 Y/S*	NO
NICOLLET	23	1	2	50	20	5	....	10,000	450	....	....	200 L/S***	....	NO
NISSWA	25	....	....	50	10	10	....	25,000	925	925 Y/S*	....	....	925 Y/S*	YES
NORTH BRANCH	29	....	2	50	10	10	....	7,500	550	550 Y/S*	550 Y/S*	....	550 Y/S*	NO
NORTH HANKATO	26	3	1	50	5	5	20,000	20,000	1,250	1,250 Y/S*	....	....	....	YES
NORTH ST. PAUL	36	....	4	50	15	15	....	50,000	1,500	1,500 Y/S*	21 WKLY**	....	1,500 Y/S*	YES
NORTHFIELD	30	2	50	5	5	75,000	1,750	2,750 Y/S*	YES
NORWOOD	29	4	50	10	10	10,000	5,000	350	550 Y/S*	YES

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Association	Minimum Number of Members			Minimum Retirement Age	Years Active Service	Active Membership	Bonds		Pension Amount	Disability Amount	Sick Amount	Death Benefit Amount	Survivor for Each	Accident & Health Insurance
	Active	Retired	Deferred				Secretary	Treasurer						
OAK GROVE	24	....	....	50	10	10	20,000	20,000	500	500 Y/S*	500 Y/S*	500 Y/S*	YES
OAKDALE	30	....	2	50	20	10	....	200,000	1,025	....	35 WKLY**	....	NO
OGILVIE	20	....	....	50	10	10	....	200,000	450	35 WKLY**	35 WKLY**	400 L/S***	YES
OKABENA	20	....	....	55	5	5	....	10,000	350	....	....	....	NO
OLIVIA	23	....	2	50	10	10	....	50,000	750	750 Y/S*	....	....	YES
ONAMIA	21	....	....	50	10	10	....	100,000	700	700 Y/S*	700 Y/S*	....	YES
ORMSBY	15	....	3	50	10	10	....	2,500	300	300 Y/S*	....	....	YES
OROMERVILLE	22	....	....	50	10	10	....	10,000	300	....	....	....	NO
ORR	8	....	....	50	10	10	10,000	10,000	500	500 Y/S*	500 Y/S*	....	NO
ORTONVILLE	30	....	2	50	20	10	....	100,000	600	....	....	....	YES
OSAKIS	20	....	....	50	20	10	....	50,000	1,250	1,250 Y/S*	....	1,250 Y/S*	YES
OWATONNA	38	....	3	50	10	10	....	100,000	1,900	1,900 Y/S*	....	....	YES
PALD	25	....	1	50	10	10	....	10,000	500	500 Y/S*	....	500 Y/S*	YES
PARK RAPIDS	26	....	....	50	10	10	6,000	30,000	950	....	....	950 Y/S*	YES
PARKERS PRAIRIE	23	....	....	50	20	20	10,000	10,000	400	....	....	....	NO
PAYNESVILLE	22	2	....	50	20	10	....	15,000	600	600 Y/S*	600 Y/S*	....	YES
PELICAN RAPIDS	24	....	....	50	10	10	20,000	20,000	1,000	1,000 Y/S*	1,000 Y/S*	1,000 Y/S*	YES
PEQUOT LAKES	25	....	2	50	20	20	....	25,000	700	700 Y/S*	....	....	YES
PERHAM	27	....	2	55	10	10	10,000	10,000	400	....	....	400 Y/S*	YES
PIERZ	26	....	2	50	12	12	50,000	50,000	600	....	....	600 Y/S*	YES
PELLAGER	18	....	3	50	10	10	....	20,000	450	450 Y/S*	....	450 Y/S*	NO
PINE ISLAND	26	....	1	50	20	20	100,000	100,000	575	575 Y/S*	....	....	YES
PINE RIVER	24	....	3	50	10	10	....	15,000	1,200	1,200 Y/S*	1,200 Y/S*	1,200 Y/S*	YES
PIPESTONE	35	15	....	50	20	20	....	10,000	600	160 WKLY**	160 WKLY**	600 Y/S*	YES
PRESTON	24	....	....	50	10	10	....	15,000	450	....	....	....	YES
PRINCETON	36	....	2	50	10	10	....	50,000	1,025	....	....	....	YES
PRINSBURG	15	....	2	50	10	10	60,000	60,000	400	400 Y/S*	400 Y/S*	400 Y/S*	NO
PRIOR LAKE	36	....	3	50	10	10	75,000	75,000	1,650	100 Y/S*	100 Y/S*	....	YES
PROCTOR	20	....	....	50	20	20	2,500	2,500	800	28 WKLY**	20 WKLY**	500 L/S***	YES
RANDALL	25	....	....	50	10	10	....	25,000	400	....	....	400 Y/S*	YES
RAYMOND	26	....	....	50	10	10	....	13,000	375	375 Y/S*	375 Y/S*	375 Y/S*	YES
REDWOOD FALLS	29	....	1	50	10	10	....	50,000	1,100	1,100 Y/S*	1,100 Y/S*	....	NO
RENER	17	....	....	50	20	10	....	30,000	700	....	....	....	NO
RENVILLE	25	....	....	50	20	20	....	10,000	400	....	....	....	NO
RICE	17	....	....	50	20	10	50,000	50,000	450	....	....	....	NO
RICE LAKE	28	....	2	50	20	20	....	20,000	700	....	....	....	YES
RICHMOND	24	....	....	50	10	10	....	5,000	500	60 WKLY**	10 WKLY**	....	NO
ROCKFORD	27	....	....	50	5	5	....	....	700	700 Y/S*	....	700 Y/S*	NO
ROGERS	26	....	....	50	20	10	....	....	700	700 Y/S*	....	700 Y/S*	NO
ROSEAU	25	....	1	50	20	10	....	20,000	700	700 Y/S*	700 Y/S*	700 Y/S*	YES
ROSEMOUNT	35	2	2	50	10	10	....	40,000	1,400	1,400 Y/S*	....	1,400 Y/S*	YES
ROTSAY	22	....	....	50	10	10	....	7,000	450	....	....	....	YES
RUSH CITY	27	50	20	10	25,000	25,000	450	YES	
RUSSELL	20	1	50	10	10	3,000	300	300 Y/S*	300 Y/S*	YES	

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Association	Minimum Number of Members			Minimum Retirement Age	Years Active Service	Active Membership	Bonds		Pension Amount	Disability Amount	Sick Amount	Death Benefit Amount	Survivor for Each	Accident & Health Insurance
	Active	Retired	Deferred				Secretary	Treasurer						
RUTHTON	18	....	1	50	20	20	....	10,000	400	....	....	....	400 Y/S*	YES
SACRED HEART	25	....	2	50	20	10	...	25,000	500	....	....	....	500 Y/S	YES
SANDSTONE	26	....	....	50	20	20	...	50,000	400	400 Y/S*	....	....	400 Y/S	YES
SARTELL	25	....	....	50	10	10	....	20,000	780	780 Y/S	....	....	....	NO
SALK CENTRE	30	....	....	50	10	10	100,000	100,000	625	625 Y/S*	....	....	....	NO
SAUK RAPIDS	26	....	....	50	20	20	30,000	30,000	1,400	35 WKLY**	....	....	....	YES
SCANDIA VALLEY	20	....	....	50	20	10	20,000	20,000	300	300 Y/S	....	....	300 Y/S	NO
SCANLON	18	....	3	50	20	10	5,000	5,000	300	300 Y/S	....	....	300 Y/S	YES
SCHROEDER	9	....	....	50	20	10	5,000	5,000	800	....	....	....	....	YES
SEBEKA	19	1	....	55	10	10	....	20,000	500	....	....	....	....	YES
SHAKOPEE	35	....	1	50	15	10	40,000	40,000	1,485	.... Y/S*	....	....	.... Y/S	YES
SHERBURN	21	....	4	50	10	10	....	25,000	525	525 Y/S	75 WKLY**	....	....	YES
SHEVLIN	15	....	....	50	10	10	....	10,000	300	....	....	....	300 Y/S	NO
SILVER BAY	22	....	3	50	10	10	5,000	5,000	625	625 Y/S	28 WKLY**	....	625 Y/S	YES
SLAYTON	27	....	3	55	20	20	5,000	5,000	750	....	....	....	....	YES
SLEEPY EYE	29	....	3	55	10	10	40,000	40,000	825	....	....	....	....	YES
SPICKER	21	....	1	50	20	20	....	50,000	700	700 Y/S*	700 Y/S*	....	700 Y/S*	YES
SPRING GROVE	23	....	....	50	10	10	....	3,000	400	140 WKLY**	28 WKLY**	....	300 Y/S	YES
SPRING VALLEY	22	....	....	50	10	10	....	25,000	850	850 Y/S*	850 Y/S*	....	850 Y/S*	YES
SPRINGFIELD	26	....	4	50	10	10	....	50,000	600	600 Y/S	....	....	600 Y/S	YES
ST. ANTHONY	19	....	8	50	20	10	....	25,000	1,000	1,000 Y/S*	....	....	1,000 Y/S*	NO
ST. BONIFACIUS	18	....	2	50	20	10	....	10,000	575	575 Y/S	....	....	....	NO
ST. CHARLES	25	....	2	50	20	20	....	100,000	700	....	....	....	....	YES
ST. CLAIR	26	....	1	50	20	10	15,000	15,000	800	800 Y/S	....	....	800 Y/S	YES
ST. CLOUD	31	....	1	50	10	10	30,000	30,000	750	750 Y/S*	....	....	750 Y/S*	NO
ST. JAMES	25	3	....	55	10	10	....	5,000	925	....	....	....	....	YES
ST. JOSEPH	28	....	1	50	10	10	....	18,000	800	....	....	....	....	YES
ST. PAUL PARK	26	2	2	50	10	10	....	30,000	1,300	1,300 Y/S*	....	....	....	YES
ST. PETER	35	5	....	50	10	10	1,000	50,000	1,300	140 WKLY**	140 WKLY**	....	....	YES
ST. STEPHEN	27	....	2	50	10	10	....	50,000	350	350 Y/S	350 Y/S	....	350 Y/S	NO
STACY	27	....	2	50	20	10	16,000	16,000	400	400 Y/S*	....	....	400 Y/S*	YES
STAPLES	32	....	1	50	10	10	....	15,000	675	675 Y/S*	....	....	675 Y/S*	YES
STARBUCK	22	....	....	50	10	10	....	10,000	400	....	....	....	....	NO
STEPHEN	28	....	....	50	20	20	....	20,000	325	....	....	....	....	YES
STEWART	27	....	....	50	20	20	....	10,000	500	500 Y/S*	500 Y/S*	....	....	YES
STEWARTVILLE	21	....	....	50	10	10	....	20,000	975	975 Y/S*	....	....	....	NO
STILLWATER	32	....	1	50	10	10	....	70,000	2,000	2,000 Y/S*	....	....	2,000 Y/S*	YES
STORDEN	19	....	1	50	10	10	....	10,000	350	....	....	1,650 L/S***	....	YES
TACONITE	15	....	....	50	20	20	....	6,000	400	....	....	....	400 Y/S*	YES
TAYLORS FALLS	16	....	....	50	10	10	....	30,000	500	....	....	....	200 Y/S	NO
THIEF RIVER FALLS	23	....	....	50	20	20	....	40,000	2,000	500 Y/S*	500 Y/S*	1,500 L/S***	1500 Y/S*	NO
THOMSON	30	4	50	10	10	10,000	550	400 L/S***	NO
TRACY	25	6	50	20	10	10,000	10,000	800	800 Y/S*	800 Y/S*	YES

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Association	Active	Minimum Number of Members		Minimum Retirement Age	Years Active Service	Active Membership	Bonds		Pension Amount	Disability Amount	Sick Amount	Death Benefit Amount	Survivor for Each	Accident & Health Insurance
		Retired	Deferred				Secretary	Treasurer						
TRIMONT	23	....	2	50	10	10	....	15,000	500	500 Y/S*	....	....	500 Y/S*	NO
TRUMAN	25	....	....	50	20	10	....	25,000	500	500 Y/S*	21 WKLY**	....	500 Y/S*	YES
TWO HARBORS	20	....	2	50	20	10	....	40,000	1,450	1,450 Y/S*	....	....	1,450 Y/S*	YES
TYLER	25	....	....	50	20	10	....	10,000	350	350 Y/S*	350 Y/S*	....	350 Y/S*	YES
UNDERWOOD	18	....	1	50	10	10	....	50,000	350	350 Y/S*	350 Y/S*	....	....	NO
UPSALA	17	....	....	50	10	10	....	5,000	400	400 Y/S*	400 Y/S*	....	400 Y/S*	NO
VADNAIS HEIGHTS	40	....	3	50	10	10	....	50,000	1,500	1,500 Y/S*	....	....	1,500 Y/S*	YES
VERDALE	22	....	....	50	20	20	....	6,000	350	....	....	....	....	YES
VICTORIA	30	....	....	50	20	5	....	10,000	700	....	....	....	....	NO
WABASHA	28	....	4	50	10	10	35,000	35,000	650	25 WKLY**	....	....	650 Y/S*	YES
WACONIA	30	....	3	50	10	10	5,000	5,000	850	....	....	....	....	NO
WADENA	20	....	4	50	10	10	....	60,000	900	....	....	....	....	NO
WAITE PARK	24	....	....	50	20	20	1,000	60,000	650	650 Y/S*	....	....	650 Y/S*	YES
WALDORF	19	....	....	50	20	20	10,000	10,000	400	....	....	....	400 Y/S*	NO
WALKER	25	....	2	50	10	10	....	10,000	700	700 Y/S*	30 WKLY**	1,000 L/S***	....	YES
WALNUT GROVE	20	....	2	50	10	10	....	10,000	350	350 Y/S*	....	....	350 Y/S*	NO
WASECA	31	2	2	50	10	10	....	50,000	1,400	....	....	....	....	NO
WATERTOWN	28	....	....	50	20	10	....	75,000	700	....	50 L/S***	3,000 L/S***	....	NO
WATERVILLE	19	....	1	50	10	10	....	25,000	471	471 Y/S*	....	....	471 Y/S*	YES
WAVERLY	24	....	....	50	10	10	....	6,000	325	325 Y/S*	....	....	....	NO
WAYZATA	28	....	3	50	10	10	....	30,000	1,000	....	....	....	....	YES
WELCOME	26	....	2	50	20	20	....	10,000	325	....	....	....	....	NO
WENDELL	19	....	....	50	20	20	....	10,000	300	300 Y/S*	300 Y/S*	....	300 Y/S*	NO
WEST CONCORD	19	....	1	50	20	20	....	1,000	400	400 Y/S*	400 Y/S*	....	400 Y/S*	YES
WESTBROOK	18	....	....	50	10	10	....	10,000	500	....	....	1,000 L/S***	....	NO
WHEATON	25	....	3	50	10	10	....	50,000	500	500 Y/S*	500 Y/S*	....	500 Y/S*	YES
WILLMAR	51	....	....	50	10	10	....	200,000	1,900	....	....	....	....	YES
WILSON	35	....	....	50	10	10	20,000	20,000	300	300 Y/S*	300 Y/S*	1,000 L/S***	....	YES
WINDOM	24	....	4	55	10	10	....	30,000	1,090	1,090 Y/S*	....	....	1,090 Y/S*	YES
WINNEBAGO	24	1	1	50	10	10	....	10,000	450	....	....	....	....	YES
WINSTED	30	....	....	50	20	10	2,000	15,000	450	100 WKLY**	100 WKLY**	....	....	YES
WOODBURY	474	....	5	50	10	10	60,000	60,000	1,900	200 WKLY**	200 WKLY**	....	1,900 Y/S*	NO
WRENSHALL	24	....	4	50	15	10	....	50,000	350	....	....	250 L/S***	....	YES
WYOMING	26	....	....	50	20	10	5,000	5,000	350	350 Y/S*	....	....	350 Y/S*	YES
YOUNG AMERICA	28	....	2	50	10	10	....	10,000	400	400 Y/S*	....	....	400 Y/S*	YES
ZIMMERMAN	25	....	....	50	5	5	....	100,000	450	....	....	....	....	NO
ZUMBRO FALLS	19	....	....	50	10	10	....	10,000	300	....	....	....	....	YES

MONTHLY SERVICE PENSION OF \$2 OR MORE PER MONTH PER YEAR OF SERVICE

ALBERT LEA	13	5	50	20	20	20,000	3.25	WKLY	200 L/S***	660 P/Y	NO
APPLE VALLEY	58	7	5	50	10	10	110,000	11.00	5 YRS	800 P/Y	NO

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	Active	Retired	Deferred				Secretary	Treasurer						
APPLETON	20	6	5	55	15	15	40,000	4.00	25 WKLY**	25 WKLY**	5,000 L/S	YES
BENSON	31	18	1	50	20	20	10,000	10,000	4.00	10 WKLY**	10 WKLY**	....	100 Y/S*	YES
BROOKLYN CENTER	41	27	5	50	10	10	196,500	196,500	22.50	21 WKLY....	....	2,500 L/S***	.....	YES
CHAMRASSEN	38	9	2	50	10	10	75,000	75,000	11.40	220 MONTHLY	220 MONTHLY	1,000 L/S***	.....	YES
CHASKA	40	16	2	50	15	15	100,000	100,000	11.00	11.00 PMPY	....	2,000 L/S***	75% S/B	NO
COLUMBIA HEIGHTS	24	13	....	50	10	10	....	100,000	16.00	16.00	....	100% S/S	.....	NO
CRYSTAL	36	30	5	50	10	10	100,000	200,000	17.00	17.00 PMPY.	....	2,000 L/S***	50% S/S	YES
EAGAN	97	....	5	50	10	10	....	200,000	15.00	100% L/S	....	1,000 D/B	.....	YES
EDEN PRAIRIE	81	18	3	50	10	10	....	200,000	22.50	22.50 PMPY	2,250 Y/S	008 100% S/S	.....	NO
EDINA	41	20	....	50	5	5	500,000	500,000	28.90	....	....	....	Y/S*	YES
FAIRMONT	33	15	3	50	20	20	380,000	380,000	5.00	.... Y/S	....	1,000 L/S***	.....	NO
HUTCHINSON	40	26	12	50	10	10	....	60,000	6.00	....	....	5,000 L/S***	.....	YES
MINNETONKA	63	26	3	50	10	10	100,000	300,000	30.00	....	....	5,000 L/S***	.....	YES
NDLMO	37	15	4	50	20	20	....	110,000	19.75	395 MONTHLY	....	1,500 L/S***	.....	YES
NEW BRIGHTON	35	21	3	50	10	10	125,000	125,000	16.00	70 WKLY**	....	1,000 L/S***	.....	YES
NEW HOPE	31	15	....	50	11	10	50,000	100,000	15.00	17 WKLY**	35 WKLY**	150 Y/S*	.....	YES
NEW ULM	35	25	2	50	20	20	2,000	98,000	9.50	....	175 WKLY**	5,000 L/S***	.....	YES
PINE CITY	28	18	1	50	20	20	10,000	25,000	5.00	....	....	1,500 L/S***	.....	YES
PLYMOUTH	60	11	2	50	10	10	100,000	100,000	24.00	170 MONTHLY	....	2,500 L/S***	.....	YES
ROBBINGDALE	30	24	3	50	10	10	....	300,000	12.50	50 WKLY**	50 WKLY**	2,500 L/S***	.....	NO
ROSEVILLE	78	18	7	50	20	10	....	300,000	15.00	.... WKLY**	32	3,000 L/S***	100% survivor	YES
SAVAGE	35	17	6	50	20	10	....	150,000	10.50	25 WKLY**	....	2,000 L/S***	....	YES
SPRING LAKE PARK	65	20	6	50	20	20	....	200,000	18.00	140 WKLY**	....	3,000 L/S***	75%	YES
WHITE BEAR LAKE	48	27	1	50	10	10	10,000	225,000	12.50	210 WKLY...	210 WKLY	1,000 L/S***	50% S/B	YES
WORTHINGTON	36	25	6	55	10	10	...	40,000	9.25	1,000 L/S***	YES

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