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VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS IN MINNESOTA

SUMMARY SERVICE PENSION REPORT BY
BENEFIT TYPE

YEAR ENDED DECEMBER 31, 1980

with

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

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ARTHUR YOUNG

Minn. Stat. 6.72



STATE OF MINNESOTA

OFFICE OF THE STATE AUDITOR

SAINT PAUL 55103

ARNE H. CARLSON
STATE AUDITOR

December 31, 1981

206-2551

Members of the Minnesota Legislature

Dear Members:

Attached is a copy of the 1981 Report to the Legislature on Volunteer Firefighters' Relief Associations (Report) prepared pursuant to Minnesota Statute Section 6.72 (1980). The Report was prepared by Arthur Young and Company under a contract with the Office of the State Auditor.

A number of items should be noted by readers and users of the Report. As noted by Arthur Young, this Report is a compilation of information obtained from the Insurance Division of the Minnesota Department of Commerce.

Because the information submitted to the Insurance Division may be prepared by individuals of the relief associations who may not be fully capable of furnishing the requested information accurately or completely, the information may not be fully reliable. Consequently, since the Report is generated from that information, the reliability and, therefore, the utility of this Report may be less than what would be desired.

If the Legislature desires or needs greater reliability in the underlying information and thus the Report, the fire relief associations must be required to more accurately prepare their reports to the Insurance Division. The Insurance Division should review the forms for completeness and accuracy, and compel compliance by the fire relief associations by withholding fire state aids if necessary. However, the Insurance Division will need time and financial and human resources which at present appear unavailable from any source. Until the necessary resources can be obtained the Report will not be as useful as it would be otherwise.

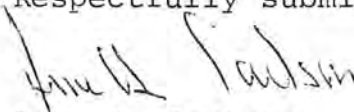
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Members of the Minnesota Legislature
December 31, 1981
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However, given the information Arthur Young and Company had to work with, the Report does contain information which readers and users will find of interest and which may be helpful, but the Report is not and is not intended to be a financial statement or an audit, and therefore, the information contained in the Report must be used with caution.

If you have any questions or comments about the Report, please feel free to contact me or the staff of the Office of the State Auditor.

Respectfully submitted,



Arne H. Carlson
State Auditor

AHC:pt

Attachment

ARTHUR YOUNG

ARTHUR YOUNG & COMPANY
1000 PILLSBURY CENTER
MINNEAPOLIS, MINNESOTA 55402

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

The accompanying summary service pension report by benefit type, and the individual service pension reports by benefit type included as supplementary information for the Volunteer Firefighters Relief Associations in Minnesota as of December 31, 1980 and for the year then ended have been compiled by us.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statement or the supplementary information and, accordingly, do not express an opinion or any other form of assurance on them.

Arthur Young & Company

November 30, 1981

VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS IN MINNESOTA

SUMMARY SERVICE PENSION REPORT BY BENEFIT TYPE

For the year ended December 31, 1980

(See Accountants' Compilation Report)

	Lump sum service pension	Monthly benefit service pension	Defined contribution service pension	No service pension	Total of all service pensions
At December 31, 1980:					
Assets	\$29,791,110	\$7,250,784	\$1,219,645	\$2,518,143	\$40,779,682
Accrued liabilities	<u>29,501,934</u>	<u>7,547,661</u>	<u>330,885</u>	<u>1,993,753</u>	<u>39,374,233</u>
Amount of (surplus assets) or unfunded accrued liabilities	<u>\$ (289,176)</u>	<u>\$ 296,877</u>	<u>\$ (888,760)</u>	<u>\$ (524,390)</u>	<u>\$(1,405,449)</u>
For the year ended December 31, 1980:					
Funding sources -					
State aid	\$ 2,912,095	\$ 581,600	\$ 166,375	\$ 201,859	\$ 3,861,929
Municipal contribution	664,700	164,259	11,296	135,332	975,587
Other financial support	<u>11,316,854</u>	<u>2,029,418</u>	<u>389,859</u>	<u>600,035</u>	<u>14,336,166</u>
Total funding sources	<u>\$14,893,649</u>	<u>\$2,775,277</u>	<u>\$ 567,530</u>	<u>\$ 937,226</u>	<u>\$19,173,682</u>
Required funding -					
Normal cost	\$ 498,536	\$ 337,988	\$ 500	\$ 49,598	\$ 886,622
Amortization of unfunded liabilities	<u>239,877</u>	<u>149,916</u>		<u>31,264</u>	<u>421,057</u>
Total required funding	<u>\$ 738,413</u>	<u>\$ 487,904</u>	<u>\$ 500</u>	<u>\$ 80,862</u>	<u>\$ 1,307,679</u>
Disbursements -					
Administrative expenses	\$ 225,694	\$ 46,107	\$ 3,926	\$ 13,174	\$ 288,901
Service pension benefits	2,248,024	438,678	77,701	120,068	2,884,471
Other retirement benefits	<u>64,225</u>	<u>330</u>	<u>1,650</u>	<u>32</u>	<u>66,237</u>
Total disbursements	<u>\$ 2,537,943</u>	<u>\$ 485,115</u>	<u>\$ 83,277</u>	<u>\$ 133,274</u>	<u>\$ 3,239,609</u>
At December 31, 1980:					
Other information -					
Number of Relief associations	487	29	45	33	594
Membership -					
Number of active members	10,834	745	401	278	12,258
Number of retired members	527	249	38	67	881
Number of deferred members	<u>170</u>	<u>68</u>	<u>3</u>	<u>8</u>	<u>249</u>
Total	<u>11,531</u>	<u>1,062</u>	<u>442</u>	<u>353</u>	<u>13,388</u>

See accompanying notes.

VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS IN MINNESOTA
NOTES TO SUMMARY SERVICE PENSION REPORT BY BENEFIT TYPE

For the year ended December 31, 1980

(See Accountants' Compilation Report)

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, each association is required to report annually to the Commissioner of Insurance the receipts, disbursements, and balances in its special and general funds. This information is required to be submitted by completing State of Minnesota Department of Commerce Form I-15 entitled "Annual Financial Report."

2. Source of data compiled

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 Commissioner of Insurance. Information required to be provided by the relief associations that was not provided to the Commissioner is not included in this report.

3. Benefit-type classification

The classification of each relief association is based upon the information submitted in the "Annual Financial Report." If the benefit type was not specified, the relief association was classified as a no service pension benefit type.

SUPPLEMENTARY INFORMATION

VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATION
INDIVIDUAL ASSOCIATION REPORT BY BENEFIT TYPE
DECEMBER 31, 1980

LUMP SUM BENEFIT LESS THAN \$50 PER YEAR OF SERVICE

FIREFIGHTERS ASSOCIATION	MUN OR IND	OTHER CONTRIB	ADMIN EXPENSES	AMOUNT OF SERVICE PENS DISB	AMOUNT OF OTHER RET. PEN DISB	NO. OF ACTIVE MEMBERS	NO. OF RETIRED MEMBERS	NO. OF DEFERRED MEMBERS	AMOUNT OF FIDELITY BOND	AMOUNT OF SERVICES PENSION
ADA FIRE DEPARTMENT	M	67,836	142	0	0	26				15
ADRIAN FIREMEN'S	M	2,293	305	0	0	25				40
BEAVER BAY FIREMEN	M	4,566	575	0	0	25			2,000	40
BELGRADE FIREMEN	M	5,916	131	1,114	0	24				7
BREITUNG FIREMEN	M	0	370	0	0	34			2,000	16
BROOKLYN PARK	M	77,911	6,905	24,140	0	50	22	5	63,000	9
CAMPBELL	M	1,349	105	1,770	0	33	2		28,000	30
CHOHIO VOLUNTEER	M	248	0	0	0	20			5,000	25
CLAREMONT	M	1,665	165	0	0	21			3,000	47
CLEAR LAKE	M	1,818	0	0	0	24				0
CLEMENTS	M	162	81	0	0	20				25
CLIMAX	M	274	0	0	0	22			25,000	25
CROMWELL	M	502	96	0	0	20				25
CURRIE FIRE DEPT	M	0	286	0	0	25			5,000	40
CUYUNA	M	657	0	0	0	15			500	19
DENNISON	M	4,864	0	0	0	9				10
DUMONT	M	775	102	0	0					40
DUNDAS	M	1,605	75	0	0				1,000	25
DUNNELL	M	0	42	0	0	12				45
EITZEN	M	463	21	640	0	25	1			40
ELROSA	M	891	0	0	0	30				37
EVANSVILLE	M	455	148	1,080	0	30	1		3,000	40
FIFTY LAKES	M	19	0	0	0	16			1,000	45
FISHER	M	618	0	870	0		1			30
GRANADA	M	551	315	0	0	17				25
GREEN ISLE	M	890	0	0	0	26			10,000	40
HACKENSACK	I	1,578	0	1,200	0	19	1		5,000	40
HANBURG	M	1,357	0	0	60	37		2		30
HAMEL	I	2,742	0	0	0	34			2,500	25
HAMPTON	M	410	0	0	0	33				24
HANLEY FALLS	M	2,724	0	0	0	18		3		30
HAZEL	M	0	45	0	0	16				25
HENDRUM	M	0	150	0	0	19				20
HERON LAKE	M	12	115	0	0	22				40
IDEAL	M	36	0	0	0	18				25
IONA	M	418	0	0	0					23
JACOBSON	I	748	609	0	1,600	15				10
KILKENNY	M	379	74	0	0	13				25
LAKE WILSON	M	1,756	91	0	0	20			2,000	19
LEWISVILLE	M	1,728	155	20	0	20				40
LOWRY	M	541	0	0	0					38
LUCAN	M	640	0	0	0	28		4		40
MAGNOLIA	M	450	0	0	0	12				20
MAYNARD	M	2,627	342	1,125	0	21	1			20
MIESVILLE	M	1,012	0	0	0	29				10
MILACA	M	26,945	205	250	0	26		3	2,000	2
MINNESOTA LAKE	M	20,876	0	1,155	0	23	1			25
MONTROSE	M	115	0	0	0					25
NASSAU	M	150	108	500	0	6	1			25
NEW AUBURN	M	755	75	0	0					10
NEW HOPE	M	51,396	5,773	17,015	0	31	8	2	50,000	11

VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATION
 INDIVIDUAL ASSOCIATION REPORT BY BENEFIT TYPE
 DECEMBER 31, 1980

LUMP SUM BENEFIT LESS THAN \$50 PER YEAR OF SERVICE

FIREFIGHTERS ASSOCIATION	MUN OR IND	OTHER CONTRIB	ADMIN EXPENSES	AMOUNT OF SERVICE PENS DISB	AMOUNT OF OTHER RET. PEN DISB	NO. OF ACTIVE MEMBERS	NO. OF RETIRED MEMBERS	NO. OF DEFERRED MEMBERS	AMOUNT OF FIDELITY BOND	AMOUNT OF SERVICES PENSION
NEW MUNICK	M	198	35	0	0	18				25
NORTHOME	M	453	33	1,800	0	15	3			30
PALISADE	M	323	12	0	0	19				30
PILLAGER	M	1,197	224	0	0	17				25
PORTER	M	206	105	1,200	0	24	2		10,000	30
SHAHER	M	0	0	0	0	30			500	15
SHELLY	M	2,264	241	0	0	18				15
SOUTH HAVEN	M	1,199	0	0	0	22				25
ST. HILAIRE	M	524	0	0	0	18		1		30
ST. LEO	M	703	402	0	0	24			1,000	25
SWANVILLE	I	930	148	150	0	22	1			7
TAUNTON	M	49	0	0	0					10
TOWER	M	0	150	300	0	35	1		2,000	15
TYLER	M	44,255	140	2,000	0		1		10,000	10
UNDERWOOD	M	1,276	4	0	0	18				36
VERGAS	M	1,602	69	0	0	15		10		25
VERNON CENTER	M	9,078	282	0	0	17			15,000	10
VESTA	M	629	73	0	0	32			4,000	25
WENDELL	M	914	185	0	0	20			10,000	40
WOLF LAKE	M	640	215	0	0	21		2	1,000	40
WYOMING	M	866	0	0	0	26			1,000	35

INDEPENDENT TOTALS		5,998	757	1,350	1,600	90	2		7,500	82
MUNICIPAL TOTALS		357,031	19,167	54,979	60	1,330	45	32	257,000	1,763
GRAND TOTALS		363,029	19,924	56,329	1,660	1,420	47	32	264,500	1,845

VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATION
INDIVIDUAL ASSOCIATION REPORT BY BENEFIT TYPE
DECEMBER 31, 1980

LUMP SUM BENEFIT LESS THAN \$50 PER YEAR OF SERVICE

FIREFIGHTERS ASSOCIATION	MUN OR IND	MIN RET. AGE	MIN YRS ACTIVE SERVICE	MIN YRS. ACTIVE MEMBER	TYPE OF OTHER BENEFIT				AMOUNT OTHER BEN.
					OTHER DISABILITY	SICK	WIDOW & ORPHAN	DEATH	
ADA FIRE DEPARTMENT	M	50	20				Y		NA
ADRIAN FIREMEN'S	M	50	20	20	Y	Y			NA
BEAVER BAY FIREMEN	M	50	20	10			Y		NA
BELGRADE FIREMEN	M	50	20	10	Y		Y	Y	NA
BREITUNG FIREMEN	M		50	20					NA
BROOKLYN PARK	M	50	10	10			Y		NA
CAMPBELL	M	62	20	20					NA
CHOHIO VOLUNTEER	M	50	20	20					NA
CLAREMONT	M	50	10	10			Y	Y	NA
CLEAR LAKE	M	65	65	20					NA
CLEMENTS	M	50	20	10			Y		NA
CLIMAX	M	50	20	10					NA
CROWNELL	M		20				Y		NA
CURRIE FIRE DEPT	M	50	20	20			Y	Y	NA
CUYUNA	M	50	20	10					NA
DENNISON	M	50	20	10			Y	Y	NA
DUMONT	M	50	20	10			Y		NA
DUNDAS	M	50	20	10			Y		NA
DUNNELL	M	71	20	10					NA
EITZEN	M	50	20						NA
ELROSA	M	60	20	10	Y	Y	Y	Y	NA
EVANSVILLE	M	50	20	10			Y	Y	NA
FIFTY LAKES	M	50	10	10	Y		Y	Y	NA
FISHER	M	65	10				Y		NA
GRANADA	M	50	20	20			Y	Y	NA
GREEN ISLE	M	50	20	20	Y	Y			NA
HACKENSACK	I	51		20			Y		NA
HANBURG	M	50	10	10	Y	Y	Y	Y	NA
HAMEL	I	50	20	10			Y	Y	NA
HAMPTON	M	50	10	10			Y	Y	NA
HANLEY FALLS	M	60	20	20			Y		NA
HAZEL	M	60	20	10					NA
HENDRUM	M	50	20	20			Y	Y	NA
HERON LAKE	M	55	20				Y	Y	NA
IDEAL	M	55	20	10			Y	Y	NA
IONA	M	60	20	20			Y		NA
JACOBSON	I	50	20	10			Y		NA
KILKENNY	M	50	20	20					NA
LAKE WILSON	M	50	20	10			Y		NA
LEWISVILLE	M	50	20	20	Y	Y	Y		NA
LOWRY	M	65	20	20			Y		NA
LUCAN	M	50	20	10			Y		NA
MAGNOLIA	M	65	15	15					NA
MAYNARD	M	50	20	20			Y		NA
NIESVILLE	M	50	20	20					NA
HILACA	M	55	20	20	Y	Y	Y		NA
MINNESOTA LAKE	M	50	20						NA
MONTROSE	M	50	20	20			Y	Y	NA
NASSAU	M	55	20	20			Y	Y	NA
NEW AUBURN	M	50	20	20			Y		NA
NEW HOPE	M	50	20	10	Y	Y	Y		NA

VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATION
 INDIVIDUAL ASSOCIATION REPORT BY BENEFIT TYPE
 DECEMBER 31, 1980

LUMP SUM BENEFIT LESS THAN \$50 PER YEAR OF SERVICE

FIREFIGHTERS ASSOCIATION	MUN OR IND	MIN RET. AGE	MIN YRS ACTIVE SERVICE	MIN YRS. ACTIVE MEMBER	TYPE OF OTHER BENEFIT				AMOUNT OTHER BEN.
					OTHER DISABILITY	SICK	WIDOW & ORPHAN	DEATH	
NEW MUNICK	M	65	20	5			Y	Y	NA
NORTHOME	M	50		20			Y	Y	NA
PALISADE	M	50	20	10			Y	Y	NA
PILLAGER	M	55	20	10					NA
PORTER	M	55	20	20					NA
SHAFER	M	55	20	20	Y	Y	Y	Y	NA
SHELLY	M	65	20	10			Y		NA
SOUTH HAVEN	M	55	20	20				Y	NA
ST. HILAIRE	M	50	20	10			Y		NA
ST. LEO	M	50	20	10	Y	Y	Y		NA
SWANVILLE	I	55	20	20			Y		NA
TAUNTON	M	60	20	10			Y		NA
TOWER	M		20	20					NA
TYLER	M	50	20				Y		NA
UNDERWOOD	M	50	20	20			Y	Y	NA
VERGAS	M	56	20						NA
VERNON CENTER	M	50	20	10			Y		NA
VESTA	M	50	20	10			Y	Y	NA
WENDELL	M	50	20	20					NA
WOLF LAKE	M	55	20						NA
WYOMING	M	50	20	20					NA

VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATION
 INDIVIDUAL ASSOCIATION REPORT BY BENEFIT TYPE
 DECEMBER 31, 1980

LUMP SUM BENEFIT 50 OR MORE, BUT LESS THAN 100 PER YEAR OF SERVICE

FIRE FIGHTERS ASSOCIATION NAME	MUN OR IND	ACCRUED LIABILITY	TOTAL ASSETS	(SURPLUS) DEFICIT	FUNDING RATIO	NORMAL COST	REQ'D CONT TO AMORT UNFUNDED LIAB	TOTAL REQ'D CONTRIB	AMOUNT OF STATE AID	AMOUNT OF MUNICIPAL CONTRIB
ALTURA	M	14,701	17,200	-2,499	1.17			0	2,087	
ASHBY FIREMENS	M	18,024	20,222	-2,198	1.12			0	1,805	775
ASKOV FIRE DEPT	M	7,900	11,837	-3,937	1.50			0	1,087	
BALSAM VOL FIRE DPET	M	2,424	867	1,557	.36			0	867	
BLACKDUCK	M	9,239	21,706	-12,467	2.35			0	3,289	
BLACKHOOF	M	4,231	1,104	3,127	.26			0	673	542
BOYD	M	10,573	23,474	-12,901	2.22			0	1,044	
BRANDON	M	14,760	20,561	-5,801	1.39			0		200
BROWDALE	M	14,927	26,642	-11,715	1.78			0	3,369	
BUTTERFIELD	M	25,040	26,240	-1,200	1.05			0	2,267	300
CANTON	M	14,625	20,545	-5,920	1.40			0	1,765	
CARLOS	M	10,678	16,248	-5,570	1.52			0	1,751	
CENTERVILLE	M		18,973	-18,973	XXXXX			0	2,386	77
CEYLON	M	12,241	23,630	-11,389	1.93			0	5,651	
CHERRY TOWNSHIP	M	7,310	7,819	-509	1.07			0	982	
CLARISSA	M	14,350	14,690	-340	1.02			0	2,119	
CLEARBROOK	M	6,782	44,407	-37,625	6.55			0	4,040	405
CLEARWATER	M	3,116	5,954	-2,838	1.91			0	1,859	
CLEVELAND	M	19,641	18,332	1,309	.93			0	2,709	1,340
COLOGNE	M		28,465	-28,465	XXXXX			0	3,014	113
COSMOS	M	24,900	29,445	-4,545	1.18			0	2,769	
CYRUS	M	5,690	16,291	-10,601	2.86			0	1,755	
DALTON	M	12,055	14,203	-2,148	1.18			0	1,804	611
DARFUR	M	8,100	12,147	-4,047	1.50			0	1,339	
DEER CREEK FIRE	M	5,150	10,830	-5,680	2.10			0	1,316	
DOVER	M	13,022	22,170	-9,148	1.70			0	2,011	167
EASTON	M	4,295	15,457	-11,162	3.60			0	3,661	
ELIZABETH	M	11,160	12,145	-985	1.09	6,158		6,158	1,352	
ELLSWORTH	M	18,375	20,340	-1,965	1.11			0	2,817	
ELMER	I	10,590	1,601	8,989	.15			0	229	350
EYOTA	M	18,018	29,751	-11,733	1.65			0	2,862	170
FORADA	M	12,648	6,350	6,298	.50			0	661	600
FOREST LAKE	M	13,381	121,796	-108,415	9.10			0	15,469	
FORESTON	M	7,360	15,846	-8,486	2.15			0	11,373	1,639
GHENT	M	5,626	8,544	-2,918	1.52			0	930	
GLENVILLE	M	12,124	23,666	-11,542	1.95			0	4,627	
GRACEVILLE	M	16,109	21,482	-5,373	1.33	281		281	4,038	
HANCOCK	M	7,468	19,751	-12,283	2.64			0	3,233	
HENNING	M		23,494	-23,494	XXXXX			0	2,515	990
HINCKLEY	M	8,786	34,389	-25,603	3.91			0	3,743	160
HUGO	M	13,018	27,441	-14,423	2.11			0		
KANDIYOHI	M	8,132	13,708	-5,576	1.69			0		
KARLSTAD	M	15,734	14,679	1,055	.93			0	3,105	
KENSINGTON	M	5,068	17,966	-12,898	3.54			0	1,648	600
LAKE HENRY	M	8,599	9,716	-1,117	1.13			0	1,220	
LAKE LILLIAN	M	7,522	17,125	-9,603	2.28			0	2,247	200
LAKWOOD	M	12,227	14,873	-2,646	1.22			0	1,597	
LITTLEFORK	M	12,150	23,506	-11,356	1.93			0	2,078	743
LONSDALE	M		34,963	-34,963	XXXXX			0	5,421	80
MABLE	M	21,450	33,978	-12,528	1.58			0	2,980	

VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATION
INDIVIDUAL ASSOCIATION REPORT BY BENEFIT TYPE
DECEMBER 31, 1980

LUMP SUM BENEFIT 50 OR MORE, BUT LESS THAN 100 PER YEAR OF SERVICE

FIRE FIGHTERS ASSOCIATION NAME	HUN OR IND	ACCRUED LIABILITY	TOTAL ASSETS	(SURPLUS) DEFICIT	FUNDING RATIO	NORMAL COST	REQ'D CONT TO AMORT UNFUNDED LIAB	TOTAL REQ'D CONTRIB	AMOUNT OF STATE AID	AMOUNT OF MUNICIPAL CONTRIB
MADISON LAKE	M	15,294	21,789	-6,495	1.42			0	1,945	
MAHTOWA	M	9,660	5,070	4,590	.52			0	862	102
MCDAVITT	I	7,920	10,575	-2,655	1.34	1,140		1,140	826	250
MCINTOSH	M	19,710	20,162	-452	1.02			0	1,539	1,500
MCKINLEY	M	10,264	19,871	-9,607	1.94			0	348	550
MEDFORD	M	4,022	13,779	-9,757	3.43			0	982	357
MORTON	M	7,917	19,965	-12,048	2.52			0	3,639	
ODIN	M	10,380	21,864	-11,484	2.11			0	1,656	
OGILVIE	M	9,422	20,323	-10,901	2.16			0	2,682	
ORMSBY	M	3,050	6,974	-3,924	2.29			0	1,516	
PLATO	M	14,650	15,457	-807	1.06			0	1,787	
RANDOLPH FIREMENS	M	13,275	24,275	-11,000	1.83			0	3,094	
ROYALTON	M	10,815	10,723	92	.99			0	1,707	
RUTHTON	M	14,465	17,261	-2,796	1.19			0	2,064	224
SANBORN	M	15,561	15,920	-359	1.02			0	2,700	
SEBEKA	M	12,602	39,178	-26,576	3.11			0	4,001	500
SOLWAY	I	15,043	1,834	13,209	.12			0	1,398	1,542
ST. FRANCIS	M	4,491	8,228	-3,737	1.83			0	2,926	
ST. MARTIN	M	5,751	12,369	-6,618	2.15			0	1,859	200
TWIN LAKES	M		19,214	-19,214	XXXXX			0	391	731
UPSALA	M	5,525	13,406	-7,881	2.43			0	1,958	
VILLAGE OF BOWLUS	M	7,675	10,985	-3,310	1.43			0	2,079	125
WALNUT GROVE	M	14,250	29,178	-14,928	2.05	1,200		1,200	3,577	500
WATSON	M	13,773	24,948	-11,175	1.81			0	3,338	254
WAVERLY	M	23,714	23,724	-10	1.00			0	2,489	250
WELLS	M	22,500	76,320	-53,820	3.39			0	8,515	
WILLIAMS	M	7,699	8,352	-653	1.08			0	1,564	
WYKOFF	M	13,433	21,837	-8,404	1.63			0	2,310	
ZINHERMAN	M	9,214	17,923	-8,709	1.95			0		
1 INDEPENDENT TOTALS		33,553	14,010	19,543		1,140		1,140	2,453	2,142
MUNICIPAL TOTALS		817,841	1,574,063	-756,222		7,639		7,639	192,863	15,005
GRAND TOTALS		851,394	1,588,073	-736,679		8,779		8,779	195,316	17,147

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VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATION
 INDIVIDUAL ASSOCIATION REPORT BY BENEFIT TYPE
 DECEMBER 31, 1980

LUMP SUM BENEFIT 50 OR MORE, BUT LESS THAN 100 PER YEAR OF SERVICE

FIREFIGHTERS ASSOCIATION	NUN OR IND	OTHER CONTRIB	ADMIN EXPENSES	AMOUNT OF SERVICE PENS DISB	AMOUNT OF OTHER RET. PEN DISB	NO. OF ACTIVE MEMBERS	NO. OF RETIRED MEMBERS	NO. OF DEFERRED MEMBERS	AMOUNT OF FIDELITY BOND	AMOUNT OF SERVICES PENSION
ALTURA	M	868	0	0	0	25			20,000	50
ASHBY FIREMENS	M	1,592	206	0	0	24				60
ASKOV FIRE DEPT	M	756	369	0	0	25				50
BALSAM VOL FIRE DPET	M	0	0	0	0	18			2,500	75
BLACKDUCK	M	35,570	154	3,100	0	23	3		1,000	50
BLACKHOOF	M	5	116	0	0	22			4,500	50
BOYD	M	1,323	0	0	0	21			10,000	75
BRANDON	M	1,063	87	945	0	25	1			60
BROWDALE	M	805	283	0	0	20				75
BUTTERFIELD	M	1,927	179	0	170	23			2,000	80
CANTON	M	20	96	0	0	19				65
CARLOS	M	9,355	381	0	0	25				55
CENTERVILLE	M	687	135	1,525	0	33	1		5,000	50
CEYLON	M	134	113	1,150	160	23	1		3,500	50
CHERRY TOWNSHIP	M	340	0	300	0	22				75
CLARISSA	M	367	0	1,750	0	23	1			75
CLEARBROOK	M	2,075	95	0	0	17			5,000	75
CLEARWATER	M	326	522	0	0	21				50
CLEVELAND	M	1,064	0	0	0	27			5,000	50
COLOGNE	M	3,009	347	100	0	26			5,000	50
COSMOS	M	2,262	0	0	0			3		75
CYRUS	M	834	125	0	0	17				60
DALTON	M	659	87	0	0	22				75
DARFUR	M	658	69	0	0	20				60
DEER CREEK FIRE	M	10,699	70	1,000	0	20	1			50
DOVER	M	3,145	5	500	0	27	1			50
EASTON	M	11,130	153	0	0	23				50
ELIZABETH	M	940	0	0	0	22				63
ELLSWORTH	M	15,161	75	1,725	0	24	1			75
ELMER	I	59	78	0	0	25				50
EYOTA	M	3,159	0	2,175	0	21	1		1,000	75
FORADA	M	454	24	0	0	21			5,000	80
FOREST LAKE	M	31,408	844	210	0				20,000	50
FORESTON	M	758	75	1,849	0	19	2			50
GHEAT	M	395	60	1,200	0	16	1			50
GLENVILLE	M	1,384	193	1,525	0	25	2			50
GRACEVILLE	M	136	281	0	0	25			2,500	75
HANCOCK	M	958	125	1,750	0	24	2			50
HENNING	M	9,446	75	7,920	0		3		1,000	88
HINCKLEY	M	51,634	81	2,548	0	23	1			50
HUGO	M	3,867	0	3,830	0	30	3		4,000	50
KANDIYOHI	M	1,352	0	3,000	0	20	3		20,000	50
KARLSTAD	M	5,252	0	4,404	0	26	3		2,000	50
KENSINGTON	M	1,035	100	0	0	17				50
LAKE HENRY	M	890	33	0	0	20				50
LAKE LILLIAN	M	1,025	0	1,175	0	21	1			50
LAKWOOD	M	1,691	0	0	481	20			1,000	75
LITTLEFORK	M	46,781	203	3,539	0	21	1		2,000	50
LONSDALE	M	2,964	45	500	0				1,000	50
MABLE	M	2,477	0	0	0	20			3,000	75
MADISON LAKE	M	2,604	155	1,660	0	28	1			50

VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATION
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LUMP SUM BENEFIT 50 OR MORE, BUT LESS THAN 100 PER YEAR OF SERVICE

FIREFIGHTERS ASSOCIATION	MUN OR IND	OTHER CONTRIB	ADMIN EXPENSES	AMOUNT OF SERVICE PENS DISB	AMOUNT OF OTHER RET. PEN DISB	NO. OF ACTIVE MEMBERS	NO. OF RETIRED MEMBERS	NO. OF DEFFERED MEMBERS	AMOUNT OF FIDELITY BOND	AMOUNT OF SERVICES PENSION
MAHTOWA	M	256	0	0	0	22				50
MCDAVITT	I	889	50	0	0	19			1,000	60
MCINTOSH	M	2,023	129	0	0	19				90
MCKINLEY	M	2,173	0	1,200	0	20	1			50
MEDFORD	M	957	0	0	0	24			4,000	75
MORTON	M	2,027	77	4,000	0	19				50
ODIN	M	3,433	73	0	0	13				70
OGILVIE	M	150	100	0	0				2,000	50
ORNSBY	M	308	0	0	0	17				50
PLATO	M	7,060	0	0	0	25				50
RANDOLPH FIREHENS	M	1,473	578	0	0	28			5,000	50
ROYALTON	M	2,857	609	4,580	0		4		1,000	50
RUTHTON	M	600	93	0	0	18				75
SANBORN	M	1,392	106	8,550	0	21	6		5,000	50
SEBEKA	M	4,779	203	1,819	0	20	1			50
SOLWAY	I	579	128	0	0	40		1	2,000	75
ST. FRANCIS	M	687	81	0	0	26			9,000	75
ST. MARTIN	M	6,596	175	5,000	0	25	5		15,000	50
TWIN LAKES	M	1,054	138	0	0	20				50
UPSALA	M	821	113	0	0	25				50
VILLAGE OF BOWLUS	M	417	120	2,462	0	20				60
WALNUT GROVE	M	1,578	57	0	0					50
WATSON	M	1,096	150	0	0	29				50
WAVERLY	M	1,380	135	0	0					84
WELLS	M	4,899	0	2,600	0	25	2			50
WILLIAMS	M	0	0	2,400	0	12	1			75
WYKOFF	M	1,526	0	1,500	0	22	2		5,000	75
ZIMMERMAN	M	1,145	66	1,000	0		1			61
INDEPENDENT TOTALS		369	256	0	0	84		1	3,000	185
MUNICIPAL TOTALS		327,131	8,964	84,491	811	1,484	57	3	172,000	4,536
GRAND TOTALS		327,500	9,220	84,491	811	1,568	57	4	175,000	4,721

VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATION
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LUMP SUM BENEFIT 50 OR MORE, BUT LESS THAN 100 PER YEAR OF SERVICE

FIREFIGHTERS ASSOCIATION	MUN OR IND	MIN RET. AGE	MIN YRS ACTIVE SERVICE	MIN YRS. ACTIVE MEMBER	TYPE OF OTHER BENEFIT				AMOUNT OTHER BEN.
					OTHER DISABILITY	SICK	WIDOW & ORPHAN	DEATH	
ALTURA	H	50	20	20			Y		NA
ASHBY FIREMENS	H	50	10	10			Y		NA
ASKOV FIRE DEPT	H	55	10	10		Y	Y	Y	NA
BALSAM VOL FIRE DPET	H	50	10	10	Y	Y	Y	Y	NA
BLACKDUCK	H	50	20	10			Y		NA
BLACKHOOF	H	50	20	10	Y	Y	Y		NA
BOYD	H	55	20	20			Y	Y	NA
BRANDON	H	50	20	20					NA
BROWDALE	H	50	20	20			Y		NA
BUTTERFIELD	H	50	20	10	Y	Y	Y		NA
CANTON	H	65	20	20	Y	Y	Y		NA
CARLOS	H	50	20	10			Y		NA
CENTERVILLE	H	50	20	10			Y		NA
CEYLON	H	50	20	20	Y	Y	Y		NA
CHERRY TOWNSHIP	H		20	20			Y	Y	NA
CLARISSA	H	50	20	20			Y		NA
CLEARBROOK	H	50	20	20					NA
CLEARWATER	H	50	20	10					NA
CLEVELAND	H	50	20	10			Y		NA
COLOGNE	H	50	20	10					NA
COSHOS	H	50	20	10			Y		NA
CYRUS	H	50	20	20			Y	Y	NA
DALTON	H	50	20	10			Y	Y	NA
DARFUR	H	50	20	10	Y	Y	Y	Y	NA
DEER CREEK FIRE	H	50	20	20			Y		NA
DOVER	H	55	20	10				Y	NA
EASTON	H	50	20				Y		NA
ELIZABETH	H	55	10				Y		NA
ELLSWORTH	H	55	20				Y	Y	NA
ELHER	I	50	20		Y	Y			NA
EYOTA	H	55	20	20	Y	Y	Y		NA
FORADA	H	38	20	20	Y	Y	Y	Y	NA
FOREST LAKE	H	50	20	10	Y	Y	Y	Y	NA
FORESTON	H	50	20	10			Y		NA
GHENT	H	50	20	10			Y		NA
GLENVILLE	H	50	20	10					NA
GRACEVILLE	H	50	20	20			Y	Y	NA
HANCOCK	H	50	20	20			Y	Y	NA
HENNING	H	50	20	20					NA
HINCKLEY	H	55	20	20					NA
HUGO	H	50	20	10			Y		NA
KANDIYOHI	H	50	20	10			Y		NA
KARLSTAD	H	50	20	10	Y	Y	Y	Y	NA
KENSINGTON	H	50	20						NA
LAKE HENRY	H	50	20	10	Y	Y	Y	Y	NA
LAKE LILLIAN	H	55	20	10			Y		NA
LAKWOOD	H	55	20	20	Y		Y	Y	NA
LITTLEFORK	H	50	20	10	Y	Y	Y		NA
LONSDALE	H	50	20	10					NA
MABLE	H		15	15			Y		NA
MADISON LAKE	H	50	20	20	Y	Y	Y	Y	NA

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LUMP SUM BENEFIT 50 OR MORE, BUT LESS THAN 100 PER YEAR OF SERVICE

FIREFIGHTERS ASSOCIATION	MUN OR IND	MIN RET. AGE	MIN YRS ACTIVE SERVICE	MIN YRS. ACTIVE MEMBER	TYPE OF OTHER BENEFIT				AMOUNT OTHER BEN.
					OTHER DISABILITY	SICK	WIDOW & ORPHAN	DEATH	
MAHTOWA	M	50	20	10			Y		NA
MCDAVITT	I	50	20	20					NA
MCINTOSH	M	50	10	10			Y		NA
MCKINLEY	M	50	20	20			Y		NA
MEDFORD	M	50	20	10			Y	Y	NA
MORTON	M	65	20	20					NA
ODIN	M	50	20	10	Y		Y		NA
OGILVIE	M	50	20	20			Y		NA
ORMSBY	M	40	20	20	Y	Y	Y	Y	NA
PLATO	M	50	20	20	Y		Y	Y	NA
RANDOLPH FIREHENS	M		20						NA
ROYALTON	M	65	20	20			Y		NA
RUTHTON	M	50	20						NA
SANBORN	M	50	20	10			Y		NA
SEBEKA	M	55	20	20	Y		Y		NA
SOLWAY	I	50	20	20					NA
ST. FRANCIS	M	50	20	10	Y	Y	Y	Y	NA
ST. MARTIN	M	50	10	10			Y		NA
TWIN LAKES	M		20	20			Y	Y	NA
UPSALA	M	50	20	20					NA
VILLAGE OF BOWLUS	M	50	20	10			Y	Y	NA
WALNUT GROVE	M	50	20	20	Y	Y	Y		NA
WATSON	M	50	20	10			Y		NA
WAVERLY	M	50	20	20			Y	Y	NA
WELLS	M	50	20	10			Y		NA
WILLIAMS	M	50	20		Y				NA
WYKOFF	M	50	20	10			Y		NA
ZINNERMAN	M	55	15	15			Y	Y	NA

VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATION
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FIRE FIGHTERS ASSOCIATION NAME	HUN OR IND	ACCRUED LIABILITY	TOTAL ASSETS	(SURPLUS) DEFICIT	FUNDING RATIO	NORMAL COST	REQ'D CONT		TOTAL REQ'D CONTRIB	AMOUNT OF STATE AID	AMOUNT OF MUNICIPAL CONTRIB
							TO AHORT UNFUNDED LIAB				
ALBANY FIRE DEPT	H	42,255	29,054	13,201	.69				0	3,967	1,585
ALBERTVILLE	H	27,424	13,069	14,355	.48				0	2,366	1,827
ALDEN VOL FIREDEPT	H	24,350	20,893	3,457	.86				0	3,018	
AMBOY	H		14,890	-14,890	XXXXX				0	3,032	
ARGYLE FIREHENS	H	8,811	32,305	-23,494	3.67				0	3,381	
ARLINGTON FIREMEN	H	26,416	55,218	-28,802	2.09				0	5,076	
BADGER FIRE DEPT	H		20,294	-20,294	XXXXX				0	2,027	
BARNESVILLE	H	35,964	45,049	-9,085	1.25				0	5,926	
BARNUM VOL FIREMEN	H	9,617	19,491	-9,874	2.03				0	1,512	
BEARDSLEY	H	16,260	25,005	-8,745	1.54				0	2,037	506
BEAVER CREEK FIREMEN	H	17,418	16,918	500	.97				0	2,157	199
BELLE PLAINE	H	113,774	60,130	53,644	.53				0	6,392	3,000
BELLINGHAM	H	27,204	18,423	8,781	.68				0	2,595	87
BELVIEW	H	29,673	16,297	13,376	.55				0	2,308	874
BERTHA FIRE DEPT	H	16,690	17,295	-605	1.04				0	1,977	
BREWSTER	H	42,113	30,563	11,550	.73				0	8,676	
BRICELYN	H	19,226	20,810	-1,584	1.08				0	4,918	
BRODTEN	H	19,296	25,327	-6,031	1.31				0	2,489	400
BROMERVILLE	H	31,993	34,084	-2,091	1.07				0	2,832	718
BROWN VALLEY	H		13,810	-13,810	XXXXX				0	1,519	2,470
BROWNTON FIR	H	24,836	20,104	4,732	.81				0	2,664	
BUFFALO LAKE	H	30,378	26,891	3,487	.89				0	3,395	
BYRON	H	33,936	10,099	23,837	.30				0	9,509	
CALUMET	H	19,018	18,508	510	.97				0	3,776	549
CANOSIA TOWNSHIP	H	20,554	20,102	452	.98				0	1,928	1,000
CENTER CITY	H	18,870	17,980	890	.95				0	1,442	
CHANDLER	H	21,948	21,638	310	.99				0	1,778	387
CHISAGO	H	16,681	41,957	-25,276	2.52				0	6,121	1,400
CLARKFIELD	H	31,245	37,787	-6,542	1.21				0	3,634	
CLINTON	H	34,725	9,080	25,645	.26				0		2,100
CLINTON FIREMEN	H	15,140	14,839	301	.98				0	1,280	
COOK	H	13,148	31,598	-18,450	2.40				0	3,119	
COTTONWOOD	H	26,966	28,241	-1,275	1.05				0	3,967	
COURTLAND	H	22,198	18,912	3,286	.85	135	14,846	14,981	125	2,095	1,024
DANUBE	H	24,750	37,156	-12,406	1.50	125				3,184	900
DAWSON	H		34,389	-34,389	XXXXX				0	6,328	3,334
EAGLE BEND	H	27,958	15,363	12,595	.55				0	1,866	179
EDEN VALLEY	H	15,612	30,679	-15,067	1.97				0	3,747	35
ELBOW LAKE	H		41,473	-41,473	XXXXX				0	3,361	2,000
ELGIN	H		33,517	-33,517	XXXXX				0	4,397	464
ELYSIAN	H	39,900	32,325	7,575	.81				0	1,833	1,084
EMILY	H	13,628	15,091	-1,463	1.11				0	1,764	
EMMONS	H	22,513	24,518	-2,005	1.09				0	2,545	
FAIRFAX	H	55,172	91,942	-36,770	1.67				0	4,626	4,626
FLOODWOOD	H	16,802	20,543	-3,741	1.22				0	3,842	1,000
FRAZEE	H	27,019	31,005	-3,986	1.15				0	4,252	
FREDENBERG	I	13,354	6,523	6,831	.49				0	823	
FREEPORT	H	20,340	26,387	-6,047	1.30				0	3,385	
FROST	H	15,255	16,537	-1,282	1.08				0	2,099	
GARFIELD	H	16,778	18,750	-1,972	1.12				0	1,130	

VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATION
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FIRE FIGHTERS ASSOCIATION NAME	MUN OR IND	ACCRUED LIABILITY	TOTAL ASSETS	(SURPLUS) DEFICIT	FUNDING RATIO	NORMAL COST	REQ'D CONT TO AMORT UNFUNDED LIAB	TOTAL REQ'D CONTRIB	AMOUNT OF STATE AID	AMOUNT OF MUNICIPAL CONTRIB
GOOD THUNDER	M	22,380	18,488	3,892	.83			0	3,571	
GRAND MARAIS	M	22,678	101,794	-79,116	4.49			0	11,019	
GRAND MEADOW	M	35,750	40,591	-4,841	1.14			0	5,183	
GRANITE FALLS	M	43,638	68,429	-24,791	1.57			0	7,648	
GREY EAGLE	M	14,558	15,826	-1,268	1.09			0	4,095	225
GROVE CITY	M	20,660	34,631	-13,971	1.68	1,744		1,744	3,383	419
HANDOVER	M	62,755	38,876	23,879	.62			0	3,878	
HANSKA	M	19,758	28,456	-8,698	1.44			0	2,910	28
HARMONY	M	46,550	33,444	13,106	.72			0	3,883	
HARRIS	M	19,370	10,786	8,584	.56			0	1,859	
HARTLAND	M	13,052	20,489	-7,437	1.57			0	1,920	200
HERMAN	M	24,800	28,808	-4,008	1.16			0	5,744	
HEWITT	M	15,400	11,990	3,410	.78			0	893	
HILLS	M		20,631	-20,631	XXXXX			0	2,155	1,001
HOFFMAN	M	24,834	19,238	5,596	.77			0	2,324	
HOKAH	M	5,650	10,981	-5,331	1.94			0		
HOLDINGFORD	M	27,249		27,249	.00	21,440		21,440	2,994	800
HOLLAND	M		8,541	-8,541	XXXXX			0	1,975	
IRONTON	M		29,506	-29,506	XXXXX			0	835	1,057
ISLE	M	14,300	26,629	-12,329	1.86			0	4,033	
JASPER	M	35,600	25,363	10,237	.71			0	3,558	1,176
JEFFERS	M	5,244	22,427	-17,183	4.28			0	2,756	
KASOTA	M		49,808	-49,808	XXXXX			0	4,386	350
KETTLE RIVER	M	15,756	12,964	2,792	.82			0	1,326	477
KIMBALL	M	24,746	29,249	-4,503	1.18			0	3,507	
KINNEY	M	10,594	43,716	-33,122	4.13			0	2,036	2,132
LAFAYETTE	M	24,625	32,421	-7,796	1.32			0	3,871	171
LAKE PARK	M	21,818	40,083	-18,265	1.84			0	6,339	
LANESBORO	M	39,780	37,993	1,787	.96			0	6,534	522
LESTER PRAIRIE	M	29,817	33,485	-3,668	1.12			0	2,687	600
LINDSTROM	M	28,035	28,772	-737	1.03			0		1,500
LINWOOD	M	46,878	20,520	26,358	.44			0	2,036	2,800
LORETTO	I	36,229	15,477	20,752	.43			0	3,180	328
MAHONEN	M	29,574	51,262	-21,688	1.73			0	5,183	
MAPLE PLAIN	M	22,900	69,174	-46,274	3.02			0	7,172	
MARBLE	M	27,186	27,111	75	1.00			0		1,146
MAYER	M	39,162	31,379	7,783	.80			0	1,703	1,400
MILAN	M	26,334	31,413	-5,079	1.19			0	2,505	
MISSION TOWNSHIP	M	4,144	697	3,447	.17			0	697	
MORRISTOWN	M	33,864	33,763	101	1.00			0	4,078	413
NEW GERMANY	M	19,778	30,595	-10,817	1.55			0	1,618	412
NEW RICHLAND	M	47,746	55,061	-7,315	1.15			0	5,694	452
NEW SCANDIA	M	36,780	24,181	12,599	.66			0	3,171	3,171
NORTH BRANCH	M	35,433	32,299	3,134	.91			0	9,108	1,500
NORWOOD	M	46,596	38,950	7,646	.84			0	2,709	1,142
OSAKIS	M	24,200	62,122	-37,922	2.57			0	4,992	2,000
OSSEO	M	163,477	169,357	-5,880	1.04	3,363	1,183	4,546	7,825	12
PALO	M	19,251	14,408	4,843	.75			0	462	3,100
PENNOCK	M		7,002	-7,002	XXXXX			0	3,361	
PRESTON	M	34,278	41,874	-7,596	1.22	3,396	760	4,156	4,752	49

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FIRE FIGHTERS ASSOCIATION NAME	HUN OR IND	ACCRUED LIABILITY	TOTAL ASSETS	(SURPLUS) DEFICIT	FUNDING RATIO	NORMAL COST	REQ'D CONT TO AMORT UNFUNDED LIAB	TOTAL REQ'D CONTRIB	AMOUNT OF STATE AID	AMOUNT OF MUNICIPAL CONTRIB
PRINSBURG FIREMANS	M	19,002	23,057	-4,055	1.21			0	1,618	1,222
RANDALL VOLUNTEER	M	30,374	25,954	4,420	.85			0	4,987	
RENVILLE FIREMENS	M	18,488	40,369	-21,881	2.18			0	4,824	
RICE LAKE	M	19,830	57,068	-37,238	2.88			0	7,047	
RICE VOLUNTEER	M	17,444	25,124	-7,680	1.44			0	2,286	
RUSSELL	M	13,452	9,276	4,176	.69			0		
SACRED HEART	M	30,042	16,829	13,213	.56			0	2,737	600
SANDSTONE	M	28,910	31,142	-2,232	1.08			0	3,787	
SCANLON	M	19,924	17,338	2,586	.87			0	1,218	1,392
SILVER LAKE	M	50,475	32,817	17,658	.65			0	5,711	600
SOUTH INTERN FALLS	M	18,720	20,887	-2,167	1.12			0	3,136	600
SPICER	M	20,125	21,731	-1,606	1.08			0	3,304	1,839
SPRING GROVE	M	25,423	31,127	-5,704	1.22			0	3,872	1,004
STACY	M	25,511	19,046	6,465	.75			0	1,913	3,606
STEWART	M	33,453	24,897	8,556	.74			0	3,325	1,655
STORIEN	M	18,434	19,314	-880	1.05			0	2,512	
ST. BONIFACIUS	M	47,129	44,914	2,215	.95			0	3,897	258
ST. MICHAEL	M	20,428	19,594	834	.96			0	3,083	148
TWIN VALLEY	M	30,225	28,521	1,704	.94			0	3,269	102
VICTORIA	M	35,356	26,885	8,471	.76			0	3,539	119
WALDORF	M	25,605	36,036	-10,431	1.41			0	3,351	137
WATKINS	M	20,270	22,056	-1,786	1.09	2,500		2,500	2,943	397
WAUBUN	M		12,898	-12,898	XXXXX			0	1,672	1,518
WELCOME	M	29,934	26,533	3,401	.89			0	3,425	281
WEST CONCORD	M	25,830	47,274	-21,444	1.83			0	4,633	
WHEATON	M	46,628	51,366	-4,738	1.10			0	6,276	
WILMONT	M		15,414	-15,414	XXXXX			0	3,519	
WINSTED	M	26,094	39,207	-13,113	1.50			0	3,758	1,000
WOOD LAKE	I	11,586	10,402	1,184	.90	3,415		3,415	3,712	
WRENSHALL	M	30,964	26,674	4,290	.86			0	2,813	526
YOUNG AMERICA	M	45,539	43,946	1,593	.97			0	2,214	700
INDEPENDENT TOTALS		61,169	32,402	28,767		3,415		3,415	7,715	328
MUNICIPAL TOTALS		3,234,441	3,839,213	-604,772		32,703	16,789	49,492	436,309	77,707
GRAND TOTALS		3,295,610	3,871,615	-576,005		36,118	16,789	52,907	444,024	78,035

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FIREFIGHTERS ASSOCIATION	MUN OR IND	OTHER CONTRIB	ADMIN EXPENSES	AMOUNT OF SERVICE PENS DISB	AMOUNT OF OTHER RET. PEN DISB	NO. OF ACTIVE MEMBERS	NO. OF RETIRED MEMBERS	NO. OF DEFERRED MEMBERS	AMOUNT OF FIDELITY BOND	AMOUNT OF SERVICES PENSION
ALBANY FIRE DEPT	H	7,889	90	3,000	0		1		2,000	150
ALBERTVILLE	M	518	0	0	0	30			5,000	100
ALDEN VOL FIREDEPT	M	1,778	479	2,200	0	25	1		500	100
AMBOY	M	773	238	0	0	21		1		125
ARGYLE FIREMENS	M	2,064	345	0	0	25				125
ARLINGTON FIREMEN	M	3,585	479	2,400	0	25	1		40,000	100
BADGER FIRE DEPT	M	5,597	67	4,000	0		1			100
BARNESVILLE	M	11,381	670	7,525	0	25			5,000	175
BARNUM VOL FIREMEN	M	2,736	0	1,763	0	25				150
BEARDSLEY	M	1,675	0	2,000	0	20	1		2,000	100
BEAVER CREEK FIREMEN	M	6,753	124	7,972	0	18	5		4,000	150
BELLE PLAINE	M	4,080	247	5,500	96		1	2		150
BELLINGHAM	M	1,254	0	0	0	20			5,000	100
BELVIEW	M	549	13	0	0	26				150
BERTHA FIRE DEPT	M	1,181	0	4,000	0	24	2		2,000	100
BREWSTER	M	46,890	13	5,050	0	23		2		150
BRICELYN	M	708	0	0	0	25			1,500	100
BRODTEN	M	161	3,575	0	0	19			9,000	150
BROWERVILLE	M	2,818	0	0	0	22			1,000	100
BROWN VALLEY	M	1,400	499	3,500	0	19	1		2,500	175
BROWNTON FIR	M	14,974	100	0	0	23				100
BUFFALO LAKE	M	13,872	45	4,250	0	24			10,000	125
BYRON	M	644	54	0	0	24			5,000	120
CALUHET	M	637	353	0	0	21				100
CANOSIA TOWNSHIP	M	1,268	0	0	0	24		1	20,102	100
CENTER CITY	M	5,145	86	0	0	18			1,000	125
CHANDLER	M	2,518	0	0	0					150
CHISAGO	M	3,009	8	0	0	25			10,000	150
CLARKFIELD	M	18,502	128	0	0	22		1	1,000	150
CLINTON	M	3,600	0	3,600	0	25	1		500	175
CLINTON FIREMEN	M	1,176	0	0	0	22			1,000	100
COOK	M	2,750	0	2,000	0	16	1			100
COTTONWOOD	M	1,987	101	0	0	23			5,000	150
COURTLAND	M	914	134	0	0	20				100
DANUBE	M	48,527	104	2,900	0	25			5,000	100
DAWSON	M	1,367	40	5,550	44		6			125
EAGLE BEND	M	788	115	0	0	24			20,000	100
EDEN VALLEY	M	1,741	139	2,090	0	20	1			100
ELBOW LAKE	M	3,450	30	0	0	28			2,000	150
ELGIN	M	3,743	347	2,185	0		1		10,000	114
ELYSIAN	M	2,891	103	0	0	26			5,000	150
EMILY	M	1,092	244	0	0	20		5	1,500	110
EMMONS	M	1,250	0	0	0	25				110
FAIRFAX	M	127,475	137	10,500	0	25	3		100,000	175
FLOODWOOD	M	8,000	213	2,300	150	23	1			100
FRAZEE	M	4,767	278	2,300	0	27	1		5,000	100
FREDENBERG	I	379	29	0	0	24			5,000	100
FREEPORT	M	1,757	14	1,560	0	22				125
FROST	M	4,679	77	5,000	190	20	2		1,000	125
GARFIELD	M	667	143	0	0	21			2,000	125
GOOD THUNDER	M	1,359	120	0	1,000	20			2,000	150

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FIREFIGHTERS ASSOCIATION	MUN OR IND	OTHER CONTRIB	ADMIN EXPENSES	AMOUNT OF SERVICE PENS DISB	AMOUNT OF OTHER RET. PEN DISB	NO. OF ACTIVE MEMBERS	NO. OF RETIRED MEMBERS	NO. OF DEFERRED MEMBERS	AMOUNT OF FIDELITY BOND	AMOUNT OF SERVICES PENSION
GRAND MARAIS	M	6,672	127	0	0	30				100
GRAND MEADOW	M	2,290	0	0	0	25				125
GRANITE FALLS	M	51,994	225	3,500	0	26	1		5,000	175
GREY EAGLE	M	881	0	0	0	21				100
GROVE CITY	M	2,081	115	0	0	20			10,000	100
HANOVER	M	3,450	109	8,136	0	27	2			150
HANSKA	M	12,247	150	0	0	25			5,000	100
HARMONY	M	3,119	471	0	0	22			5,000	175
HARRIS	M	679	0	2,000	0	24	1		25,000	100
HARTLAND	M	1,236	93	0	0	14				100
HERMAN	M	1,752	0	2,000	0	26	1			100
HEWITT	M	824	0	0	0	14				100
HILLS	M	5,493	262	4,625	500	20	1			125
HOFFMAN	M	2,860	0	3,000	0	24	1			150
HOKAH	M	2,711	0	0	0	26			5,000	140
HOLDINGFORD	M	1,854	80	5,302	0		5			150
HOLLAND	M	42	0	3,794	0	16	2			100
IRONTON	M	2,050	383	6,746	0	25	2		25,000	127
ISLE	M	1,723	0	0	0					100
JASPER	M	44,753	63	26,700	0	22	7		2,000	150
JEFFERS	M	1,126	0	440	0	21	2			150
KASOTA	M	455	85	0	170				500	110
KETTLE RIVER	M	932	0	0	0	21				150
KINBALL	M	4,154	283	2,625	0	24				125
KINNEY	M	21,174	124	5,280	0	17	2	1		120
LAFAYETTE	M	18,393	0	0	0	23		1		125
LAKE PARK	M	37,659	91	0	0	24				150
LANESBORO	M	2,696	169	0	0	22				130
LESTER PRAIRIE	M	1,843	126	0	0	30			1,000	125
LINDSTROM	M	6,684	4,388	3,000	0	21	2		1,000	150
LINWOOD	M	981	50	0	0	17		3	4,000	100
LORETTO	I	7,883	162	6,400	0	30	2	1		125
MAHNOHEN	M	4,375	1,000	3,300	0	25			10,000	150
MAPLE PLAIN	M	12,256	121	1,867	0	28		2	1,000	100
MARBLE	M	4,696	210	2,402	0	20	1			175
MAYER	M	27,870	50	1,000	0	24	1	1	10,000	150
MILAN	M	17,968	0	4,650	0	18	1			150
MISSION TOWNSHIP	M	0	0	0	0	13			1,000	100
MORRISTOWN	M	16,885	252	0	27,000	25				120
NEW GERMANY	M	5,474	0	0	0	25				100
NEW RICHLAND	M	85,208	183	4,650	0	23	2			150
NEW SCANDIA	M	1,248	0	0	0	25				125
NORTH BRANCH	M	2,257	199	6,900	720	28	2			150
NORWOOD	M	23,407	375	0	0	30			5,000	150
OSAKIS	M	7,106	20	0	0	20			6,000	100
OSSEO	M	11,291	162	11,375	0		18		25,000	150
PALO	M	7,936	598	0	0	35			2,000	150
PENNOCK	M	149	0	0	0				25,000	101
PRESTON	M	2,673	0	3,750	0	24	1		1,000	150
PRINSBURG FIREMANS	M	32,090	0	0	0	21			15,000	100
RANDALL VOLUNTEER	M	1,298	75	0	10	25				100

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FIREFIGHTERS ASSOCIATION	MUN OR IND	MIN RET. AGE	MIN YRS ACTIVE SERVICE	MIN YRS. ACTIVE MEMBER	TYPE OF OTHER BENEFIT				AMOUNT OTHER BEN.
					DISABILITY	SICK	WIDOW & ORPHAN	DEATH	
ALBANY FIRE DEPT	M	50	20	20			Y		NA
ALBERTVILLE	M	55	20	10			Y		NA
ALDEN VOL FIREDEPT	M	50	20	10			Y	Y	NA
AMBOY	M	55	20	10					NA
ARGYLE FIREMENS	M	50	20				Y		NA
ARLINGTON FIREMEN	M	50	20	10			Y	Y	NA
BADGER FIRE DEPT	M	50	20	10			Y		NA
BARNESVILLE	M	50	20	10	Y	Y	Y		NA
BARNUM VOL FIREMEN	M	50	20	20			Y		NA
BEARDSLEY	M	50	20	20					NA
BEAVER CREEK FIREMEN	M	50	20	10			Y		NA
BELLE PLAINE	M	50	10	10	Y	Y	Y		NA
BELLINGHAM	M	50	20	10			Y		NA
BELVIEW	M	50	20	10			Y		NA
BERTHA FIRE DEPT	M	55	20	20			Y	Y	NA
BREWSTER	M	55	20	10	Y		Y	Y	NA
BRICELYN	M	55	20	20			Y		NA
BROOTEN	M	50	20	20			Y		NA
BROWERVILLE	M	50	20	20			Y		NA
BROWN VALLEY	M	50	20	20	Y		Y	Y	NA
BROWNTON FIR	M	50	20	10	Y	Y	Y	Y	NA
BUFFALO LAKE	M	50	20	10			Y	Y	NA
BYRON	M	50	10	10	Y		Y		NA
CALUMET	M	55	20	20			Y	Y	NA
CANOSIA TOWNSHIP	M	50	20	20			Y	Y	NA
CENTER CITY	M	55	20	20	Y		Y		NA
CHANDLER	M	50	20	10	Y	Y	Y	Y	NA
CHISAGO	M	65	20	20			Y		NA
CLARKFIELD	M	50	20	20	Y	Y	Y		NA
CLINTON	M	50	20	10			Y		NA
CLINTON FIREMEN	M	60	20	20			Y		NA
COOK	M	50	20	10	Y	Y	Y		NA
COTTONWOOD	M	55	20	20			Y	Y	NA
COURTLAND	M	50	20	20			Y		NA
DANUBE	M	60	20	20			Y	Y	NA
DAWSON	M	60	20	20	Y	Y	Y		NA
EAGLE BEND	M	50	20	20	Y	Y	Y	Y	NA
EDEN VALLEY	M	55	20	20		Y	Y	Y	NA
ELBOW LAKE	M	50	20	20	Y	Y			NA
ELGIN	M	50	20	20			Y		NA
ELYSIAN	M	50	20	20			Y		NA
EMILY	M	50	20	10			Y	Y	NA
EHMONS	M	50	20		Y		Y	Y	NA
FAIRFAX	M	50	20	20			Y	Y	NA
FLOODWOOD	M	50	20	20	Y	Y	Y		NA
FRAZEE	M	60	20	20					NA
FREDENBERG	I	50	20	10			Y		NA
FREEPORT	M	50	20	20			Y		NA
FROST	M	50	20	10	Y	Y	Y		NA
GARFIELD	M	50	20	10			Y		NA
GOOD THUNDER	M	50	20	20	Y	Y	Y	Y	NA

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RENVILLE FIREMENS	M	2,855	85	0	0	25			2,000	100
RICE LAKE	M	4,333	424	2,000	0	28	1	7	40,000	100
RICE VOLUNTEER	M	2,593	125	0	0	16				100
RUSSELL	M	344	0	0	0				2,000	100
SACRED HEART	M	13,485	0	4,050	0		1			150
SANDSTONE	M	55,979	40	2,500	0	27	1	2		125
SCANLON	M	1,093	0	8,200	0	22	4		500	100
SILVER LAKE	M	1,956	62	2,750	0			3	1,000	125
SOUTH INTERN FALLS	M	6,854	850	3,200	0	29	1		1,000	150
SPICER	M	1,002	0	0	0	18				125
SPRING GROVE	M	1,344	70	0	0	22				113
STACY	M	815	125	0	0				8,000	150
STEWART	M	10,397	232	8,400	0	24	4		5,000	150
STORIEN	M	744	0	2,059	0	18	1			150
ST. BONIFACIUS	M	54,075	70	0	0	25		1	5,000	150
ST. MICHAEL	M	1,309	0	5,100	0				5,000	100
TWIN VALLEY	M	7,671	138	0	0	30			25,000	150
VICTORIA	M	1,980	75	0	0	26		3	2,000	150
WALDORF	M	3,766	0	5,160	0	24	2		2,000	120
WATKINS	M	1,686	210	0	0	21			1,000	120
WAUBUN	M	1,401	120	0	0					100
WELCOME	M	2,278	95	1,100	0	26				125
WEST CONCORD	M	3,925	0	0	0	23			1,000	100
WHEATON	M	5,643	1,311	3,500	0	25	1		50,000	175
WILMONT	M	1,014	0	0	0	24			3,000	100
WINSTED	M	2,354	534	0	0	30			2,000	100
WOOD LAKE	I	1,047	115	310,402	0	20	2			100
WRENSHALL	M	5,621	262	3,450	0	27	1		1,000	150
YOUNG AMERICA	M	4,772	96	5,500	0	30	2	1		150
INDEPENDENT TOTALS		9,309	306	316,802	0	74	4	1	5,000	325
MUNICIPAL TOTALS		1,098,623	25,515	267,156	29,880	2,581	105	37	632,602	16,155
GRAND TOTALS		1,107,932	25,821	583,958	29,880	2,655	109	38	637,602	16,480

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FIREFIGHTERS ASSOCIATION	MUN OR IND	MIN RET. AGE	MIN YRS ACTIVE SERVICE	MIN YRS. ACTIVE MEMBER	TYPE OF OTHER BENEFIT				AMOUNT OTHER BEN.
					OTHER DISABILITY	SICK	WIDOW & ORPHAN	DEATH	
GRAND MARAIS	M	60	20	10			Y		NA
GRAND MEADOW	M	55	20	20			Y		NA
GRANITE FALLS	M	50	20	10			Y		NA
GREY EAGLE	M	50	20	10	Y	Y	Y	Y	NA
GROVE CITY	M	50	20	20					NA
HANOVER	M	60	20	10			Y		NA
HANSKA	M	50	20	20	Y	Y	Y	Y	NA
HARMONY	M	50	20	20			Y		NA
HARRIS	M	50	20	10	Y				NA
HARTLAND	M	50	20	20			Y		NA
HERMAN	M	50	20	20					NA
HEWITT	M	50	20	20			Y	Y	NA
HILLS	M	50	20	20	Y	Y	Y		NA
HOFFMAN	M	50	20	20			Y		NA
HOKAH	M	50	20	20			Y		NA
HOLDINGFORD	M	50	20	10			Y		NA
HOLLAND	M	50	20	10	Y		Y		NA
IRONTON	M	50	20	20	Y		Y	Y	NA
ISLE	M	50	20	20	Y		Y	Y	NA
JASPER	M	50	20	20			Y		NA
JEFFERS	M	50	20	20			Y	Y	NA
KASOTA	M	50	20	10		Y	Y		NA
KETTLE RIVER	M	50	20	10			Y		NA
KIMBALL	M	50	20	20	Y	Y	Y	Y	NA
KINNEY	M	50	20	20	Y	Y	Y		NA
LAFAYETTE	M	72	20	10			Y		NA
LAKE PARK	M	55	20	20					NA
LANESBORD	M	50	20	20					NA
LESTER PRAIRIE	M	50	20	10			Y	Y	NA
LINDSTROM	M	50	20	20	Y		Y	Y	NA
LINWOOD	M	50	20	10			Y	Y	NA
LORETTO	I	50	20	10			Y	Y	NA
MAHNDEN	M	50	20	20			Y	Y	NA
MAPLE PLAIN	M	55	20	20	Y	Y	Y	Y	NA
MARBLE	M	50	20	10	Y	Y	Y		NA
MAYER	M	50	20	10			Y	Y	NA
MILAN	M	55	20	20	Y	Y	Y		NA
MISSION TOWNSHIP	M	50	20	10	Y	Y	Y	Y	NA
MORRISTOWN	M	50	10	10			Y		NA
NEW GERMANY	M	50	20	10			Y	Y	NA
NEW RICHLAND	M	50	20	10			Y		NA
NEW SCANDIA	M	50	20	10	Y	Y	Y		NA
NORTH BRANCH	M	50	20	20	Y	Y	Y	Y	NA
NORWOOD	M	50	10	10					NA
OSAKIS	M	55	20	20			Y	Y	NA
OSSEO	M	50	20	20					NA
PALO	M	50	20	10			Y		NA
PENNOCK	M	50	10	10			Y		NA
PRESTON	M	50	20	20			Y	Y	NA
PRINSBURG FIREHANS	M	50	20	10					NA
RANDALL VOLUNTEER	M	50	15	15					NA

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FIREFIGHTERS ASSOCIATION	MUN OR IND	MIN RET. AGE	MIN YRS ACTIVE SERVICE	MIN YRS. ACTIVE MEMBER	TYPE OF OTHER BENEFIT OTHER				AMOUNT OTHER BEN.
					DISABILITY	SICK	WIDOW & ORPHAN	DEATH	
RENVILLE FIREMENS	M	50	20	20					NA
RICE LAKE	M	50	20	10	Y		Y	Y	NA
RICE VOLUNTEER	M	50	20	10					NA
RUSSELL	M	50	10	10			Y	Y	NA
SACRED HEART	M	50	20	20			Y	Y	NA
SANDSTONE	M	50	20	20					NA
SCANLON	M	50	20	10			Y		NA
SILVER LAKE	M	50	20	10			Y		NA
SOUTH INTERN FALLS	M	50	20	10	Y	Y	Y	Y	NA
SPICER	M	50	20	10			Y		NA
SPRING GROVE	M	50	20	10	Y		Y	Y	NA
STACY	M	50	20	10			Y		NA
STEWART	M	50	20	10			Y		NA
STORIEN	M	50	20		Y	Y	Y		NA
ST. BONIFACIUS	M	50	20	19			Y		NA
ST. MICHAEL	M	50	20						NA
TWIN VALLEY	M	50	20	20			Y		NA
VICTORIA	M	50	20	10					NA
WALDORF	M	50	20	10	Y	Y	Y	Y	NA
WATKINS	M	50	20	20					NA
WAUBUN	M	50	20						NA
WELCOHE	M	50	20	20	Y	Y			NA
WEST CONCORD	M	50	20	10			Y		NA
WHEATON	M	50	20				Y		NA
WILMONT	M	50	20	10			Y	Y	NA
WINSTED	M	50	20	10			Y	Y	NA
WOOD LAKE	I	50	20	10			Y		NA
WRENSHALL	M	50	15	10			Y		NA
YOUNG AMERICA	M	50	20	10	Y	Y	Y	Y	NA

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FIRE FIGHTERS ASSOCIATION NAME	MUN OR IND	ACCRUED LIABILITY	TOTAL ASSETS	(SURPLUS) DEFICIT	FUNDING RATIO	NORMAL COST	REQ'D CONT TO AHOOT UNFUNDED LIAB	TOTAL REQ'D CONTRIB	AMOUNT OF STATE AID	AMOUNT OF MUNICIPAL CONTRIB
ANNANDALE	M	116,671	95,837	20,834	.82			0	6,005	1,047
AVON VOL FIRE DPET	M	44,212	32,428	11,784	.73			0	4,023	
BABBITT VOL FIREMEN	M	82,198	74,715	7,483	.91			0	4,827	
BAGLEY FIREMEN	M	46,580	63,957	-17,377	1.37			0	6,342	954
BALATON FIREMEN	M	53,820	30,674	23,146	.57			0	3,227	870
BATTLE LAKE FIREMEN	M	22,580	37,401	-14,821	1.66			0	8,083	
BIGFORK VOL FIREMEN	M	54,487	58,390	-3,903	1.07			0	5,435	
BIWABIK	M	58,945	69,670	-10,725	1.18			0		1,800
BRECKENRIDGE	M	67,116	95,433	-28,317	1.42			0	8,850	
CALEDONIA	M	60,368	53,822	6,546	.89			0		
CANBY	M	54,810	62,725	-7,915	1.14			0	7,390	
CHISHOLM	M	24,505	79,974	-55,469	3.26			0	17,051	
CLARA CITY	M	35,310	28,769	6,541	.81			0	4,841	
COMFREY	M	42,596	21,826	20,770	.51			0	4,054	
DAYTON	M	28,132	26,317	1,815	.94			0	3,736	1,222
DEER RIVER	M	69,916	73,745	-3,829	1.05			0	5,967	219
DEERWOOD	M	41,055	40,490	565	.99			0	3,065	575
DELANO	M	69,192	36,080	33,112	.52			0	5,732	
DODGE CENTER	M		34,111	-34,111	XXXXX			0	4,164	
EDGERTON FIRE	M	53,860	35,862	17,998	.67			0	4,575	900
FRANKLIN	M	23,972	15,455	8,517	.64			0		
GAYLORD	M	40,116	42,956	-2,840	1.07			0	5,296	450
GLENWOOD	M	92,750	82,675	10,075	.89			0	7,614	2,500
GONVICK	M	28,640	34,983	-6,343	1.22			0	2,459	642
GOODVIEW	M	71,985	55,783	16,202	.77			0	2,993	
HALLOCK	M	39,363	41,476	-2,113	1.05			0	4,635	
HAYFIELD	M	26,520	20,850	5,670	.79			0	6,200	1,628
HECTOR	M	48,543	52,393	-3,850	1.08			0	5,121	
HENDERSON	M	44,284	25,013	19,271	.56	4,767	3,203	7,970	2,257	1,725
HENDRICKS	M	68,608	25,874	42,734	.38			0	2,501	
HOUSTON	M	50,250	63,923	-13,673	1.27			0	6,921	2,132
ISANTI	M	43,845	61,105	-17,260	1.39			0		6,656
JACKSON	M	102,879	120,356	-17,477	1.17			0	11,884	
KASSON	M	70,606	67,759	2,847	.96			0	5,369	1,036
KENYON	M	38,796	46,638	-7,842	1.20			0	7,669	
LAKE BENTON	M	48,372	34,828	13,544	.72			0	4,631	1,434
LAKEFIELD	M	50,932	53,224	-2,292	1.05			0		
LAHBERTON	M	49,373	49,660	-287	1.01			0	3,716	
LERoy	M	36,804	22,963	13,841	.62			0	3,475	
LONG LAKE	M	54,140	47,361	6,779	.87			0	6,994	790
LOWER ST. CROIX	M	36,492	66,932	-30,440	1.83			0	7,152	
MADELIA	M	57,690	54,623	3,067	.95			0	6,942	
MADISON	M	55,800	57,566	-1,766	1.03			0	5,714	1,404
MAPLETON	M	62,750	69,768	-7,018	1.11			0	5,927	450
MELROSE	M	62,635	49,374	13,261	.79			0	6,647	600
MENAHGA	M	32,832	26,348	6,484	.80			0	2,277	1,000
MINNEOTA	M	46,995	70,611	-23,616	1.50	6,360	23,616	29,976	5,199	
MOOSE LAKE	M	51,283	40,115	11,168	.78			0	4,613	1,500
MORRIS	M	88,245	120,086	-31,841	1.36			0	10,528	
MOTLEY	M	27,414	30,980	-3,566	1.13			0	3,454	

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FIRE FIGHTERS ASSOCIATION NAME	MUN OR IND	ACCRUED LIABILITY	TOTAL ASSETS	(SURPLUS) DEFICIT	FUNDING RATIO	NORMAL COST	REQ'D CONT TO AMORT UNFUNDED LIAB	TOTAL REQ'D CONTRIB	AMOUNT OF STATE AID	AMOUNT OF MUNICIPAL CONTRIB
NEW LONDON	H	56,704	80,753	-24,049	1.42		0	0	9,268	2,500
NEW YORK HILLS	H	62,655	37,220	25,435	.59		0	0	3,391	
OLIVIA	H	59,034	69,919	-10,885	1.18		0	0	6,809	
PARKERS PRAIRIE	H	37,880	25,158	12,722	.66		0	0	2,516	689
PAYNESVILLE	H	68,615	68,699	-84	1.00		0	0	6,612	850
PELICAN RAPIDS	H	78,905	103,905	-25,000	1.32		0	0	7,202	
PIERZ	H	67,135	64,529	2,606	.96		0	0	8,870	452
PINE RIVER	H	46,535	50,016	-3,481	1.07		0	0	4,169	743
PLAINVIEW	H		65,548	-65,548	XXXXX		0	0	7,362	1,559
PRINCETON	H	51,372	51,361	11	1.00		0	0		
PROCTOR FIRE DEPT	H	45,500	46,146	-646	1.01		0	0		
RAYMOND VOLUNTEER	H	48,375	41,773	6,602	.86		0	0	2,856	
REHER VOLUNTEER	H		5,437	-5,437	XXXXX		0	0	2,946	2,370
ROCKFORD	H	33,128	23,584	9,544	.71		0	0	3,023	1,229
ROTHSAY	H	15,872	28,921	-13,049	1.82		0	0		244
RUSH CITY	H	60,808	42,180	18,628	.69		0	0	3,713	374
RUSHFORD	H	45,716	47,119	-1,403	1.03		0	0	4,867	500
SHERBURN	H	38,200	36,592	1,608	.96		0	0	3,878	1,200
SILVER BAY	H	82,885	80,910	1,975	.98		0	0	5,914	
STAPLES	H	90,710	67,533	23,177	.74		0	0	6,506	3,273
STARBUCK	H	28,980	28,849	131	1.00		0	0	4,298	200
STEPHEN	H	34,883	34,928	-45	1.00		0	0	4,127	1,000
ST. CHARLES	H	57,896	79,099	-21,203	1.37		0	0	5,527	6,205
ST. CLAIR	H		37,130	-37,130	XXXXX		0	0	5,733	
ST. CLOUD TOWNSHIP	H	44,960	66,425	-21,465	1.48		0	0	8,158	6,066
THOMSON	H	61,811	43,301	18,510	.70		0	0	4,679	3,710
TRUMAN	H	60,975	52,478	8,497	.86		0	0	8,558	1,636
WABASHA	H	73,367	52,159	21,208	.71		0	0	6,680	3,834
WALKER	H	53,813	71,013	-17,200	1.32		0	0	5,761	609
WATERVILLE	H	35,324	44,039	-8,715	1.25		0	0	3,386	1,295
WESTBROOK	H	67,120	52,651	14,469	.78		0	0	4,650	521
INDEPENDENT TOTALS										
MUNICIPAL TOTALS		4,088,425	4,203,279	-114,854		11,127	26,819	37,946	407,014	72,593
GRAND TOTALS		4,088,425	4,203,279	-114,854		11,127	26,819	37,946	407,014	72,593

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FIREFIGHTERS ASSOCIATION	HUN OR IND	OTHER CONTRIB	ADMIN EXPENSES	AMOUNT OF SERVICE PENS DISB	AMOUNT OF OTHER RET. PEN DISB	NO. OF ACTIVE MEMBERS	NO. OF RETIRED MEMBERS	NO. OF DEFERRED MEMBERS	AMOUNT OF FIDELITY BOND	AMOUNT OF SERVICES PENSION
ANNANDALE	H	89,005	0	0	0	32			2,500	250
AVON VOL FIRE DPET	H	2,702	108	0	0	22				200
BABBITT VOL FIREHEN	H	69	877	0	0				6,000	225
BAGLEY FIREHEN	H	3,903	131	0	0				5,000	200
BALATON FIREHEN	H	3,842	417	3,250	0		1		2,000	250
BATTLE LAKE FIREHEN	H	26,524	225	2,000	0	18	1		3,000	200
BIGFORK VOL FIREHEN	H	3,776	40	0	0	22		1		250
BIWABIK	H	92,660	207	10,050	0	25	2	1	1,000	250
BRECKENRIDGE	H	65,129	173	3,820	0	37	1		1,000	200
CALEDONIA	H	41,795	1,319	8,000	84			1	4,000	200
CANBY	H	20,810	105	3,000	0	25	1		30,000	290
CHISHOLM	H	6,837	12	0	0	28			2,500	250
CLARA CITY	H	2,242	251	7,000	0	19	2		1,000	250
CONFREY	H	14,996	56	7,740	0	22	2		2,000	200
DAYTON	H	1,492	213	0	0				10,000	200
DEER RIVER	H	2,659	190	0	0	25			20,000	200
DEERWOOD	H	26,108	88	0	0	21			2,000	210
DELANO	H	2,226	125	0	0	27	2		1,000	200
DODGE CENTER	H	2,485	0	0	0	24			5,000	212
EDGERTON FIRE	H	59,867	0	9,400	0	24	2		1,000	250
FRANKLIN	H	3,198	78	0	0	20				200
GAYLORD	H	9,732	73	0	0	22			15,000	200
GLENWOOD	H	5,905	431	6,750	0	30		1	44,000	250
GONVICK	H	2,833	0	0	0	20				200
GOODVIEW	H	26,144	249	5,500	0	32	1		50,000	250
HALLOCK	H	2,181	3,593	0	0				100,000	240
HAYFIELD	H	25	441	11,600	0	25	3			200
HECTOR	H	8,626	549	3,733	0	25	3	3		225
HENDERSON	H	1,486	437	0	0	23			5,000	200
HENDRICKS	H	72,428	202	12,934	0	25	5		1,000	200
HOUSTON	H	41,847	184	0	0	25				228
ISANTI	H	4,421	320	0	0	34			5,000	215
JACKSON	H	8,545	171	0	513				3,000	265
KASSON	H	4,562	992	0	0	27		1	2,000	200
KENYON	H	2,846	93	0	0	27				200
LAKE BENTON	H	2,060	210	8,467	0	21	2		10,000	200
LAKEFIELD	H	0	400	4,300	0	25	1		1,000	200
LANBERTON	H	6,087	85	3,250	0		2		2,000	275
LERoy	H	1,239	63	0	0	21				200
LONG LAKE	H	5,379	0	0	0	29				275
LOWER ST. CROIX	H	6,583	0	0	0	32				200
MADELIA	H	56,525	347	15,469	0	26	3	1		250
MADISON	H	4,553	510	931	0	26			5,000	200
MAPLETON	H	51,353	0	3,200	0	25	1		10,000	250
MELROSE	H	3,623	225	0	0	28			10,000	250
MENAHGA	H	2,166	415	250	0	15			1,000	200
MINNEOTA	H	5,759	300	250	0	26			2,000	250
MOOSE LAKE	H	2,461	12	5,200	0	25	1			275
MORRIS	H	53,949	200	0	0	31			3,000	225
MOTLEY	H	4,973	0	0	0					225
NEW LONDON	H	5,224	0	0	0	24			10,000	200

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FIREFIGHTERS ASSOCIATION	MUN OR IND	OTHER CONTRIB	ADMIN EXPENSES	AMOUNT OF SERVICE PENS DISB	AMOUNT OF OTHER RET. PEN DISB	NO. OF ACTIVE MEMBERS	NO. OF RETIRED MEMBERS	NO. OF DEFERRED MEMBERS	AMOUNT OF FIDELITY BOND	AMOUNT OF SERVICES PENSION
NEW YORK MILLS	M	2,228	488	6,000	0	22			5,000	200
OLIVIA	M	33,047	152	12,833	0	25	3	3	1,400	275
PARKERS PRAIRIE	M	1,580	0	0	0	20			10,000	200
PAYNESVILLE	M	113,280	30	0	0	25			2,000	250
PELICAN RAPIDS	M	93,541	197	0	0	24				250
PIERZ	M	99,180	796	22,495	0	25	5		10,000	250
PINE RIVER	M	3,575	178	0	0	23		2	2,000	250
PLAINVIEW	M	5,164	389	5,330	0		1		5,000	248
PRINCETON	M	4,127	699	0	0				4,000	200
PROCTOR FIRE DEPT	M	5,218	674	1,550	0	18	1		1,000	200
RAYMOND VOLUNTEER	M	0	0	0	0	20			5,000	225
REHER VOLUNTEER	M	121	0	0	0					200
ROCKFORD	M	1,404	0	0	0	27			2,000	200
ROTHSAY	M	5,620	227	0	0					200
RUSH CITY	M	3,734	275	3,308	819	27	6	1	15,000	200
RUSHFORD	M	5,036	0	0	0	29			3,000	200
SHERBURN	M	38,540	136	6,975	0	22	1			225
SILVER BAY	M	79,938	236	5,000	0	29	1		5,000	250
STAPLES	M	55,278	396	0	0	32				250
STARBUCK	M	1,734	625	0	0	23			10,000	200
STEPHEN	M	1,983	131	3,500	0	26	1			200
ST. CHARLES	M	35,133	398	4,800	0	26	1		30,000	200
ST. CLAIR	M	5,017	419	6,500	0	24	1			250
ST. CLOUD TOWNSHIP	M	3,706	329	5,250	0	39	1		5,000	250
THOHSON	M	46,468	467	6,244	0	29	1		1,000	225
TRUMAN	M	1,304	100	4,000	140	26		2		250
WABASHA	M	2,712	11,670	3,583	50	28	2		2,000	250
WALKER	M	6,357	25	2,232	0	24			2,000	200
WATERVILLE	M	41,979	95	8,000	0	20	2			200
WESTBROOK	M	45,415	0	0	0	20			5,000	250
INDEPENDENT TOTALS										
MUNICIPAL TOTALS		1,618,259	34,249	243,694	1,606	1,713	63	17	503,400	18,183
GRAND TOTALS		1,618,259	34,249	243,694	1,606	1,713	63	17	503,400	18,183

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FIREFIGHTERS ASSOCIATION	HUN OR IND	MIN RET. AGE	MIN YRS ACTIVE SERVICE	MIN YRS. ACTIVE MEMBER	TYPE OF OTHER BENEFIT				AMOUNT OTHER BEN.
					OTHER DISABILITY	SICK	WIDOW & ORPHAN	DEATH	
ANNANDALE	M	50	20	10	Y		Y	Y	NA
AVON VOL FIRE DPET	M	50	20	10			Y		NA
BABBITT VOL FIREMEN	M	50	20	10	Y	Y	Y	Y	NA
BAGLEY FIREMEN	M	50	20	20			Y		NA
BALATON FIREMEN	M	50	20				Y		NA
BATTLE LAKE FIREMEN	M	50	20	10			Y		NA
BIGFORK VOL FIREMEN	M	50	20	20			Y	Y	NA
BIWABIK	M	50	20	10			Y		NA
BRECKENRIDGE	M	50	15	10	Y	Y	Y	Y	NA
CALEDONIA	M	50	20	20	Y	Y	Y	Y	NA
CANBY	M	50	20	20			Y		NA
CHISHOLM	M	50	20	20	Y	Y	Y	Y	NA
CLARA CITY	M	50	20	10	Y				NA
CONFREY	M	50	20	20		Y	Y	Y	NA
DAYTON	M	50	10	10	Y	Y	Y		NA
DEER RIVER	M	50	20	10					NA
DEERWOOD	M	50	20	20			Y		NA
DELANO	M	50	20	20			Y		NA
DODGE CENTER	M	50	20	20			Y		NA
EDGERTON FIRE	M	50	10	10			Y		NA
FRANKLIN	M	50	20	20			Y		NA
GAYLORD	M	50	20	10	Y	Y	Y	Y	NA
GLENWOOD	M	50	20	20			Y	Y	NA
GOOVICK	M	50	20	10			Y		NA
GOODVIEW	M	55	20	10	Y		Y	Y	NA
HALLOCK	M	50	20	10			Y		NA
HAYFIELD	M	50	20				Y		NA
HECTOR	M	50	20	10			Y	Y	NA
HENDERSON	M	50	20	10			Y	Y	NA
HENDRICKS	M	50	20	10			Y	Y	NA
HOUSTON	M	50	20	20			Y	Y	NA
ISANTI	M	50	20				Y		NA
JACKSON	M	55	20	20	Y	Y	Y	Y	NA
KASSON	M	65	20	20	Y		Y		NA
KENYON	M	50	20	20			Y		NA
LAKE BENTON	M	55	20	20			Y		NA
LAKEFIELD	M	50	20	10			Y	Y	NA
LAMBERTON	M	50	20	20			Y	Y	NA
LEROY	M	50	20	20	Y		Y	Y	NA
LONG LAKE	M	50	20	10	Y	Y	Y	Y	NA
LOWER ST. CROIX	M	50	20	20					NA
MADELIA	M	50	20	10	Y	Y			NA
MADISON	M	50	20	10	Y	Y	Y	Y	NA
MAPLETON	M	50	20	20	Y	Y	Y	Y	NA
MELROSE	M	50	20	10					NA
MENAHGA	M	55	20	20			Y	Y	NA
MINNEOTA	M	50	10	10	Y	Y	Y	Y	NA
MOOSE LAKE	M	50	20	10			Y		NA
MORRIS	M	50	20	20			Y	Y	NA
MOTLEY	M	50	20	20			Y		NA
NEW LONDON	M	50	20	20		Y	Y	Y	NA

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LUMP SUM BENEFIT 200 OR MORE, BUT LESS THAN 300 PER YEAR OF SERVICE

FIREFIGHTERS ASSOCIATION	MUN OR IND	MIN RET. AGE	MIN YRS ACTIVE SERVICE	MIN YRS. ACTIVE MEMBER	TYPE OF OTHER BENEFIT				AMOUNT OTHER BEN.
					OTHER DISABILITY	SICK	WIDOW & ORPHAN	DEATH	
NEW YORK HILLS	M	50	20	20			Y	Y	NA
OLIVIA	M	50	20	20	Y	Y	Y	Y	NA
PARKERS PRAIRIE	M	50	20	10			Y	Y	NA
PAYNESVILLE	M	50	20	20			Y		NA
PELICAN RAPIDS	M	50	10	10			Y		NA
PIERZ	M	50	20	20			Y	Y	NA
PINE RIVER	M	50	20	10	Y		Y		NA
PLAINVIEW	M	50	20	10			Y		NA
PRINCETON	M	50	20	20			Y	Y	NA
PROCTOR FIRE DEPT	M	50	20	20	Y		Y		NA
RAYMOND VOLUNTEER	M	50	20	10			Y		NA
REMER VOLUNTEER	M	50	20	10			Y		NA
ROCKFORD	M	50	20	20			Y	Y	NA
ROTHSAY	M	50	20	10	Y		Y	Y	NA
RUSH CITY	M	50	20	10	Y	Y	Y	Y	NA
RUSHFORD	M	50	20	20			Y	Y	NA
SHERBURN	M	52	20	10		Y	Y		NA
SILVER BAY	M	50	20	10	Y				NA
STAPLES	M	50	20	20	Y	Y	Y	Y	NA
STARBUCK	M	50	20	20				Y	NA
STEPHEN	M	50	20	10			Y	Y	NA
ST. CHARLES	M	55	20	10	Y	Y	Y		NA
ST. CLAIR	M	50	20	10	Y	Y	Y	Y	NA
ST. CLOUD TOWNSHIP	M	50	20	20					NA
THOMSON	M	50	20	10			Y		NA
TRUMAN	M	50	20	10	Y	Y	Y	Y	NA
WABASHA	M	50	10	10	Y	Y	Y		NA
WALKER	M	50	20	20	Y	Y	Y	Y	NA
WATERVILLE	M	60	20	20			Y		NA
WESTBROOK	M	50	20	10			Y		NA

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

FIRE FIGHTERS ASSOCIATION NAME	HUN OR IND	ACCRUED LIABILITY	TOTAL ASSETS	(SURPLUS) DEFICIT	FUNDING RATIO	NORMAL COST	REQ'D CONT TO AMORT UNFUNDED LIAB	TOTAL REQ'D CONTRIB	AMOUNT OF STATE AID	AMOUNT OF MUNICIPAL CONTRIB
AITKIN FIRE DEPT	M	96,239	75,295	20,944	.78			0	8,537	580
ALEXANDRIA	M	240,988	105,142	135,846	.44			0	20,940	8,198
ANOKA	M	351,023	349,295	1,728	1.00	12,243	1,513	13,756	42,626	
AURORA FIREMENS	M	47,835	78,016	-30,181	1.63			0	5,313	2,445
BASS BROOK FIREMEN	M	60,304	87,619	-27,315	1.45			0	10,552	4,404
BAYPORT FIREMEN	M	96,210	142,959	-46,749	1.49			0	13,794	
BECKER FIREMEN	M	70,522	55,846	14,676	.79			0	11,708	
BIG LAKE	M	84,990	50,838	34,152	.60			0	5,913	1,624
BLUE EARTH FIRE	M	153,800	119,809	33,991	.78			0	11,545	1,008
BOVEY	M	44,094	46,810	-2,716	1.06			0	2,260	1,948
BRAINERD	M	373,408	357,739	15,669	.96			0	34,566	17,474
BUFFALO	M	99,896	60,356	39,540	.60			0	11,796	
BUHL FIRE DEPT	M	28,336	20,317	8,019	.72			0		4,277
CAMBRIDGE	M	61,038	88,086	-27,048	1.44			0	11,923	
CANNON FALLS	M	85,000	85,837	-837	1.01			0	10,967	
CARLTON	M	51,354	46,472	4,882	.90			0	3,401	2,481
CASS LAKE	M		61,131	-61,131	XXXXX			0	6,431	499
CHATFIELD	M	107,343	79,427	27,916	.74			0	6,102	1,276
CIRCLE PINES	M	73,457	49,709	23,748	.68			0	4,762	
COKATO	M	140,520	46,940	93,580	.33			0	5,373	
COLD SPRING	M	176,160	115,200	60,960	.65			0	7,258	2,912
COLERAINE	M	44,508	57,812	-13,304	1.30			0	2,933	2,347
COON RAPIDS	M	275,052	330,842	-55,790	1.20	49,062		49,062	45,741	6,107
CRYSTAL	M	952,115	771,990	180,125	.81	21,032	24,968	46,000	41,332	18,528
DASSEL	M	111,713	58,647	53,066	.52			0	5,828	7,190
EAGAN	M	452,929	353,897	99,032	.78	33,866	22,134	56,000	28,326	26,902
EAST BETHEL	M	143,439	153,903	-10,464	1.07			0	5,000	6,000
EAST GRAND FORKS	M	114,792	131,083	-16,291	1.14			0	701	
ELK RIVER	M	66,900	117,081	-50,181	1.75			0	16,075	
ELY	M	126,706	152,319	-25,613	1.20			0	22,201	
EXCELSIOR	M	279,315	295,819	-16,504	1.06			0	23,262	
FALCON HEIGHTS	M	111,917	131,770	-19,853	1.18			0	15,799	
FERGUS FALLS	M	417,560	309,572	107,988	.74			0	23,332	
FERTILE	M	48,222	11,918	36,304	.25			0	3,974	
FOLEY	M	103,922	48,767	55,155	.47			0	15,982	931
FULDA	M	49,171	38,829	10,342	.79			0	5,935	1,500
GILBERT	M	129,000	127,770	1,230	.99			0	3,782	3,600
GLENCOE	M	149,734	144,546	5,188	.97	9,025	1,507	10,532	9,726	2,413
GOLDEN VALLEY	M	353,079	385,472	-32,393	1.09	28,976		28,976	48,991	
GRAND RAPIDS	M	240,216	287,211	-46,995	1.20			0	27,177	4,703
HAN LAKE	M	55,732	46,550	9,182	.84			0	6,276	500
HASTINGS	M		277,699	-277,699	XXXXX			0	28,202	
HERHANTOWN	I	94,440	81,461	12,979	.86			0	4,945	4,596
HIBBING	M	41,130	34,704	6,426	.84	10,670	643	11,313	6,188	
HOPKINS	M	441,192	349,824	91,368	.79			0	27,487	5,000
HOWARD LAKE	M	73,681	40,249	33,432	.55			0	4,029	1,746
HOYT LAKES	M	110,000	126,934	-16,934	1.15			0	4,641	4,905
INTERNATIONAL FALLS	M	204,476	222,068	-17,592	1.09			0	17,860	
INVER GROVE HEIGHTS	M	277,688	322,637	-44,949	1.16			0	21,520	18,000
JANESVILLE	M	94,953	60,336	34,617	.64	4,656	2,645	7,301	4,915	4,551

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FIRE FIGHTERS ASSOCIATION NAME	HUN OR IND	ACCRUED LIABILITY	TOTAL ASSETS	(SURPLUS) DEFICIT	FUNDING RATIO	NORMAL COST	REQ'D CONT TO AMORT UNFUNDED LIAB	TOTAL REQ'D CONTRIB	AMOUNT OF STATE AID	AMOUNT OF MUNICIPAL CONTRIB
JORDAN	M	95,304	82,177	13,127	.86			0	5,067	4,095
KEEWATIN	M	51,615	63,327	-11,712	1.23			0	1,960	4,050
LACRESCENT	M		69,117	-69,117	XXXXX			0	6,750	
LAKE CITY	M	91,624	82,293	9,331	.90			0	11,294	1,896
LAKE CRYSTAL	M	25,606	41,066	-15,460	1.60	13,598	1,771	15,369	7,238	
LAKE JOHANNA	I	621,561	332,818	288,743	.54	25,657	25,885	51,542	46,877	7,600
LAKEVILLE	M	411,480	290,308	121,172	.71			0	16,219	26,261
LE SUEUR	M		108,805	-108,805	XXXXX			0		
LEWISTON VOL	M	66,666	48,207	18,459	.72			0	6,219	
LEXINGTON	M	82,500	40,426	42,074	.49			0	6,492	1,156
LITCHFIELD	M	74,064	76,685	-2,621	1.04			0	13,407	
LITTLE CANADA	I	144,200	100,976	43,224	.70			0	8,546	10,000
LITTLE FALLS	M	122,736	59,994	62,742	.49			0		8,300
LONG PRAIRIE	M	68,330	111,953	-43,623	1.64			0	7,855	3,643
MAHTOMEDI	M	107,232	90,041	17,191	.84			0	7,246	
MAPLE GROVE	M	79,614	57,359	22,255	.72	23,338		23,338	17,259	4,058
MAPLEWOOD	I	729,756	455,891	273,865	.62			0	58,947	30,170
MARSHALL	M	445,832	338,245	107,587	.76			0	25,189	12,006
MCGREGOR	M	64,626	44,068	20,558	.68			0	4,959	
HENDOTA HEIGHTS	M	397,720	364,861	32,859	.92	13,929	6,302	20,231	15,460	10,213
MONTEVIDEO	M	104,672	93,868	10,804	.90			0	10,644	2,490
MONTICELLO	M	145,430	88,704	56,726	.61			0	11,368	1,350
MORA	M	100,848	85,369	15,479	.85			0	8,671	1,000
MORGAN	M		50,572	-50,572	XXXXX			0	5,135	1,817
MOUNTAIN IRON	M	98,357	61,872	36,485	.63			0	4,989	3,600
MOUNTAIN LAKE	M	86,320	59,209	27,111	.69			0	6,070	5,436
NASHWAUK	M	32,034	37,348	-5,314	1.17			0	4,648	2,686
NEW BRIGHTON	M	523,463	451,727	71,736	.86	20,864	9,567	30,431	30,574	10,000
NEWPORT	M	131,553	131,553	0	1.00	19,287		19,287	4,730	1,391
NISSWA	M	95,361	87,084	8,277	.91			0	5,531	9,315
NORTH ST PAUL	M	249,803	206,175	43,628	.83			0	16,149	5,000
NORTHFIELD	M	297,270	235,004	62,266	.79			0	23,927	
OAKDALE	I	81,520	56,799	24,721	.70			0	6,547	
ONAHJA	M		38,825	-38,825	XXXXX			0	4,195	
ORTONVILLE	M	128,472	92,044	36,428	.72			0	4,596	
OWATONNA	M	252,112	146,637	105,475	.58			0	36,952	1,420
PARK RAPIDS	M	86,000	108,444	-22,444	1.26			0	13,652	
PEQUOT LAKES	M	32,340	38,348	-6,008	1.19			0	3,123	3,045
PINE ISLAND	M	87,900	62,909	24,991	.72			0	7,702	
PLYMOUTH	M	132	413,253	-413,121	0.70	28,299	9,669	37,968	48,585	
PRIOR LAKE VOLUNTEER	M	70,992	111,627	-40,635	1.57			0	13,561	6,000
REDWOOD FALLS	M	160,717	116,969	43,748	.73			0	12,103	3,600
RICHMOND FIREMENS	M	20,788	25,558	-4,770	1.23			0	3,211	
ROBBINSDALE	M	438,531	524,761	-86,230	1.20	14,308	42,913	57,221	20,117	22,000
ROSEMOUNT	M	179,906	133,752	46,154	.74			0	10,282	9,177
ROSEVILLE	M	905,473	792,866	112,607	.88	48,535	6,256	54,791	65,541	7,000
SARTELL	M	65,514	73,082	-7,568	1.12			0	5,885	
SAUK CENTRE	M	81,882	47,345	34,537	.58			0	10,320	589
SAUK RAPIDS	M	260,971	170,138	90,833	.65			0	12,799	8,629
SHAKOPEE	M	175,927	179,870	-3,943	1.02			0	18,135	17,785

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SLAYTON	M	58,410	29,770	28,640	.51			0	5,932	2,068
SLEEPY EYE	M	175,385	140,648	34,737	.80			0	11,161	2,056
SPRING VALLEY	M	50,289	80,003	-29,714	1.59			0	6,324	
SFRINGFIELD	M		50,697	-50,697	XXXXX			0	7,830	
STEWARTVILLE	M	52,794	88,270	-35,476	1.67	5,898		5,898	10,222	
STILLWATER	M	226,044	317,915	-91,871	1.41			0	21,014	
ST. JAMES	M	186,931	157,609	29,322	.84			0	11,229	9,114
ST. JOSEPH	M	56,700	42,721	13,979	.75	2,300	1,200	3,500	5,406	1,200
ST. PAUL PARK	M	101,146	69,195	31,951	.68			0	8,230	5,875
ST. PETER	M	262,570	242,088	20,482	.92			0	14,714	12,868
TACONITE	M	23,400	15,073	8,327	.64			0	1,720	
THIEF RIVER FALLS	M	97,410	143,951	-46,541	1.48			0	15,762	
THOMPSON GROVE	M	148,296	197,387	-49,091	1.33			0	22,272	
TRACY	M	116,780	72,673	44,107	.62			0	6,856	700
TWO HARBORS	M	68,211	103,608	-35,397	1.52			0	11,288	
VADNAIS HEIGHTS	M	81,234	60,249	20,985	.74			0	5,572	2,665
WACONIA	M	116,473	80,687	35,786	.69			0	6,649	11,867
WAITE PARK	M	54,500	38,421	16,079	.70			0	3,755	2,800
WASECA	M	263,250	179,791	83,459	.68	1,845	23,050	24,895	16,132	6,284
WATERTOWN	M	94,152	71,923	22,229	.76			0	5,392	
WAYZATA	M	289,788	172,299	117,489	.59			0	14,347	
WILLIMAR	M	237,296	236,460	836	1.00			0	22,224	
WINDOM	M	155,926	143,003	12,923	.92			0	12,990	250
WOODBURY	M	175,296	136,255	39,041	.78			0	13,503	
INDEPENDENT TOTALS		1,671,477	1,027,945	643,532		25,657	25,885	51,542	125,862	52,366
MUNICIPAL TOTALS		18,001,657	17,017,633	984,024		361,731	154,138	515,869	1,539,315	420,804
GRAND TOTALS		19,673,134	18,045,578	1,627,556		387,388	180,023	567,411	1,665,177	473,170

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FIREFIGHTERS ASSOCIATION	HUOR OR IND	OTHER CONTRIB	ADMIN EXPENSES	AMOUNT OF SERVICE PENS DISB	AMOUNT OF OTHER RET. PEN DISB	NO. OF ACTIVE MEMBERS	NO. OF RETIRED MEMBERS	NO. OF DEFERRED MEMBERS	AMOUNT OF FIDELITY BOND	AMOUNT OF SERVICES PENSION
AITKIN FIRE DEPT	H	6,798	144	0	0	32		1		350
ALEXANDRIA	H	15,395	401	78,100	0	29	3		140,000	1,100
ANOKA	H	82,198	1,890	52,037	752	30	4	1	116,000	800
AURORA FIREMENS	H	105,015	480	9,000	0	25			10,000	375
BASS BROOK FIREMEN	H	79,731	451	0	0	21				400
BAYPORT FIREMEN	H	12,516	300	1,539	0	22		3		300
BECKER FIREMEN	H	3,053	0	0	0				30,000	400
BIG LAKE	H	3,277	109	0	0	30			1,000	300
BLUE EARTH FIRE	H	11,178	250	12,200	0	30	4	4	40,000	550
BOVEY	H	2,646	164	0	0	20			1,000	300
BRAINERD	H	162,570	1,609	77,600	0	44	5		20,000	800
BUFFALO	H	3,963	153	0	1,300	24			25,000	400
BUHL FIRE DEPT	H	16,522	78	8,000	140	22	2		20,000	300
CAMBRIDGE	H	8,197	300	9,300	0	25			40,000	300
CANNON FALLS	H	74,134	478	8,600	0	30	2		75,000	300
CARLTON	H	7,332	0	12,500	0	25	3	1		325
CASS LAKE	H	7,252	192	0	0					342
CHATFIELD	H	130,412	0	6,975	0	24	5	7	10,000	300
CIRCLE PINES	H	15,050	567	16,150	0	20	2		7,000	425
COKATO	H	1,299	222	8,688	0	24	9	9		500
COLD SPRING	H	227,491	50	19,600	0	28		1		500
COLERAINE	H	3,655	97	3,900	0	20			5,000	300
COON RAPIDS	H	22,836	9,632	7,020	2,656	40			25,000	1,110
CRYSTAL	H	108,230	8,412	62,551	0	39	27	1	10,000	650
DASSEL	H	54,856	966	15,000	0	30	2		2,000	375
EAGAN	H	745,830	2,171	20,200	0	79	3	3	15,000	1,200
EAST BETHEL	H	94,377	0	8,000	0	36	1	3		400
EAST GRAND FORKS	H	13,320	909	4,200	0	39			30,000	450
ELK RIVER	H	9,275	88	6,000	0	25	1		250,000	300
ELY	H	206,143	172	0	216	26			4,000	360
EXCELSIOR	H	58,301	703	0	0	39		2	10,000	330
FALCON HEIGHTS	H	8,951	325	0	0	28			2,500	600
FERGUS FALLS	H	123,705	369	72,160	0	35	4	3		1,000
FERTILE	H	553	357	0	0	21			2,500	300
FOLEY	H	52,080	25	6,717	0	24	1		1,000	650
FULDA	H	2,857	67	7,935	0	21			10,000	325
GILBERT	H	227,960	650	0	0	20			5,000	600
GLENCOE	H	254,342	1,879	25,540	0	40	3	3	5,000	300
GOLDEN VALLEY	H	145,161	2,474	26,400	0	40	2	2	5,000	600
GRAND RAPIDS	H	13,807	285	0	630	25			10,000	1,200
HAN LAKE	H	14,058	87	0	0	23			10,000	520
HASTINGS	H	395,554	2,068	8,544	0				7,500	600
HERMANTOWN	I	98,659	711	4,400	0		1		50,000	600
HIBBING	H	46,006	361	0	0	25			5,000	500
HOPKINS	H	11,897	1,254	160	0	39			15,000	1,200
HOWARD LAKE	H	10,372	416	0	0	27			2,000	500
HOYT LAKES	H	16,917	75	7,000	0	25			2,500	500
INTERNATIONAL FALLS	H	873,341	761	11,722	0	27			8,000	600
INVER GROVE HEIGHTS	H	30,068	600	232	0	72			10,000	600
JANESVILLE	H	4,517	1,149	2,640	0	24	18		30,000	300
JORDAN	H	46,964	181	1,533	0	29	1		10,000	300

VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATION
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LUMP SUM BENEFIT \$300 OR MORE PER YEAR OF SERVICE

FIREFIGHTERS ASSOCIATION	MUN OR IND	OTHER CONTRIB	ADMIN EXPENSES	AMOUNT OF SERVICE PENS DISB	AMOUNT OF OTHER RET. PEN DISB	NO. OF ACTIVE MEMBERS	NO. OF RETIRED MEMBERS	NO. OF DEFERRED MEMBERS	AMOUNT OF FIDELITY BOND	AMOUNT OF SERVICES PENSION
KEENATIN	M	60,798	171	0	0	22			3,500	325
LACRESCENT	M	3,841	295	0	338	31			10,000	300
LAKE CITY	M	21,947	427	21,915	0	22	2		1,000	375
LAKE CRYSTAL	M	3,519	150	9,754	0	24	3		2,000	300
LAKE JOHANNA	I	197,447	1,287	31,330	0	45	18		150,000	700
LAKEVILLE	M	28,679	800	55,000	0	45	2	1	2,000	1,000
LE SUEUR	M	7,189	223	2,600	0	24	1	4	10,000	500
LEWISTON VOL	M	42,346	818	0	0	32			25,000	300
LEXINGTON	M	5,277	85	0	0	20			10,000	500
LITCHFIELD	M	4,379	498	5,528	0	29	1	3	2,000	300
LITTLE CANADA	I	178,305	2,834	8,833	0	30			5,000	500
LITTLE FALLS	M	89,859	977	13,500	8,700	28	1		2,000	600
LONG PRAIRIE	M	18,167	26,130	2,500	0	20			10,000	300
MAHTONEDI	M	5,021	0	0	0	26			10,000	400
MAPLE GROVE	M	3,136	1,137	0	0	36			5,000	900
MAPLEWOOD	I	37,159	2,529	589	4,050	161			30,000	600
MARSHALL	M	29,833	3,794	0	1,025	36		1	10,000	1,400
MCGREGOR	M	41,182	0	5,900	0	19	2	1		300
MENDOTA HEIGHTS	M	31,595	5,774	13,920	0	31	6	1	5,000	800
MONTEVIDEO	M	7,110	605	0	0	30			50,000	400
MONTICELLO	M	6,667	525	9,200	800	26	1	2	2,500	500
MORA	M	7,223	177	14,200	0	29		2	100,000	500
MORGAN	M	72,111	175	4,178	0	21		2		400
MOUNTAIN IRON	M	74,634	0	9,000	0	20	1			450
MOUNTAIN LAKE	M	5,049	0	4,600	0	23	1		50,000	500
NASHWAUK	M	26,899	320	13,000	0		2		3,500	325
NEW BRIGHTON	M	126,261	547	19,445	0	32	15	1	5,000	450
NEWPORT	M	9,161	4,487	18,900	0	27	1		20,000	540
NISSWA	M	5,574	0	0	0	24				350
NORTH ST PAUL	M	17,941	179	0	18	38			30,000	500
NORTHFIELD	M	16,705	706	0	0	31			10,000	540
OAKDALE	I	5,325	1,133	4,280	0	30			10,000	500
ONAKIA	M	3,114	63	2,340	0	19	1			400
ORTONVILLE	M	10,878	376	8,025	0	30	1		2,000	400
OWATONNA	M	14,630	859	24,000	0	36			20,000	800
PARK RAPIDS	M	21,369	570	4,000	1,600	26	1		6,000	500
PEQUOT LAKES	M	56,407	72	17,700	0	20	2		1,000	300
PINE ISLAND	M	4,339	783	6,000	0	26	1		30,000	300
PLYMOUTH	M	138,467	2,783	9,520	0	42	5		50,000	2,040
PRIOR LAKE VOLUNTEER	M	31,308	292	35,100	0	34	5	1	25,000	300
REDWOOD FALLS	M	55,560	64	16,675	0	29	1			725
RICHMOND FIREMENS	M	2,017	160	480	0	24				1,700
ROBBINSDALE	M	39,812	4,315	49,259	28		21	1	125,000	300
ROSEMOUNT	M	9,253	228	12,000	0		1		10,000	600
ROSEVILLE	M	480,013	7,835	26,541	0	74	10		25,000	900
SARTELL	M	8,087	333	0	0	23			2,000	335
SAUK CENTRE	M	37,628	119	11,400	0	30	2		10,000	300
SAUK RAPIDS	M	109,310	593	0	0	26		1	30,000	850
SHAKOPEE	M	10,927	236	0	0	32			2,000	580
SLAYTON	M	21,928	163	26,400	0		4		5,000	300
SLEEPY EYE	M	91,334	508	30	0	29			20,000	425

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FIREFIGHTERS ASSOCIATION	HUN OR IND	OTHER CONTRIB	ADMIN EXPENSES	AMOUNT OF SERVICE PENS DISB	AMOUNT OF OTHER RET. PEN DISB	NO. OF ACTIVE MEMBERS	NO. OF RETIRED MEMBERS	NO. OF DEFERRED MEMBERS	AMOUNT OF FIDELITY BOND	AMOUNT OF SERVICES PENSION
SPRING VALLEY	H	6,136	214	0	0	20			1,000	300
SPRINGFIELD	H	19	475	0	0				5,000	400
STEWARTVILLE	H	5,771	724	0	0	25		1	80,000	300
STILLWATER	H	70,511	950	1,945	0	36		1	2,000	600
ST. JAMES	H	11,757	1,744	5,316	0		13	5	5,000	500
ST. JOSEPH	H	2,845	1,028	0	0	30			5,000	300
ST. PAUL PARK	H	49,305	438	21,402	0	29	2	3	50,000	360
ST. PETER	H	23,521	850	34,058	1,515	33	8		20,000	700
TACONITE	H	25,310	0	12,000	0	14	2			300
THIEF RIVER FALLS	H	8,283	768	0	6,500	23			8,000	500
THOMPSON GROVE	H	24,700	391	0	0	31			100,000	600
TRACY	H	22,948	105	160	0	22			10,000	300
TWO HARBORS	H	126,150	1,553	0	0	16			2,000	450
VADNAIS HEIGHTS	H	3,263	0	0	0	31				480
WACONIA	H	37,641	344	26,250	0	31	3		5,000	350
WAITE PARK	H	1,714	472	0	0				5,000	300
WASECA	H	16,646	1,128	1,320	0	30	3	3	5,000	750
WATERTOWN	H	5,726	0	0	0	27			5,000	300
WAYZATA	H	143,084	993	16,980	0	30	3	1	2,000	800
WILLINAR	H	7,889	1,022	16,256	0	38	1		10,000	800
WINDOH	H	254,457	100	0	0	28			20,000	600
WOODBURY	H	45,117	964	4,080	0	49	1		50,000	500
INDEPENDENT TOTALS		516,895	8,494	49,432	4,050	266	19		245,000	2,900
MUNICIPAL TOTALS		7,383,239	127,986	1,230,120	26,218	3,212	232	79	2,158,500	62,637
GRAND TOTALS		7,900,134	136,480	1,279,552	30,268	3,478	251	79	2,403,500	65,537

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FIREFIGHTERS ASSOCIATION	MUN OR IND	MIN RET. AGE	MIN YRS ACTIVE SERVICE	MIN YRS. ACTIVE MEMBER	TYPE OF OTHER BENEFIT				AMOUNT OTHER BEN.
					OTHER DISABILITY	SICK	WIDOW & ORPHAN	DEATH	
AITKIN FIRE DEPT	M	50	20	20	Y	Y	Y	Y	NA
ALEXANDRIA	M	50	10	10	Y		Y		NA
ANOKA	M	50	20	20	Y	Y	Y		NA
AURORA FIREHENS	M	50	20	10	Y	Y			NA
BASS BROOK FIREHEN	M	50	20	10	Y	Y	Y	Y	NA
BAYPORT FIREHEN	M	50	20	20			Y	Y	NA
BECKER FIREHEN	M	65	20	10	Y		Y	Y	NA
BIG LAKE	M	50	20	10			Y		NA
BLUE EARTH FIRE	M	55	25	25			Y	Y	NA
BOVEY	M	50	20	10	Y		Y		NA
BRAINERD	M	50	20	10	Y	Y	Y		NA
BUFFALO	M	50	20	20		Y	Y	Y	NA
BUHL FIRE DEPT	M	50	20	20	Y	Y	Y		NA
CAMBRIDGE	M	50	20	10	Y	Y	Y	Y	NA
CANNON FALLS	M	50	15	15			Y		NA
CARLTON	M	40	20	10	Y		Y	Y	NA
CASS LAKE	M	50	10	10			Y	Y	NA
CHATFIELD	M	60	20	20					NA
CIRCLE PINES	M	20		20			Y	Y	NA
COKATO	M	50	20	10	Y	Y	Y		NA
COLD SPRING	M			20			Y		NA
COLERAINE	M	50	20	20			Y	Y	NA
COON RAPIDS	M	50	10	10	Y	Y	Y		NA
CRYSTAL	M	50	20	20		Y	Y	Y	NA
DASSEL	M	50	20	10			Y	Y	NA
EAGAN	M	50	20	20			Y	Y	NA
EAST BETHEL	M	50	20	10			Y	Y	NA
EAST GRAND FORKS	M	50	20	20			Y		NA
ELK RIVER	M	50	20	10					NA
ELY	M	50	20	20		Y			NA
EXCELSIOR	M	50	10	10	Y		Y	Y	NA
FALCON HEIGHTS	M	50	20	10	Y		Y	Y	NA
FERGUS FALLS	M	50	10	10	Y		Y	Y	NA
FERTILE	M	50	20	10			Y	Y	NA
FOLEY	M	50	20	10			Y	Y	NA
FULDA	M	50	20	10	Y	Y	Y		NA
GILBERT	M	50	20	20			Y	Y	NA
GLENCOE	M	50	20	20			Y		NA
GOLDEN VALLEY	M	50	20	20	Y	Y	Y	Y	NA
GRAND RAPIDS	M	50	20	10	Y	Y	Y	Y	NA
HAN LAKE	M	50	20	19			Y		NA
HASTINGS	M	50	10	10	Y	Y	Y		NA
HERMANTOWN	I	50	20	10	Y		Y	Y	NA
HIBBING	M	50	20	10			Y		NA
HOPKINS	M	50	15	15	Y		Y	Y	NA
HOWARD LAKE	M	50	20	20			Y		NA
HOYT LAKES	M	55	20	10			Y	Y	NA
INTERNATIONAL FALLS	M	50	20	10			Y		NA
INVER GROVE HEIGHTS	M	50	20	10			Y		NA
JANESVILLE	M	50	20	20					NA
JORDAN	M	50	20	20			Y		NA

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FIREFIGHTERS ASSOCIATION	HUN OR IND	MIN RET. AGE	MIN YRS ACTIVE SERVICE	MIN YRS. ACTIVE MEMBER	TYPE OF OTHER BENEFIT				AMOUNT OTHER BEN.
					OTHER DISABILITY	SICK	WIDOW & ORPHAN	DEATH	
KEEWATIN	M	50	20	20					NA
LACRESCENT	M	50	20	10	Y	Y	Y	Y	NA
LAKE CITY	M	50	20	20	Y	Y			NA
LAKE CRYSTAL	M	50	20	10	Y	Y	Y		NA
LAKE JOHANNA	I	50	20	10			Y		NA
LAKEVILLE	M	50	10	10			Y	Y	NA
LE SUEUR	M	50	20	20	Y		Y	Y	NA
LEWISTON VOL	M	50	20	20		Y	Y	Y	NA
LEXINGTON	M	50	20	20	Y		Y	Y	NA
LITCHFIELD	M	50	20	10	Y	Y	Y		NA
LITTLE CANADA	I	50	20	20			Y		NA
LITTLE FALLS	M	50	20	20	Y		Y	Y	NA
LONG PRAIRIE	M	50	20	20			Y	Y	NA
MAHTOMEDI	M	50	15	10	Y		Y	Y	NA
MAPLE GROVE	M	50	10	10			Y	Y	NA
MAPLEWOOD	I	50	20	10			Y	Y	NA
MARSHALL	M	55	20	20	Y	Y	Y		NA
MCGREGOR	M	50	20	10	Y	Y	Y	Y	NA
MENDOTA HEIGHTS	M	50	20	10			Y	Y	NA
MONTTEVIDEO	M	50	20	10	Y	Y	Y		NA
MONTICELLO	M	50	20	20	Y	Y	Y	Y	NA
MORA	M	55	20	20			Y	Y	NA
MORGAN	M	50	15	15			Y		NA
MOUNTAIN IRON	M	50	20	20					NA
MOUNTAIN LAKE	M	50	20	20	Y		Y	Y	NA
NASHNAUK	M	50	20	20	Y	Y			NA
NEW BRIGHTON	M	50	20	10	Y	Y	Y	Y	NA
NEWPORT	M	50	10	10	Y	Y	Y	Y	NA
NISSWA	M	50	20	10			Y	Y	NA
NORTH ST PAUL	M	50	20	20			Y	Y	NA
NORTHFIELD	M	50	10	10	Y		Y		NA
OAKDALE	I	50		10			Y		NA
ONAMIA	M	50	20	10			Y		NA
ORTONVILLE	M	50	20	20			Y	Y	NA
OWATONNA	M	50	20	10	Y		Y	Y	NA
PARK RAPIDS	M	50	20	20	Y		Y	Y	NA
PEQUOT LAKES	M	50	20	20			Y	Y	NA
PINE ISLAND	M	50	20	20			Y		NA
PLYMOUTH	M	50	20	10			Y	Y	NA
PRIOR LAKE VOLUNTEER	M	50	20	10			Y	Y	NA
REDWOOD FALLS	M	50	20	20			Y	Y	NA
RICHMOND FIREMENS	M		50	20		Y	Y		NA
ROBBINSDALE	M	50	20	10			Y		NA
ROSEHUNT	M	50	20	10			Y	Y	NA
ROSEVILLE	M	50	20	10				Y	NA
SARTELL	M	50	10	10	Y	Y	Y	Y	NA
SAUK CENTRE	M	50	20	20	Y	Y	Y	Y	NA
SAUK RAPIDS	M	50	20	10	Y	Y	Y		NA
SHAKOPEE	M	50	20	10			Y		NA
SLAYTON	M	50	20				Y	Y	NA
SLEEPY EYE	M	60	20	10			Y		NA

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FIREFIGHTERS ASSOCIATION	HUN OR IND	MIN RET. AGE	MIN YRS ACTIVE SERVICE	MIN YRS. ACTIVE MEMBER	TYPE OF OTHER BENEFIT				AMOUNT OTHER BEN.
					OTHER DISABILITY	SICK	WIDOW & ORPHAN	DEATH	
SPRING VALLEY	H		20				Y		NA
SPRINGFIELD	H	50	20	20			Y	Y	NA
STEWARTVILLE	H	50	20	10			Y	Y	NA
STILLWATER	H	50	20	10	Y	Y	Y		NA
ST. JAMES	H	55	20	20			Y		NA
ST. JOSEPH	H	50	20	10			Y	Y	NA
ST. PAUL PARK	H	50	10	10			Y		NA
ST. PETER	H	50	20	10	Y	Y	Y	Y	NA
TACONITE	H	50	20	20	Y	Y			NA
THIEF RIVER FALLS	H		20	1			Y	Y	NA
THOMPSON GROVE	H	50	20	10					NA
TRACY	H	50	20	10	Y	Y	Y	Y	NA
TWO HARBORS	H	50	20	20	Y		Y		NA
VADNAIS HEIGHTS	H	55	20	20			Y	Y	NA
WACONIA	H	50	20	20			Y		NA
WAITE PARK	H	50	20	20			Y	Y	NA
WASECA	H	50	20	10			Y	Y	NA
WATERTOWN	H	50	20	10			Y	Y	NA
WAYZATA	H	50	20	20			Y	Y	NA
WILLMAR	H	40	20	20	Y	Y	Y		NA
WINDOM	H	55	20	20		Y	Y	Y	NA
WOODBURY	H	50	20	10	Y		Y	Y	NA

VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATION
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MONTHLY BENEFIT LESS THAN \$2 PER MONTH PER YEAR OF SERVICE

FIRE FIGHTERS ASSOCIATION NAME	MUN OR IND	ACCRUED LIABILITY	TOTAL ASSETS	(SURPLUS) DEFICIT	FUNDING RATIO	NORMAL COST	REQ'D CONT TO AMORT UNFUNDED LIAB	TOTAL REQ'D CONTRIB	AMOUNT OF STATE AID	AMOUNT OF MUNICIPAL CONTRIB
HALSTAD	M	28,298	16,656	11,642	.59	641	705	1,346	3,009	
PERHAM	M	113,885	79,358	34,527	.70	3,929	4,805	8,734	5,753	3,000
PINE CITY	M	102,708	110,998	-8,290	1.08	7,950		7,950	8,528	
INDEPENDENT TOTALS										
MUNICIPAL TOTALS		244,891	207,012	37,879		12,520	5,510	18,030	17,290	3,000
GRAND TOTALS		244,891	207,012	37,879		12,520	5,510	18,030	17,290	3,000

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FIREFIGHTERS ASSOCIATION	HUN OR IND	OTHER CONTRIB	ADMIN EXPENSES	AMOUNT OF SERVICE PENS DISB	AMOUNT OF OTHER RET. PEN DISB	NO. OF ACTIVE MEMBERS	NO. OF RETIRED MEMBERS	NO. OF DEFERRED MEMBERS	AMOUNT OF FIDELITY BOND	AMOUNT OF SERVICES PENSION
HALSTAD	M	9,995	104	8,680	0		7			1.00
PERHAM	M	73,531	681	9,142	0		11	11	10,000	1.60
PINE CITY	M	62,070	1,202	6,750	0	28	11		10,000	1.70
INDEPENDENT TOTALS										
MUNICIPAL TOTALS		145,596	1,987	24,572	0	28	29	11	20,000	3
GRAND TOTALS		145,596	1,987	24,572	0	28	29	11	20,000	3

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FIREFIGHTERS ASSOCIATION	MUN OR IND	MIN REL. AGE	MIN YRS ACTIVE SERVICE	MIN YRS. ACTIVE MEMBER	TYPE OF OTHER BENEFIT				AMOUNT OTHER BEN.
					UIHER DISABILITY	SICK	WIDOW & ORPHAN	DEATH	
HALSTAD	M	60	20	20					NA
PERHAM	M	55	20						NA
PINE CITY	M	50	20	20					NA

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

FIRE FIGHTERS ASSOCIATION NAME	NUN OR IND	ACCRUED LIABILITY	TOTAL ASSETS	(SURPLUS) DEFICIT	FUNDING RATIO	NORHAL COST	REQ'D CONT TO AMORT UNFUNDED LIAB	TOTAL REQ'D CONTRIB	AMOUNT OF STATE AID	AMOUNT OF MUNICIPAL CONTRIB
ALBERT LEA TOWNSHIP	H	38,318	45,089	-6,771	1.18	2,431	569	3,000	3,624	
APPLE VALLEY	H	220,376	180,901	39,475	.82	29,827	3,452	33,279	17,970	4,105
APPLETON FIREMENS	H	58,863	74,032	-15,169	1.26	3,045		3,045	5,782	
ATWATER FIREMENS	H	27,124	30,069	-2,945	1.11	2,318	503	2,821	3,073	
BENSON FIR DEPT	H	95,442	67,584	27,858	.71	3,233	3,679	6,912	9,561	1,907
CARVER	H	33,109	29,722	3,387	.90			0	2,029	1,185
CHANHASSEN	H	154,100	159,451	-5,351	1.03	14,000		14,000	8,594	8,100
DETROIT LAKES	H	418,011	152,172	265,839	.36	15,695	20,313	36,008	17,092	3,011
EDEN PRAIRIE	H	84,132	203,938	-119,806	2.42	8,505	4,523	3,982	23,836	
EDINA	H	605,513	1,172,103	-566,590	1.94	15,445		15,445	104,018	
FRIDLEY	H	732,109	874,197	-142,088	1.19	24,213		24,213	55,640	
HAWLEY	H	69,622	53,681	15,941	.77	2,299	2,048	4,347	4,203	65
HUTCHINSON	H	368,409	210,795	157,614	.57	14,697	13,811	28,508	19,605	3,500
LAKE ELMO	H	80,286	118,127	-37,841	1.47	3,737	767	2,970	6,471	
LUYERNE	H	146,088	90,631	55,457	.62	6,894	5,007	11,901	11,316	2,509
MINNETONKA	H	848,311	975,706	-127,395	1.15	51,502		51,502	70,364	24,015
MONTGOMERY	H	118,813	60,261	58,552	.51	3,520	9,080	12,600	5,838	7,037
HOUND	H	615,173	299,181	315,992	.49	30,365	27,904	58,269	23,906	9,780
NEW ULM	H	482,179	424,144	58,035	.88	16,551	29,890	46,441	24,623	27,530
PIPESTONE	H	178,500	111,692	66,808	.63	6,700	5,500	12,200	11,098	1,702
ROCKVILLE	H	22,104	20,750	1,354	.94			0	2,918	
SAVAGE	H	443,857	206,359	237,498	.46	12,000	22,800	34,800	5,838	27,431
SPRING LAKE PARK	I	325,800	646,087	-320,287	1.98	23,200	20,500	2,700	56,859	
WHITE BEAR LAKE	H	574,707	595,803	-21,096	1.04	26,867	9,622	36,489	44,319	12,506
WINNEBAGO	H	80,980	75,837	5,143	.94	1,874	1,367	3,241	6,412	1,876
WORTHINGTON	H	480,844	165,460	315,384	.34	6,550	14,651	21,201	19,321	25,000
INDEPENDENT TOTALS		325,800	646,087	-320,287		23,200	20,500	2,700	56,859	
MUNICIPAL TOTALS		6,976,970	6,397,685	579,285		302,268	164,906	467,174	507,451	161,259
GRAND TOTALS		7,302,770	7,043,772	258,998		325,468	144,406	469,874	564,310	161,259

VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATION
INDIVIDUAL ASSOCIATION REPORT BY BENEFIT TYPE
DECEMBER 31, 1980

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

FIREFIGHTERS ASSOCIATION	HUN OR IND	OTHER CONTRIB	ADMIN EXPENSES	AMOUNT OF SERVICE PENS DISB	AMOUNT OF OTHER RET. PEN DISR	NO. OF ACTIVE MEMBERS	NO. OF RETIRED MEMBERS	NO. OF DEFERRED MEMBERS	AMOUNT OF FIDELITY BOND	AMOUNT OF SERVICES PENSION
ALBERT LEA TOWNSHIP	M	3,195	0	1,440	0	11	2	2		2.00
APPLE VALLEY	M	105,145	1,468	0	0	53			1,000	12.00
APPLETON FIREMENS	M	35,171	130	0	0			1		4.00
ATWATER FIREMENS	M	30,933	111	240	0				4,000	2.00
BENSON FIR DEPT	M	6,655	200	6,760	0	29	15		6,000	2.00
CARVER	M	6,730	481	0	0	25		1	3,000	2.00
CHANHASSEN	M	85,623	1,305	1,440	0	30			25,000	6.00
DETROIT LAKES	M	130,640	517	19,620	0	36	18		2,000	5.00
EDEN PRAIRIE	M	32,351	1,227	480	0	50			30,000	2.00
EDINA	M	414,385	6,649	29,625	0	26		3	100,000	14.00
FRIDLEY	M	187,545	2,755	109,291	0	35	16	1	5,000	9.60
HAWLEY	M	4,365	131	4,760	0	22	10		1,000	2.00
HUTCHINSON	M	2,353	1,194	18,697	0		15		20,000	4.00
LAKE ELMO	M	9,462	0	1,920	0	26	4		10,000	2.00
LUVERNE	M	6,336	571	9,250	0		16		4,000	2.50
MINNETONKA	M	221,858	2,345	32,299	330	58	15		15,000	8.70
MONTGOMERY	M	54,168	200	12,366	0	30	22		2,000	2.50
MOUND	M	57,771	494	28,450	0	36	13		7,500	9.20
NEW ULM	M	163,697	1,180	39,657	0	35	20	23	12,000	6.50
PIPESTONE	M	11,148	2,737	17,193	0	35			10,000	2.00
ROCKVILLE	M	1,277	150	0	0	30			6,000	6.00
SAVAGE	M	19,492	2,358	23,538	0	30		16	1,000	6.00
SPRING LAKE PARK	I	54,374	10,713	11,096	0	51	8	6	150,000	10.00
WHITE BEAR LAKE	M	137,031	6,315	15,384	0	46	15	1	10,000	6.00
WINNEBAGO	M	14,114	311	5,850	0	23	13		5,000	2.70
WORTHINGTON	M	88,003	578	24,750	0		18	3	10,000	6.20
INDEPENDENT TOTALS		54,374	10,713	11,096	0	51	8	6	150,000	10
MUNICIPAL TOTALS		1,829,448	33,407	403,010	330	666	212	51	289,500	123
GRAND TOTALS		1,883,822	44,120	414,106	330	717	220	57	439,500	133

VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATION
 INDIVIDUAL ASSOCIATION REPORT BY BENEFIT TYPE
 DECEMBER 31, 1980

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

FIREFIGHTERS ASSOCIATION	MUN OR IND	MIN RET. AGE	MIN YRS ACTIVE SERVICE	MIN YRS. ACTIVE MEMBER	TYPE OF OTHER BENEFIT				AMOUNT OTHER BEN.
					OTHER DISABILITY	SICK	WIDOW & ORPHAN	DEATH	
ALBERT LEA TOWNSHIP	H	50	20	20			Y		NA
APPLE VALLEY	H	50	10	10			Y		NA
APPLETON FIREMENS	H	58	15	15	Y		Y		NA
ATWATER FIREMENS	H	50	20	10	Y	Y	Y		NA
BENSON FIR DEPT	H	50	20	20	Y	Y			NA
CARVER	H	50	50	20			Y		NA
CHANHASSEN	H	50	20	10	Y				NA
DETROIT LAKES	H	50	20	10			Y		NA
EDEH FRAIRIE	H	55	20	20			Y		NA
EDINA	H	50	20	20			Y		NA
FRIDLEY	H	50	20	20	Y	Y	Y		NA
HAWLEY	H	50	20	20			Y		NA
HUTCHINSON	H	50	20	10			Y		NA
LAKE ELMO	H	50	20	10			Y		NA
LUVERNE	H	50	20	10	Y	Y	Y		NA
MINNETONKA	H	50	20	10	Y	Y	Y		NA
MONTGOMERY	H	55	20	10		Y	Y		NA
MOUND	H	50	20	20	Y		Y		NA
NEW ULM	H	50	20	20	Y		Y		NA
PIPESTONE	H	50	20	20	Y	Y	Y		NA
ROCKVILLE	H	50		20			Y		NA
SAVAGE	H	50	20	10			Y		NA
SPRING LAKE PARK	I	50	20	20			Y		NA
WHITE BEAR LAKE	H	50	20	20			Y		NA
WINNEBAGO	H	50	20	20					NA
WORTHINGTON	H	55	20	10			Y		NA

VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATION
INDIVIDUAL ASSOCIATION REPORT BY BENEFIT TYPE
DECEMBER 31, 1980

DEFINED CONTRIBUTION SERVICE PENSION

FIRE FIGHTERS ASSOCIATION NAME	MUN OR IND	ACCRUED LIABILITY	TOTAL ASSETS	(SURPLUS) DEFICIT	FUNDING RATIO	NORMAL COST	REQ'D CONT TO AMORT UNFUNDED LIAB	TOTAL REQ'D CONTRIB	AMOUNT OF STATE AID	AMOUNT OF MUNICIPAL CONTRIB
ANDOVER FIREFIGHTERS	M			0	XXXXX			0		
BACKUS VOL FIREMEN	M		20,295	-20,295	XXXXX			0		
BAUDETTE FIREMEN	M	47,013	47,013	0	1.00			0	4,743	
BINGHAM	M	6,750	7,691	-941	1.14			0	1,590	279
BIRD ISLAND	M		30,776	-30,776	XXXXX			0	4,658	
BLOOHING PRAIRIE	M		92,591	-92,591	XXXXX			0	13,077	
BRAHAM	M		38,213	-38,213	XXXXX			0	4,206	
CALLAWAY	M	21,217	26,486	-5,269	1.25			0	2,393	
CROSBY	M	56,910	57,155	-245	1.00			0	4,431	235
CROSSLAKE	M	19,328	25,095	-5,767	1.30			0	26,844	774
DEHAVAN	M	12,439	12,439	0	1.00			0	2,455	515
ECHO	M	26,022	26,022	0	1.00			0	2,207	518
EMBARRASS	I		9,034	-9,034	XXXXX			0	1,484	
ERSKINE	M	15,529	15,529	0	1.00			0	2,228	
FOSSTON	M		43,565	-43,565	XXXXX			0	5,733	
GIBRON	M	23,493	49,479	-25,986	2.11			0	4,940	500
GNESEN	I		8,648	-8,648	XXXXX			0	1,190	
GOODHUE	M		55,789	-55,789	XXXXX			0	8,231	800
GOODRIDGE	M	4,306	4,306	0	1.00			0	2,376	
IVANHOE	M	24,033	34,601	-10,568	1.44	500		500	4,971	1,900
KERKHOVEN	M		34,283	-34,283	XXXXX			0	3,042	308
KIESTER	M	9,353	30,076	-20,723	3.22			0		
LAKE GEORGE	I		3,747	-3,747	XXXXX			0		
LEAF VALLEY	M		2,941	-2,941	XXXXX			0		
LECENTER	M		45,150	-45,150	XXXXX			0	5,044	2,080
LONDON	I		4,930	-4,930	XXXXX			0		
MAPLE LAKE	M		71,463	-71,463	XXXXX			0	6,966	
MARINE ST. CROIX	M	18,456	18,456	0	1.00			0		887
MILROY	M		10,689	-10,689	XXXXX			0	1,818	500
HURDOCK	M		21,300	-21,300	XXXXX			0	2,263	
NICOLLET	M	28,760	29,267	-507	1.02			0	5,128	400
NORTHROP	M		6,183	-6,183	XXXXX			0	667	
OKLEE	M		4,177	-4,177	XXXXX			0	4,140	
PIKE-SANDY-BRITT	I		2,243	-2,243	XXXXX			0	2,243	
PLUNNER	M		14,086	-14,086	XXXXX			0	2,173	
RED LAKE FALLS	M		42,757	-42,757	XXXXX			0	4,149	1,000
ROSEAU	M		60,618	-60,618	XXXXX			0		
ROUND LAKE	M		23,629	-23,629	XXXXX			0	6,600	
SOUTH BEND	I		19,459	-19,459	XXXXX			0	2,028	
ST. STEPHEN	M	17,276	17,276	0	1.00			0	2,969	
ULEN	M		26,105	-26,105	XXXXX			0	2,326	
WANDA	M		10,671	-10,671	XXXXX			0	1,576	
WINTHROP	M		43,394	-43,394	XXXXX			0	4,318	600
ZUMBRO FALLS	M		27,403	-27,403	XXXXX			0		
ZUMBROTA	M		44,615	-44,615	XXXXX			0	11,168	
INDEPENDENT TOTALS			48,061	-48,061				0	6,945	
MUNICIPAL TOTALS		330,885	1,171,584	-840,699		500		500	159,430	11,296
GRAND TOTALS		330,885	1,219,645	-888,760		500		500	166,375	11,296

VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATION
INDIVIDUAL ASSOCIATION REPORT BY BENEFIT TYPE
DECEMBER 31, 1980

DEFINED CONTRIBUTION SERVICE PENSION

FIREFIGHTERS ASSOCIATION	HUN OR IND	OTHER CONTRIB	ADMIN EXPENSES	AMOUNT OF SERVICE PENS DISB	AMOUNT OF OTHER RET. PEN DISB	NO. OF ACTIVE MEMBERS	NO. OF RETIRED MEMBERS	NO. OF DEFERRED MEMBERS	AMOUNT OF FIDELITY BOND	AMOUNT OF SERVICES PENSION
ANDOVER FIREFIGHTERS	M	0	0	0	0				5,000	0
BACKUS VOL FIREMEN	M	7,851	0	3,509	0	18	1		2,000	0
BAUDETTE FIREMEN	M	3,183	106	0	0				1,000	0
BINGHAM	M	1,653	112	1,215	0	18	1		8,000	0
BIRD ISLAND	M	3,971	0	6,420	0		3			0
BLOOMING PRAIRIE	M	7,291	0	0	0	28	2			0
BRAHAM	M	3,122	204	0	0				30,000	0
CALLAWAY	M	1,817	0	0	0				26,000	0
CROSBY	M	21,333	0	8,550	0	30	2		5,000	0
CROSSLAKE	M	1,798	0	0	1,650	22			5,000	0
DEHAVAN	M	12,546	116	3,128	0	18	1			0
ECHO	M	1,321	0	0	0	20			4,000	0
EMRARRASS	I	279	0	0	0				1,500	0
ERSKINE	M	745	0	0	0				2,000	0
FOSSTON	M	24,366	210	7,825	0		2	1	40,000	0
GIBBON	M	26,218	184	186	0	23	6		1,000	0
GNESEN	I	389	0	0	0				5,000	0
GOODHUE	M	11,499	116	11,236	0		4			0
GOODRIDGE	M	0	0	0	0					0
IVANHOE	M	5,804	230	2,725	0	23	1			0
KERKHOVEN	M	3,425	90	0	0					0
KIESTER	M	4,556	81	0	0	21			30,000	0
LAKE GEORGE	I	339	0	0	0					0
LEAF VALLEY	M	2,941	0	0	0	14			5,000	0
LECENTER	M	3,046	101	7,158	0	20	2		7,000	0
LONDON	I	309	0	0	0	8				0
MAPLE LAKE	M	12,773	0	2,410	0		1			0
MARINE ST. CROIX	M	1,190	0	74	0		1			0
MILROY	M	516	58	0	0				5,000	0
MURDOCK	M	19,037	0	0	0					0
NICOLLET	M	49,470	298	6,400	0		2			0
NORTHROP	M	418	0	0	0					0
OKLEE	M	36	0	0	0				4,000	0
PIKE-SANDY-BRITT	I	0	0	0	0	30			5,000	0
PLUMMER	M	11,431	215	0	0			2		0
RED LAKE FALLS	M	74,116	171	0	0					0
ROSEAU	M	1,701	300	3,039	0	24	1		2,500	0
ROUND LAKE	M	22,077	483	10,643	0	22	5			0
SOUTH BEND	I	1,259	0	0	0					0
ST. STEPHEN	M	33,677	105	0	0	23			2,000	0
ULEN	M	1,829	0	0	0	19				0
WANDA	M	467	0	724	0		1			0
WINTHROP	M	3,298	74	312	0	20	1			0
ZUMBRO FALLS	M	87	513	0	0					0
ZUMBROTA	M	6,675	159	2,147	0		1		75,000	0
INDEPENDENT TOTALS		2,575	0	0	0	38			11,500	0
MUNICIPAL TOTALS		387,284	3,926	77,701	1,650	363	38	3	259,500	0
GRAND TOTALS		389,859	3,926	77,701	1,650	401	38	3	271,000	0

VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATION
 INDIVIDUAL ASSOCIATION REPORT BY BENEFIT TYPE
 DECEMBER 31, 1980

DEFINED CONTRIBUTION SERVICE PENSION

FIREFIGHTERS ASSOCIATION	MUN OR IND	RET. AGE	MIN YRS ACTIVE SERVICE	MIN YRS. ACTIVE MEMBER	TYPE OF OTHER BENEFIT				AMOUNT OTHER BEN.
					OTHER DISABILITY	SICK	WIDOW & ORPHAN	DEATH	
ANDOVER FIREFIGHTERS	M	50	10	10	Y	Y	Y		NA
BACKUS VOL FIREMEN	M	50	20	10			Y		NA
BAUDETTE FIREMEN	M	50	20	20			Y		NA
BINGHAM	M	18	10	10			Y		NA
BIRD ISLAND	M	50	20	20	Y	Y	Y		NA
BLOOMING PRAIRIE	M	50	20	10	Y		Y		NA
BRAHAM	M	65	20	20			Y		NA
CALLAWAY	M	50	20	10			Y		NA
CROSBY	M	62	20	10			Y		NA
CROSSLAKE	M	50	20	10	Y	Y	Y		NA
DELAVAN	M	50	20	20			Y		NA
ECHO	M	50	20	10			Y		NA
EMBARRASS	I	50	20	10	Y		Y		NA
ERSKINE	M	50	20	10			Y		NA
FOSSTON	M	50	20	10			Y		NA
GIBBON	M	50	20	10					NA
GNESEN	I	50	20	10					NA
GOODHUE	M	50	20	20	Y	Y	Y		NA
GOODRIDGE	M	62	20	10			Y		NA
IVANHOE	M	40	10	10			Y		NA
KERKHOVEN	M	50	10	10			Y		NA
KIESTER	M	55	10	10			Y		NA
LAKE GEORGE	I	55	20	10			Y		NA
LEAF VALLEY	M		20	20					NA
LECENTER	M	50	20	20			Y		NA
LONDON	I	38	20	10			Y		NA
MAPLE LAKE	M	60	20				Y		NA
MARINE ST. CROIX	M	60	20	10					NA
MILROY	M	50	20	10			Y		NA
MURDOCK	M	55	20	10			Y		NA
NICOLLET	M	50	20				Y		NA
NORTHROP	M								NA
OKLEE	M	50	20	10			Y		NA
PIKE-SANDY-BRITT	I	50	20	10			Y		NA
FLUMHER	M	50	20	20	Y		Y		NA
RED LAKE FALLS	M	50	20	20			Y		NA
ROSEAU	M	50	20	20			Y		NA
ROUND LAKE	M	60	20				Y		NA
SOUTH BEND	I	50	20	20			Y		NA
ST. STEPHEN	M	50	20	10			Y		NA
ULEN	M	55	20	20			Y		NA
WANDA	M	50	20	20	Y	Y	Y		NA
WINTHROP	M	50	20	10	Y	Y	Y		NA
ZUMBRO FALLS	M	50	20	10			Y		NA
ZUMBROTA	M	50	20	20	Y	Y	Y		NA

VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATION
INDIVIDUAL ASSOCIATION REPORT BY BENEFIT TYPE
DECEMBER 31, 1980

NO SERVICE PENSION

FIRE FIGHTERS ASSOCIATION NAME	MUN OR IND	ACCRUED LIABILITY	TOTAL ASSETS	(SURPLUS) DEFICIT	FUNDING RATIO	REQ'D CONT		TOTAL REQ'D CONTRIB	AMOUNT OF STATE AID	AMOUNT OF MUNICIPAL CONTRIB
						NORMAL COST	TO AMORT UNFUNDED LIAB			
ADAMS FIREMEN RELIEF	M		34,602	-34,602	XXXXX			0	4,296	
BROOK PARK	M		2,575	-2,575	XXXXX			0		8
BROOKLYN CENTER	M	940,367	994,421	-54,054	1.06	19,716	8,464	28,180	52,521	
CHASKA	M	263,800	164,036	99,764	.62	10,700	20,000	30,700	19,480	18,093
DALRO	I		19,173	-19,173	XXXXX			0	2,935	
DILNORTH	H	17,262	70,604	-53,342	4.09	1,019	2,463	1,444	7,691	533
EAGLE LAKE	M	42,066	42,066	0	1.00			0	4,138	5,852
ELMORE	M		33,210	-33,210	XXXXX			0	2,964	
EVELETH	M		101,046	-101,046	XXXXX			0		84,414
FAIRHONT	M	334,756	462,370	-127,614	1.38	14,102		14,102	48,069	15,494
FLENSBURG	M			0	XXXXX			0	325	
GARRISON	M		14,695	-14,695	XXXXX			0	2,855	
GARVIN	M		12,594	-12,594	XXXXX			0	1,488	
HARDWICK	M	14,326		14,326	.00			0	1,992	
LAKE BRONSON	M		3,511	-3,511	XXXXX			0		
LONGVILLE	M			0	XXXXX			0	2,736	
LYLE	M		15,546	-15,546	XXXXX			0	1,349	
LYND	M		710	-710	XXXXX			0	369	
HILTONA	M		14,734	-14,734	XXXXX			0	1,709	
NEW PRAGUE	M		121,837	-121,837	XXXXX			0	10,395	3,449
NORTH HANKATO	M	237,496	120,186	117,310	.51			0	11,050	3,016
ODESSA FARM	I		9,267	-9,267	XXXXX			0	1,239	
OKABENA	M		26,792	-26,792	XXXXX			0	2,067	140
OSLO	M		11,780	-11,780	XXXXX			0		
OSTRANDER	M		11,023	-11,023	XXXXX			0	1,541	
OTTERTAIL	M		6,387	-6,387	XXXXX			0	747	
ROGERS	M		40,938	-40,938	XXXXX			0	3,441	
ROSE CREEK	M		19,770	-19,770	XXXXX			0	2,920	
TOIVOLA	I			0	XXXXX			0		
VERHILION LAKE	M		1,013	-1,013	XXXXX			0		
WABASSO	M		30,681	-30,681	XXXXX			0	3,626	
WADENA	M	143,680	132,576	11,104	.92	4,061	5,263	9,324	9,226	4,333
WAHKON	M			0	XXXXX			0	690	
INDEPENDENT TOTALS			28,440	-28,440				0	4,174	
MUNICIPAL TOTALS		1,993,753	2,489,703	-495,950		49,598	31,264	80,862	197,685	135,332
GRAND TOTALS		1,993,753	2,518,143	-524,390		49,598	31,264	80,862	201,859	135,332

VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATION
INDIVIDUAL ASSOCIATION REPORT BY BENEFIT TYPE
DECEMBER 31, 1980

NO SERVICE PENSION

FIREFIGHTERS ASSOCIATION	MUN OR IND	OTHER CONTRIB	ADMIN EXPENSES	AMOUNT OF SERVICE PENS DISB	AMOUNT OF OTHER RET. PEN DISB	NO. OF ACTIVE MEMBERS	NO. OF RETIRED MEMBERS	NO. OF DEFERRED MEMBERS	AMOUNT OF FIDELITY BOND	AMOUNT OF SERVICES PENSION
ADAMS FIREMEN RELIEF	M	2,626	25	0	0					0
BROOK PARK	M	14	106	0	0					0
BROOKLYN CENTER	M	87,391	4,849	48,252	0	37	22	4	2,000	5,000
CHASKA	M	36,895	6,480	5,408	0	35	6		25,000	0
DALBO	I	1,179	0	0	0				1,000	0
DILWORTH	M	4,021	780	360	0	31	2	2	2,500	0
EAGLE LAKE	M	2,613	75	2,341	0		1	2	1,000	0
ELMORE	M	30,524	0	0	0	25			4,000	0
EVELETH	M	7,987	0	40,428	0		14		50,000	0
FAIRMONT	M	110,765	0	16,035	0	35	10		5,000	0
FLENSBURG	M	168	0	0	0					0
GARRISON	M	946	0	0	0	18			20,000	0
GARVIN	M	608	0	0	0				3,000	0
HARDWICK	M	1,240	90	0	0					0
LAKE BRONSON	M	266	0	0	0					0
LONGVILLE	M	100	0	0	0					0
LYLE	M	950	85	0	0					0
LYND	M	9	0	0	0					0
HILTONA	M	695	37	5	0				3,000	0
NEW PRAGUE	M	39,891	0	0	0	30			2,000	0
NORTH HANKATO	M	177,109	360	0	0	28			5,000	0
ODESSA FARM	I	1,005	0	998	0		1			0
OKABENA	M	5,609	0	0	0	20				0
OSLO	M	605	92	0	32					0
OSTRANDER	M	369	0	0	0					0
OTTERTAIL	M	523	53	717	0		1		20,000	0
ROGERS	M	1,741	16	0	0					0
ROSE CREEK	M	20,975	0	0	0					0
TOIVOLA	I	12	0	0	0					0
VERMILION LAKE	M	53	0	0	0					0
WARASSO	M	52,387	66	0	0					0
WADENA	M	10,759	60	5,524	0	19	10		60,000	0
WANKON	M	0	0	0	0					0
INDEPENDENT TOTALS		2,196	0	998	0		1		1,000	0
MUNICIPAL TOTALS		597,839	13,174	119,070	32	278	66	8	207,500	0
GRAND TOTALS		600,035	13,174	120,068	32	278	67	8	208,500	0

VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATION
INDIVIDUAL ASSOCIATION REPORT BY BENEFIT TYPE
DECEMBER 31, 1980

LUMP SUM BENEFIT LESS THAN \$50 PER YEAR OF SERVICE

FIRE FIGHTERS ASSOCIATION NAME	MUN OR IND	ACCRUED LIABILITY	TOTAL ASSETS	(SURPLUS) DEFICIT	FUNDING RATIO	NORMAL COST	REQ'D CONT TO AMORT UNFUNDED LIAB	TOTAL REQ'D CONTRIB	AMOUNT OF STATE AID	AMOUNT OF MUNICIPAL CONTRIB
ADA FIRE DEPARTMENT	M		82,033	-82,033	XXXXX			0	6,619	100
ADRIAN FIREMEN'S	M	8,608	35,603	-26,995	4.14			0	4,130	
BEAVER BAY FIREMEN	M	6,079	18,680	-12,601	3.07			0	1,433	
BELGRADE FIREMEN	M	38,700	25,998	12,702	.67			0		
BREITUNG FIREMEN	M	9,541	9,303	238	.98			0	1,458	1,500
BROOKLYN PARK	M	608,400	586,443	21,957	.96	27,484	7,605	35,089	49,034	10,000
CAMPBELL	M	10,020	17,382	-7,362	1.73			0	2,389	
CHOHIO VOLUNTEER	M	3,123	5,880	-2,757	1.88			0	2,459	
CLAREMONT	M	21,426	23,192	-1,766	1.08			0	2,342	100
CLEAR LAKE	M	13,450	27,372	-13,922	2.04	1,200		1,200		6,747
CLEMENTS	M	6,778	3,759	3,019	.55			0	325	
CLIMAX	M	3,458	6,069	-2,611	1.76			0	1,163	
CROMWELL	M		10,271	-10,271	XXXXX			0	1,228	
CURRIE FIRE DEPT	M	7,029	20,099	-13,070	2.86			0	2,290	800
CUYUNA	M	4,681	7,260	-2,579	1.55			0	72	
DENNISON	M	1,310	5,139	-3,829	3.92			0	275	
DUMONT	M	10,480	11,262	-782	1.07			0	1,041	
DUNDAS	M	2,304	22,316	-20,012	9.69			0	964	
DUNNELL	M	4,905	17,710	-12,805	3.61			0	1,830	
EITZEN	M	14,646	8,201	6,445	.56			0	1,001	
ELROSA	M	10,683	16,707	-6,024	1.56			0	1,795	
EVANSVILLE	M	8,554	15,879	-7,325	1.86			0	1,881	
FIFTY LAKES	M	4,636	425	4,211	.09			0		
FISHER	M		8,906	-8,906	XXXXX			0	521	
GRANADA	M	1,909	11,725	-9,816	6.14			0	938	603
GREEN ISLE	M	17,694	13,649	4,045	.77			0	1,511	
HACKENSACK	I	8,389	18,141	-9,752	2.16			0		210
HAMBURG	M	17,348	19,506	-2,158	1.12			0	1,550	
HAMEL	I	10,720	39,228	-28,508	3.66			0	3,549	
HAMPTON	M	12,611	7,388	5,223	.59			0	538	
HANLEY FALLS	M	6,800	11,607	-4,807	1.71			0	1,165	173
HAZEL	M	5,227	5,870	-643	1.12			0	623	424
HENDRUM	M	4,040	16,224	-12,184	4.02			0	1,126	
HERON LAKE	M	8,100	33,346	-25,246	4.12			0	4,116	
IDEAL	M	918	883	35	.96			0	846	
IONA	M		9,635	-9,635	XXXXX			0	1,338	
JACOBSON	I	375	1,664	-1,289	4.44			0	1,277	
KILKENNY	M	1,443	10,036	-8,593	6.95			0	1,813	
LAKE WILSON	M	9,650	18,663	-9,013	1.93			0	2,203	115
LEWISVILLE	M	9,153	30,209	-21,056	3.30			0	3,624	
LOWRY	M	5,775	8,554	-2,779	1.48			0	1,265	
LUCAN	M	15,308	10,953	4,355	.72	100	1,072	1,172	1,837	
MAGNOLIA	M	2,800	4,803	-2,003	1.72			0	321	
HAYNARD	M	13,728	19,337	-5,609	1.41			0	3,256	
MIESVILLE	M	9,957	16,902	-6,945	1.70			0	1,820	
MILACA	M	37,270	68,633	-31,363	1.84			0	8,591	
MINNESOTA LAKE	M	5,586	11,052	-5,466	1.98			0	1,785	
MONTROSE	M		22,200	-22,200	XXXXX			0	1,582	1,582
NASSAU	M	777	2,025	-1,248	2.61			0	622	
NEW AUBURN	M	6,170	10,562	-4,392	1.71			0	1,267	

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FIRE FIGHTERS ASSOCIATION NAME	MUN OR IND	ACCRUED LIABILITY	TOTAL ASSETS	(SURPLUS) DEFICIT	FUNDING RATIO	NORMAL COST	REQ'D CONT TO AMORT UNFUNDED LIAB	TOTAL REQ'D CONTRIB	AMOUNT OF STATE AID	AMOUNT OF MUNICIPAL CONTRIB
NEW HOPE	M	464,401	375,720	88,681	.81	26,270	7,569	33,839	29,570	
NEW MUNICK	M	4,884	3,758	1,126	.77			0	359	
NORTHOME	M	3,617	8,788	-5,171	2.43			0	1,458	106
PALISADE	M	4,440	7,085	-2,645	1.60			0	2,351	656
PILLAGER	M	3,850	15,630	-11,780	4.06			0	2,903	
PORTER	M	4,620	7,528	-2,908	1.63			0	1,248	
SHAFER	M	2,684	9,452	-6,768	3.52			0	1,096	250
SHELLY	M	2,135	15,276	-13,141	7.16			0		136
SOUTH HAVEN	M	5,589	21,383	-15,794	3.83			0	2,482	
ST. HILAIRE	M		12,109	-12,109	XXXXX			0	2,088	
ST. LEO	M	7,715	14,239	-6,524	1.85			0	1,567	5
SWANVILLE	I	2,130	18,637	-16,507	8.75			0	4,209	
TAUNTON	M		1,032	-1,032	XXXXX			0		
TOWER	M	4,146	11,788	-7,642	2.84			0	2,162	166
TYLER	M	29,260	34,290	-5,030	1.17			0	4,129	
UNDERWOOD	M	15,326	19,681	-4,355	1.28			0	4,368	
VERGAS	M	9,579	19,992	-10,413	2.09			0		82
VERNON CENTER	M	1,104	20,116	-19,012	18.22			0		
VESTA	M	6,752	8,949	-2,197	1.33	70		70	1,792	
WENDELL	M		18,564	-18,564	XXXXX			0	2,468	
WOLF LAKE	M	2,958	11,588	-8,630	3.92			0	1,434	
WYOMING	M	7,622	18,276	-10,654	2.40			0	2,067	
INDEPENDENT TOTALS		21,614	77,670	-56,056				0	9,035	210
MUNICIPAL TOTALS		1,571,757	2,004,895	-433,138		55,124	16,246	71,370	191,529	23,545
GRAND TOTALS		1,593,371	2,082,565	-489,194		55,124	16,246	71,370	200,564	23,755

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November 30, 1981

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

Gentlemen:

In compiling the summary service pension report by benefit type for the Volunteer Firefighters Relief Associations in Minnesota, we noted the following matters that should be considered for future compilations.

Several annual financial reports submitted by the Associations were incomplete. We recommend that all data items be completed or an indication by some standard response that the item is not applicable to the respective Association.

To ensure that reporting Associations fully understand the meaning of the information being requested, instructions for the completion of the reporting forms should be included as part of the data gathering package.

It is our understanding the form used to report the Volunteer Firefighters pension fund status is in the process of being revised. We recommend designing the format of this form to ensure that all information required in the preparation of the biannual service pension report by benefit type is included in the form. The organization of the data elements in the reporting form should follow the reporting format required for the biannual service pension report by benefit type.

The compilation process is now a computerized application. However, before the next compilation it will be necessary to modify the computer programs to allow for any new data items and changes in forms.

All data submitted by the Relief Association should be reviewed by personnel responsible for data collection, and all reports that are not properly completed should be returned for correction.

State Auditor and
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Due dates for submitting this information should be reviewed and changed, if required, to provide adequate time for follow-up on incomplete data forms. This would ensure the required information for the biannual report is available.

The computerized compilation process can be used to assist in editing the data submitted. After the required programming changes are completed, a preliminary compilation should be performed. This should be done as early as possible to test the modifications and to use the editing procedures to help ensure all required information has been obtained.

If there are any questions, or if we can be of any further assistance to you in developing improved reporting procedures and data collection processes, we would be pleased to provide our professional services.

Very truly yours,

Arthur Young & Company