

REPORT OF THE STATE AUDITOR of MINNESOTA

VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS

SUMMARY SERVICE PENSION REPORT BY

BENEFIT TYPE

and

COMPILATION REPORT OF RELIEF ASSOCIATIONS

For the Year Ended
December 31, 1982



ARNE H. CARLSON

State Auditor
St. Paul, Minnesota

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Pursuant to Mn Stat 6.72

Biennial Report

P R E F A C E

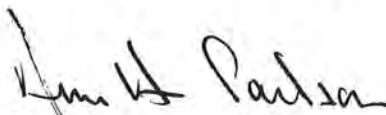
The Legislative Commission
on Pension and Retirement
for the State of Minnesota

The accompanying summary service pension report by benefit type, and individual service pension reports by benefit type for the year ended December 31, 1982 have been compiled from annual financial reports of the fire relief associations, pursuant to Minnesota Statutes § 6.72.

This compilation is limited to presenting information in the form of financial statements that have been prepared by local officials. We have not audited or reviewed the accompanying financial information or supplementary information and, accordingly, do not express an opinion or any other form of assurance on them.

This report has been generated by computer, using System 2000 (a data base management system) through the University of Minnesota Computer Center. Those wishing to make further analysis of the data should contact this office for assistance.

The State Auditor expresses his appreciation to the secretaries and treasurers of the fire relief associations whose helpful assistance has contributed to the preparation of this report.



Arne H. Carlson
State Auditor

November 30, 1983

TABLE OF CONTENTS

	Page
Preface	1
Notes to Summary Service Pension Report by Benefit Type	7

LIST OF TABLES

SUMMARY

Table 1 - Service Pension Summary by Benefit Type	5
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DETAILED LISTINGS

Table 2 - Assets, Liabilities and Contributions by Benefit Type	10
Table 3 - Disbursements, Service Pensions Earned, and Other Benefits	11
Table 4 - Number of Members, Minimum Requirements, and Fidelity Bonds	37
Index - Cross index of City Fire Relief Associations by Table	51

APPENDIX

Appendix A - Insurance Division Form - Annual Financial Report	69
Appendix B - Description of System 2000 Data Base (Record Layout)	95
Appendix C - Statistics on Members and Age Requirements	101
Appendix D - Supplemental Information	107

Table 1
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
SERVICE PENSION SUMMARY BY BENEFIT TYPE
For the year ended December 31, 1982

	Lump sum service pension	Monthly service pension	Defined contribution service pension	No service pension	Total All service pensions
	-----	-----	-----	-----	-----
AT December 31, 1982					
Assets	\$40,565,620	\$ 9,900,259	\$2,094,808	\$97,179	\$52,657,866
Accrued Liabilities	40,937,006	10,621,672	1,949,947	....	53,508,625
	-----	-----	-----	-----	-----
Surplus [Unfunded Accrued Liabilities]	\$ [366,718]	\$ [721,418]	\$ 144,855	\$97,179	\$ [846,102]*
	=====	=====	=====	=====	=====
For year ended December 31, 1982					
Governmental Contributions					
State Aid	\$ 3,690,695	\$ 693,007	\$ 205,638	\$13,863	\$ 4,603,203
Municipal Contributions	834,832	284,988	26,879	1,764	1,148,463
	-----	-----	-----	-----	-----
Total Governmental Contributions	\$ 4,525,527	\$ 977,995	\$ 232,517	\$15,627	\$ 5,751,666
	=====	=====	=====	=====	=====
Required Fundings					
Normal cost	\$ 3,926,658	\$ 515,211	\$ 8,769	....	\$ 4,450,638
Amortization of Unfunded Liabilities	741,669	274,329	....	....	1,015,998
	-----	-----	-----	-----	-----
Total Required Fundings	\$ 4,683,254	\$ 790,387	\$ 8,769	....	\$ 5,482,410*
	=====	=====	=====	=====	=====
Disbursements					
Administrative	\$ 655,097	\$ 57,245	\$ 7,581	\$ 158	\$ 720,081
Service Pension Benefits	2,872,355	409,738	109,252	...	3,391,345
Other Benefits	194,864	48,850	8,030	...	251,744
	-----	-----	-----	-----	-----
Total Disbursements	\$ 3,722,316	\$ 515,833	\$ 124,863	\$ 158	\$ 4,363,170
	=====	=====	=====	=====	=====
At December 31, 1982					
Number of Relief Associations Reporting					
	492	24	56	8	580
Membership					
Number of Active Members	12,523	812	1,207	114	14,656
Number of Retired Members	363	302	3	...	668
Number of Deferred Members	296	32	9	...	337
	-----	-----	-----	-----	-----
Total	13,182	1,146	1,219	114	15,661
	=====	=====	=====	=====	=====

* See accompanying footnote 8

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

For the year ended December 31, 1982

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 Section 69.051, subd. 1, 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." This duty was transferred to the Department of Revenue, Local Government Aids Division, by Executive Order effective July 1, 1983.

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, which was omitted by the associations, 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."

4. Non-Reporting Fire Relief Associations

Thirty fire relief associations failed to submit the "Annual Financial Report" form:

Altura	Robbinsdale
Belle Plaine	Sebeka
Big Lake	Shafer
Campbell	Shelly
Columbia Heights (paid division)	South International Falls
Dundas	St. Michael
Goodridge	St. Paul Park
Kilkenny	St. Peter
Lakeville	Twin Lakes
Mentor	Twin Valley
Montrose	Verndale
Northrup	Wendell
Oakdale	Wilmont
Osakis	Wolf Lake
Randall	Woodbury

The Flensburg Firemen's Relief Association filed a reporting form on only the General Fund.

5. Paid Fire Departments Not Included

Twenty-four fire relief associations are associated with paid fire departments and are not included in this report.

Albert Lea	Faribault	Rochester
Austin	Fridley	St. Cloud
Bloomington	Hibbing	St. Louis Park
Chisholm	Mankato	St. Paul
Columbia Heights	Minneapolis	South St. Paul
(paid division)	Moorhead	Virginia
Crookston	Red Wing	West St. Paul
Duluth	Richfield	Winona
Eveleth		

6. Independent Non-Profit Firefighting Corporations Included in the Report

Albertville	Iona
Alden	Kasota
Askov	Kensington
Beaver Bay	Lake George
Bemidji Pioneer	Lake Johanna
Browerville	Little Canada
Callaway	Longville
Ceylon	Loretto
Clearwater	Maplewood
Columbia Heights	McDavitt
(volunteer division)	Miltona
Cuyuna	Ostrander
Darfur	Pike-Sandy-Britt Region
Dawson	Pillager
East Grand Forks	Ruthton
Embarras Region	Sacred Heart
Gnesen	Shakopee
Granada	Spring Lake Park
Granite Falls	St. Hilaire
Hamel	Starbuck
Hendrum	Stephen
Hermantown	Wood Lake
Industrial	

7. Types of Service Pensions

<u>Number</u>	<u>Type</u>
28	Lump sum service pension of less than \$50 per year of service.
68	Lump sum service pension of \$50 or more, but less than \$100 per year of service.
133	Lump sum service pension of \$100 or more, but less than \$200 per year of service.
83	Lump sum service pension of \$200 or more, but less than \$300 per year of service.
180	Lump sum service pension of \$300 or more per year of service.
0	Monthly benefit service pension of less than \$2 per month per year of service.
24	Monthly benefit service pension of \$2 or more per month per year of service.
56	Defined contribution service pension.
8	No service pension.
580	Total Firefighter's Relief Associations

8. Annual Financial Reports Not in Balance

Assets minus Liabilities do not equal Unfunded Accrued Liabilities due in part to the lack of information available to the Office of the State Auditor. There are 35 reports that do not balance Assets with liabilities and Unfunded Accrued Liabilities.

Total Required Funding is out of balance by \$-15,774. This results from 21 reports that are out of balance ranging from \$-11,850 to \$2,629. These reports remain out of balance, because the information needed to correct these reports is not required on the current reporting form.

TABLE 2
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
ASSETS, LIABILITIES AND CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF ASSOCIATION	TOTAL ASSETS	TOTAL ACCRUED LIABILITY	SURPLUS (DEFICIT)	FUNDING RATIO	NORMAL COST	CONTRIBUTION TO AMORTIZE UNFUNDED LIABILITY	TOTAL REQUIRED CONTRIBUTION	STATE AID	MUNICIPAL CONTRIBUTION
DEFINED CONTRIBUTION SERVICE PENSION									
ANDOVER FIREFIGHTERS	53,745	36,421	17,324	1.476	....	....	....	12,775	5,250
BACKUS VOLUNTEER FIRE DEPT.	33,149	33,149	....	1.000	....	....	....	4,019	68
BAUDETTE FIREMEN'S	66,694	66,694	....	1.000	....	....	....	6,277	....
BINGHAM LAKE VOL. FIREMEN'S	9,599	9,599	....	1.000	....	....	....	1,783	....
BIRD ISLAND FIREMEN'S	50,635	50,635	....	1.000	....	....	....	6,085	....
BRAHAM FIREMEN'S	39,747	39,747	....	1.000	....	....	....	4,903	....
CALLAWAY FIREMEN'S	31,994	28,864	3,130	1.108	....	....	....	2,922	....
COLOGNE FIREMENS	43,239	43,239	....	1.000	....	....	....	3,408	150
CROSSLAKE FIREMENS	40,840	40,846	[6]	1.000	....	....	....	3,215	2,104
DALBO FIREMENS	27,124	....	27,124	...	....	....	....	2,145	....
DELAVAN VOL FIREMENS	16,807	16,800	7	1.000	....	....	....	2,552	300
ECHO FIREMENS	35,934	35,934	....	1.000	....	....	....	2,259	645
EMBARRASS REGION FIREMANS	16,302	15,811	490	1.031	....	....	....	2,108	....
ERSKINE FIREMENS	17,778	16,466	1,312	1.080	....	....	....	2,060	....
FALCON HEIGHTS V. F. DEPT.	182,143	182,143	....	1.000	....	....	....	16,271	....
FOSSTON FIREMENS	45,542	45,542	....	1.000	....	....	....	5,196	400
FOUNTAIN FIRE FIGHTERS	14,182	14,182	....	1.000	....	....	....	....	1,242
GIBBON FIREMEN'S	65,223	24,141	41,082	2.702	....	....	....	5,284	500
GOODHUE FIREMEN'S	73,430	73,424	6	1.000	....	....	....	9,130	800
GOODVIEW VOL. FIREMEN'S	76,025	75,864	161	1.002	2,019	....	2,019	3,501	5,708
HARDWICK FIREMEN'S	23,287	23,287	....	1.000	....	....	....	....	....
IRONTON FIRE DEPT	28,929	28,929	....	1.000	....	....	....	666	634
IVANHOE VOL FIREMENS	32,477	21,152	11,324	1.535	....	....	....	2,821	950
KERKHOVEN FIRE DEPT	37,048	37,048	....	1.000	....	....	....	3,712	355
KIESTER FIREMANS	35,633	9,146	26,487	3.896	....	....	....	2,605	....
LAKE GEORGE FIREMENS	7,806	7,806	....	1.000	....	....	....	1,026	....
LEAF VALLEY VOL FIREMENS	7,786	7,786	....	1.000	....	....	....	2,656	....
LECENTER VOL FIREMENS	69,813	69,813	....	1.000	....	....	....	5,493	2,080
LITTLEFORK FIREMENS	31,715	32,286	[572]	0.982	....	....	....	3,107	583
LONDON FIREMENS	11,453	11,453	....	1.000	....	....	....	1,794	....
LONGVILLE VOL FIRE DEPT	16,108	16,108	....	1.000	....	....	....	4,571	....
LYLE VOL FIREMENS	19,386	15,546	3,840	1.247	....	....	....	1,535	....
MANTORVILLE FIRE DEPT	2,625	2,625	....	1.000	....	....	....	2,625	....
MAPLE LAKE FIREMEN'S	105,817	105,803	14	1.000	....	....	....	8,784	....
MARINE ON ST. CROIX	28,948	23,931	5,016	1.210	....	....	....	....	1,587
MILROY FIREMEN'S	16,761	16,761	....	1.000	....	....	....	1,942	500
MILTONA VOL. FIREMEN'S	21,561	21,561	....	1.000	....	....	....	2,021	....
ODESSA FARM FIRE DEPT.	11,637	11,636	....	1.000	1,025	....	1,025	1,212	....
PENNOCK FIREFIGHTERS	14,404	14,404	....	1.000	....	....	....	....	....
PIKE-SANDY-BRITT REGION	9,240	9,240	....	1.000	....	....	....	3,444	....
PLAINVIEW VOL. FIRE DEPT.	62,977	55,850	7,127	1.128	....	....	....	7,327	1,310
PLUMMER VOL FIREMENS	21,438	21,438	....	1.000	....	....	....	2,580	....
RED LAKE FALLS FIRE DEPT.	57,167	57,167	....	1.000	....	....	....	5,148	1,000
ROGERS FIRE DEPT	52,952	52,952	....	1.000	....	....	....	5,258	....
ROUND LAKE FIREMANS	32,686	32,685	1	1.000	....	....	....	3,498	....
SOUTH BEND FIRE DEPT	25,977	25,977	....	1.000	....	....	....	2,240	....
TOIVOLA VOL FIRE DEPT	4,368	4,368	....	1.000	....	....	....	2,514	....
ULEN VOL FIRE DEPT	35,496	35,496	....	1.000	4,513	....	4,513	3,088	....
WABASSO FIREMENS	42,192	42,192	....	1.000	....	....	....	3,933	....

TABLE 3
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
TYPE OF BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF ASSOCIATION	-----DISBURSEMENTS-----			-----SERVICE PENSION EARNED-----				-----OTHER RETIREMENT BENEFITS-----			ACCIDENT & HEALTH
	ADMINI- STRATIVE	SERVICE PENSION	OTHER BENEFITS	10 - YEARS	20 - YEARS	20 - 30 YEARS	OVER 30 YEARS	DISABILITY	SICK	SURVIVOR	
DEFINED CONTRIBUTION SERVICE PENSION											
ANDOVER FIREFIGHTERS	....	....	....	....	....	....	....	....	....	....	YES
BACKUS VOLUNTEER FIRE DEPT.	....	....	....	....	....	....	....	....	....	....	NO
BAUDETTE FIREMEN'S	33	....	4,625	....	....	....	....	....	....	....	NO
BINGHAM LAKE VOL. FIREMEN'S	280	605	....	45	45	45	45	....	....	....	NO
BIRD ISLAND FIREMEN'S	....	....	....	....	....	....	....	....	....	....	YES
BRAHAM FIREMEN'S	100	....	....	....	....	....	....	21 W	10 W	200 L	NO
CALLAWAY FIREMEN'S	197	200	....	....	....	....	....	....	....	....	NO
COLOGNE FIREMENS	220	....	....	50	....	50	50	....	....	....	YES
CROSSLAKE FIREMENS	....	2,081	....	....	....	....	....	....	....	....	NO
DALBO FIREMENS	....	....	....	....	....	....	....	....	....	....	NO
DELANAVAN VOL FIREMENS	178	....	....	....	....	....	....	....	....	....	NO
ECHO FIREMENS	....	....	....	....	....	....	....	....	....	....	NO
EMBARRASS REGION FIREMANS	45	....	....	....	....	....	....	....	....	....	NO
ERSKINE FIREMENS	1,351	4,624	....	....	....	....	....	....	....	....	YES
FALCON HEIGHTS V. F. DEPT.	480	....	....	....	....	....	....	....	....	....	NO
FOSSSTON FIREMENS	172	4,675	....	....	....	....	....	5 0	5 0	200 L	YES
FOUNTAIN FIRE FIGHTERS	....	....	....	....	....	....	....	....	....	....	NO
GIBBON FIREMEN'S	212	....	....	....	....	....	....	....	....	....	NO
GOODHUE FIREMEN'S	362	7,583	180	....	....	....	....	....	30 W	....	YES
GOODVIEW VOL. FIREMEN'S	312	12,250	....	....	....	250	250	....	....	....	YES
HARDWICK FIREMEN'S	65	....	....	....	....	....	....	25 W	....	....	NO
IRONTON FIRE DEPT	528	3,429	....	....	....	....	....	....	....	1,600 L	YES
IVANHOE VOL FIREMENS	462	4,975	....	....	....	....	....	....	....	....	NO
KERKHOVEN FIRE DEPT	....	3,241	....	....	....	....	....	....	....	....	NO
KIESTER FIREMANS	110	2,004	....	....	....	....	....	42 W	42 W	....	YES
LAKE GEORGE FIREMENS	....	....	....	....	....	....	....	....	....	....	YES
LEAF VALLEY VOL FIREMENS	77	....	....	....	....	....	....	....	....	....	NO
LECENTER VOL FIREMENS	....	4,569	....	....	....	....	....	....	....	....	YES
LITTLEFORK FIREMENS	107	4,994	....	....	....	....	....	....	....	....	NO
LONDON FIREMENS	....	....	....	....	....	....	....	100 W	....	....	NO
LONGVILLE VOL FIRE DEPT	....	....	....	....	....	....	....	....	....	....	NO
LYLE VOL FIREMENS	282	1,413	....	....	....	....	....	....	....	....	NO
MANTORVILLE FIRE DEPT	....	....	....	....	....	....	....	....	....	....	NO
MAPLE LAKE FIREMEN'S	135	....	....	....	....	....	....	....	....	....	NO
MARINE ON ST. CROIX	50	....	....	....	....	....	....	....	....	....	NO
MILROY FIREMEN'S	30	....	....	....	....	....	....	....	....	....	NO
MILTONA VOL. FIREMEN'S	30	....	....	....	....	....	....	....	....	....	NO
ODESSA FARM FIRE DEPT.	....	....	....	....	....	....	....	....	....	....	YES
PENNOCK FIREFIGHTERS	100	....	....	....	....	....	....	....	....	....	NO
PIKE-SANDY-BRITT REGION	....	....	....	....	....	....	....	....	....	....	NO
PLAINVIEW VOL. FIRE DEPT.	405	14,700	....	....	....	330	330	50 W	50 W	1,000 L	YES
PLUMMER VOL FIREMENS	340	....	....	....	....	....	....	....	....	....	NO
RED LAKE FALLS FIRE DEPT.	100	....	....	....	....	....	....	....	....	....	NO
ROGERS FIRE DEPT	....	8,973	....	....	....	....	....	....	....	....	NO
ROUND LAKE FIREMANS	100	....	....	....	....	....	....	....	....	....	NO
SOUTH BEND FIRE DEPT	....	2,428	2,533	....	....	....	....	....	....	....	YES
TOIVOLA VOL FIRE DEPT	....	....	....	....	....	....	....	1 0	....	....	YES
ULEN VOL FIRE DEPT	....	....	....	....	....	....	....	4,000 L	140 W	4,000 L	YES
WABASSO FIREMENS	....	3,809	....	....	....	....	....	....	....	....	NO

NOTE: L= LUMP SUM, M= MONTHLY W= WEEKLY AND O= OTHER

TABLE 2
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
ASSETS, LIABILITIES AND CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF ASSOCIATION	TOTAL ASSETS	TOTAL ACCRUED LIABILITY	SURPLUS [DEFICIT]	FUNDING RATIO	NORMAL COST	CONTRIBUTION TO AMORTIZE UNFUNDED LIABILITY	TOTAL REQUIRED CONTRIBUTION	STATE AID	MUNICIPAL CONTRIBUTION
MAHKON FIRE	3,756	3,756	....	1.000	....	....	....	601	....
MANDA VOL FIRE DEPT	15,884	15,884	....	1.000	....	....	....	1,687	....
MAUBUN FIREMANS	12,410	13,212	[803]	0.939	1,212	....	1,212	2,104	113
WELLS FIREFIGHTERS	93,207	93,207	....	1.000	....	....	....	8,773	....
WINTHROP VOL FIRE DEPT	65,015	63,225	1,790	1.028	....	....	....	4,657	600
ZUMBRO FALLS FIREMENS	34,804	34,804	....	1.000	....	....	....	....	....
ZUMBROTA VOL FIRE DEPT	61,913	61,912	1	1.000	....	....	....	6,323	....
TOTAL	2,094,808	1,949,947	144,855	1.074	8,769		8,769	205,638	26,879
LUMP SUM SERVICE PENSION OF LESS THAN \$50 PER YEAR OF SERVICE									
CLEMENTS FIRE DEPT.	4,140	5,563	[1,423]	0.744	464	307	771	319	441
CLIMAX FIREMENS	7,193	3,411	3,782	2.109	446	....	446	....	....
CURRIE VOL FIREMANS	7,149	6,343	806	1.127	791	....	791	2,466	1,000
DENNISON FIREMANS	6,054	1,490	4,564	4.063	110	....	110	....	....
DUMONT FIREMANS	15,770	11,451	4,319	1.377	891	....	891	1,014	....
ELMER FIREMANS	7,118	5,997	1,121	1.187	686	....	686	285	....
FISHER FIREMEN'S	11,274	....	11,274	....	....	....	....	593	....
HAMPTON FIREMENS	7,243	7,907	[664]	0.916	653	....	1,073	461	800
HAZEL RUN FIREMANS	6,676	5,697	979	1.172	186	....	186	787	....
HILL CITY FIREMANS	19,596	3,870	15,726	5.064	240	....	240	2,697	....
IDEAL VOL FIREMENS	6,564	1,554	5,010	4.224	331	....	331	2,720	1,276
IONA FIREMENS	13,731	4,446	9,285	3.088	443	....	443	1,409	....
JACOBSON COMM VOL FIREMENS	3,984	865	3,119	4.606	575	....	575	972	....
KARLSTAD FIREMAN	24,538	15,459	9,079	1.587	1,372	....	1,372	4,083	....
MAGNOLIA FIREMEN	7,916	3,660	4,256	2.163	280	....	280	833	....
MCKINLEY FIRE DEPT.	25,837	10,161	15,676	2.543	858	....	858	248	550
MASSAU FIRE DEPT.	3,333	755	2,578	4.413	309	....	309	557	....
NEW AUBURN FIRE DEPT.	17,669	6,360	11,309	2.778	95	....	95	1,555	....
NEW MUNICH FIREMANS	5,508	5,249	259	1.049	361	....	361	398	177
PALISADE FIRE DEPT	11,555	4,700	6,855	2.458	475	....	475	2,122	....
PERHAM FIREMENS	111,847	113,885	[2,038]	0.982	2,473	3,046	5,519	7,127	3,500
PILLAGER FIREMENS VOL.	25,242	9,550	15,692	2.643	1,375	....	1,375	4,259	....
PORTER FIREMENS	11,224	6,171	5,053	1.819	659	....	659	1,359	....
SOUTH HAVEN FIREMENS	30,877	5,832	24,995	5.295	494	....	494	3,170	....
ST HILAIRE FIREMEN	19,267	4,089	15,177	4.712	658	....	658	2,724	....
ST LEO FIRE DEPT	19,027	8,643	10,384	2.201	556	....	556	1,481	....
TOWER FIREMANS RELIEF	18,384	3,519	14,865	5.224	459	....	459	2,787	164
VESTA FIREMENS	15,555	7,540	8,015	2.063	586	....	586	1,890	....
TOTAL	464,271	264,167	200,053	1.757	16,826	3,353	20,599	48,316	7,908

TABLE 3
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
TYPE OF BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF ASSOCIATION	-----DISBURSEMENTS-----			-----SERVICE PENSION EARNED-----					-----OTHER RETIREMENT BENEFITS-----			
	ADHINI- STRATIVE	SERVICE PENSION	OTHER BENEFITS	10 YEARS	10 - 20 YEARS	20 - 30 YEARS	30 OVER YEARS	DISABILITY	SICK	SURVIVOR	ACCIDENT & HEALTH	
WAHKON FIRE	....	....	....	....	....	....	....	....	....	....	NO
WANDA VOL FIRE DEPT	....	1,338	....	....	....	....	....	....	....	....	NO
WAUBUN FIREMANS	....	....	....	....	....	....	....	....	....	....	NO
WELLS FIREFIGHTERS	....	18,487	....	....	....	....	....	....	....	....	NO
WINTHROP VOL FIRE DEPT	....	74	....	....	....	....	....	....	....	....	NO
ZUMBRO FALLS FIREMENS	....	533	....	....	....	....	....	....	....	....	YES
ZUMBROTA VOL FIRE DEPT	....	111	2,874	692	....	....	....	....	98 L	....	NO
								238	272		MONTHLY	
TOTAL	7,581		8,030		45		675	4,000	98	7,000	WEEKLY	
		109,252		95		675		6	5		LUMP SUM	
											OTHER	
LUMP SUM SERVICE PENSION OF LESS THAN \$50 PER YEAR OF SERVICE												
CLEMENTS FIRE DEPT.	50	750	....	25	25	25	25	....	....	25 L	YES
CLIMAX FIREMENS	497	....	....	....	....	....	....	....	....	....	NO
CURRIE VOL FIREMANS	227	800	....	40	....	....	....	....	....	....	YES
DENNISON FIREMANS	....	....	....	....	....	10	10	....	....	10 L	NO
DUMONT FIREMANS	152	....	....	....	....	40	40	....	....	....	YES
ELMER FIREMANS	100	....	....	....	....	....	....	....	450 L	....	NO
FISHER FIREMEN'S	....	....	....	....	....	30	....	10 W	10 W	100 L	YES
HAMPTON FIREMENS	1,882	2,880	....	24	24	36	....	....	....	....	NO
HAZEL RUN FIREMANS	66	1,500	....	....	....	25	....	3,500 L	....	3,500 L	YES
HILL CITY FIREMANS	135	....	....	....	....	....	....	....	....	....	NO
IDEAL VOL FIREMENS	....	....	....	25	25	25	25	....	....	....	NO
IONA FIREMENS	....	....	....	....	....	22	22	....	....	....	NO
JACOBSON COMM VOL FIREMENS	907	....	....	....	....	....	....	....	....	....	NO
KARLSTAD FIREMAN	....	....	....	....	....	50	50	300 L	300 L	300 L	NO
MAGNOLIA FIREMEN	223	....	....	....	....	....	....	....	....	....	NO
MCKINLEY FIRE DEPT.	....	....	1,450	....	....	50	50	....	....	250 L	NO
NASSAU FIRE DEPT.	81	....	....	....	....	500	....	....	....	500 L	YES
NEW AUBURN FIRE DEPT.	....	....	....	....	....	....	....	....	....	500 L	NO
NEW MUNICH FIREMANS	....	....	....	....	....	....	25	200 L	35 L	....	NO
PALISADE FIRE DEPT	200	....	....	....	....	30	30	25 W	25 W	300 L	NO
PERHAM FIREMENS	1,313	6,946	....	....	....	24	24	....	....	1,500 L	YES
PILLAGER FIREMENS VOL.	258	....	....	25	25	25	25	....	....	....	NO
PORTER FIREMENS	....	900	....	....	....	750	750	....	....	200 L	YES
SOUTH HAVEN FIREMENS	....	....	....	....	....	25	....	....	....	....	NO
ST HILAIRE FIREMEN	....	....	....	....	....	30	....	....	....	....	NO
ST LEO FIRE DEPT	421	....	....	....	....	25	25	5 W	5 W	25 L	NO
TOWER FIREMANS RELIEF	995	600	....	....	....	....	....	....	....	....	NO
VESTA FIREMENS	35	....	....	....	....	25	25	25 L	25 L	25 L	YES
								40	40		MONTHLY	
TOTAL	7,542		1,450		99		1,126	4,025	810	7,235	WEEKLY	
		14,376		139		1,747					LUMP SUM	
											OTHER	

NOTE: L= LUMP SUM, M= MONTHLY W= WEEKLY AND O= OTHER

TABLE 2
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
ASSETS, LIABILITIES AND CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF ASSOCIATION	TOTAL ASSETS	TOTAL ACCRUED LIABILITY	SURPLUS [DEFICIT]	FUNDING RATIO	NORMAL COST	CONTRIBUTION TO AMORTIZE UNFUNDED LIABILITY	TOTAL REQUIRED CONTRIBUTION	STATE AID	MUNICIPAL CONTRIBUTION
LUMP SUM SERVICE PENSION OF \$50 BUT LESS THAN \$100 PER YEAR OF SERVICE									
ALPHA FIREMEN'S	20,381	6,344	14,038	3.213	1,220	....	1,220	2,285	....
ASKOV VOL FIRE DEPT	15,686	9,150	6,536	1.714	1,150	....	1,150	1,574	....
BARRETT FIRE DEPT.	8,606	7,689	917	1.119	840	....	840	....	68
BLACKHOOF FIREFIGHTER'S	2,513	4,417	[1,904]	0.569	856	267	1,257	878	379
BOWLUS VOLUNTEER FIREMAN'S	18,490	9,480	9,010	1.950	1,106	....	1,106	2,549	127
BRANDON VOLUNTEER FIRE DEPT.	31,635	14,160	17,475	2.234	1,380	....	1,380	4,506	....
BREIFUNG	9,254	18,762	[9,507]	0.493	2,160	1,000	3,160	1,957	....
BRODTEN VOL. FIRE FIGHTERS	38,435	23,490	14,945	1.636	2,802	....	2,802	3,176	400
CANTON VOLUNTEER FIREMEN'S	25,126	13,195	11,931	1.904	1,300	....	1,300	1,814	....
CENTERVILLE FIREMAN RELIEF	30,496	10,421	20,075	2.926	1,650	....	1,650	3,306	135
CHOKIO VOL. FIRE DEPT.	....	7,566	5,798	....	985	580	1,565	3,000	....
CLARISSA FIRE DEPT.	22,588	13,758	8,830	1.642	1,583	....	1,583	2,324	....
CLEARWATER FIREMANS	13,028	3,467	9,561	3.758	896	....	896	3,112	....
CLEVELAND FIREMENS	30,760	21,425	9,335	1.436	982	....	982	3,349	980
COSMOS FIRE DEPT	41,228	25,775	15,454	1.600	1,551	....	1,551	3,103	4
CUYUNA FIREMENS	8,358	5,899	2,459	1.417	656	....	656	95	....
CYRUS FIREMENS	23,495	7,530	15,965	3.120	993	....	993	2,301	....
DARFUR FIREMANS	14,345	5,670	8,675	2.520	700	865	1,565	1,303	....
DEER CREEK FIREMENS	19,107	3,210	15,897	5.952	480	....	480	1,804	....
DOVER VOL FIREMENS	28,581	19,350	9,231	1.477	100	....	100	2,105	....
DUNNELL FIREMEN	27,063	18,000	9,063	1.503	1,500	....	1,500	2,044	....
EITZEN FIREMANS	9,724	12,879	[3,155]	0.755	670	....	670	1,000	1,152
ELIZABETH FIREMENS	20,505	15,880	4,625	1.291	2,169	....	2,169	3,382	....
ELLSWORTH FIRE DEPT	28,553	19,725	8,828	1.448	1,800	....	1,800	2,818	....
ELROSA FIREMANS	23,368	14,489	8,879	1.613	....	....	....	2,028	....
EVANSVILLE FIREMENS	16,900	14,023	2,878	1.205	1,619	....	1,619	2,088	....
FIFTY LAKES FIREMEN'S	5,022	6,089	[1,067]	0.825	1,122	107	1,229	612	1,000
FORADA FIREMENS	11,720	13,795	[2,075]	0.850	1,809	1,184	2,993	1,835	600
FOREST LAKE FIRE DEPT.	159,936	13,157	146,779	2.156	1,500	....	1,500	21,324	....
FORESTON	20,352	7,977	12,375	2.551	741	....	741	1,284	....
GHEENT FIREMEN'S	10,284	7,256	3,028	1.417	865	....	865	880	....
GLENVILLE FIREMENS	30,585	14,016	16,569	2.182	895	....	895	2,791	....
GRANADA FIREMEN'S	14,621	2,276	12,345	6.425	418	....	418	499	....
GRAND LAKE VOL. FIRE DEPT.	26,007	9,597	16,410	2.710	1,497	....	1,497	3,301	....
GREEN-ISLE VOLUNTEER	11,364	12,036	[672]	0.944	1,426	....	1,446	1,642	....
HAMBURG FIRE DEPT.	25,719	20,854	4,865	1.233	1,732	....	1,732	1,737	....
HANCOCK FIREMEN'S	28,923	10,182	18,741	2.841	1,106	....	1,106	3,598	....
HANLEY FALLS FIREMEN'S	14,351	9,656	4,695	1.486	830	....	830	1,237	200
HENDRUM VOL FIREMENS	20,971	13,695	7,276	1.531	855	....	855	1,284	....
KANDIYOH FIREMENS	22,944	7,923	15,021	2.896	950	....	950	2,964	....
KELLIHER FIREFIGHTERS	6,681	5,839	842	1.144	806	....	806	2,297	....
KENSINGTON FIREMEN'S	24,165	6,552	17,613	3.688	744	....	744	1,943	648
LAKE HENRY VOL FIREMANS	10,230	7,140	3,090	1.433	872	....	872	1,426	....
LAKE LILLIAN FIRE DEPT	25,308	8,381	16,927	3.020	543	....	543	....	200
LAKE WILSON FIREMENS	28,215	11,900	16,315	2.371	1,200	....	1,200	2,290	141
LAKEMOOD TWP VOL FIREMENS	22,753	13,763	8,990	1.653	1,596	....	1,596	2,046	....
LUCAN FIREMEN	17,049	22,864	[5,815]	0.075	1,282	460	1,742	1,967	....
MADISON LAKE VOL FIREMANS	26,457	13,330	13,127	1.989	1,721	....	1,721	2,761	....
MAHTOWA FIREMENS	7,434	8,860	[1,426]	0.839	943	437	1,380	....	....
MCDAVITT	16,174	9,000	7,174	1.797	1,740	....	1,740	1,423	450
MEDFORD VOL. FIREMEN'S	20,602	15,967	4,635	1.290	1,678	....	1,678	1,090	144

TABLE 3
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
TYPE OF BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF ASSOCIATION	-----DISBURSEMENTS-----			-----SERVICE PENSION EARNED-----					-----OTHER RETIREMENT BENEFITS-----			
	ADMINI- STRATIVE	SERVICE PENSION	OTHER BENEFITS	10 YEARS	10 - 20 YEARS	20 - 30 YEARS	OVER 30 YEARS	DISABILITY	SICK	SURVIVOR	ACCIDENT & HEALTH	
LUMP SUM SERVICE PENSION OF \$50 BUT LESS THAN \$100 PER YEAR OF SERVICE												
ALPHA FIREMEN'S	81	....	....	....	....	....	....	....	....	250 L	NO
ASKOV VOL FIRE DEPT	....	1,400	....	....	....	50	50	....	....	....	NO
BARRETT FIRE DEPT,	5	....	....	....	....	1,000	1,000	....	....	....	NO
BLACKHOOF FIREFIGHTER'S	....	....	....	50	50	50	50	850 L	....	850 L	YES
BOWLUS VOLUNTEER FIREMAN'S	176	....	....	....	60	60	....	....	....	....	YES
BRANDON VOLUNTEER FIRE DEPT,	325	1,740	....	....	....	60	60	....	....	....	NO
BREITUNG	1,060	1,300	30	....	....	1,300	1,300	....	....	....	NO
BROOTEN VOL. FIRE FIGHTERS	172	....	....	....	....	3,000	3,000	....	....	....	NO
CANTON VOLUNTEER FIREMEN'S	130	....	....	....	....	....	....	....	....	....	NO
CENTERVILLE FIREMAN RELIEF	232	....	....	....	....	50	50	....	....	....	NO
CHOKIO VOL. FIRE DEPT,	....	....	....	50	50	50	50	....	....	....	NO
CLARISSA FIRE DEPT,	....	....	....	....	....	75	75	....	....	....	NO
CLEARWATER FIREMANS	399	....	....	....	....	50	50	....	....	....	NO
CLEVELAND FIREMENS	....	....	....	....	....	50	50	....	....	50 L	YES
COSMOS FIRE DEPT	....	....	....	....	....	75	75	....	....	....	NO
CUYUNA FIREMENS	....	....	....	50	50	50	50	....	....	....	NO
CYRUS FIREMENS	325	....	....	....	....	60	60	....	....	....	NO
DARFUR FIREMANS	....	....	....	....	....	70	70	79 L	....	....	YES
DEER CREEK FIREMENS	80	....	....	....	....	....	....	....	....	....	NO
DOVER VOL FIREMENS	....	1,300	....	....	....	50	50	250 L	21 W	250 L	YES
DUNNELL FIREMEN	6	438	....	....	....	100	100	....	....	....	YES
EITZEN FIREMANS	....	2,480	....	80	80	80	80	....	....	....	NO
ELIZABETH FIREMENS	....	....	....	45	48	75	75	10 W	....	....	NO
ELLSWORTH FIRE DEPT	75	....	....	....	....	75	75	....	....	....	NO
ELROSA FIREMANS	100	....	....	....	....	....	....	....	....	....	YES
EVANSVILLE FIREMENS	60	....	....	....	....	60	60	....	....	....	YES
FIFTY LAKES FIREMEN'S	....	....	....	75	75	75	75	....	....	....	NO
FORADA FIREMENS	24	....	....	....	....	80	....	....	....	....	NO
FOREST LAKE FIRE DEPT,	1,124	10,315	2,140	....	....	....	....	20 O	....	....	NO
FORESTON	150	....	....	....	....	50	....	....	....	....	NO
GHEENT FIREMEN'S	388	....	....	50	50	50	50	....	....	....	YES
GLENVILLE FIREMENS	75	....	....	....	....	....	....	....	....	....	NO
GRANADA FIREMEN'S	72	....	....	....	....	....	....	....	....	....	NO
GRAND LAKE VOL. FIRE DEPT,	....	....	....	....	....	....	....	....	....	....	NO
GREEN-ISLE VOLUNTEER	75	1,680	....	....	....	60	60	150 L	....	....	YES
HAMBURG FIRE DEPT,	....	....	....	50	50	50	50	10 W	10 W	....	NO
HANCOCK FIREMEN'S	165	1,000	....	....	....	1,250	....	....	....	....	NO
HANLEY FALLS FIREMEN'S	35	2,430	....	....	....	50	50	....	....	....	YES
HENDRUM VOL FIREMENS	175	....	....	....	....	75	75	1,200 L	....	2,400 L	YES
KANDIYOHY FIREMENS	....	....	....	....	....	....	....	1,000 L	....	1,000 L	NO
KELLIHER FIREFIGHTERS	....	....	....	....	....	50	50	50 L	50 L	50 L	NO
KENSINGTON FIREMEN'S	165	1,000	....	....	....	1,000	....	....	....	....	NO
LAKE HENRY VOL FIREMANS	30	1,150	....	....	....	50	50	30 L	....	50 L	YES
LAKE LILLIAN FIRE DEPT	....	....	....	....	....	50	50	....	....	....	NO
LAKE WILSON FIREMENS	100	....	....	....	....	50	50	....	....	....	NO
LAKEMOOD TWP VOL FIREMENS	....	....	....	....	....	75	75	....	....	....	YES
LUCAN FIREMEN	....	....	....	....	....	60	60	....	....	40 L	NO
MADISON LAKE VOL FIREMANS	....	4,300	340	....	....	75	50	20 W	20 W	....	YES
MAHTOWA FIREMENS	....	....	....	....	....	50	50	50 L	....	50 L	YES
MCDAVITT	16	....	....	60	60	60	60	60 O	....	60 O	YES
MEDFORD VOL. FIREMEN'S	100	....	....	75	75	75	75	....	....	....	NO

NOTE: L- LUMP SUM, M- MONTHLY W- WEEKLY AND O- OTHER

TABLE 2
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
ASSETS, LIABILITIES AND CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF ASSOCIATION	TOTAL ASSETS	TOTAL ACCRUED LIABILITY	SURPLUS [DEFICIT]	FUNDING RATIO	NORMAL COST	CONTRIBUTION TO AMORTIZE UNFUNDED LIABILITY	TOTAL REQUIRED CONTRIBUTION	STATE AID	MUNICIPAL CONTRIBUTION
MIESVILLE FIREMEN'S	22,055	11,595	10,460	1.902	1,259	....	1,259	2,191	....
NEWFOLDEN FIREMEN'S	17,820	4,700	13,120	3.791	450	....	450	4,645	....
OGILVIE VOL FIRE DEPT	23,721	6,274	17,447	3.781	1,000	....	1,000	3,566	....
ORMSBY FIREMEN'S	11,573	4,250	7,323	2.723	750	....	750	1,439	....
OTTERTAIL FIREMEN'S	10,280	12,774	[2,494]	0.805	1,194	249	2,243	1,116	....
PLATO FIRE DEPT.	19,520	19,760	[240]	0.988	2,250	....	2,250	2,090	....
ROYALTON FIREMENS	11,636	7,361	4,275	1.525	1,066	....	1,066	4,385	....
SAVAGE FIRE DEPT	305,583	443,857	[138,274]	0.688	14,126	20,934	35,060	6,806	16,184
SOLWAY TWP FIREMENS	16,369	19,944	[3,575]	0.821	2,183	468	3,195	2,157	749
ST MARTINS FIREMENS	21,891	22,008	[117]	0.995	2,456	117	2,573	1,989	1,414
UPSALA FIREMENS	20,975	7,573	13,402	2.770	1,135	....	1,135	2,440	....
VERGAS FIREFIGHTERS	14,813	5,540	9,273	2.674	958	....	958	2,179	75
WAVERLY FIREMENS	33,773	43,290	[9,517]	0.780	3,425	3,386	6,811	2,893	272
WELCOME FIREMENS	38,023	25,552	12,471	1.488	2,517	....	2,517	3,987	222
WILLIAMS FIREMENS	11,233	10,077	1,156	1.115	1,077	....	1,077	2,258	....
WOODSTOCK FIREMENS	4,742	2,064	2,678	2.298	582	....	582	971	500
WYKOFF FIREMENS	27,850	16,351	8,193	1.703	1,980	....	1,980	2,423	....
TOTAL	1,747,949	1,260,829	497,182	1.386	98,427	30,054	129,979	167,667	26,044
LUMP SUM SERVICE PENSION OF \$100 BUT LESS THAN \$200 PER YEAR OF SERVICE									
ALBANY FIRE DEPARTMENT	42,615	39,424	3,191	1.081	3,191	1,486	4,677	4,736	5,507
ALBERTVILLE	3,415	30,330	[26,915]	....	3,294	2,691	5,984	1,926	....
ALDEN VOL FIRE DEPT	16,151	16,518	[367]	0.978	2,334	....	2,334	3,135	....
AMBOY FIREMANS	20,793	21,369	[576]	0.973	576	....	576	3,281	....
ARGYLE FIREMEN'S	40,763	13,981	26,782	2.916	2,241	....	2,241	4,019	....
ASHBY FIREMEN'S	27,482	26,866	616	1.023	3,766	....	3,840	2,541	756
BADGER FIRE DEPT.	27,491	14,700	12,791	1.870	1,800	....	1,800	3,103	....
BALSAM VOL. FIRE FIGHTERS	4,708	5,031	[323]	0.936	1,576	....	1,576	1,687	....
BARNUM VOL. FIRE DEPT.	25,723	13,318	12,404	1.931	3,219	....	3,219	2,050	....
BEARDSLEY	33,149	17,030	16,119	1.946	2,400	....	2,400	1,949	449
BEAVER BAY FIREMEN'S	29,603	25,350	4,253	1.168	3,044	....	3,044	1,504	3,304
BEAVER CREEK FIREMEN'S	23,727	26,592	[2,865]	0.892	3,576	285	3,861	2,158	371
BELGRADE FIRE	37,627	46,200	[8,573]	0.814	3,750	1,270	5,020	2,812	....
BELLINGHAM FIREMEN'S	12,254	16,636	[4,382]	0.736	1,724	....	1,724	2,678	29
BELVIEW	25,567	35,422	[9,855]	0.722	4,050	....	4,050	2,602	1,134
BERTHA FIREMEN'S	23,317	19,532	3,785	1.194	2,266	....	2,266	2,390	....
BLOMKEST FIREMEN'S	23,152	14,400	8,752	1.608	1,400	....	1,400	....	....
BOYD FIREMEN'S	27,198	20,667	6,531	1.316	2,137	....	2,137	2,026	....
BREWSTER FIREMEN'S	36,444	37,688	[1,244]	0.097	2,850	124	2,974	4,471	....
BRICELYN FIREMEN'S	26,460	28,825	[2,365]	0.918	5,149	236	5,385	5,346	....
BROWNSDALE FIREMEN'S	31,695	10,946	20,750	2.896	5,138	....	5,138	3,523	....
BROWNTON	23,348	30,342	[6,994]	0.770	2,400	1,239	3,639	2,966	....
BUFFALO LAKE FIREMEN'S	39,750	34,871	4,879	1.140	2,916	....	2,916	3,444	....
BUTTERFIELD FIRE DEPT.	39,410	34,200	5,210	1.152	2,400	....	2,400	2,438	300
CANOSIA TOWNSHIP FIREMEN'S	28,112	31,241	[3,129]	0.900	1,600	312	1,912	2,229	1,000
CARVER FIRE DEPT.	42,620	41,231	1,389	1.034	2,552	....	2,552	2,477	1,245

TABLE 3
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
TYPE OF BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF ASSOCIATION	-----DISBURSEMENTS-----			-----SERVICE PENSION EARNED-----				-----OTHER RETIREMENT BENEFITS-----			
	ADMINI- STRATIVE	SERVICE PENSION	OTHER BENEFITS	10 YEARS	10 - 20 YEARS	20 - 30 YEARS	OVER 30 YEARS	DISABILITY	SICK	SURVIVOR	ACCIDENT & HEALTH
MIESVILLE FIREMEN'S	....	2,200	....	....	....	50	....	....	....	....	NO
NEWFOLDEN FIREMEN'S	193	....	....	....	....	50	50	50 W	....	....	NO
OGILVIE VOL FIRE DEPT	....	3,300	....	1,000	50	50	50	35 W	....	1,000 L	YES
ORMSBY FIREMEN,S	....	....	....	50	50	50	....	50 L	....	50 L	NO
OTTERTAIL FIREMEN,S	189	....	....	60	60	60	60	....	....	....	NO
PLATO FIRE DEPT.	....	....	....	80	80	80	80	....	....	....	NO
ROYALTON FIREMENS	331	4,332	....	50	50	50	50	50 L	50 L	50 L	YES
SAVAGE FIRE DEPT	3,675	25,152	2,046	72	72	72	72	25 W	....	2,000 L	NO
SOLWAY TWP FIREMENS	....	1,275	....	75	75	75	75	75 L	75 L	75 L	NO
ST MARTINS FIREMENS	197	....	....	75	75	75	....	....	....	1,500 L	NO
UPSALA FIREMENS	92	....	....	....	....	50	50	....	....	....	NO
VERGAS FIREFIGHTERS	6	13,000	....	75	75	75	....	....	....	....	YES
WAVERLY FIREMENS	140	1,670	....	95	95	95	....	95 L	95 L	95 L	NO
WELCOME FIREMENS	202	2,800	300	....	....	....	....	50 W	50 W	....	NO
WILLIAMS FIREMENS	....	....	....	....	....	75	75	100 W	100 W	....	YES
WOODSTOCK FIREMENS	....	130	....	50	50	50	50	1,000 L	1,000 L	1,000 L	NO
WYKOFF FIREMENS	....	1,800	....	....	....	....	....	1,800 L	....	1,800 L	YES
TOTAL	10,945	86,192	4,856	2,267	1,380	10,782	7,972	300	201	12,560	MONTHLY WEEKLY LUMP SUM 60 OTHER

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

ALBANY FIRE DEPARTMENT	90	3,000	....	....	....	150	150	3,750 L	....	....	NO
ALBERTVILLE	....	13,400	....	....	....	125	125	125 L	125 L	125 L	NO
ALDEN VOL FIRE DEPT	1,195	10,600	....	....	....	100	100	....	....	....	YES
AMBOY FIREMANS	....	....	....	....	....	125	....	....	....	....	NO
ARGYLE FIREMEN'S	1,024	2,600	....	....	....	2,500	50	4,000 L	....	....	YES
ASHBY FIREMEN'S	....	....	....	160	160	160	....	....	....	....	NO
BADGER FIRE DEPT.	54	4,700	....	100	100	100	100	2,600 L	2,600 L	2,600 L	NO
BALSAM VOL. FIRE FIGHTERS	111	....	....	110	110	110	110	110 L	110 L	110 L	YES
BARNUM VOL. FIRE DEPT.	120	....	....	....	....	150	150	4,050 L	....	4,050 L	YES
BEARDSLEY	175	2,000	....	....	....	200	200	....	....	100 L	NO
BEAVER BAY FIREMEN'S	1,377	....	....	....	....	135	135	....	....	2,700 L	NO
BEAVER CREEK FIREMEN'S	167	....	....	....	....	175	175	60 W	....	175 O	NO
BELGRADE FIRE	60	....	....	1,500	1,500	150	150	150 O	....	150 O	YES
BELLINGHAM FIREMEN'S	....	....	....	....	....	100	100	....	....	....	NO
BELVIEW	250	....	....	1,800	120	150	150	....	....	....	NO
BERTHA FIREMEN'S	130	....	....	....	....	100	100	....	....	100 L	NO
BLOMKEST FIREMEN'S	....	....	....	1,200	1,200	1,200	1,200	....	....	200 L	YES
BOYD FIREMEN'S	....	2,500	....	1,500	1,500	1,500	1,500	....	....	....	YES
BREWSTER FIREMEN'S	26	180	....	....	....	150	150	....	....	....	NO
BRICELYN FIREMEN'S	....	2,375	....	....	....	125	125	....	....	....	NO
BROWNSDALE FIREMEN'S	203	5,800	....	....	....	100	100	....	....	....	NO
BROWNTON	183	7,733	....	1,000	100	100	100	....	....	....	YES
RUFFALO LAKE FIREMEN'S	120	....	....	....	....	125	125	300 L	....	125 L	YES
BUTTERFIELD FIRE DEPT.	35	....	45	....	....	100	....	15 W	15 W	200 L	NO
CANOSIA TOWNSHIP FIREMEN'S	....	3,150	....	150	150	150	150	....	....	....	NO
CARVER FIRE DEPT.	586	....	....	....	....	100	100	70 W	....	....	NO

NOTE: L= LUMP SUM, M= MONTHLY W= WEEKLY AND O= OTHER

TABLE 2
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
ASSETS, LIABILITIES AND CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF ASSOCIATION	TOTAL ASSETS	TOTAL ACCRUED LIABILITY	SURPLUS (DEFICIT)	FUNDING RATIO	NORMAL COST	CONTRIBUTION TO AMORTIZE UNFUNDED LIABILITY	TOTAL REQUIRED CONTRIBUTION	STATE AID	MUNICIPAL CONTRIBUTION
CENTER CITY FIREMEN'S	23,050	19,208	3,842	1.200	1,064	....	1,064	1,996	....
CEYLON FIREMAN'S	24,474	24,308	166	1.007	270	....	270	3,154	....
CHANDLER FIRE DEPT.	28,002	23,136	4,866	1.210	2,679	....	2,679	1,801	500
CHERRY VOL. FIRE DEPT.	11,443	8,426	3,017	1.358	1,650	....	1,650	1,896	....
CLAREMONT FIRE DEPT.	23,990	22,570	1,420	1.063	3,450	....	3,450	2,785	100
CLEAR LAKE FIREMENS REL.	46,782	30,800	15,982	1.519	2,500	....	2,500	4,397	644
CLINTON FIREMENS	27,347	26,292	1,055	1.040	3,100	....	3,100	2,016	....
COLUMBIA HEIGHTS VOL FIRE DEPT	505,862	314,239	191,623	1.610	18,565	....	18,565	....	8,185
CROOKED LAKE FIRE FIGHTERS	1,426	2,100	[674]	0.649	1,306	68	1,374	1,067	....
DALTON FIREMANS	16,666	16,358	308	1.019	2,088	....	2,088	2,239	526
DANUBE FIREMENS	52,108	38,000	14,108	1.371	3,750	....	3,750	3,335	....
EAGLE BEND FIRE DEPT	16,299	25,184	[8,885]	0.647	2,062	889	2,951	4,676	103
ELBOW LAKE FIREMENS	58,505	26,396	32,109	2.216	2,795	....	2,795	4,263	2,000
ELGIN VOL FIRE DEPT	42,717	41,590	1,127	1.027	....	....	....	4,595	....
ELMORE FIRE DEPT	46,019	45,282	74	1.016	....	....	....	3,018	....
ELYSIAN FIRE DEPT	36,094	40,050	[3,956]	0.901	3,750	396	4,146	2,300	1,272
EMILY VOL FIREMENS	29,358	20,483	8,875	1.433	5,822	....	5,822	1,981	1,456
EMMONS FIRE DEPT	36,787	27,551	9,236	1.335	3,099	....	3,099	2,634	....
EYOTA VOL. FIREMAN'S	40,963	23,844	17,119	1.718	1,878	....	1,878	3,731	132
FAIRMONT FIREFIGHTERS	600,758	564,911	35,847	1.063	17,210	21,465	38,675	26,367	8,683
FRAZEE FIREMEN'S	37,530	28,046	9,484	1.338	2,594	....	2,594	5,752	....
FREDENBERG VOL. FIREMEN'S	9,638	11,868	[2,230]	0.812	1,464	223	1,687	1,172	....
FREEPORT VOL FIRE DEPT	41,479	30,361	10,994	1.366	3,520	....	3,520	3,597	459
FROST VOL. FIREMEN'S	20,450	19,698	752	1.038	2,368	....	2,368	2,164	....
GARFIELD FIREMEN'S	28,943	19,048	9,895	1.520	2,245	....	2,245	1,722	1,857
GARVIN FIREMEN'S RELIEF	18,149	12,070	6,079	1.504	1,159	....	1,159	1,783	....
GNESEN VOL. FIRE DEPT.	10,926	15,008	[4,082]	0.728	1,960	722	2,682	1,436	3,200
GOOD THUNDER FIRE DEPT.	30,001	25,479	4,522	1.178	3,159	....	3,159	4,080	156
GRACEVILLE FIRE DEPT.	31,319	21,544	9,775	1.454	2,202	....	2,202	4,285	....
GRAND MEADOW VOL. F. RELIEF	53,813	31,500	22,313	1.708	3,125	....	3,125	5,200	....
GRANITE FALLS FIREMEN'S	59,411	59,188	224	1.004	8,400	....	8,400	8,963	....
GREY EAGLE VOL. FIRE DEPT.	17,491	11,036	6,455	1.585	1,802	....	1,802	2,807	171
HACKENSACK FIREMAN'S	35,070	34,074	996	1.029	2,424	....	2,424	2,671	410
HALSTAD FIREMEN'S	20,657	22,204	[1,547]	0.930	2,312	155	2,467	3,726	....
HANEL VOL. FIREMEN'S	48,802	64,596	[15,794]	0.756	4,845	1,662	6,507	4,540	....
HANOVER FIRE DEPT.	41,819	54,450	[12,631]	0.768	3,600	1,263	4,863	11,066	....
HANSKA FIREMEN'S	37,192	27,767	9,425	1.339	2,894	....	2,894	3,078	40
HARMONY FIREMEN'S	47,013	47,250	[237]	0.995	4,025	....	4,025	4,080	....
HARRIS VOL. FIREMEN'S	12,561	17,196	[4,635]	0.730	1,368	....	1,368	2,810	....
HARTLAND FIREMEN'S	30,556	13,630	16,926	2.242	1,533	....	1,533	1,988	400
HENNING FIRE DEPT	32,629	32,629	....	1.000	....	....	....	3,255	....
HERMAN VOL FIRE DEPT	40,779	33,750	7,029	1.208	3,125	....	3,125	3,989	....
HERON LAKE FIREMENS	51,304	26,500	24,804	1.936	2,100	....	2,100	4,010	749
HEWITT FIREMANS	19,155	17,450	1,705	1.098	1,250	....	1,250	1,390	1,341
HOFFMAN VOL FIRE DEPT	32,788	25,998	6,790	1.261	2,481	....	2,481	3,016	946
HOKAM FIREMENS	18,427	11,170	7,257	1.650	3,780	....	3,780	2,123	....
HOLDINGFORD FIREMENS	44,678	27,270	17,408	1.638	3,800	....	3,800	3,461	800
HOLLAND VOL FIREFIGHTERS	15,232	12,502	2,730	1.218	1,306	....	1,306	1,373	159
HOUSTON VOL FIREMENS	79,258	71,855	7,403	1.103	6,245	....	6,245	1,049	129
HUGO FIREMENS	51,925	36,073	15,852	1.439	3,486	....	3,486	5,593	....
INDUSTRIAL VOL FIREFIGHTERS	1,475	4,135	[2,660]	0.357	689	....	689	....	....

TABLE 3
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
TYPE OF BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF ASSOCIATION	-----DISBURSEMENTS-----			-----SERVICE PENSION EARNED-----					-----OTHER RETIREMENT BENEFITS-----			
	ADMINI- STRATIVE	SERVICE PENSION	OTHER BENEFITS	10 YEARS	10 - 20 YEARS	20 - 30 YEARS	OVER 30 YEARS	DISABILITY	SICK	SURVIVOR	ACCIDENT & HEALTH	
CENTER CITY FIREMEN'S	....	....	....	....	....	125	125	....	....	....	NO
CEYLON FIREMAN'S	153	8,400	860	1,000	100	2,000	100	....	....	....	NO
CHANDLER FIRE DEPT.	....	4,050	....	150	....	150	150	....	....	....	NO
CHERRY VOL, FIRE DEPT.	....	1,500	....	100	100	100	100	25 W	....	....	YES
CLAREMONT FIRE DEPT.	215	....	....	246	246	246	246	....	....	....	NO
CLEAR LAKE FIREMENS REL.	....	....	....	100	100	100	100	....	....	100 L	YES
CLINTON FIREMENS	51	....	....	150	150	150	150	150 L	150 L	150 L	NO
COLUMBIA HEIGHTS VOL FIRE DEPT	125	18,440	....	....	....	40	....	8,140 L	....	3,850 L	YES
CROOKED LAKE FIRE FIGHTERS	....	....	....	100	100	100	100	....	....	....	YES
DALTON FIREMANS	72	2,500	....	100	100	100	100	100 L	100 L	100 L	YES
DANUBE FIREMENS	205	3,500	....	....	....	150	100	....	....	....	YES
EAGLE BEND FIRE DEPT	140	4,400	....	....	....	100	100	100 M	....	100 L	NO
ELBOW LAKE FIREMENS	300	3,000	....	....	....	150	150	....	....	....	NO
ELGIN VOL FIRE DEPT	501	....	....	....	....	170	170	50 W	50 W	500 L	YES
ELMORE FIRE DEPT	....	2,875	....	....	....	....	....	....	....	....	NO
ELYSIAN FIRE DEPT	109	2,400	....	....	....	150	150	....	....	....	YES
EMILY VOL FIREMENS	254	....	....	150	150	150	150	....	....	....	NO
EMMONS FIRE DEPT	10	....	....	....	....	110	110	....	....	....	NO
EYOTA VOL, FIREMAN'S	....	3,100	....	....	....	100	100	28 W	28 W	....	YES
FAIRMONT FIREFIGHTERS	5,418	22,673	....	105	105	252	....	210 M	....	210 M	NO
FRAZEE FIREMEN'S	243	....	1,500	100	100	100	100	....	....	....	NO
FREDENBERG VOL, FIREMEN'S	25	....	....	....	....	100	100	....	....	....	YES
FREEPORT VOL FIRE DEPT	185	....	....	160	160	160	160	....	....	....	YES
FROST VOL, FIREMEN'S	50	....	....	....	....	125	125	5 0	5 0	....	YES
GARFIELD FIREMEN'S	210	....	....	125	125	125	125	....	....	....	YES
GARVIN FIREMEN'S RELIEF	....	....	....	....	....	125	....	....	....	....	YES
GNESEM VOL, FIRE DEPT.	....	7,854	....	100	100	100	100	....	....	....	NO
GOOD THUNDER FIRE DEPT.	145	1,000	50	150	150	150	150	60 W	50 W	....	NO
GRACEVILLE FIRE DEPT.	175	....	....	....	....	2,000	2,000	....	....	2,000 L	YES
GRAND MEADOW VOL, F, RELIEF	....	5,500	....	....	....	125	125	....	....	....	NO
GRANITE FALLS FIREMEN'S	200	31,075	....	....	....	175	175	....	....	....	NO
GREY EAGLE VOL, FIRE DEPT.	....	3,768	....	....	....	100	100	....	....	....	NO
HACKENSACK FIREMAN'S	300	14,700	....	150	150	150	150	150 L	150 L	150 L	YES
HALSTAD FIREMEN'S	77	....	....	100	100	100	100	....	....	....	YES
HAMEL VOL, FIREMEN'S	7	7,200	....	150	150	150	150	....	....	....	NO
HANOVER FIRE DEPT.	81	9,750	....	150	150	150	150	20 0	....	....	NO
HANSKA FIREMEN'S	223	2,750	....	....	....	2,500	125	....	....	....	YES
HARMONY FIREMEN'S	609	2,618	....	175	175	175	175	....	....	....	NO
HARRIS VOL, FIREMEN'S	....	5,400	....	....	....	100	100	....	....	....	NO
HARTLAND FIREMEN'S	135	....	....	....	....	100	100	1,500 L	....	....	NO
HENNING FIRE DEPT	75	3,534	....	....	....	114	114	....	200 L	....	NO
HERMAN VOL FIRE DEPT	....	2,300	....	....	....	150	150	....	....	....	NO
HERON LAKE FIREMENS	161	....	....	....	....	100	....	....	....	2,000 L	NO
HEWITT FIREMANS	....	....	....	....	....	100	50	....	....	100 L	NO
HOFFMAN VOL FIRE DEPT	456	....	....	....	....	....	....	3,000 L	....	3,000 L	NO
HOKAH FIREMENS	....	....	....	140	140	140	140	2,800 L	....	2,800 L	NO
HOLDINGFORD FIREMENS	130	....	....	....	....	150	....	....	....	....	NO
HOLLAND VOL FIREFIGHTERS	....	....	....	100	100	100	100	100 L	....	100 L	NO
HOUSTON VOL FIREMENS	300	4,955	....	....	....	100	100	4,955 L	....	4,955 L	YES
HUGO FIREMENS	655	....	....	150	150	150	150	....	....	500 L	NO
INDUSTRIAL VOL FIREFIGHTERS	....	....	....	....	....	100	100	100 L	....	100 L	NO

NOTE: L= LUMP SUM, M= MONTHLY W= WEEKLY AND O= OTHER

TABLE 2
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
ASSETS, LIABILITIES AND CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF ASSOCIATION	TOTAL ASSETS	TOTAL ACCRUED LIABILITY	SURPLUS (DEFICIT)	FUNDING RATIO	NORMAL COST	CONTRIBUTION TO AMORTIZE UNFUNDED LIABILITY	TOTAL REQUIRED CONTRIBUTION	STATE AID	MUNICIPAL CONTRIBUTION
ISLE FIRE DEPT	42,400	17,400	25,000	2.437	1,700	....	1,700	4,179	....
JASPER FIRE DEPT	41,119	37,940	3,179	1.084	3,386	....	3,386	3,534	1,229
JEFFERS FIREMENS	32,269	27,513	4,756	1.173	2,763	....	2,763	2,867	....
KASOTA FIRE DEPT	71,258	70,950	308	1.004	11,550	....	11,550	4,395	....
KETTLE RIVER FIREFIGHTERS	20,663	21,528	[865]	0.960	2,595	263	2,858	1,849	811
KINNEY VOL FIREMENS	49,761	9,498	40,263	5.239	2,760	....	2,760	2,744	....
LAFAYETTE FIRE DEPT	46,181	32,250	13,931	1.432	3,300	....	3,300	4,299	92
LAKE PARK VOL FIRE DEPT	40,255	28,581	11,674	1.407	3,225	....	3,225	3,689	165
LANESBORO FIREMENS	56,844	52,669	4,175	1.079	349	....	349	3,794	1,453
LESTER PRAIRIE FIRE DEPT	47,966	39,498	8,468	1.214	3,414	....	3,414	2,928	900
LEWISVILLE FIREMENS	44,639	25,876	18,763	1.725	2,002	....	2,002	3,729	....
LORETTA VOL FIRE DEPT	6,950	25,223	[18,273]	0.276	3,122	1,827	4,949	4,674	226
LOWRY FIRE DEPT	13,264	16,080	[2,816]	0.825	2,000	282	2,282	1,685	....
NABEL VOL FIRE DEPT	37,676	30,721	6,955	1.226	2,500	....	2,500	3,015	....
MAYNARD FIRE DEPT,	27,535	19,988	7,547	1.378	2,505	....	2,505	3,415	....
MCINTOSH	33,171	29,750	3,421	1.115	2,700	....	2,700	2,194	1,500
MILAN FIREMEN'S	39,207	27,729	11,478	1.414	2,745	....	2,745	2,501	....
MINN, LAKE FIREMEN'S	18,187	12,412	4,371	1.465	1,350	....	1,350	2,955	....
MISSION TOWNSHIP FIRE FIGHTERS	3,882	7,074	[3,192]	0.549	1,090	235	1,325	991	531
MORRISTOWN FIREMEN,S	55,925	40,950	14,975	1.366	3,777	....	3,777	4,798	472
MORTON FIREMENN,S	24,184	13,392	10,792	1.806	2,886	....	2,886	2,147	....
MURDOCK FIREMENS BEN	30,656	30,656	....	1.000	....	....	....	4,591	2,000
NEW GERMANY FIRE DEPT,	51,481	51,280	201	1.004	5,615	....	5,615	1,844	404
NEW RICHLAND FIREMEN,S	64,066	38,850	25,216	1.649	3,213	....	3,213	6,139	562
NEW SCANDIA FIREFIGHTER,S	44,801	42,923	1,878	1.044	3,120	....	3,120	5,286	....
NORTHOME VOL. FIRE DEPT,	18,209	14,640	3,569	1.244	2,230	....	2,230	5,460	289
ODIN FIREMEN,S	26,985	15,312	11,673	1.762	1,500	....	1,500	1,703	....
OSSEO FIRE DEPT	213,736	12,900	200,836	...	3,363	....	3,363	5,562	2,754
OSTRANDER FIREMEN,S	15,642	14,500	1,142	1.079	2,100	....	2,100	1,606	....
PALO FIREMEN'S	30,068	24,381	5,687	1.233	4,407	....	4,407	577	6,600
RANDOLPH FIREMENS	29,316	22,104	7,210	1.326	2,780	....	2,780	3,781	....
RICE VOL FIREMANS	33,322	26,259	7,063	0.100	2,187	....	2,187	3,595	383
RICHMOND FIREMEN'S	27,516	31,344	[3,828]	0.879	3,120	3,828	6,948	3,829	947
ROCKFORD FIREMENS	30,528	31,792	[1,264]	0.960	4,704	126	4,830	5,232	1,467
ROCKVILLE FIREMANS	31,221	38,760	[7,539]	0.805	3,240	754	3,994	3,883	239
RUSH CITY VOL FIREMENS	48,763	32,777	15,986	1.488	4,923	....	4,923	4,918	171
RUSHFORD FIRE DEPT	72,782	73,024	[242]	0.997	7,608	....	7,608	5,870	....
RUSSELL FIREMENS	12,491	16,432	[3,941]	0.760	1,260	394	1,654	2,094	....
RUTHTON VOL FIREMENS	24,649	18,850	5,799	1.308	1,500	....	1,500	2,090	325
SANBORN FIREMENS	25,191	35,474	[10,283]	0.710	2,134	1,566	3,700	2,989	....
SILVER LAKE FIRE DEPT	42,353	52,497	[10,144]	0.807	4,743	1,772	6,515	3,209	664
SPRING GROVE FIREMENS	46,587	48,458	[1,871]	0.961	3,689	1,871	5,560	4,042	1,440
ST FRANCIS FIRE DEPT	17,668	15,001	2,667	1.178	3,552	....	3,552	2,411	1,381
ST STEPHEN FIREMENS	34,266	48,751	[14,485]	0.703	4,367	2,017	6,384	9,142	....
STORDEN FIRE DEPT	23,152	20,740	2,412	1.116	2,664	....	2,664	2,491	....
SUNBURG VOL FIREMENS	23,432	18,520	4,912	1.265	1,763	....	1,763	2,588	....
TYLER FIRE DEPT	47,462	36,678	10,784	1.294	3,211	....	3,211	4,507	....
UNDERWOOD FIRE DEPT	31,024	18,786	12,238	1.651	1,770	....	1,770	3,178	50
WALDORF VOL FIREMENS	44,222	30,795	13,466	1.436	5,730	....	5,730	3,021	277
WATKINS FIREMAN	34,663	33,766	897	1.027	3,544	....	3,544	3,280	567
WATSON FIRE DEPT	35,010	37,288	[2,278]	0.939	3,440	346	3,786	3,551	213

TABLE 3
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
TYPE OF BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF ASSOCIATION	-----DISBURSEMENTS-----			-----SERVICE PENSION EARNED-----					-----OTHER RETIREMENT BENEFITS-----			
	ADMINI- STRATIVE	SERVICE PENSION	OTHER BENEFITS	10 YEARS	10 - 20 YEARS	20 - 30 YEARS	OVER 30 YEARS	DISABILITY	SICK	SURVIVOR	ACCIDENT & HEALTH	
ISLE FIRE DEPT	....	....	....	100	100	100	100	200 L	200 L	....	NO
JASPER FIRE DEPT	4	....	....	150	150	150	150	150 L	150 L	150 L	NO
JEFFERS FIREMENS	....	....	....	....	....	150	150	....	....	....	NO
KASOTA FIRE DEPT	500	....	250	....	....	....	....	10 W	10 W	....	NO
KETTLE RIVER FIREFIGHTERS	....	....	200	....	....	150	150	150 L	....	150 L	YES
KINNEY VOL FIREMENS	140	2,320	....	....	....	120	120	14 W	14 W	....	NO
LAFAYETTE FIRE DEPT	4	....	....	....	....	....	....	....	....	....	NO
LAKE PARK VOL FIRE DEPT	284	....	....	114	186	50	50	....	....	....	NO
LANESBORO FIREMENS	349	....	....	....	....	160	160	....	....	....	YES
LESTER PRAIRIE FIRE DEPT	122	....	....	....	....	150	....	400 W	....	....	YES
LEWISVILLE FIREMENS	380	....	....	....	....	100	100	50 W	30 W	100 L	NO
LORETTO VOL FIRE DEPT	327	10,825	....	125	125	125	125	....	....	....	YES
LOWRY FIRE DEPT	....	....	....	....	....	100	100	....	....	....	NO
MABEL VOL FIRE DEPT	....	7,000	....	....	125	125	125	14 W	14 W	500 L	YES
MAYNARD FIRE DEPT,	263	....	....	....	....	125	125	5 W	5 W	....	NO
MCINTOSH	60	....	....	135	135	135	135	135 L	....	....	NO
MILAN FIREMEN'S	....	1,575	....	....	....	150	150	....	3 0	....	NO
MINN. LAKE FIREMEN'S	....	1,296	....	....	....	....	....	....	....	....	NO
MISSION TOWNSHIP FIRE FIGHTERS	....	....	....	100	100	100	100	100 L	....	....	NO
MORRISTOWN FIREMEN,S	302	....	....	131	131	150	....	....	....	....	YES
MORTON FIREMENN,S	....	....	....	....	....	150	150	....	....	....	YES
MURDOCK FIREMENS BEN	....	3,273	....	....	....	....	....	10 W	....	....	YES
NEW GERMANY FIRE DEPT,	....	....	....	225	225	225	225	225 L	....	225 L	NO
NEW RICHLAND FIREMEN,S	210	8,970	....	....	....	150	150	....	....	....	NO
NEW SCANDIA FIREFIGHTER,S	....	....	....	125	125	125	125	100 L	....	100 L	NO
NORTHOME VOL. FIRE DEPT,	65	....	....	....	....	100	100	....	....	....	YES
ODIN FIREMEN,S	66	....	....	125	125	125	125	15 W	10 W	200 L	YES
OSSEO FIRE DEPT	1,740	12,900	....	....	....	30	30	....	....	....	NO
OSTRANDER FIREMEN,S	....	....	....	....	150	....	....	150 L	150 L	150 L	YES
PALO FIREMEN'S	288	....	....	150	150	150	150	....	....	....	YES
RANDOLPH FIREMENS	204	....	....	....	....	100	....	....	....	....	NO
RICE VOL FIREMANS	205	3,750	....	150	150	150	150	....	....	....	NO
RICHMOND FIREMEN'S	177	....	....	130	130	130	....	10 W	600 L	2,600 L	NO
ROCKFORD FIREMENS	....	4,600	....	....	....	200	....	3,500 L	....	3,500 L	NO
ROCKVILLE FIREMANS	100	1,338	....	120	120	120	120	10 0	....	....	NO
RUSH CITY VOL FIREMENS	76	15,398	....	....	....	....	....	....	....	....	NO
RUSHFORD FIRE DEPT	....	....	....	1,000	1,000	1,000	1,000	1,000 L	....	1,000 L	NO
RUSSELL FIREMENS	....	....	....	100	100	100	100	....	....	....	NO
RUTHTON VOL FIREMENS	69	....	....	....	....	....	....	....	....	....	YES
SANBORN FIREMENS	97	....	....	....	....	100	100	....	....	....	NO
SILVER LAKE FIRE DEPT	105	....	2,175	125	125	125	125	125 L	125 L	125 L	NO
SPRING GROVE FIREMENS	120	....	....	....	....	175	175	4 0	....	....	NO
ST FRANCIS FIRE DEPT	105	....	....	175	175	175	175	175 L	175 L	175 L	NO
ST STEPHEN FIREMENS	124	....	....	180	180	180	180	180 L	180 L	180 L	NO
STORDEN FIRE DEPT	50	3,500	1,650	....	....	175	....	....	....	1,650 L	NO
SUNBURG VOL FIREMENS	115	....	....	150	150	150	150	2 0	....	2,500 L	NO
TYLER FIRE DEPT	125	2,100	....	....	....	150	150	....	....	....	NO
UNDERWOOD FIRE DEPT	....	....	....	....	....	100	100	....	....	....	NO
WALDORF VOL FIREMENS	....	9,300	....	150	150	150	150	150 L	....	150 L	NO
WATKINS FIREMAN	125	....	....	....	....	165	165	....	....	....	NO
WATSON FIRE DEPT	284	600	....	125	125	125	125	125 L	....	125 L	YES

NOTE: L= LUMP SUM, M= MONTHLY W= WEEKLY AND 0= OTHER

TABLE 2
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
ASSETS, LIABILITIES AND CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF ASSOCIATION	TOTAL ASSETS	TOTAL ACCRUED LIABILITY	SURPLUS [DEFICIT]	FUNDING RATIO	NORMAL COST	CONTRIBUTION TO AMORTIZE UNFUNDED LIABILITY	TOTAL REQUIRED CONTRIBUTION	STATE AID	MUNICIPAL CONTRIBUTION
WEST CONCORD FIREMANS	67,306	25,482	41,824	2.641	2,260	....	2,260	4,934	65
WOOD LAKE FIREMENS	22,720	11,250	11,470	2.020	1,620	....	1,620	2,060	79
WRENSHALL FIREMENS	29,459	26,385	3,073	1.116	3,184	737	3,921	3,012	....
WYOMING FIRE DEPT	31,418	28,748	2,670	1.093	3,198	....	3,198	7,541	....
ZIMMERMAN FIREMENS	37,103	27,162	9,941	1.366	3,336	....	3,336	6,628	....
TOTAL	5,554,298	4,498,372	1,053,774	1.235	406,442	50,504	457,019	458,947	76,769

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

ADAMS FIRE DEPARTMENT	47,526	57,515	[9,989]	0.826	5,980	322	6,302	4,540	....
ADRIAN FIRE DEPT	41,869	42,188	[319]	0.992	4,336	....	4,336	....	....
ARLINGTON FIREMEN'S	77,544	62,852	14,692	1.234	3,777	....	3,777	5,760	....
AVON-VOLUNTEER FIREMENS	42,817	43,644	[827]	0.981	3,832	....	3,832	5,129	....
RABBITT VOLUNTEER FIREMEN'S	106,948	87,180	19,768	1.227	26,278	....	26,278	5,413	1,965
BALATON FIREMEN'S	43,223	49,000	[5,777]	0.882	5,785	578	6,363	3,580	2,613
BATTLE LAKE FIREMEN'S	49,304	22,256	27,048	2.215	3,292	....	3,292	5,215	....
BLACKDUCK VOLUNTEER FIREMENS	30,819	37,272	[6,453]	0.827	3,952	645	4,597	4,390	799
BROWERVILLE FIREMEN'S	48,219	54,436	[6,217]	0.886	10,250	622	10,872	3,711	718
BYRON VOLUNTEER FIRE FIGHTERS	25,229	41,800	[16,571]	0.604	4,826	2,464	7,290	5,783	....
CALEDONIA VOL. FIRE DEPT.	58,120	46,856	11,264	1.240	6,400	....	6,400	7,346	....
CALUMET FIREMEN'S	42,758	57,255	[14,497]	0.747	5,180	2,636	7,816	4,515	7,512
CAHBY FIREMEN'S	81,834	59,740	22,094	1.370	7,250	....	7,250	7,297	....
CARLOS VOLUNTEER FIREMEN'S	20,058	20,220	[162]	0.992	2,257	16	2,273	2,377	....
CLARA CITY FIREMEN'S	46,931	44,460	2,471	1.056	5,015	1,824	6,839	4,976	478
CLARKFIELD FIREMENS	39,437	44,513	[5,076]	0.886	14,801	507	15,308	3,975	....
CLINTON VOL. FIRE DEPT.	13,914	44,900	[30,986]	0.310	6,250	3,010	9,260	4,940	2,400
CONFREY FIREMEN	32,339	42,040	[9,701]	0.769	4,492	970	5,462	4,331	1,464
COOK FIREMENS	49,376	24,172	25,204	2.043	2,986	....	2,986	4,562	500
COTTONWOOD FIREMENS	36,700	46,560	[9,860]	0.788	521	986	1,507	4,866	....
COURTLAND FIRE DEPT	24,263	41,912	[17,649]	0.579	3,168	1,765	4,932	2,503	1,024
CROWWELL VOL FIREMENS	8,311	40,122	[31,811]	0.207	5,712	3,181	8,893	1,675	....
DEER RIVER FIREMENS	57,006	55,005	2,001	1.036	....	....	....	17,759	710
DEERWOOD FIREMENS	60,388	57,075	3,313	1.058	4,042	....	4,042	3,865	690
EASTON VOL FIRE	22,884	9,020	13,864	2.537	5,000	....	5,000	1,974	....
EDEN VALLEY FIRE DEPT	36,079	22,356	13,843	1.614	899	....	899	4,382	35
EDGERTON FIRE DEPT	35,422	47,770	[12,348]	0.742	5,600	....	5,600	4,581	....
FAIRFAX FIREMEN'S	136,465	82,100	54,365	1.662	16,400	....	16,400	4,985	4,985
FLOODWOOD VOL. FIRE DEPT.	27,142	40,184	[13,042]	0.675	4,240	1,533	5,773	4,937	....
FRANKLIN FIREMENS	22,439	26,268	[3,829]	0.854	3,456	383	3,839	2,527	....
GLENWOOD FIRE DEPT.	115,294	85,041	30,253	1.356	7,998	....	7,998	8,348	4,000
GONVICK FIREMEN'S	44,627	46,368	[1,741]	0.962	4,608	1,017	5,625	2,804	1,163
GROVE CITY FIRE DEPT.	41,368	22,662	18,706	1.825	6,028	1,870	7,898	4,017	....
HALLOCK FIREMEN'S	55,184	50,815	4,369	1.086	6,148	....	6,148	5,007	....
HECTOR VOL. FIREMEN'S	61,320	43,232	18,089	1.418	4,977	....	4,977	5,646	....
HENDERSON FIRE DEPT.	33,179	45,612	[12,433]	0.727	4,240	1,909	6,149	2,474	3,397
HENDRICKS FIRE DEPT	28,348	57,029	[28,681]	0.497	4,776	3,129	7,905	2,795	3,917
HILLS FIREMENS	14,117	19,623	[5,506]	0.719	2,454	551	3,005	3,095	....

TABLE 3
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
TYPE OF BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF ASSOCIATION	-----DISBURSEMENTS-----			-----SERVICE PENSION EARNED-----				-----OTHER RETIREMENT BENEFITS-----			
	ADMINI- STRATIVE	SERVICE PENSION	OTHER BENEFITS	10 YEARS	10 - 20 YEARS	20 - 30 YEARS	OVER 30 YEARS	DISABILITY	SICK	SURVIVOR	ACCIDENT & HEALTH
WEST CONCORD FIREMANS	....	....	....	....	....	100	100	1,500 L	1,500 L	1,500 L	NO
WOOD LAKE FIREMENS	....	....	....	....	....	100	....	....	....	....	NO
WRENSHALL FIREMENS	303	....	....	100	100	150	150	20 0	20 0	4,000 L	YES
WYOHING FIRE DEPT	....	3,150	....	....	....	150	150	....	....	....	NO
ZIMMERMAN FIREMENS	45	2,430	....	150	150	150	....	2,500 L	....	2,500 L	NO
								508		309	MONTHLY
								878	226		WEEKLY
TOTAL	25,434		6,730		12,323		19,020	46,395	6,515	52,395	LUMP SUM
		331,605		15,606		28,052		211	28	325	OTHER

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

ADAMS FIRE DEPARTMENT	75	5,000	....	250	250	250	....	250 L	....	250 L	YES
ADRIAN FIRE DEPT	440	4,000	....	....	....	200	200	....	....	200 L	NO
ARLINGTON FIREMEN'S	866	....	....	200	200	200	....	4,000 L	....	4,000 L	NO
AVON-VOLUNTEER FIREMENS	302	9,000	....	200	....	200	100	....	....	....	NO
BABBITT VOLUNTEER FIREMEN'S	980	13,750	....	275	275	275	275	140 W	....	....	NO
BALATON FIREMEN'S	700	2,500	....	....	....	250	250	....	....	....	YES
BATTLE LAKE FIREMEN'S	400	2,000	....	....	....	200	200	....	....	4,000 L	NO
BLACKDUCK VOLUNTEER FIREMENS	4,397	5,000	....	200	200	200	200	....	....	....	YES
BROWERVILLE FIREMEN'S	....	2,400	....	200	200	200	200	4,000 L	4,000 L	....	NO
BYRON VOLUNTEER FIRE FIGHTERS	336	....	....	200	8	200	200	....	....	....	NO
CALEDONIA VOL. FIRE DEPT.	708	....	....	....	....	200	....	3 0	3 0	....	NO
CALUMET FIREMEN'S	208	....	....	....	....	250	250	....	....	....	NO
CANBY FIREMEN'S	369	....	1,500	....	....	290	....	....	....	1,500 L	YES
CARLOS VOLUNTEER FIREMEN'S	385	2,970	....	....	....	110	110	....	....	....	NO
CLARA CITY FIREMEN'S	248	....	....	....	....	250	....	5,000 L	....	....	YES
CLARKFIELD FIREMENS	223	....	3,000	250	250	250	250	....	....	....	YES
CLINTON VOL. FIRE DEPT.	....	6,850	....	....	....	250	250	....	....	2,500 L	NO
COMFREY FIREMEN	203	7,600	3,060	....	....	200	200	....	150 0	....	NO
COOK FIREMENS	....	....	....	....	....	200	200	....	....	200 L	NO
COTTONWOOD FIREMENS	121	7,067	....	....	....	200	200	250 L	250 L	250 L	YES
COURTLAND FIRE DEPT	....	5,850	....	....	....	....	....	....	....	....	NO
CROWWELL VOL FIREMENS	111	9,000	....	....	....	300	300	300 L	....	300 L	NO
DEER RIVER FIREMENS	1,108	54,175	....	....	....	275	275	....	....	....	NO
DEERWOOD FIREMENS	....	....	....	....	....	250	250	....	....	....	YES
EASTON VOL FIRE	....	....	....	....	....	200	200	....	....	....	YES
EDEN VALLEY FIRE DEPT	60	....	90	....	....	200	50	90 M	....	....	YES
EDGERTON FIRE DEPT	....	5,000	....	....	....	250	250	....	....	500 L	NO
FAIRFAX FIREMEN'S	81	5,000	....	....	....	250	400	....	....	....	NO
FLOODWOOD VOL. FIRE DEPT.	120	5,000	300	....	....	200	200	100 W	75 W	1,000 L	YES
FRANKLIN FIREMENS	66	....	....	....	....	200	200	....	....	....	YES
GLENWOOD FIRE DEPT.	223	3,000	....	250	250	250	250	....	....	....	YES
GONVICK FIREMEN'S	....	....	100	....	....	200	200	....	....	....	NO
GROVE CITY FIRE DEPT.	....	4,400	....	200	200	200	200	....	....	....	NO
HALLOCK FIREMEN'S	....	....	....	....	....	240	240	4,800 L	4,800 L	4,800 L	NO
HECTOR VOL. FIREMEN'S	2,000	7,008	....	....	....	....	....	....	....	....	NO
HENDERSON FIRE DEPT.	305	2,000	1,188	200	200	200	200	200 L	....	200 L	YES
HENDRICKS FIRE DEPT	17	11,519	....	200	200	200	200	....	....	....	NO
HILLS FIREMENS	293	....	960	....	....	125	125	125 L	500 L	125 L	NO

NOTE: L= LUMP SUM, M= MONTHLY W= WEEKLY AND O= OTHER

TABLE 2
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
ASSETS, LIABILITIES AND CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF ASSOCIATION	TOTAL ASSETS	TOTAL ACCRUED LIABILITY	SURPLUS (DEFICIT)	FUNDING RATIO	NORMAL COST	CONTRIBUTION TO AMORTIZE UNFUNDED LIABILITY	TOTAL REQUIRED CONTRIBUTION	STATE AID	MUNICIPAL CONTRIBUTION
KENYON FIREMAN	65,048	41,508	23,540	1.567	5,488	....	5,488	7,651	....
KIMBALL FIREMENS	22,973	58,930	[35,957]	0.390	4,620	2,186	6,806	4,295	3,000
LAKE BENTON VOL FIRE DEPT	43,410	55,815	[12,405]	0.778	4,625	2,441	7,066	4,907	2,000
LAKEFIELD FIREMANS	68,541	34,276	34,265	2.000	4,420	....	4,420	8,237	....
LAMBERTON FIREMENS	47,307	46,117	1,190	1.026	995	....	995	4,406	....
LE ROY VOL FIREMANS	28,791	33,428	[4,637]	0.861	3,876	464	4,340	3,630	....
LINDSTROM VOL FIREMENS	54,303	44,000	10,303	1.234	4,400	....	4,400	5,383	1,500
LONG LAKE VOL FIRE DEPT	80,083	67,415	12,668	1.188	7,574	....	7,574	8,101	1,500
MADELIA FIRE	65,168	52,581	12,587	1.239	6,380	....	6,380	7,131	....
MADISON VOL FIREMENS	76,287	61,250	15,037	1.246	10,650	....	10,650	6,878	3,050
MAHONOMEN FIREMENS	75,741	58,745	16,996	1.289	4,200	....	4,200	5,873	....
MAPLE PLAIN FIRE DEPT.	107,398	80,100	27,298	1.341	9,000	2,730	11,730	953	....
MARBLE FIRE DEPT.	46,586	47,255	[669]	0.986	5,150	....	5,150	2,141	5,000
MAYER FIREMEN'S	40,300	52,840	[12,540]	0.763	5,246	1,254	6,500	1,940	1,049
MENAHGA	26,112	25,232	880	1.035	2,792	....	2,792	2,962	1,000
NEW MARKET FIRE FIGHTERS	8,004	6,040	1,964	1.325	2,604	....	2,604	3,663	....
NICOLLET FIREMEN'S	49,948	50,468	[520]	0.990	3,740	....	3,740	6,686	400
NORTH BRANCH FIREMAN'S	35,922	78,834	[42,912]	0.456	16,572	4,291	20,863	13,585	1,500
NORWOOD FIRE DEPT.	48,538	61,896	[13,358]	0.784	5,720	2,364	7,864	5,886	1,361
OAK GROVE	....	....	....	....	....	....	....	....	....
PARKERS PRAIRIE FIREMANS	22,996	30,622	[7,626]	0.751	3,412	1,494	4,906	3,013	1,018
PELICAN RAPIDS FIREMENS	94,373	48,275	46,098	1.955	5,185	....	5,185	9,296	....
PRESTON FIREMENS	53,251	43,012	10,239	1.238	3,622	....	3,622	....	....
PRINCETON FIRE DEPT.	79,966	75,240	4,726	1.063	7,246	....	7,246	8,506	1,930
PRINSBURG FIREMENS	40,083	44,808	[4,725]	0.894	5,422	853	6,275	2,008	2,793
PROCTOR FIRE DEPT.	56,060	54,585	1,475	1.027	5,485	....	5,485	7,716	....
RAYMOND VOL FIREMANS	54,871	45,225	9,646	1.213	4,050	....	4,050	3,468	....
RICE LAKE FIREMENS	57,969	42,810	15,159	1.354	10,168	....	10,168	4,655	2,664
ROTHSAY FIRE DEPT.	29,567	24,800	4,767	1.192	4,400	....	4,400	9,267	....
SANDSTONE FIREMENS	45,344	40,412	4,932	1.122	4,904	....	4,904	4,989	....
SHERBURN FIREMEN'S	40,832	44,526	[3,694]	0.917	....	....	....	4,037	....
ST BOMIFACIUS FIREMANS	50,944	46,952	3,992	1.085	4,700	....	4,700	4,751	525
STACY-LENT VOL FIREMENS	36,421	49,650	[13,229]	0.734	6,155	1,828	7,983	3,913	3,030
STARBUCK FIRE DEPT	46,776	44,270	2,506	1.056	5,067	493	5,560	4,969	....
STEWART FIREMENS	32,918	45,520	[12,602]	0.723	4,572	1,000	5,572	3,505	1,824
THOMSON TOWNSHIP VOL FIREMENS	35,427	40,845	[5,418]	0.867	5,855	2,446	8,301	5,679	3,092
TRIMONT	47,963	24,664	23,299	1.945	3,756	....	3,756	5,090	....
TRUMAN FIREMENS	65,974	61,920	4,054	1.065	5,285	....	5,285	4,869	506
VERNON CENTER FIREMENS	29,749	29,800	[51]	0.998	3,600	51	3,651	2,179	....
WARASHA FIRE DEPT	60,325	74,935	[14,610]	0.805	7,850	3,022	10,872	5,251	690
WALKER VOL FIREMENS	74,749	71,062	3,687	1.052	4,630	....	4,630	8,064	534
WALNUT GROVE FIREMANS	29,712	37,800	[8,088]	0.786	4,000	....	4,000	3,538	....
WESTBROOK FIREMENS	74,569	72,140	2,429	1.034	4,825	....	4,825	4,667	623
WINSTED VOL FIRE DEPT	52,997	62,320	[9,323]	0.850	6,765	932	7,697	4,297	2,231
YOUNG AMERICA FIRE DEPT	57,959	59,884	[1,989]	0.968	6,354	199	6,553	2,774	1,000
TOTAL	4,021,056	3,893,860	127,253	1.033	452,566	57,966	513,260	400,889	82,190

TABLE 3
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
TYPE OF BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF ASSOCIATION	-----DISBURSEMENTS-----			-----SERVICE PENSION EARNED-----				-----OTHER RETIREMENT BENEFITS-----			ACCIDENT & HEALTH
	ADMINI- STRATIVE	SERVICE PENSION	OTHER BENEFITS	10 YEARS	20 YEARS	20 - 30 YEARS	OVER 30 YEARS	DISABILITY	SICK	SURVIVOR	
KENYON FIREMAN	108	4,000	....	....	....	....	....	....	....	4,000 L	NO
KIMBALL FIREMENS	211	138	....	....	....	250	250	....	....	....	NO
LAKE BENTON VOL FIRE DEPT	278	12,250	....	250	250	250	250	....	....	....	YES
LAKEFIELD FIREMANS	436	15,017	....	200	200	200	200	....	....	....	NO
LAHBERTON FIREMENS	109	11,448	2,360	....	....	275	275	5,500 L	5,500 L	5,500 L	NO
LE ROY VOL FIREMANS	90	12,600	107	....	....	200	200	....	....	....	YES
LINDSTROM VOL FIREMENS	4,943	....	....	....	....	200	200	200 L	200 L	200 L	NO
LONG LAKE VOL FIRE DEPT	184	....	....	....	....	275	275	275 L	275 L	275 L	NO
MADELIA FIRE	916	7,000	200	190	190	250	250	25 W	....	250 L	NO
MADISON VOL FIREMENS	740	11,200	119	....	....	250	250	....	....	....	NO
MAHONOMEN FIREMENS	....	....	....	....	....	250	250	....	....	250 L	NO
MAPLE PLAIN FIRE DEPT.	....	....	....	300	300	300	300	....	....	....	NO
MARBLE FIRE DEPT.	231	....	....	....	....	250	250	60 W	60 W	250 L	NO
MAYER FIREMEN'S	30	5,196	....	250	250	250	250	5 W	....	250 L	NO
MENANGA	200	13,924	....	200	200	200	200	200 L	6 O	200 L	NO
NEW MARKET FIRE FIGHTERS	40	....	....	....	....	....	....	....	....	....	NO
NICOLLET FIREMEN'S	200	....	....	....	....	200	200	....	....	....	NO
NORTH BRANCH FIREMAN'S	538	....	950	3,600	240	300	300	....	....	....	NO
NORWOOD FIRE DEPT.	386	4,000	....	200	200	200	200	200 L	....	....	NO
OAK GROVE	....	....	....	....	....	225	225	....	....	....	NO
PARKERS PRAIRIE FIREMANS	87	12,800	....	....	....	200	200	200 L	200 L	200 L	NO
PELICAN RAPIDS FIREMENS	276	14,685	....	250	250	250	250	250 L	....	100 L	YES
PRESTON FIREMENS	....	....	....	....	....	200	200	....	....	....	YES
PRINCETON FIRE DEPT.	9	....	400	....	....	250	250	1,200 W	....	....	YES
PRINSBURG FIREMENS	....	....	....	....	....	400	400	....	....	....	NO
PROCTOR FIRE DEPT.	96	14,870	....	....	....	235	....	235 D	4 O	500 L	NO
RAYMOND VOL FIREMANS	80	6,975	....	225	225	225	225	225 L	225 L	225 L	YES
RICE LAKE FIREMENS	150	....	....	....	....	225	250	....	....	....	NO
ROTHSAY FIRE DEPT.	87	....	....	....	....	....	....	....	....	....	NO
SANDSTONE FIREMENS	341	....	....	....	....	200	200	200 L	200 L	200 L	NO
SHERBURN FIREMEN'S	444	5,775	126	....	....	....	....	....	55 W	275 L	NO
ST BONIFACIUS FIREMANS	75	19,108	....	200	200	200	200	200 L	....	200 L	NO
STACY-LENT VOL FIREMENS	165	....	....	250	250	250	250	250 L	....	250 L	NO
STARBUCK FIRE DEPT	375	....	....	225	225	225	225	225 L	225 L	225 L	YES
STEWART FIREMENS	244	1,100	....	....	....	200	200	200 L	....	200 L	NO
THOMSON TOWNSHIP VOL FIREMENS	559	19,602	....	225	225	225	225	225 L	....	225 L	NO
TRIHONT	50	5,600	....	....	....	....	....	....	....	....	NO
TRUMAN FIREMENS	255	5,000	431	250	....	....	....	250 L	21 W	5,000 L	NO
VERNON CENTER FIREMENS	225	....	....	....	....	....	....	....	....	1,000 L	NO
WABASHA FIRE DEPT	1,826	10,000	2,025	250	250	250	250	25 W	....	250 L	NO
WALKER VOL FIREMENS	138	14,500	....	250	250	250	250	250 L	30 W	250 L	NO
WALNUT GROVE FIREMANS	93	5,180	....	....	....	200	200	200 L	200 L	200 L	NO
WESTBROOK FIREMENS	187	5,000	....	250	250	250	250	....	....	1,000 L	NO
WINSTED VOL FIRE DEPT	....	....	3,750	....	....	250	250	100 W	....	....	YES
YOUNG AMERICA FIRE DEPT	115	7,422	....	200	200	200	200	200 L	200 L	200 L	YES
TOTAL	30,862		20,666	10,390	6,388	15,425		90			MONTHLY
		424,479				16,925		1,655	241		WEEKLY
								28,175	16,775	41,500	LUMP SUM
								238	163		OTHER

NOTE: L= LUMP SUM, M= MONTHLY W= WEEKLY AND O= OTHER

TABLE 2
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
ASSETS, LIABILITIES AND CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF ASSOCIATION	TOTAL ASSETS	TOTAL ACCRUED LIABILITY	SURPLUS (DEFICIT)	FUNDING RATIO	NORMAL COST	CONTRIBUTION TO AMORTIZE UNFUNDED LIABILITY	TOTAL REQUIRED CONTRIBUTION	STATE AID	MUNICIPAL CONTRIBUTION
LUMP SUM SERVICE PENSION OF \$300 OR MORE PER YEAR OF SERVICE									
ADA FIRE DEPT.	100,826	86,800	14,026	1.162	9,450	....	9,450	7,217	100
AITKIN FIRE DEPARTMENT	111,754	140,210	[28,456]	0.797	13,617	2,846	16,463	11,149	1,434
ALEXANDRIA VOL FIRE DEPT	207,245	371,682	[164,437]	0.558	43,428	16,444	59,872	26,120	11,992
ANNANDALE FIREMANS	133,751	175,607	[41,856]	0.762	5,002	4,186	9,188	8,276	72
ANOKA FIRE DEPT.	543,671	489,160	54,511	1.110	61,690	....	61,690	59,264	....
AURORA FIREMEN'S RELIEF	102,288	105,770	[3,482]	0.967	14,938	348	15,286	6,503	2,319
BAGLEY FIREMAN'S	69,500	69,153	347	1.005	8,092	....	8,092	8,259	921
BARNESVILLE FIRE DEPT.	48,500	56,166	[7,666]	0.864	5,313	767	6,080	7,551	....
BASS BROOK FIRE DEPT.	135,741	100,573	35,168	1.350	4,840	....	4,840	20,790	....
BAYPORT FIREMEN'S	157,583	60,440	97,143	2.607	7,850	....	7,850	17,318	....
BECKER FIREMEN'S	106,101	87,762	18,339	1.209	12,000	....	12,000	13,323	1,000
BEMIDJI PIONEER FIREMEN'S	456,692	397,540	59,152	1.149	39,920	....	39,920	37,641	2,657
BIGFORK FIREMEN'S	90,566	88,564	2,002	1.023	8,764	....	8,764	7,849	....
BIWABIK FIREMEN'S	96,414	84,448	11,966	1.142	9,080	1,197	10,277	2,630	1,800
BLOOMING PRAIRIE FIRE DEPT.	98,920	120,564	[21,644]	0.821	12,800	2,164	14,964	87,471	1,358
BLUE EARTH FIRE DEPT.	162,105	196,484	[34,380]	0.825	17,816	3,438	21,254	12,026	3,568
BOVEY VOLUNTEER FIRE DEPT.	71,862	53,976	17,886	1.331	6,150	....	6,150	2,684	4,063
BRAINERD FIRE DEPARTMENT	534,055	368,271	165,784	1.450	136,549	....	136,549	40,032	26,971
BRECKENRIDGE FIRE DEPT.	119,600	119,550	50	1.000	10,656	....	10,656	9,148	....
BROOKLYN PARK FIRE DEPT.	799,146	932,915	[133,769]	0.857	31,500	20,300	51,800	74,479	10,000
BROWN'S VALLEY FIREMEN'S	27,704	61,968	[34,264]	0.447	8,424	4,147	12,571	2,135	5,272
BUFFALO FIREMEN'S	109,174	150,800	[41,626]	0.724	12,370	4,163	16,533	16,371	....
BUHL VOL. FIRE DEPT.	38,063	56,874	[18,811]	0.669	340	1,881	2,229	1,485	11,123
CAMBRIDGE FIRE DEPT.	125,310	101,590	23,720	1.230	11,150	....	11,150	14,408	....
CANNON FALLS FIRE DEPT.	115,983	150,115	[34,132]	0.773	14,829	3,413	18,242	12,966	....
CARLTON FIREMEN'S	47,067	50,145	[3,078]	0.939	7,448	1,405	8,853	4,427	2,281
CASS LAKE FIRE DEPT.	85,738	90,126	[4,388]	0.951	8,427	439	8,866	8,622	1,154
CHATFIELD FIRE DEPT.	96,503	114,016	[17,513]	0.846	6,000	3,579	9,579	6,740	1,276
CHISAGO CITY FIREMEN'S	66,811	45,050	21,761	1.527	6,164	....	6,164	4,796	1,400
CHISHOLM VOL. FIRE DEPT.	119,901	60,300	59,601	1.988	10,539	....	10,539	9,144	....
CIRCLE PINES FIRE DEPT.	41,644	51,911	[10,267]	0.802	9,039	1,027	10,066	4,621	6,883
CLEARBROOK FIREMENS	65,066	70,000	[4,934]	0.930	9,000	493	9,493	4,447	465
COKATO FIREMENS	58,890	141,610	[82,720]	0.416	4,580	8,272	12,852	6,521	3,525
COLD SPRING VOL FIREMENS	154,860	199,067	[44,207]	0.778	20,644	8,178	28,822	9,274	8,702
COLERAINE FIRE DEPT	67,657	80,280	[12,623]	0.843	10,110	1,262	11,372	3,291	3,302
COON RAPIDS FIRE DEPT	444,740	327,171	117,569	1.359	49,316	....	49,316	56,278	....
COTTAGE GROVE VOL FIRE DEPT	255,734	144,306	111,428	1.772	17,646	....	17,646	29,016	....
CROSBY FIREMENS	83,768	101,040	[17,272]	0.829	12,000	2,517	14,517	4,633	5,000
CRYSTAL FIREMENS	904,424	1,364,316	[459,892]	0.663	26,829	45,989	72,818	38,106	38,724
DASSEL FIREMANS	86,134	171,659	[85,526]	0.502	16,478	11,729	28,207	6,318	1,546
DAWSON FIRE DEPT	57,756	37,584	20,172	1.537	24,614	....	24,614	6,943	3,805
DAYTON FIREMANS	44,379	49,122	[4,743]	0.903	6,618	444	7,062	5,199	....
DELANO VOL FIREFIGHTERS	64,877	114,300	[49,423]	0.568	7,800	4,942	12,742	7,365	2,971
DETROIT LAKES FIREMENS	185,331	265,488	[80,157]	0.698	45,776	8,068	53,844	20,851	12,315
DODGE CENTER FIREMENS	52,758	46,062	6,696	1.145	5,862	....	5,862	4,747	....
EAGAN VOL FIREMENS	524,730	743,600	[218,870]	0.706	39,500	22,800	62,300	42,514	19,886
EAGLE LAKE FIRE DEPT	70,627	71,284	[657]	0.991	15,000	73	15,073	4,113	10,887
EAST BETHEL FIREMENS	191,788	171,002	20,786	1.122	17,160	....	17,160	8,985	4,628
EAST GRAND FORKS VOL FIREMENS	188,624	123,588	65,036	1.526	16,200	....	16,200	16,689	....

TABLE 3
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
TYPE OF BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF ASSOCIATION	-----DISBURSEMENTS-----			-----SERVICE PENSION EARNED-----				-----OTHER RETIREMENT BENEFITS-----			
	ADMINI- STRATIVE	SERVICE PENSION	OTHER BENEFITS	10 YEARS	10 - 20 YEARS	20 - 30 YEARS	OVER 30 YEARS	DISABILITY	SICK	SURVIVOR	ACCIDENT & HEALTH
LUMP SUM SERVICE PENSION OF \$300 OR MORE PER YEAR OF SERVICE											
ADA FIRE DEPT.	89	7,000	....	350	....	350	350	....	....	....	NO
AITKIN FIRE DEPARTMENT	204	....	....	....	....	450	450	....	....	....	NO
ALEXANDRIA VOL FIRE DEPT	674	....	....	1,500	1,500	1,500	1,500	34,500 L	....	....	YES
ANNANDALE FIREMANS	....	....	....	....	....	350	350	350 L	350 L	350 L	NO
ANOKA FIRE DEPT.	1,652	300	627	2,000	1,200	2,000	2,000	140 W	140 W	2,000 L	NO
AURORA FIREMEN'S RELIEF	531	14,000	....	700	700	700	700	700 L	700 L	....	NO
BAGLEY FIREMAN'S	165	14,350	....	350	350	350	350	3,675 L	3,675 L	7,350 L	NO
BARNESVILLE FIRE DEPT.	....	....	....	....	....	300	300	6,000 L	6,000 L	6,000 L	YES
BASS BROOK FIRE DEPT.	150	....	....	....	....	550	550	11,000 L	....	11,000 L	NO
BAYPORT FIREMEN'S	306	30,000	....	....	....	500	500	500 L	....	500 L	NO
BECKER FIREMEN'S	122	....	....	400	400	100	100	200 W	....	1,500 L	NO
BEMIDJI PIONEER FIREMEN'S	1,417	....	....	1,000	1,000	1,000	1,000	....	....	....	NO
BIGFORK FIREMEN'S	....	....	....	....	....	350	350	....	....	....	NO
BIWABIK FIREMEN'S	195	3,250	....	400	400	400	400	....	....	....	YES
BLOOMING PRAIRIE FIRE DEPT.	....	....	....	450	450	450	450	....	....	....	YES
BLUE EARTH FIRE DEPT.	250	15,900	....	600	600	600	600	....	....	....	NO
BOVEY VOLUNTEER FIRE DEPT.	287	....	....	....	....	300	300	....	....	....	YES
BRAINERD FIRE DEPARTMENT	1,478	21,392	2,816	850	850	850	850	48 W	48 W	....	NO
BRECKENRIDGE FIRE DEPT.	....	22,994	....	....	....	....	....	....	....	....	NO
BROOKLYN PARK FIRE DEPT.	2,188	51,296	51,296	54	4	180	9	....	....	....	NO
BROWN'S VALLEY FIREMEN'S	200	....	....	8,000	400	8,000	....	400 L	....	400 L	NO
BUFFALO FIREMEN'S	153	....	500	3,000	....	500	....	15,000 L	700 L	15,000 L	NO
BUHL VOL. FIRE DEPT.	....	....	140	....	....	....	....	....	....	....	NO
CAMBRIDGE FIRE DEPT.	871	....	....	500	500	500	500	....	750 D	....	NO
CANNON FALLS FIRE DEPT.	534	5,600	....	....	....	500	500	....	....	....	NO
CARLTON FIREMEN'S	....	12,236	3,500	....	....	350	350	....	....	....	YES
CASS LAKE FIRE DEPT.	180	....	....	450	450	450	450	....	....	....	NO
CHATFIELD FIRE DEPT.	53	12,700	....	300	300	300	300	....	....	....	NO
CHISAGO CITY FIREMEN'S	....	....	....	....	....	300	300	....	....	....	NO
CHISHOLM VOL. FIRE DEPT.	468	....	....	450	450	450	450	....	....	....	YES
CIRCLE PINES FIRE DEPT.	1,658	9,975	....	475	475	475	475	....	....	....	NO
CLEARBROOK FIREMENS	154	....	....	500	500	500	500	500 L	....	....	YES
COKATO FIREMENS	234	7,575	....	....	....	....	....	5,000 L	....	10,000 L	YES
COLD SPRING VOL FIREMENS	50	....	....	550	....	550	550	3,500 L	100 L	500 L	YES
COLERAINE FIRE DEPT	116	....	....	....	....	....	....	....	....	500 L	NO
COON RAPIDS FIRE DEPT	8,859	9,990	7,242	1,110	1,110	1,110	....	140 W	128 W	1,110 L	NO
COTTAGE GROVE VOL FIRE DEPT	485	12,600	....	600	600	600	600	....	....	....	NO
CROSBY FIREMENS	....	....	....	400	400	400	400	400 L	....	....	YES
CRYSTAL FIREMENS	5,843	67,814	20	750	750	750	....	70 W	....	....	YES
DASSEL FIREMANS	400	14,850	....	....	....	550	550	1,000 L	500 D	1,000 L	YES
DAWSON FIRE DEPT	112	1,100	....	300	300	300	300	50 W	....	....	NO
DAYTON FIREMANS	333	....	....	....	....	....	....	300 L	....	....	NO
DELAND VOL FIREFIGHTERS	851	8,992	....	....	....	300	300	3,500 D	....	....	YES
DETROIT LAKES FIREMENS	813	35,200	2,100	....	....	....	....	50 W	....	40 M	NO
DODGE CENTER FIREMENS	....	....	....	300	300	300	300	....	....	300 L	NO
EAGAN VOL FIREMENS	2,268	43,717	....	....	....	....	....	....	....	1,000 L	NO
EAGLE LAKE FIRE DEPT	150	6,669	....	600	600	600	600	600 L	600 L	600 L	NO
EAST BETHEL FIREMENS	204	....	....	....	....	550	550	550 L	....	550 L	YES
EAST GRAND FORKS VOL FIREMENS	956	9,000	....	....	....	450	450	....	....	....	NO

NOTE: L= LUMP SUM, M= MONTHLY W= WEEKLY AND D= OTHER

TABLE 2
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
ASSETS, LIABILITIES AND CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF ASSOCIATION	TOTAL ASSETS	TOTAL ACCRUED LIABILITY	SURPLUS [DEFICIT]	FUNDING RATIO	NORMAL COST	CONTRIBUTION TO AMORTIZE UNFUNDED LIABILITY	TOTAL REQUIRED CONTRIBUTION	STATE AID	MUNICIPAL CONTRIBUTION
ELK RIVER FIREMENS	192,272	138,140	54,132	1.392	12,580	....	12,580	20,818	....
ELY FIRE DEPT	217,610	176,560	41,050	1.240	9,629	....	9,629	13,574	....
EXCELSIOR FIREFIGHTERS'	337,887	333,404	4,483	1.013	29,399	....	29,399	25,592	....
FARMINGTON CATARACT FIREMEN'S	168,714	211,128	[42,414]	0.799	5,152	467	5,619	12,545	11,788
FERGUS FALLS FIRE DEPT.	419,561	470,184	[50,623]	0.892	34,368	....	34,368	27,577	....
FERTILE FIREMEN'S	10,139	40,056	[29,917]	0.253	6,284	2,992	9,276	5,064	....
FOLEY FIREMEN'S	61,396	103,883	[42,487]	0.591	12,974	5,732	18,706	9,733	1,659
FULDA FIREMENS	67,861	73,218	[5,357]	0.927	6,843	536	7,379	6,810	1,500
GAYLORD FIRE DEPT.	68,344	68,244	100	1.000	7,194	....	7,194	6,565	450
GILBERT VOL. FIRE DEPT.	107,328	15,605	91,723	6.878	12,000	....	12,000	4,944	3,600
GLENCOE FIRE DEPT.	192,336	177,800	14,536	1.082	11,675	....	11,675	10,537	5,162
GOLDEN VALLEY FIRE RELIEF	539,281	303,395	235,886	1.778	28,976	....	28,976	49,271	....
GRAND MARAIS VOL. FIREMEN'S	157,593	129,140	28,453	1.220	15,190	....	15,190	13,488	....
GRAND RAPIDS VOL. FIREMEN'S	362,156	397,670	[35,514]	0.911	47,386	3,551	50,937	31,983	4,787
HAM LAKE FIRE DEPT.	85,946	65,668	20,278	1.309	10,200	....	10,200	10,467	1,839
HASTINGS FIRE DEPT.	335,283	360,624	[25,341]	0.930	59,868	2,534	62,402	32,609	....
HAYFIELD FIREMEN'S	39,836	50,218	[10,382]	0.793	7,433	1,039	8,472	6,296	1,661
HERMANTOWN VOL FIREMENS	133,756	118,208	15,548	1.132	14,800	....	14,800	6,602	4,420
HIRBING VOL FIRE FIGHTERS	64,471	58,530	5,941	1.102	11,960	....	11,960	6,922	4,247
HINCKLEY VOL FIREMENS	55,371	67,428	[12,057]	0.821	7,278	1,206	8,484	4,837	209
HOPKINS VOL FIRE DEPT	411,925	433,752	[21,827]	0.950	43,260	4,366	47,626	29,241	6,300
HOWARD LAKE FIRE DEPT	54,710	118,360	[63,650]	0.462	12,850	8,777	21,627	4,860	9,150
HOYT LAKES FIREMENS	163,241	141,429	21,812	1.154	17,798	....	17,798	9,244	6,536
INTERNATIONAL FALLS FIRE DEPT	282,106	259,342	22,764	1.088	22,384	....	22,384	20,253	....
INVER GROVE HEIGHTS FIRE DEPT	443,560	390,963	52,597	1.135	45,075	....	45,075	26,987	9,000
ISANTI VOL FIRE DEPT	89,491	63,990	25,501	1.399	11,200	....	23,050	....	8,888
JACKSON FIRE DEPT	172,517	132,447	40,070	1.303	11,456	....	11,456	25,997	....
JANESVILLE FIRE DEPT	65,373	107,540	[42,167]	0.608	9,696	4,739	14,435	5,457	3,042
JORDAN FIRE DEPT	93,159	113,836	[20,677]	0.818	10,984	4,606	15,590	6,763	2,691
KASSON FIREMENS	87,378	107,624	[20,246]	0.812	10,569	2,025	12,594	6,803	1,072
KEENAWIN FIREMENS	87,853	83,076	4,777	1.058	314	....	314	2,294	3,120
LA CRESCENT FIREMENS	87,401	101,836	[14,435]	0.858	9,200	1,443	10,643	14,156	....
LAKE CITY FIRE DEPT	122,425	126,925	[4,500]	0.965	9,350	450	9,800	11,708	2,190
LAKE CRYSTAL FIREMANS	62,140	47,090	15,050	1.320	7,146	....	7,146	8,174	....
LAKE ELMO VOL FIREMENS	161,259	144,732	16,527	1.114	11,030	....	11,030	8,775	....
LAKE JOHANNA VOL FIREMENS	464,265	809,816	[345,551]	0.573	34,294	32,527	66,821	61,874	....
LE SUEUR FIRE DEPT	164,276	143,596	20,680	1.144	13,200	....	13,200	10,212	....
LEWISTON VOL FIRE DEPT	72,597	90,328	[17,731]	0.804	17,860	1,786	19,646	6,706	....
LEXINGTON FIREMENS	66,960	80,930	[13,970]	0.827	9,250	1,397	10,647	8,081	1,907
LINWOOD TWP FIREMENS	23,675	35,214	[11,539]	0.672	4,179	4,830	9,009	3,808	2,800
LITCHFIELD FIREMENS	98,984	100,026	[1,042]	0.990	11,439	2,530	13,969	15,720	....
LITTLE CANADA FIRE	129,866	162,841	[32,975]	0.798	17,756	5,937	21,054	12,585	12,500
LITTLE FALLS FIRE	128,624	132,708	[4,084]	0.969	14,045	10,583	24,628	11,740	9,106
LONG PRAIRIE FIRE DEPT	153,137	118,320	34,817	1.294	27,970	....	27,970	9,383	2,533
LONSDALE FIRE FIGHTERS	44,508	74,636	[30,128]	0.596	7,910	....	7,910	6,578	....
LOWER ST CROIX VAL FIRE DIST	106,642	135,312	[28,670]	0.788	16,992	2,867	19,859	9,657	....
MAHONDI FIREMENS	115,374	126,862	[11,488]	0.909	10,000	1,430	11,430	8,749	....
MAPLE GROVE FIREMENS	154,256	123,858	30,397	1.245	28,350	....	28,350	36,276	6,416
MAPLETON VOL. FIREMEN'S	106,827	121,950	[15,123]	0.876	11,600	1,512	13,112	6,070	2,000
MAPLEWOOD FIRE F. RELIEF	516,086	676,858	[160,772]	0.762	85,241	35,995	121,236	67,823	35,200
MARSHALL FIRE DEPT.	417,301	501,244	[83,943]	0.832	49,644	11,421	61,065	26,920	15,674

TABLE 3
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
TYPE OF BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF ASSOCIATION	-----DISBURSEMENTS-----			-----SERVICE PENSION EARNED-----					-----OTHER RETIREMENT BENEFITS-----			
	ADMINI- STRATIVE	SERVICE PENSION	OTHER BENEFITS	10 YEARS	10 - 20 YEARS	20 - 30 YEARS	30 OVER YEARS	DISABILITY	SICK	SURVIVOR	ACCIDENT & HEALTH	
ELK RIVER FIREMENS	200	....	....	500	500	500	500	....	....	10,000 L	NO
ELY FIRE DEPT	666	12,000	864	....	....	480	480	42 W	....	....	YES
EXCELSIOR FIREFIGHTERS'	1,704	20,413	....	920	920	920	920	....	28 O	....	YES
FARMINGTON CATARACT FIREMEN'S	1,525	....	....	600	600	600	600	....	....	....	NO
FERGUS FALLS FIRE DEPT.	451,451	33,600	3,000	1,200	1,200	1,200	....	....	....	....	YES
FERTILE FIREMEN'S	....	....	....	....	....	300	300	....	....	....	NO
FOLEY FIREMEN'S	97	....	....	....	....	650	650	....	....	....	YES
FULDA FIREMENS	163	....	....	400	400	400	400	....	....	....	NO
GAYLORD FIRE DEPT.	946	....	....	300	300	300	300	....	....	....	NO
GILBERT VOL. FIRE DEPT.	650	52,500	346	600	600	600	600	....	....	....	NO
GLENCOE FIRE DEPT.	3,158	8,518	....	....	....	10,000	....	....	....	....	NO
GOLDEN VALLEY FIRE RELIEF	2,819	25,650	7,280	....	....	....	....	100 W	125 W	....	NO
GRAND MARAIS VOL. FIREMEN'S	269	....	....	....	....	500	500	....	....	....	NO
GRAND RAPIDS VOL. FIREMEN'S	292	....	510	1,900	1,900	1,900	1,900	40 W	40 W	1,900 L	YES
HAM LAKE FIRE DEPT.	....	....	....	520	520	520	520	....	....	....	YES
HASTINGS FIRE DEPT.	3,085	....	328	....	....	....	....	....	....	....	NO
HAYFIELD FIREMEN'S	218	....	....	350	350	350	350	....	....	....	YES
HERMANTOWN VOL FIREMENS	1,083	7,800	....	600	600	600	600	600 L	....	600 L	YES
HIBBING VOL FIRE FIGHTERS	1,025	....	....	500	500	500	500	....	....	....	NO
HINCKLEY VOL FIREMENS	180	....	....	300	300	300	300	300 L	....	300 L	YES
HOPKINS VOL FIRE DEPT	1,802	21,600	....	....	....	1,200	1,200	1,200 L	....	1,200 L	NO
HOWARD LAKE FIRE DEPT	415	10,042	....	....	....	500	500	500 L	500 L	500 L	YES
HOYT LAKES FIREMENS	317	10,000	....	....	....	750	750	21 W	....	15,000 L	YES
INTERNATIONAL FALLS FIRE DEPT	991	....	120	....	....	800	800	800 L	....	800 L	YES
INVER GROVE HEIGHTS FIRE DEPT	900	34,235	....	750	750	750	....	....	....	....	NO
ISANTI VOL FIRE DEPT	329	4,730	....	....	....	320	320	....	....	320 L	NO
JACKSON FIRE DEPT	316	....	1,173	375	240	375	375	42 W	42 W	400 L	NO
JANESVILLE FIRE DEPT	485	2,160	480	....	....	400	400	....	....	250 L	NO
JORDAN FIRE DEPT	478	23,200	....	....	....	400	400	400 L	400 L	400 L	NO
KASSON FIREMENS	1,145	6,250	....	300	300	300	300	300 L	....	300 L	NO
KEEWATIN FIREMENS	339	....	....	....	....	....	....	70 W	....	....	NO
LA CRESCENT FIREMENS	633	14,544	....	....	....	400	400	105 W	....	400 L	NO
LAKE CITY FIRE DEPT	219	8,500	210	425	425	425	425	425 L	70 W	425 L	NO	
LAKE CRYSTAL FIREMANS	200	7,817	420	350	350	350	350	50 W	50 W	....	NO
LAKE ELMO VOL FIREMENS	575	2,400	....	500	500	500	....	....	....	....	YES
LAKE JOHANNA VOL FIREMENS	1,692	44,610	....	....	....	....	....	80 W	....	7,900 L	NO
LE SUEUR FIRE DEPT	221	....	....	....	....	550	550	250 L	....	500 L	YES
LEWISTON VOL FIRE DEPT	785	....	15	....	....	350	350	450 L	....	7,000 L	NO
LEXINGTON FIREMENS	94	....	....	....	....	500	500	....	....	....	NO
LINWOOD TWP FIREMENS	67	6,600	....	....	....	300	300	300 L	....	....	NO
LITCHFIELD FIREMENS	677	14,000	904	....	....	450	450	560 O	560 O	....	YES
LITTLE CANADA FIRE	1,728	43,400	....	600	600	600	600	....	....	....	NO
LITTLE FALLS FIRE	927	....	....	600	600	600	600	600 L	15 O	600 L	YES
LONG PRAIRIE FIRE DEPT	300	14,000	....	....	....	500	500	500 L	500 L	500 L	NO
LONSDALE FIRE FIGHTERS	199	....	....	....	....	350	350	350 L	....	350 L	NO
LOWER ST CROIX VAL FIRE DIST	200	3,600	....	600	600	600	600	....	....	....	NO
MAHTOMEDI FIREMENS	1,378	....	....	....	500	500	500	7,500 L	....	7,500 L	NO
MAPLE GROVE FIREMENS	2,717	....	....	900	900	....	....	30 W	....	....	NO
MAPLETON VOL. FIREMEN'S	762	....	....	500	500	....	....	500 L	....	500 L	NO
MAPLEWOOD FIRE F. RELIEF	2,588	70,363	34,233	....	....	650	....	19,500 L	....	19,500 L	NO
MARSHALL FIRE DEPT.	4,471	36,400	2,725	1,400	1,400	1,400	1,400	3,000 O	25 O	1,400 L	YES	

NOTE: L= LUMP SUM, M= MONTHLY W= WEEKLY AND O= OTHER

TABLE 2
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
ASSETS, LIABILITIES AND CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF ASSOCIATION	TOTAL ASSETS	TOTAL ACCRUED LIABILITY	SURPLUS (DEFICIT)	FUNDING RATIO	NORMAL COST	CONTRIBUTION TO AMORTIZE UNFUNDED LIABILITY	TOTAL REQUIRED CONTRIBUTION	STATE AID	MUNICIPAL CONTRIBUTION
MCGREGOR FIRE DEPT.	63,815	58,077	5,738	1.099	4,323	....	4,323	7,508	....
MELROSE FIRE DEPT.	65,550	81,420	[15,870]	0.805	8,496	1,047	9,543	7,388	1,000
MENDOTA HEIGHTS	412,276	368,194	44,082	1.120	13,929	7,313	21,242	18,301	11,797
MILACA FIRE DEPT	103,039	79,718	23,321	1.292	5,292	....	5,292	8,964	....
MINNEOTA FIREMAN'S	82,690	69,328	13,362	1.193	8,800	....	8,800	6,734	100
MONTEVIDEO FIRE DEPT.	136,088	148,050	[11,962]	0.919	14,750	1,253	16,003	12,380	3,200
MONTICELLO FIREMEN'S	119,977	169,540	[49,563]	0.708	12,610	6,568	19,178	15,916	1,683
MOOSE LAKE FIREFIGHTERS*	48,344	59,306	[10,962]	0.815	7,849	1,378	9,227	6,345	1,500
MORA FIRE DEPT.	106,107	126,957	[20,850]	0.836	14,976	1,543	16,519	10,795	....
MORGAN FIRE DEPT.	75,247	83,969	[8,722]	0.896	10,877	924	11,801	5,669	2,570
MORRIS FIRE DEPT	170,202	138,307	31,895	1.231	10,212	....	10,212	11,917	....
MOTLEY VOL. FIRE DEPT.	45,266	36,786	8,480	1.230	5,358	....	5,358	4,642	42
MOUNTAIN IRON V. FIREFIGHTERS	100,800	117,018	[16,218]	0.861	3,141	1,622	4,763	6,168	4,200
MOUNTAIN LAKE FIREMENS	92,561	96,290	[3,729]	0.961	11,740	2,273	14,013	7,413	7,666
NASHWAUK FIREMEN'S	63,485	49,118	14,366	1.292	7,465	....	7,465	12,035	3,634
NEW BRIGHTON FIREMEN'S	583,501	523,463	60,038	1.115	20,864	9,567	30,431	37,517	10,000
NEW LONDON VOL. FIREMEN'S	104,199	85,100	19,099	1.224	5,700	....	5,700	12,998	5,000
NEW PRAGUE FIREMAN'S	136,656	161,430	[24,774]	0.846	18,650	....	18,650	10,964	....
NEW YORK HILLS FIRE DEPT.	50,203	67,070	[16,867]	0.748	17,100	2,771	19,871	4,529	....
NEWPORT FIRE DEPT.	161,742	170,040	[8,298]	0.951	21,178	1,237	22,415	5,425	2,205
NISSWA VOL. FIREMEN'S	102,388	132,870	[30,482]	0.770	11,260	3,048	14,308	6,921	10,363
NORTH MANKATO FIREMEN'S	176,516	244,111	[67,595]	0.723	19,344	13,112	32,445	12,625	15,463
NORTH ST PAUL FIRE DEPT	275,152	291,875	[16,723]	0.943	26,479	1,672	28,151	19,768	5,000
NORTHFIELD FIRE DEPT.	314,396	433,815	[119,419]	0.725	44,587	11,942	56,529	29,044	5,500
OLIVIA FIREMEN'S	88,665	102,580	[13,915]	0.864	11,500	1,392	12,892	7,661	....
ONAMIA FIREMANS	56,436	41,200	15,236	1.370	8,400	....	8,400	4,550	....
ORTONVILLE FIRE DEPT	114,845	123,704	[8,859]	0.928	10,704	3,384	14,088	4,790	10,228
OWATONNA FIREMEN'S	246,380	352,880	[106,500]	0.698	34,520	10,740	46,260	42,308	1,420
PARK RAPIDS FIREMENS	170,396	119,910	50,486	1.421	12,166	....	12,166	35,718	....
PAYNESVILLE FIRE DEPT.	86,883	103,268	[16,384]	0.841	16,329	4,168	20,498	7,866	850
PEQUOT LAKES FIREMENS	62,259	56,280	5,979	1.106	9,423	....	9,423	4,207	2,785
PIERZ FIRE DEPT.	65,786	75,417	[9,631]	0.872	8,512	963	9,475	9,248	383
PINE ISLAND FIRE DEPT.	78,360	82,500	[4,140]	0.950	7,800	414	8,214	9,429	....
PINE RIVER FIREMENS	76,620	72,508	4,112	1.057	10,565	....	10,565	6,101	7,137
PLYMOUTH FIREMENS	593,112	522,715	70,397	1.135	24,949	9,327	34,276	68,174	....
PRIOR LAKE FIRE DEPT.	128,346	154,242	[25,896]	0.832	25,380	3,380	28,760	18,896	6,000
REDWOOD FALLS FIREMENS	158,273	176,646	[18,374]	0.896	20,118	3,005	23,123	13,936	3,600
REMER VOL FIREMEN	24,408	57,200	[32,792]	0.427	5,600	3,100	8,700	4,459	4,840
RENVILLE FIREMENS RELIEF	56,221	50,010	6,211	1.124	6,642	....	6,642	5,314	....
ROSEAU FIREMENS	88,122	116,136	[28,014]	0.759	13,416	2,791	16,207	10,629	....
ROSEMOUNT FIRE DEPT	208,136	267,016	[58,880]	0.779	19,094	6,051	25,145	11,463	11,873
ROSEVILLE FIREFIGHTERS	1,068,393	1,182,366	[113,973]	0.904	50,829	27,769	78,598	72,154	....
SACRED HEART FIREMENS	32,377	57,060	[24,683]	0.567	7,146	2,468	9,614	2,856	600
SARTELL FIRE DEPT	103,147	94,520	8,627	1.091	9,453	....	9,453	7,227	....
SAUK CENTRE FIRE DEPT	69,939	101,983	[32,044]	0.686	10,903	3,154	14,057	11,736	743
SAUK RAPIDS VOL FIREMANS	185,287	295,836	[110,549]	0.626	28,840	13,764	42,604	16,752	9,515
SCANLON VOL FIREMANS	31,060	76,428	[45,368]	0.406	6,660	5,312	11,972	1,240	5,235
SHAKOPEE FIRE DEPT	245,019	318,012	[72,993]	0.770	27,580	7,299	34,879	24,203	12,167
SILVER BAY FIREFIGHTERS	82,279	117,310	[35,031]	0.701	12,184	4,218	16,402	6,526	5,601
SLAYTON FIRE DEPT	44,067	77,432	[33,365]	0.569	8,952	4,178	13,130	6,716	1,957
SLEEPY EYE FIRE DEPT	168,770	247,417	[78,647]	0.682	16,834	6,673	23,507	11,927	2,109

TABLE 3
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
TYPE OF BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF ASSOCIATION	-----DISBURSEMENTS-----			-----SERVICE PENSION EARNED-----				-----OTHER RETIREMENT BENEFITS-----			ACCIDENT & HEALTH
	ADMINI- STRATIVE	SERVICE PENSION	OTHER BENEFITS	10 YEARS	10 - 20 YEARS	20 - 30 YEARS	OVER 30 YEARS	DISABILITY	SICK	SURVIVOR	
MCGREGOR FIRE DEPT.	....	3,150	....	300	300	300	300	300 L	....	300 L	NO
MELROSE FIRE DEPT.	175	....	....	....	....	300	300	....	....	....	NO
MENDOTA HEIGHTS	1,338	77,920	....	....	....	1,920	2,880	70 W	....	....	NO
MILACA FIRE DEPT	205	....	50	....	....	300	....	....	....	....	NO
MINNEOTA FIREMAN'S	328	18,754	375	350	350	350	350	25 W	25 W	350 L	YES
MONTEVIDEO FIRE DEPT.	623	11,000	180	....	....	500	500	15 W	15 W	....	NO
MONTECELLO FIREMEN'S	70	....	5,200	500	500	500	500	500 L	200 L	500 L	YES
MOOSE LAKE FIREFIGHTERS'	....	....	200	....	....	325	325	325 L	....	325 L	YES
MORA FIRE DEPT.	165	....	....	600	600	600	600	....	....	....	NO
MORGAN FIRE DEPT.	125	....	....	....	....	575	575	575 L	....	575 L	NO
MORRIS FIRE DEPT	200	10,000	....	....	....	325	325	100 W	100 W	....	NO
MOTLEY VOL. FIRE DEPT.	60	6,300	....	....	....	300	300	300 L	....	300 L	NO
MOUNTAIN IRON V. FIREFIGHTERS	....	....	....	2,052	....	450	450	....	....	9,000 L	NO
MOUNTAIN LAKE FIREMENS	....	4,000	....	500	500	500	500	....	....	....	NO
NASHMAUK FIREMEN'S	330	....	....	....	....	425	425	12 W	....	200 L	NO
NEW BRIGHTON FIREMEN'S	2,249	30,731	1,570	....	....	750	750	300 L	....	....	NO
NEW LONDON VOL. FIREMEN'S	30	8,000	6,000	....	....	....	....	....	....	....	NO
NEW PRAGUE FIREMAN,S	....	19,250	....	....	....	100	100	....	....	....	NO
NEW YORK MILLS FIRE DEPT.	448	10,472	....	350	350	350	350	....	....	....	NO
NEWPORT FIRE DEPT.	3,016	10,000	....	1,000	1,000	1,000	1,000	1,000 L	1,000 D	1,000 L	NO
NISSWA VOL. FIREMEN'S	....	26,000	....	500	500	500	500	....	....	....	NO
NORTH MANKATO FIREMEN'S	530	31,209	....	725	725	725	725	....	....	....	NO
NORTH ST PAUL FIRE DEPT	383	18,080	....	....	....	660	660	....	....	....	NO
NORTHFIELD FIRE DEPT.	1,106	43,580	....	1,500	1,500	1,500	1,500	1,500 L	....	1,500 L	NO
OLIVIA FIREMEN,S	685	14,834	....	....	....	500	500	10,000 L	10,000 L	10,000 L	YES
ONAMIA FIREMANS	....	....	....	400	400	....	....	....	4,000 L	4,000 L	NO
ORTONVILLE FIRE DEPT	802	....	....	....	....	400	400	....	....	400 L	YES
OWATONNA FIREMEN'S	819	28,000	2,000	1,000	1,000	1,000	1,000	4 D	....	....	YES
PARK RAPIDS FIREMENS	629	10,000	....	....	....	....	....	....	....	....	YES
PAYNESVILLE FIRE DEPT.	32	18,000	....	....	....	....	375	375 L	....	375 L	NO
PEQUOT LAKES FIREMENS	171	....	....	400	400	400	400	....	....	....	NO
PIERZ FIRE DEPT.	751	22,750	....	350	350	350	350	....	....	350 L	YES
PINE ISLAND FIRE DEPT.	729	12,000	5,100	....	....	....	....	6,000 L	....	6,000 L	YES
PINE RIVER FIREMENS	318	4,648	....	400	400	400	400	....	....	....	NO
PLYMOUTH FIREMENS	5,533	30,461	....	....	....	....	....	170 M	170 M	....	NO
PRIOR LAKE FIRE DEPT.	349	34,000	....	900	900	900	900	....	....	....	NO
REDWOOD FALLS FIREMENS	....	....	....	725	725	725	725	....	....	....	NO
REMER VOL FIREMEN	2	....	....	400	400	400	400	....	....	....	YES
RENVILLE FIREMENS RELIEF	120	5,715	....	....	....	300	300	....	....	....	NO
ROSEAU FIREMENS	600	9,259	....	600	600	600	600	12,000 L	....	12,000 L	NO
ROSEMOUNT FIRE DEPT	299	....	....	600	600	600	600	1,000 D	1,000 D	....	NO
ROSEVILLE FIREFIGHTERS	2,835	30,231	....	900	900	900	900	900 D	4 D	450 D	NO
SACRED HEART FIREMENS	....	3,000	....	300	300	300	300	....	....	....	YES
SARTELL FIRE DEPT	412	....	....	415	415	415	....	415 L	415 L	415 L	YES
SAUK CENTRE FIRE DEPT	457	14,350	....	350	350	350	350	350 L	....	350 L	NO
SAUK RAPIDS VOL FIREMANS	764	48,960	....	....	....	1,100	1,100	35 W	....	....	NO
SCANLON VOL FIREMANS	....	....	....	300	300	300	300	300 L	....	300 L	NO
SHAKOPEE FIRE DEPT	574	45,761	....	1,000	1,000	1,000	1,000	1,000 L	....	1,000 L	NO
SILVER BAY FIREFIGHTERS	299	39,950	....	....	....	425	425	425 L	4 D	425 L	YES
SLAYTON FIRE DEPT	244	2,200	....	....	....	400	400	....	....	....	NO
SLEEPY EYE FIRE DEPT	578	35,525	....	525	....	525	525	....	....	....	NO

NOTE: L= LUMP SUM, M= MONTHLY W= WEEKLY AND D= OTHER

TABLE 2
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
ASSETS, LIABILITIES AND CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF ASSOCIATION	TOTAL ASSETS	TOTAL ACCRUED LIABILITY	SURPLUS [DEFICIT]	FUNDING RATIO	NORMAL COST	CONTRIBUTION TO AMORTIZE UNFUNDED LIABILITY	TOTAL REQUIRED CONTRIBUTION	STATE AID	MUNICIPAL CONTRIBUTION
SPICER FIREMENS	42,499	70,976	[28,477]	0.599	7,520	2,847	10,367	5,872	2,924
SPRING VALLEY FIREMENS	107,770	81,070	26,700	1.329	10,080	....	10,080	6,949	....
SPRINGFIELD FIREMAN	81,007	102,088	[21,081]	0.794	11,000	2,108	13,108	7,894	....
ST ANTHONY FIREFIGHTERS	14,541	92,628	[78,087]	0.157	14,112	7,788	21,900	14,541	....
ST CHARLES VOL	101,319	80,700	20,619	1.255	7,644	....	7,644	6,238	7,302
ST CLAIR FIRE DEPT	....	....	....	....	....	....	....	....	....
ST CLOUD TOWNSHIP	117,486	40,400	77,086	2.908	6,880	....	6,880	8,337	13,676
ST JAMES FIREMENS	169,819	249,128	[79,309]	0.682	16,150	7,071	23,221	11,844	3,756
ST JOSEPH VOL FIRE DEPT	60,539	67,768	[7,229]	0.893	10,112	723	10,835	7,497	1,200
STAPLES FIRE DEPT	93,636	133,406	[39,770]	0.702	10,969	4,582	15,551	8,144	3,646
STEPHEN VOL FIREMENS	53,234	51,644	1,590	1.031	5,987	....	5,987	4,289	1,000
STEWARTVILLE VOL FIRE DEPT	134,887	117,804	17,083	1.145	14,000	....	14,000	11,663	....
STILLWATER FIRE DEPT	379,630	337,940	41,690	1.123	32,000	....	32,000	27,943	....
TACONITE FIREMENS	27,524	28,200	[676]	0.976	3,600	68	3,668	1,786	1,500
THIEF RIVER FALLS FIREMENS	210,969	127,580	83,389	1.654	10,530	....	10,530	18,799	....
TRACY VOL FIREMANS	117,345	127,895	[10,550]	0.918	11,287	....	11,287	7,282	2,000
TWO HARBORS VOL FIREMENS	153,888	137,808	16,080	1.117	14,960	....	14,960	12,914	....
VADNAIS HEIGHTS FIREMENS	94,969	106,478	[11,509]	0.892	14,744	1,151	15,895	8,720	5,173
VICTORIA FIREHANS	49,895	70,604	[20,745]	0.707	6,240	2,074	8,314	5,003	3,730
WACONIA FIRE DEPT	118,827	153,360	[34,533]	0.775	12,267	4,735	17,002	8,715	5,800
WADENA FIREMANS	165,547	286,870	[121,323]	0.577	13,508	10,563	24,071	10,000	4,463
WAITE PARK FIREMENS	37,283	46,800	[9,517]	0.797	6,000	952	6,952	9,133	2,800
WASECA FIRE DEPT	188,835	231,960	[43,124]	0.814	24,120	11,462	35,582	18,669	4,864
WATERTOWN FIREMENS	84,856	95,137	[10,281]	0.892	8,604	5,786	14,390	6,688	....
WATERVILLE FIREMENS	66,495	69,846	[3,351]	0.952	5,517	335	5,852	3,726	2,274
WAYZATA FIRE DEPT	322,212	314,035	8,177	1.026	21,024	....	21,024	16,038	....
WHEATON FIREMENS	68,287	97,665	[29,378]	0.699	10,133	2,938	13,070	6,603	2,500
WILLMAR VOL FIRE DEPT	354,495	319,930	34,565	1.108	38,180	....	38,180	27,425	....
WINDOM FIREMENS	149,048	119,077	29,971	1.252	13,201	....	13,201	14,249	500
TOTAL	28,778,046	31,019,778	[2,241,771]	0.928	2,952,397	599,792	3,562,397	2,614,876	641,921

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

ALBERT LEA TWP FIREMENS	58,259	58,897	[638]	0.989	3,209	1,066	4,275	2,734	1,475
APPLE VALLEY FIREFIGHTERS'	313,194	276,860	36,334	1.131	28,242	5,037	33,279	34,379	9,460
ATWATER FIREMENS	44,516	36,396	8,120	1.223	2,318	....	2,318	7,647	....
BENSON FIRE DEPT.	98,489	95,442	3,047	1.032	3,233	3,679	6,912	10,826	4,299
BROOKLYN CENTER FIREMEN'S	1,176,170	1,364,452	[188,282]	0.862	38,985	30,919	69,904	51,740	15,245
CHANHASSEN FIREMEN'S	244,482	188,500	55,982	1.297	12,098	393	13,116	11,550	2,281
CHASKA FIRE DEPT.	283,374	392,400	[109,026]	0.722	15,800	18,400	34,200	15,432	16,609
DILWORTH VOL FIREMENS	99,684	17,262	82,422	5.775	1,019	....	1,019	8,383	553
EDEN PRAIRIE FIREMENS	409,174	686,168	[276,994]	0.596	70,920	27,699	98,619	41,197	62,569
EDINA FIREMENS	1,586,510	1,277,907	308,603	1.242	41,265	....	41,265	110,608	....
HAWLEY FIREMENS	66,206	69,622	[3,416]	0.951	2,299	2,048	4,347	5,089	....
HUTCHINSON FIRE DEPT	271,474	368,409	[96,935]	0.737	17,766	13,811	31,577	21,557	5,250
LUVERNE VOL FIREMENS	101,951	162,800	[60,849]	0.626	8,800	5,900	14,700	11,523	....
MINNETONKA F. RELIEF ASSN	1,281,885	992,817	289,068	1.291	98,779	....	98,779	80,917	34,819

TABLE 3
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
TYPE OF BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF ASSOCIATION	-----DISBURSEMENTS-----			-----SERVICE PENSION EARNED-----					-----OTHER RETIREMENT BENEFITS-----			
	ADMINI- STRATIVE	SERVICE PENSION	OTHER BENEFITS	10 YEARS	10 - 20 YEARS	20 - 30 YEARS	OVER 30 YEARS	DISABILITY	SICK	SURVIVOR	ACCIDENT & HEALTH	
SPICER FIREMENS	....	....	....	400	400	400	400	400 L	400 L	400 L	NO
SPRING VALLEY FIREMENS	241	....	....	500	500	500	....	500 O	500 O	500 O	NO
SPRINGFIELD FIREMAN	475	....	....	....	....	400	400	....	....	....	NO
ST ANTHONY FIREFIGHTERS	....	....	....	....	....	600	600	600 L	600 L	600 L	NO
ST CHARLES VOL	491	....	....	....	....	300	300	....	....	6,000 L	NO
ST CLAIR FIRE DEPT	....	....	....	350	350	350	....	....	....	....	NO
ST CLOUD TOWNSHIP	635	....	....	....	....	320	320	....	....	....	NO
ST JAMES FIREMENS	556	31,832	150	500	500	500	500	....	....	....	NO
ST JOSEPH VOL FIRE DEPT	1,567	8,000	....	400	400	400	....	....	....	....	NO
STAPLES FIRE DEPT	607	7,000	....	2,100	....	350	350	....	....	....	NO
STEPHEN VOL FIREMENS	137	....	....	....	....	225	....	4,000 L	120 W	4,000 L	YES
STEWARTVILLE VOL FIRE DEPT	983	....	....	650	650	650	650	....	....	....	NO
STILLWATER FIRE DEPT	1,541	39,042	8,110	1,000	1,000	1,000	....	....	420 W	....	NO
TACONITE FIREMENS	....	....	....	....	....	300	300	35 W	35 W	300 L	NO
THIEF RIVER FALLS FIREMENS	1,197	....	500	500	500	500	....	....	....	....	NO
TRACY VOL FIREMANS	600	....	....	550	550	550	550	....	....	....	YES
TWO HARBORS VOL FIREMENS	718	....	4,550	800	800	800	800	800 L	....	800 L	NO
VADNAIS HEIGHTS FIREMENS	350	....	4,618	....	....	480	480	....	....	....	NO
VICTORIA FIREMANS	425	3,950	....	....	....	300	300	....	....	....	NO
WACONIA FIRE DEPT	466	10,350	....	450	450	450	450	....	....	....	NO
WADENA FIREMANS	75	34,658	....	....	....	900	900	....	....	....	NO
WAITE PARK FIREMENS	722	....	....	....	....	300	200	7,000 L	....	7,000 L	YES
WASECA FIRE DEPT	240	1,320	1,000	750	....	750	....	....	....	....	NO
WATERTOWN FIREMENS	....	24,150	80	....	....	350	350	350 L	40 L	350 L	YES
WATERVILLE FIREMENS	100	....	....	....	....	50	50	....	....	325 L	YES
WAYZATA FIRE DEPT	4,630	20,045	600	800	800	800	800	....	....	....	NO
WHEATON FIREMENS	59	16,250	....	....	....	375	375	375 L	375 L	375 L	NO
WILLMAR VOL FIRE DEPT	882	41,834	30	1,000	1,000	1,000	1,000	25 W	....	....	NO
WINDOM FIREMENS	100	61,750	....	....	....	600	600	....	....	....	YES
								170	170	40 MONTHLY		
								1,595	1,358	WEEKLY		
TOTAL	580,314		161,162		54,209		78,714	169,040	29,555	208,020 LUMP SUM		
		2,015,703		71,621		105,550		9,464	4,386	950 OTHER		
MONTHLY SERVICE PENSION OF \$2 OR MORE PER YEAR OF SERVICE												
ALBERT LEA TWP FIREMENS	100	1,818	480	....	....	39	39	....	....	200 L	NO
APPLE VALLEY FIREFIGHTERS'	1,172	....	1,040	432	432	1,440	....	....	....	120 M	YES
ATWATER FIREMENS	74	....	80	....	....	24	....	10 W	....	20 M	YES
BENSON FIRE DEPT.	255	7,480	....	....	....	480	480	10 W	10 W	2,000 L	YES
BROOKLYN CENTER FIREMEN'S	6,325	46,484	18,924	15,000	1,500	3,000	....	....	....	250 M	YES
CHANHASSEN FIREMEN'S	277	1,440	105	....	....	....	....	120 M	35 W	75 L	YES
CHASKA FIRE DEPT.	695	10,656	....	....	....	72	....	120 M	120 M	90 M	YES
DILWORTH VOL FIREMENS	....	360	....	....	....	120	120	14 W	....	10 M	NO
EDEN PRAIRIE FIREMENS	5,473	2,340	480	....	....	180	180	450 M	....	450 M	NO
EDINA FIREMENS	8,342	37,068	4,860	168	168	168	....	180 M	....	135 M	YES
HAWLEY FIREMENS	201	5,000	....	....	....	40	40	....	....	....	YES
HUTCHINSON FIRE DEPT	937	18,784	....	48	48	48	48	....	....	2,000 L	YES
LUVERNE VOL FIREMENS	2,530	10,385	4,044	600	600	600	660	....	....	750 L	NO
MINNETONKA F. RELIEF ASSN	2,498	49,507	472	44	175	262	262	262 M	8 O	1,960 L	NO	

NOTE: L= LUMP SUM, M= MONTHLY W= WEEKLY AND O= OTHER

TABLE 2
 VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
 ASSETS, LIABILITIES AND CONTRIBUTIONS
 FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF ASSOCIATION	TOTAL ASSETS	TOTAL ACCRUED LIABILITY	SURPLUS [DEFICIT]	FUNDING RATIO	NORMAL COST	CONTRIBUTION TO AMORTIZE UNFUNDED LIABILITY	TOTAL REQUIRED CONTRIBUTION	STATE AID	MUNICIPAL CONTRIBUTION
MONTGOMERY V. FIRE DEPT.	70,420	118,813	[48,393]	0.593	3,520	9,080	12,600	5,980	7,020
MOUND VOL FIRE DEPT	435,591	766,653	[331,062]	0.568	20,586	35,371	55,957	35,495	32,880
NEW HOPE FIREMEN'S	526,971	580,427	[53,456]	0.908	26,270	7,569	33,839	39,903	2,500
NEW ULM FIRE DEPT.	519,718	618,789	[99,071]	0.840	16,551	29,890	46,441	25,938	32,384
PINE CITY VOL FIRE DEPT	145,118	128,008	17,110	1.134	7,800	414	8,436	11,180	....
PIPESTONE FIRE DEPT	142,238	154,200	[11,962]	0.922	9,200	12,100	21,300	11,405	11,995
SPRING LAKE PARK FIREMENS	896,527	812,000	84,527	1.104	44,600	16,700	61,300	73,800	6,000
WHITE BEAR LAKE FIRE DEPT	814,588	715,736	98,852	1.138	26,867	9,622	36,489	50,106	6,000
WINNEBAGO FIREMENS	88,936	122,004	[33,068]	0.729	3,020	6,922	9,942	6,803	1,640
WORTHINGTON FIREMENS	224,784	617,110	[392,326]	0.364	12,064	37,709	49,773	18,815	32,009
TOTAL	9,900,259	10,621,672	[721,418]	0.932	515,211	274,329	790,387	693,007	284,988
NO SERVICE PENSION									
BROOK PARK	3,209	....	....	...	....	....	....	577	13
GARRISON VOLUNTEER	26,581	....	26,581	...	....	....	....	4,068	....
KELLOGG FIRE DEPT	20,013	....	20,013	...	....	....	....	1,941	751
LAKE BRONSON FIREMANS	6,562	....	6,562	...	....	....	....	1,618	....
OKABENA FIREMAN'S	36,068	....	36,068	...	....	....	....	2,048	....
OKLEE FIREMENS	....	....	....	...	....	....	....	....	....
ROSE CREEK VOL	....	....	....	...	....	....	....	3,038	....
VERMILION LAKE VOL FIRE DEPT	4,746	....	4,746	...	....	....	....	573	1,000
TOTAL	97,179		93,970					13,863	1,764
GRAND TOTAL	52,657,866	53,508,625	[846,102]	0.984	4,450,638	1,015,998	5,482,410	4,603,203	1,148,463

TABLE 3
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
TYPE OF BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF ASSOCIATION	-----DISBURSEMENTS-----			-----SERVICE PENSION EARNED-----					-----OTHER RETIREMENT BENEFITS-----			
	ADMINI- STRATIVE	SERVICE PENSION	OTHER BENEFITS	10 YEARS	10 - 20 YEARS	20 - 30 YEARS	OVER 30 YEARS	DISABILITY	SICK	SURVIVOR	ACCIDENT & HEALTH	
MONTGOMERY V. FIRE DEPT.	300	13,800	....	....	....	600	600	76 D	76 D	1,000 L	NO
MOUND VOL FIRE DEPT	2,144	32,760	3,913	....	....	210	210	210 M	....	210 M	NO
NEW HOPE FIREMEN'S	8,389	36,144	165	600	600	....	4,320	228 M	35 W	270 M	NO
NEW ULM FIRE DEPT.	1,352	38,233	13,087	....	....	130	6	....	37 D	....	YES
PINE CITY VOL FIRE DEPT	1,050	6,300	....	....	....	600	....	....	....	....	YES
PIPESTONE FIRE DEPT	772	....	....	....	....	60	90	1,540 L	154 W	1,000 L	NO
SPRING LAKE PARK FIREMENS	8,459	24,640	1,200	....	....	10	....	200 M	....	75 M	YES
WHITE BEAR LAKE FIRE DEPT	3,975	17,304	....	....	....	....	....	150 M	3,500 L	130 M	NO
WINNEBAGO FIREMENS	1,332	9,100	....	....	....	....	....	....	....	....	NO
WORTHINGTON FIREMENS	593	40,135	....	....	....	....	....	....	....	....	NO
								1,920	948	1,760	MONTHLY	
								34	234		WEEKLY	
TOTAL	57,245		48,850		3,523		7,055	1,540	3,500	8,985	LUMP SUM	
		409,738		16,892		8,083		76	121		OTHER	
NO SERVICE PENSION												
BROOK PARK	....	....	....	....	....	....	....	....	....	....	NO
GARRISON VOLUNTEER	....	....	....	....	....	....	....	....	....	....	NO
KELLOGG FIRE DEPT	....	....	....	....	....	....	....	50 W	25 L	....	NO
LAKE BRONSON FIREMANS	158	....	....	....	....	....	....	....	....	....	NO
OKABENA FIREMAN,S	....	....	....	....	....	....	....	100 M	100 M	1,000 L	NO
OKLEE FIREMENS	....	....	....	....	....	....	....	....	....	....	NO
ROSE CREEK VOL	....	....	....	....	....	....	....	....	....	....	NO
VERMILION LAKE VOL FIRE DEPT	....	....	....	....	....	....	....	....	....	....	NO
								100	100		MONTHLY	
								50			WEEKLY	
TOTAL	158								25	1,000	LUMP SUM	
											OTHER	
								2,788	1,218	2,109	MONTHLY	
								4,790	2,572		WEEKLY	
GRAND TOTAL	720,081		251,744		77,967		129,987	259,904	58,548	338,695	LUMP SUM	
		3,391,345		117,010		171,814		10,075	4,703	1,335	OTHER	

NOTE: L= LUMP SUM, M= MONTHLY W= WEEKLY AND O= OTHER

TABLE 4
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
NUMBER OF MEMBERS, MINIMUM REQUIREMENTS AND FIDELITY BONDS
FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF ASSOCIATION	---NUMBER OF MEMBERS---			MINIMUM RETIREMENT AGE REQUIRED	---MINIMUM YEARS---		---FIDELITY BOND---	
	ACTIVE	RETIRED	DEFERRED		ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
DEFINED CONTRIBUTION SERVICE PENSION								
ANDOVER FIREFIGHTERS	18	..	..	50	10	10	25,000	25,000
BACKUS VOLUNTEER FIRE DEPT.	20	..	..	50	20	10	....	2,000
BAUDETTE FIREMEN'S	20	..	..	50	20	20	....	1,000
BINGHAM LAKE VOL. FIREMEN'S	18	..	..	55	10	10	....	....
BIRD ISLAND FIREMEN'S	25	..	..	50	10	10	....	....
BRAHAM FIREMEN'S	22	..	..	..	20	20	....	30,000
CALLAWAY FIREMEN'S	20	..	..	50	20	10	....	16,000
COLOGNE FIREMENS	26	..	..	50	20	10	....	5,000
CROSSLAKE FIREMENS	21	..	5	50	10	10	....	5,000
DALBO FIREMENS	24	..	..	50	20	10	....	35,000
DELAVAN VOL FIREMENS	20	..	..	50	20	20	....	....
ECHO FIREMENS	20	..	..	50	20	10	....	1,500
EMBARRASS REGION FIREMANS	23	..	..	50	20	20	....	....
ERSKINE FIREMENS	20	..	..	50	20	10	....	2,000
FALCON HEIGHTS V. F. DEPT.	25	..	..	50	10	10	25,000	25,000
FOSSTON FIREMENS	25	..	1	50	20	10	....	40,000
FOUNTAIN FIRE FIGHTERS	19	..	..	..	..	..	....	....
GIBBON FIREMEN'S	25	..	..	50	20	10	....	1,000
GOODHUE FIREMEN'S	30	..	..	50	20	20	50,000	....
GOODVIEW VOL. FIREMEN'S	34	..	..	55	15	15	....	50,000
HARDWICK FIREMEN'S	18	..	..	55	20	10	....	....
IRONTON FIRE DEPT	25	..	..	50	10	10	....	25,000
IVANHOE VOL FIREMENS	21	..	..	40	10	10	....	....
KERKHOVEN FIRE DEPT	21	..	..	50	10	10	....	....
KIESTER FIREMANS	21	1	3	55	10	10	....	30,000
LAKE GEORGE FIREMENS	15	..	..	55	20	20	....	....
LEAF VALLEY VOL FIREMENS	16	..	..	60	20	20	....	5,000
LECENTER VOL FIREMENS	20	..	..	50	20	10	2,000	5,000
LITTLEFORK FIREMENS	20	..	..	50	20	10	....	2,000
LONDON FIREMENS	16	..	..	38	20	10	....	....
LONGVILLE VOL FIRE DEPT	12	..	..	50	1	10	....	....
LYLE VOL FIREMENS	21	..	..	50	10	10	15,000	....
MANTORVILLE FIRE DEPT	16	..	..	50	10	10	....	....
MAPLE LAKE FIREMEN'S	28	..	..	50	20	10	....	....
MARINE ON ST. CROIX	16	..	..	50	20	10	5,000	5,000
MILROY FIREMEN'S	..	..	..	50	20	10	....	5,000
MILTONA VOL. FIREMEN'S	26	..	..	..	..	..	....	3,000
ODESSA FARM FIRE DEPT.	20	..	..	55	..	15	....	....
PENNOCK FIREFIGHTERS	20	..	..	50	10	10	....	25,000
PIKE-SANDY-BRITT REGION	37	..	..	50	10	10	....	5,000
PLAINVIEW VOL. FIRE DEPT.	22	..	..	50	20	20	10,000	....
PLUMMER VOL FIREMENS	21	..	..	50	20	20	....	....
RED LAKE FALLS FIRE DEPT.	23	..	..	50	10	10	....	....
ROGERS FIRE DEPT	20	2	..	50	10	10	....	....
ROUND LAKE FIREMANS	21	..	..	50	20	20	....	....
SOUTH BEND FIRE DEPT	30	..	..	50	10	20	....	....
TOIVOLA VOL FIRE DEPT	25	..	..	50	20	10	....	....
ULEN VOL FIRE DEPT	22	..	..	55	20	20	....	....
WABASSO FIREMENS	22	..	..	50	10	10	....	....
WAKON FIRE	19	..	..	60	10	10	....	....

TABLE 4
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
NUMBER OF MEMBERS, MINIMUM REQUIREMENTS AND FIDELITY BONDS
FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF ASSOCIATION	---NUMBER OF MEMBERS---			MINIMUM RETIREMENT AGE REQUIRED	---MINIMUM YEARS---		---FIDELITY BOND---	
	ACTIVE	RETIRED	DEFERRED		ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
WANDA VOL FIRE DEPT	22	..	..	50	20	20	....	....
MAURUN FIREMANS	17	..	..	50	20	..	....	....
WELLS FIREFIGHTERS	25	..	..	50	10	10	....	....
WINTHROP VOL FIRE DEPT	20	..	..	50	20	10	....	....
ZUMBRO FALLS FIREMENS	27	..	..	50	20	10	....	....
ZUMBROTA VOL FIRE DEPT	27	..	..	50	10	10	....	75,000
TOTAL	1,207	3	9					

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

CLEMENTS FIRE DEPT.	20	..	..	50	10	10	....	....
CLINAX FIREMENS	21	..	..	50	20	10	....	2,000
CURRIE VOL FIREMANS	25	..	..	50	10	10	....	5,000
DENNISON FIREMANS	11	..	..	50	20	10	....	....
DUMONT FIREMANS	28	..	..	50	20	10	....	....
ELMER FIREMANS	25	..	..	50	20	..	....	....
FISHER FIREMEN'S	22	..	..	50	20	20	....	....
HAMPTON FIREMENS	25	..	..	..	10	10	....	....
HAZEL RUN FIREMANS	17	..	..	60	20	..	....	....
HILL CITY FIREMANS	25	..	..	55	10	10	....	....
IDEAL VOL FIREMENS	16	..	..	50	10	10	....	8,000
IONA FIREMENS	23	..	..	60	20	20	....	....
JACOBSON COMM VOL FIREMENS	21	..	..	55	20	10	....	....
KARLSTAD FIREMAN	27	..	..	50	20	10	....	2,000
MAGNOLIA FIREMEN	13	..	4	65	15	15	....	....
MCKINLEY FIRE DEPT.	20	..	..	50	20	20	....	....
MASSAU FIRE DEPT.	18	..	..	55	20	20	....	....
NEW AUBURN FIRE DEPT.	21	..	..	50	20	10	....	....
NEW MUNICH FIREMANS	18	..	..	55	20	20	....	....
PALISADE FIRE DEPT	19	..	..	50	20	10	....	....
PERHAM FIREMENS	30	13	2	55	20	10	....	10,000
PILLAGER FIREMENS VOL.	20	..	..	55	20	10	....	....
PORTER FIREMENS	25	..	..	55	20	20	....	10,000
SOUTH HAVEN FIREMENS	22	..	..	50	20	20	....	....
ST HILAIRE FIREMEN	15	..	..	50	..	20	....	....
ST LEO FIRE DEPT	23	..	..	50	20	10	....	1,000
TOWER FIREMANS RELIEF	33	..	..	50	20	20	....	1,000
VESTA FIREMENS	22	..	6	50	20	10	25	25
TOTAL	605	13	12					

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

ALPHA FIREMEN'S	22	..	..	50	20	10	5,000	5,000
ASKOV VOL FIRE DEPT	21	1	..	55	10	10	....	....
BARRETT FIRE DEPT.	23	..	..	60	20	20	....	....
BLACKHOOF FIREFIGHTER'S	20	..	..	50	10	10	....	....
BOWLUS VOLUNTEER FIREMAN'S	20	..	..	50	20	10	....	....
BRANDON VOLUNTEER FIRE DEPT.	24	..	..	50	20	20	....	2,000
BREITUNG	35	..	1	50	20	20	1,000	1,000
BROOTEN VOL. FIRE FIGHTERS	20	..	..	50	20	20	....	....

TABLE 4
 VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
 NUMBER OF MEMBERS, MINIMUM REQUIREMENTS AND FIDELITY BONDS
 FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF ASSOCIATION	---NUMBER OF MEMBERS---			MINIMUM	---MINIMUM YEARS---		---FIDELITY BOND---	
	ACTIVE	RETIRED	DEFERRED	RETIREMENT AGE REQUIRED	ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
CANTON VOLUNTEER FIREMEN'S	20	..	..	55	20	20	....	....
CENTERVILLE FIREMAN RELIEF	33	..	..	50	20	10	....	5,000
CHOKIO VOL. FIRE DEPT.	..	..	..	50	20	..	....	5,000
CLARISSA FIRE DEPT.	25	..	..	50	20	20	2,000	2,000
CLEARWATER FIREMANS	24	..	..	50	20	10	....	....
CLEVELAND FIREMENS	20	..	6	50	20	10	....	5,000
COSMOS FIRE DEPT	29	..	3	50	20	10	....	....
CUYUNA FIREMENS	13	..	..	50	10	10	....	500
CYRUS FIREMENS	20	..	..	50	20	20	....	....
DARFUR FIREMANS	..	..	..	50	20	10	....	....
DEER CREEK FIREMENS	19	..	..	50	20	20	....	....
DOVER VOL FIREMENS	25	..	..	55	20	10	....	....
DUNNELL FIREMEN	15	..	..	50	20	10	....	....
EITZEN FIREMANS	25	..	3	50	10	10	....	....
ELIZABETH FIREMENS	24	..	..	50	10	10	....	....
ELLSWORTH FIRE DEPT	24	..	..	55	20	10	....	....
ELROSA FIREMANS	30	..	..	60	20	10	....	....
EVANSVILLE FIREMENS	30	..	..	50	20	10	3,000	....
FIFTY LAKES FIREMEN'S	18	..	..	50	10	10	....	1,000
FORADA FIREMENS	25	..	..	50	20	20	....	5,000
FOREST LAKE FIRE DEPT.	30	..	..	50	20	20	....	100
FORESTON	14	..	..	50	20	10	....	....
GHEENT FIREMEN'S	18	..	..	50	20	10	....	....
GLENVILLE FIREMENS	25	..	..	50	10	10	....	....
GRANADA FIREMEN'S	19	..	..	50	20	20	....	....
GRAND LAKE VOL. FIRE DEPT.	28	..	..	50	20	20	....	....
GREEN-ISLE VOLUNTEER	24	..	..	50	20	20	....	10,000
HAMBURG FIRE DEPT.	35	..	4	50	10	10	....	....
HANCOCK FIREMEN'S	21	..	..	50	20	20	....	....
HANLEY FALLS FIREMEN'S	20	3	..	55	20	20	....	20,000
HENDRUM VOL FIREMENS	19	..	..	50	20	20	....	....
KANDIYOHI FIREMENS	19	..	..	55	10	10	20,000	20,000
KELLIHER FIREFIGHTERS	18	..	..	50	20	10	....	....
KENSINGTON FIREMEN'S	25	..	..	50	20	20	....	....
LAKE HENRY VOL FIREMANS	20	..	..	50	20	10	....	....
LAKE LILLIAN FIRE DEPT	26	..	..	50	20	10	....	....
LAKE WILSON FIREMENS	24	..	..	50	20	10	....	2,000
LAKWOOD TWP VOL FIREMENS	22	..	..	55	20	20	....	1,000
LUCAN FIREMEN	24	..	6	50	20	10	....	....
MADISON LAKE VOL FIREMANS	28	16	..	50	20	20	....	....
MAHTOMA FIREMENS	21	..	..	50	20	10	....	....
MCDAVITT	29	..	..	50	10	10	20	20
MEDFORD VOL. FIREMEN'S	23	..	..	50	20	10	4,000	4,000
MIESVILLE FIREMEN'S	29	..	..	50	20	20	....	....
NEWFOLDEN FIREMEN'S	9	3	..	50	20	..	....	....
OGILVIE VOL FIRE DEPT	20	..	1	50	20	20	....	10,000
ORMSBY FIREMEN,S	15	..	..	55	10	10	....	....
OTTERTAIL FIREMEN,S	23	..	..	50	20	10	....	10,000
PLATO FIRE DEPT.	25	..	1	50	10	10	....	8,000
ROYALTON FIREMENS	24	..	..	50	20	10	....	1,000
SAVAGE FIRE DEPT	30	16	..	50	10	10	....	1,000
SOLWAY TWP FIREMENS	37	..	..	50	10	10	....	2,500

TABLE 4
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
NUMBER OF MEMBERS, MINIMUM REQUIREMENTS AND FIDELITY BONDS
FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF ASSOCIATION	---NUMBER OF MEMBERS---			MINIMUM RETIREMENT AGE REQUIRED	---MINIMUM YEARS---		---FIDELITY BOND---	
	ACTIVE	RETIRED	DEFERRED		ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
ST MARTINS FIREMENS	24	..	..	50	20	20	....	....
UPSALA FIREMENS	25	..	..	50	20	20	....	....
VERGAS FIREFIGHTERS	15	..	..	50	10	10	....	....
WAVERLY FIREMENS	25	..	..	50	10	10	....	....
WELCOME FIREMENS	26	..	..	50	20	..	....	....
WILLIAMS FIREMENS	13	..	..	50	20	..	....	....
WOODSTOCK FIREMENS	14	..	..	50	10	10	....	....
WYKOFF FIREMENS	22	..	2	50	20	10	....	5,000
TOTAL	1,512	39	27					

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

ALBANY FIRE DEPARTMENT	24	..	..	50	20	10	....	....
ALBERTVILLE	30	..	..	55	20	20	....	5,000
ALDEN VOL FIRE DEPT	25	..	..	50	10	10	....	500
AMROY FIREMANS	19	..	1	55	20	10	....	....
ARGYLE FIREMEN'S	25	..	..	50	20	20	....	....
ASHBY FIREMEN'S	24	..	1	50	10	10	....	30,000
BADGER FIRE DEPT.	18	..	..	50	20	10	....	....
BALSAM VOL. FIRE FIGHTERS	22	..	..	50	10	10	....	2,500
BARNUM VOL. FIRE DEPT.	24	..	..	50	20	20	....	....
BEARDSLEY	20	..	1	50	20	20	....	1,000
BEAVER BAY FIREMEN'S	24	..	..	50	20	10	2,000	2,000
BEAVER CREEK FIREMEN'S	22	..	..	50	20	10	....	4,000
BELGRADE FIRE	25	..	..	50	10	10	....	....
BELLINGHAM FIREMEN'S	20	..	..	50	20	10	....	5,000
BELVIEW	26	..	1	50	10	10	....	....
BERTHA FIREMEN'S	25	..	..	55	20	20	....	2,000
BLONKEST FIREMEN'S	14	..	..	60	20	20	....	....
BOYD FIREMEN'S	20	1	..	55	20	10	....	5,000
BREWSTER FIREMEN'S	19	1	3	55	20	10	....	....
BRICELYN FIREMEN'S	23	..	1	55	20	20	....	5,000
BROWNSDALE FIREMEN'S	18	..	..	50	20	20	....	....
BROWNTON	24	1	..	50	20	10	....	....
BUFFALO LAKE FIREMEN'S	26	..	..	50	20	10	....	10,000
BUTTERFIELD FIRE DEPT.	24	..	..	50	20	20	2,000	2,000
CANOSIA TOWNSHIP FIREMEN'S	25	..	1	50	10	10	....	....
CARVER FIRE DEPT.	23	..	2	50	20	20	....	3,000
CENTER CITY FIREMEN'S	20	..	..	50	20	20	....	1,000
CEYLON FIREMAN'S	23	..	..	50	10	10	3,500	3,500
CHANDLER FIRE DEPT.	18	..	..	50	20	10	....	....
CHERRY VOL. FIRE DEPT.	22	..	..	50	10	10	....	....
CLAREMONT FIRE DEPT.	21	..	..	50	10	10	....	3,000
CLEAR LAKE FIREMENS REL.	25	..	..	50	10	10	....	....
CLINTON FIREMENS	22	..	1	50	10	10	1,000	1,000
COLUMBIA HEIGHTS VOL FIRE DEPT	22	12	1	50	20	20	50,000	50,000
CROOKED LAKE FIRE FIGHTERS	20	..	..	..	10	10	....	....
DALTON FIREMANS	21	..	..	50	20	10	....	....
DANUBE FIREMENS	25	..	..	60	20	20	....	5,000
EAGLE BEND FIRE DEPT	24	..	..	50	20	20	....	20,000
ELBOW LAKE FIREMENS	24	..	..	50	20	20	2,000	2,000

TABLE 4
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
NUMBER OF MEMBERS, MINIMUM REQUIREMENTS AND FIDELITY BONDS
FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF ASSOCIATION	---NUMBER OF MEMBERS---			MINIMUM	---MINIMUM YEARS---		---FIDELITY BOND---	
	ACTIVE	RETIRED	DEFERRED	RETIREMENT AGE REQUIRED	ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
ELGIN VOL FIRE DEPT	25	..	..	50	20	20	....	10,000
ELMORE FIRE DEPT	28	..	1	55	20	20	....	4,000
ELYSIAN FIRE DEPT	25	1	1	50	20	20	....	....
EMILY VOL FIREMENS	20	..	1	50	10	10	....	1,500
EMMONS FIRE DEPT	..	..	..	50	20	1	....	....
EYOTA VOL. FIREMAN'S	20	..	..	50	20	20	....	1,000
FAIRMONT FIREFIGHTERS	35	11	8	50	10	10	....	15,000
FRAZEE FIREMEN'S	28	..	3	50	10	10	....	5,000
FREDENBERG VOL. FIREMEN'S	23	..	..	50	20	10	....	5,000
FREEPORT VOL FIRE DEPT	19	1	2	50	10	10	....	....
FROST VOL. FIREMEN'S	23	..	..	50	20	10	....	1,000
GARFIELD FIREMEN'S	20	..	1	50	20	10	2,000	2,000
GARVIN FIREMEN'S RELIEF	12	..	..	50	10	20	....	....
GNESEN VOL. FIRE DEPT.	25	4	..	50	10	10	5,000	5,000
GOOD THUNDER FIRE DEPT.	23	..	2	50	10	20	....	4,000
GRACEVILLE FIRE DEPT.	25	..	..	50	20	20	....	2,500
GRAND MEADOW VOL. F. RELIEF	25	..	..	55	20	20	....	....
GRANITE FALLS FIREMEN'S	26	4	..	50	20	10	....	5,000
GREY EAGLE VOL. FIRE DEPT.	22	3	..	50	10	10	....	....
HACKENSACK FIREMAN'S	20	..	..	50	10	10	....	....
HALSTAD FIREMEN'S	24	..	..	55	20	10	....	....
HAMEL VOL. FIREMEN'S	35	..	1	50	10	10	5,000	5,000
HANOVER FIRE DEPT.	26	..	..	60	20	10	....	....
HANSKA FIREMEN'S	25	..	..	50	20	20	....	5,000
HARMONY FIREMEN'S	23	..	..	50	20	10	5,000	5,000
HARRIS VOL. FIREMEN'S	23	..	..	50	20	10	25,000	25,000
HARTLAND FIREMEN'S	19	..	1	50	20	20	....	....
HENNING FIRE DEPT	25	..	..	50	20	20	2,000	2,000
HERMAN VOL FIRE DEPT	25	..	..	50	20	20	....	....
HERON LAKE FIREMENS	21	..	..	55	20	20	....	....
HEWITT FIREMANS	15	..	..	50	20	20	....	....
HOFFMAN VOL FIRE DEPT	24	..	..	50	20	20	....	5,000
HOKAH FIREMENS	28	..	..	50	10	10	....	25,000
HOLDINGFORD FIREMENS	22	..	..	50	20	10	....	....
HOLLAND VOL FIREFIGHTERS	17	..	..	50	20	10	....	....
HOUSTON VOL FIREMENS	25	..	..	50	20	20	....	....
HUGO FIREMENS	28	..	6	50	10	10	....	4,000
INDUSTRIAL VOL FIREFIGHTERS	16	..	..	50	20	10	....	....
ISLE FIRE DEPT	17	..	..	50	10	10	....	....
JASPER FIRE DEPT	22	..	1	50	10	10	....	2,000
JEFFERS FIREMENS	18	..	..	50	20	20	....	....
KASOTA FIRE DEPT	22	2	..	50	20	10	....	500
KETTLE RIVER FIREFIGHTERS	19	..	..	50	20	10	....	....
KINNEY VOL FIREMENS	23	..	..	50	20	20	....	....
LAFAYETTE FIRE DEPT	22	..	1	50	20	20	....	30
LAKE PARK VOL FIRE DEPT	23	..	..	50	10	10	....	....
LANESBORO FIREMENS	22	..	..	50	20	20	....	20,000
LESTER PRAIRIE FIRE DEPT	30	..	..	50	20	20	....	1,000
LEWISVILLE FIREMENS	19	..	..	50	20	20	....	....
LORETTO VOL FIRE DEPT	30	..	1	50	10	10	10,000	....
LOWRY FIRE DEPT	20	..	..	50	20	10	....	....
MABEL VOL FIRE DEPT	20	..	..	50	15	15	3,000	3,000

TABLE 4
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
NUMBER OF MEMBERS, MINIMUM REQUIREMENTS AND FIDELITY BONDS
FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF ASSOCIATION	---NUMBER OF MEMBERS---			MINIMUM	---MINIMUM YEARS---		---FIDELITY BOND---	
	ACTIVE	RETIRED	DEFERRED	RETIREMENT AGE REQUIRED	ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
MAYNARD FIRE DEPT.	21	..	..	55	20	20	....	....
MCINTOSH	20	..	..	50	10	10	....	....
MILAN FIREMEN'S	19	1	1	55	15	15	....	....
MINN. LAKE FIREMEN'S	26	..	..	50	20	20	....	....
MISSION TOWNSHIP FIRE FIGHTERS	14	..	..	50	20	10	10,000	10,000
MORRISTOWN FIREMEN,S	25	..	..	50	10	10	....	....
MORTON FIREMENN,S	23	..	..	..	20	10	....	....
MURDOCK FIREMENS BEN	18	..	..	50	10	10	....	....
NEW GERMANY FIRE DEPT.	25	..	2	50	20	10	....	....
NEW RICHLAND FIREMEN,S	24	4	..	50	20	20	....	....
NEW SCANDIA FIREFIGHTER,S	25	..	..	50	20	10	....	5,000
NORTHOME VOL. FIRE DEPT.	16	..	..	50	20	20	....	....
ODIN FIREMEN,S	12	..	..	50	20	10	....	....
OSSEO FIRE DEPT	25	22	..	50	20	20	25,000	25,000
OSTRANDER FIREMEN,S	14	..	..	50	10	10	....	....
PALO FIREMEN'S	35	..	..	50	10	10	....	2,500
RANDOLPH FIREMENS	30	..	..	50	20	10	....	5,000
RICE VOL FIREMANS	16	..	..	50	20	10	....	....
RICHMOND FIREMEN'S	24	..	..	50	20	20	....	....
ROCKFORD FIREMENS	28	..	1	..	10	10	....	....
ROCKVILLE FIREMANS	27	..	..	50	10	10	20,000	20,000
RUSH CITY VOL FIREMENS	24	..	..	50	20	10	....	15,000
RUSHFORD FIRE DEPT	29	..	..	50	10	10	....	3,000
RUSSELL FIREMENS	20	..	..	50	10	10	....	....
RUTHTON VOL FIREMENS	18	..	..	50	20	20	....	....
SANBORN FIREMENS	21	..	..	50	20	20	....	5,000
SILVER LAKE FIRE DEPT	30	..	4	50	10	10	....	....
SPRING GROVE FIREMENS	22	..	..	50	20	10	....	....
ST FRANCIS FIRE DEPT	25	..	..	50	10	10	13,000	13,000
ST STEPHEN FIREMENS	22	..	1	50	10	10	....	5,000
STORDEN FIRE DEPT	18	..	1	50	20	20	....	....
SUNBURG VOL FIREMENS	18	..	..	50	10	10	....	20,000
TYLER FIRE DEPT	25	..	..	50	20	10	10,000	10,040
UNDERWOOD FIRE DEPT	18	..	..	50	20	20	....	....
WALDORF VOL FIREMENS	24	..	..	50	10	10	....	2,000
WATKINS FIREKAN	21	..	..	50	20	20	....	25
WATSON FIRE DEPT	28	..	..	50	10	10	....	25,000
WEST CONCORD FIREMANS	24	..	..	50	20	10	....	1,000
WOOD LAKE FIREMENS	20	..	..	50	10	10	....	....
WRENSHALL FIREMENS	27	..	2	50	15	10	250	30
WYOMING FIRE DEPT	25	..	2	50	20	10	....	....
ZIMMERMAN FIREMENS	22	..	..	50	10	10	....	....
TOTAL	2,996	68	57					

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

ADAMS FIRE DEPARTMENT	24	1	..	50	20	10	5,000	5,000
ADRIAN FIRE DEPT	25	..	..	50	20	20	....	....
ARLINGTON FIREMEN'S	27	..	..	50	20	10	....	40,000
AVON-VOLUNTEER FIREMENS	22	..	..	50	20	10	....	....
BABBITT VOLUNTEER FIREMEN'S	32	1	..	50	10	10	....	6,000

TABLE 4
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
NUMBER OF MEMBERS, MINIMUM REQUIREMENTS AND FIDELITY BONDS
FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF ASSOCIATION	---NUMBER OF MEMBERS---			MINIMUM	---MINIMUM YEARS---		---FIDELITY BOND---	
	ACTIVE	RETIRED	DEFERRED	RETIREMENT AGE REQUIRED	ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
BALATON FIREMEN'S	25	1	..	50	20	10	2,000	2,000
BATTLE LAKE FIREMEN'S	17	..	..	50	20	10	....	3,000
BLACKDUCK VOLUNTEER FIREMENS	25	..	..	50	20	10	2,000	2,000
BROWERVILLE FIREMEN'S	20	..	..	50	10	10	....	1,000
BYRON VOLUNTEER FIRE FIGHTERS	27	..	1	50	10	10	5,000	5,000
CALEDONIA VOL. FIRE DEPT.	31	..	1	50	20	20	4,000	4,000
CALUMET FIREMEN'S	21	..	..	50	20	20	....	....
CANBY FIREMEN'S	25	..	..	50	20	20	....	30,000
CARLDS VOLUNTEER FIREMEN'S	25	..	..	50	20	10	....	....
CLARA CITY FIREMEN'S	20	..	..	50	20	10	....	1,000
CLARKFIELD FIREMENS	22	..	1	50	10	10	....	1,000
CLINTON VOL. FIRE DEPT.	25	..	..	50	20	10	....	500
CONFREY FIREMEN	23	..	..	50	20	20	....	5,000
COOK FIREMENS	17	..	..	50	20	10	....	....
COTTONWOOD FIREMENS	21	1	3	55	20	20	5,000	5,000
COURTLAND FIRE DEPT	22	..	..	50	20	20	....	....
CROMWELL VOL FIREMENS	22	..	..	50	20	10	....	22
DEER RIVER FIREMENS	23	..	..	50	20	10	....	....
DEERWOOD FIREMENS	20	..	..	50	20	20	....	2,000
EASTON VOL FIRE	25	..	..	55	20	20	....	....
EDEN VALLEY FIRE DEPT	20	..	..	55	20	10	....	....
EDGERTON FIRE DEPT	24	..	..	50	20	20	....	2,000
FAIRFAX FIREMEN'S	25	..	..	55	20	20	....	115,000
FLOODWOOD VOL. FIRE DEPT.	23	..	..	50	20	20	....	....
FRANKLIN FIREMENS	20	..	..	50	20	20	....	....
GLENWOOD FIRE DEPT.	30	..	1	50	10	10	....	44,000
GONVICK FIREMEN'S	20	..	6	50	10	20	....	....
GROVE CITY FIRE DEPT.	20	..	1	..	20	20	10,000	....
HALLOCK FIREMEN'S	27	..	..	50	20	10	....	100,000
HECTOR VOL. FIREMEN'S	24	..	..	50	20	10	....	....
HENDERSON FIRE DEPT.	23	1	..	50	20	10	....	5,000
HENDRICKS FIRE DEPT	25	7	7	55	10	10	1,000	1,000
HILLS FIREMENS	22	..	..	50	20	10	....	....
KENYON FIREMAN	28	..	..	50	20	20	....	....
KIMBALL FIREMENS	21	..	..	18	20	10	....	....
LAKE BENTON VOL FIRE DEPT	21	..	1	50	10	10	....	10,000
LAKEFIELD FIREMANS	25	3	..	50	10	10	....	1,000
LAMBERTON FIREMENS	20	..	..	50	10	10	....	2,500
LE ROY VOL FIREMANS	22	..	..	50	20	20	....	....
LINDSTROM VOL FIREMENS	22	..	..	50	20	20	....	25
LONG LAKE VOL FIRE DEPT	29	..	..	50	20	10	....	....
MADLIA FIRE	26	..	4	50	10	10	....	....
MADISON VOL FIREMENS	23	..	1	50	20	20	....	25,000
MAHNONEN FIREMENS	25	..	..	50	20	10	....	10,000
MAPLE PLAIN FIRE DEPT.	30	2	..	55	20	20	....	10,000
MARBLE FIRE DEPT.	20	..	1	50	20	10	....	....
MAYER FIREMEN'S	27	..	..	50	10	10	....	5,000
MENAHGA	17	..	..	55	20	20	....	1,000
NEW MARKET FIRE FIGHTERS	19	..	..	50	10	10	....	....
NICOLLET FIREMEN'S	22	..	..	50	15	15	....	36
NORTH BRANCH FIREMAN'S	30	..	..	50	20	18	....	....
NORWOOD FIRE DEPT.	30	..	1	50	10	10	....	5,000

TABLE 4
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
NUMBER OF MEMBERS, MINIMUM REQUIREMENTS AND FIDELITY BONDS
FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF ASSOCIATION	---NUMBER OF MEMBERS---			MINIMUM	---MINIMUM YEARS---		---FIDELITY BOND---	
	ACTIVE	RETIRED	DEFERRED	RETIREMENT AGE REQUIRED	ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
DAK GROVE	21	..	..	38	20	10	....	....
PARKERS PRAIRIE FIREMANS	21	..	..	50	20	10	5,000	5,000
PELICAN RAPIDS FIREMENS	24	..	..	50	10	10	2,500	....
PRESTON FIREMENS	24	..	..	50	20	20	....	....
PRINCETON FIRE DEPT.	37	..	..	50	20	20	....	4,000
PRINSBURG FIREMENS	22	..	..	50	20	10	....	30,000
PROCTOR FIRE DEPT.	18	1	..	50	20	20	....	1,000
RAYMOND VOL FIREMANS	18	..	..	50	10	10	5,000	5,000
RICE LAKE FIREMENS	31	..	..	50	20	20	....	....
ROTHSAY FIRE DEPT.	22	..	..	..	..	..	....	2,000
SANDSTONE FIREMENS	27	..	2	50	20	20	....	20,000
SHERBURN FIREMEN'S	25	..	..	50	10	10	....	....
ST BONIFACIUS FIREMANS	25	..	..	50	20	10	....	5,000
STACY-LENT VOL FIREMENS	33	..	..	50	10	10	....	4,000
STARRUCK FIRE DEPT	23	..	..	50	10	10	....	10,000
STEWART FIREMENS	25	1	..	50	20	10	....	5,000
THOMSON TOWNSHIP VOL FIREMENS	30	..	..	50	10	10	....	1,000
TRIMONT	23	..	1	50	20	20	....	....
TRUMAN FIREMENS	23	..	2	50	20	10	....	10,000
VERNON CENTER FIREMENS	18	..	..	50	20	20	....	30,000
WABASHA FIRE DEPT	31	..	..	50	10	10	....	2,000
WALKER VOL FIREMENS	23	..	1	50	10	10	....	2,000
WALNUT GROVE FIREMANS	19	..	..	50	10	10	....	....
WESTBROOK FIREMENS	21	..	..	50	10	10	....	5,000
WINSTED VOL FIRE DEPT	30	..	..	50	20	10	2,000	2,000
YOUNG AMERICA FIRE DEPT	29	..	3	50	10	10	....	....
TOTAL	1,989	19	38					

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

ADA FIRE DEPT.	27	..	1	50	10	10	....	....
AITKIN FIRE DEPARTMENT	30	..	2	50	20	20	....	....
ALEXANDRIA VOL FIRE DEPT	30	..	..	50	10	10	....	200,000
ANNANDALE FIREMANS	32	..	..	50	20	10	2,500	2,500
ANDKA FIRE DEPT.	260	1	..	50	20	10	....	131,000
AURORA FIREMEN'S RELIEF	25	..	..	50	10	10	....	10,000
BAGLEY FIREMAN'S	24	..	..	50	10	10	....	3,000
BARNESVILLE FIRE DEPT.	..	..	..	50	20	10	....	5,000
BASS BROOK FIRE DEPT.	24	..	..	50	20	20	....	....
BAYPORT FIREMEN'S	23	..	2	50	20	20	....	....
RECKER FIREMEN'S	30	..	..	50	20	10	....	30,000
BEMIDJI PIONEER FIREMEN'S	41	..	2	50	10	10	....	....
BIGFORK FIREMEN'S	22	..	1	50	20	10	....	....
BIWABIK FIREMEN'S	25	..	..	50	10	10	....	10,000
BLOOMING PRAIRIE FIRE DEPT.	28	..	..	50	10	20	....	....
BLUE EARTH FIRE DEPT.	30	4	..	50	10	10	....	40,000
BOVEY VOLUNTEER FIRE DEPT.	20	..	..	50	20	10	....	1,000
BRAINERD FIRE DEPARTMENT	39	..	..	50	20	10	2,000	20,000
BRECKENRIDGE FIRE DEPT.	38	3	..	50	15	..	....	1,000
BROOKLYN PARK FIRE DEPT.	61	16	5	50	10	10	5,000	63,000
BROWN'S VALLEY FIREMEN'S	22	..	..	50	20	20	2,500	2,500

TABLE 4
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
NUMBER OF MEMBERS, MINIMUM REQUIREMENTS AND FIDELITY BONDS
FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF ASSOCIATION	---NUMBER OF MEMBERS---			MINIMUM RETIREMENT AGE REQUIRED	---MINIMUM YEARS---		---FIDELITY BOND---	
	ACTIVE	RETIRED	DEFERRED		ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
BUFFALO FIREMEN'S	25	..	..	50	10	10	....	100,000
BUHL VOL. FIRE DEPT.	22	..	1	50	20	10	....	25,000
CAMBRIDGE FIRE DEPT.	24	..	..	50	10	10	....	60,000
CANNON FALLS FIRE DEPT.	30	3	..	50	20	10	....	75,000
CARLTON FIREMEN'S	26	..	1	50	10	10	....	....
CASS LAKE FIRE DEPT.	20	..	..	50	10	10	....	....
CHATFIELD FIRE DEPT.	24	4	5	50	10	10	....	10,000
CHISAGO CITY FIREMEN'S	25	..	..	50	20	20	....	10,000
CHISHOLM VOL. FIRE DEPT.	26	..	..	50	10	10	2,500	10,000
CIRCLE PINES FIRE DEPT.	22	..	..	50	10	10	7,000	7,000
CLEARBROOK FIREMENS	19	..	..	..	50	10	....	6,000
COKATO FIREMENS	24	6	..	50	20	10	....	....
COLD SPRING VOL FIREMENS	30	..	..	50	10	10	....	....
COLERAINE FIRE DEPT	20	..	..	50	20	10	....	5,000
COON RAPIDS FIRE DEPT	38	..	1	50	10	10	25,000	25,000
COTTAGE GROVE VOL FIRE DEPT	34	..	1	50	10	10	....	10,000
CROSBY FIREMENS	30	..	..	50	10	10	....	10,000
CRYSTAL FIREMENS	39	27	1	50	10	10	20,000	20,000
DASSEL FIREMANS	28	..	..	50	10	10	....	2,000
DAWSON FIRE DEPT	25	2	1	55	10	10	....	10,000
DAYTON FIREMANS	25	..	..	50	10	10	10,000	10,000
DELAND VOL FIREFIGHTERS	26	..	..	50	20	20	....	1,000
DETROIT LAKES FIREMENS	32	21	1	50	10	10	1,900	100
DODGE CENTER FIREMENS	25	..	1	50	10	10	....	5,000
EAGAN VOL FIREMENS	69	4	5	50	10	10	25,000	25,000
EAGLE LAKE FIRE DEPT	25	..	..	50	10	10	15,000	15,000
EAST BETHEL FIREMENS	32	..	3	50	20	10	....	50,000
EAST GRAND FORKS VOL FIREMENS	42	..	..	55	20	20	30,000	30,000
ELK RIVER FIREMENS	27	..	..	50	10	10	....	....
ELY FIRE DEPT	24	..	1	50	20	20	4,000	4,000
EXCELSIOR FIREFIGHTERS'	33	..	2	50	10	10	10,000	10,000
FARMINGTON CATARACT FIRMEN'S	32	..	1	50	20	10	2,000	2,000
FERGUS FALLS FIRE DEPT.	37	..	9	50	10	10	....	....
FERTILE FIREMEN'S	26	..	..	50	20	10	....	25,000
FOLEY FIREMEN'S	23	..	..	50	20	10	....	1,000
FULDA FIREMENS	21	..	2	50	20	10	....	10,000
GAYLORD FIRE DEPT.	23	..	..	50	10	10	15,000	15,000
GILBERT VOL. FIRE DEPT.	20	..	..	50	10	10	....	5,000
GLENCOE FIRE DEPT.	40	8	2	50	20	20	....	5,000
GOLDEN VALLEY FIRE RELIEF	46	..	3	50	20	20	5,000	5,000
GRAND MARAIS VOL. FIREMEN'S	30	..	..	50	20	10	....	25,000
GRAND RAPIDS VOL. FIREMEN'S	25	..	..	50	20	10	....	....
HAM LAKE FIRE DEPT.	22	..	..	50	10	9	10,000	10,000
HASTINGS FIRE DEPT.	52	..	2	..	..	..	7,500	7,500
HAYFIELD FIREMEN'S	25	..	..	50	10	..	....	....
HERMANTOWN VOL FIREMENS	47	..	1	50	10	10	....	50,000
HIBBING VOL FIRE FIGHTERS	26	..	..	50	10	10	....	5,000
HINCKLEY VOL FIREMENS	27	..	..	50	10	10	....	....
HOPKINS VOL FIRE DEPT	41	..	3	50	15	15	45,000	45,000
HOWARD LAKE FIRE DEPT	27	..	..	50	20	20	....	2,000
HOYT LAKES FIREMENS	25	..	..	50	20	10	2,500	2,500
INTERNATIONAL FALLS FIRE DEPT	27	..	..	50	20	10	....	8,000

TABLE 4
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
NUMBER OF MEMBERS, MINIMUM REQUIREMENTS AND FIDELITY BONDS
FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF ASSOCIATION	---NUMBER OF MEMBERS---			MINIMUM	---MINIMUM YEARS---		---FIDELITY BOND---	
	ACTIVE	RETIRED	DEFERRED	RETIREMENT AGE REQUIRED	ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
INVER GROVE HEIGHTS FIRE DEPT	59	..	2	50	10	10	....	10,000
ISANTI VOL FIRE DEPT	35	..	..	50	20	10	....	....
JACKSON FIRE DEPT	30	..	..	50	10	10	....	5,000
JANESVILLE FIRE DEPT	25	22	..	50	20	20	....	30,000
JORDAN FIRE DEPT	30	..	1	50	14	14	10,000	10,000
KASSON FIREMENS	26	..	2	50	10	10	....	2,000
KEEWATIN FIREMENS	24	..	..	50	20	20	....	2,500
LA CRESCENT FIREMENS	23	..	1	50	20	10	....	10,000
LAKE CITY FIRE DEPT	22	..	1	50	10	10	....	1,000
LAKE CRYSTAL FIREMANS	25	..	..	50	10	10	....	2,000
LAKE ELMO VOL FIREMENS	22	5	..	50	10	10	10,000	10,000
LAKE JOHANNA VOL FIREMENS	48	18	..	50	20	10	....	....
LE SUEUR FIRE DEPT	24	..	3	50	20	20	10,000	10,000
LEWISTON VOL FIRE DEPT	26	16	..	50	20	20	....	75,000
LEXINGTON FIREMENS	20	..	..	50	20	10	....	5,000
LINWOOD TWP FIREMENS	19	..	4	50	20	10	....	....
LITCHFIELD FIREMENS	29	..	3	50	20	10	4,000	4,000
LITTLE CANADA FIRE	37	..	1	50	10	10	10,000	10,000
LITTLE FALLS FIRE	24	..	..	50	10	10	1,000	2,000
LONG PRAIRIE FIRE DEPT	22	1	1	50	20	20	....	28
LONSDALE FIRE FIGHTERS	25	..	10	50	20	10	....	1,000
LOWER ST CROIX VAL FIRE DIST	30	..	..	50	10	10	....	....
MAHTOMEDI FIREMENS	28	..	3	50	15	10	10,000	10,000
MAPLE GROVE FIREMENS	41	..	..	50	10	10	....	50,000
MAPLETON VOL. FIREMEN'S	26	..	..	50	20	10	10,000	10,000
MAPLEWOOD FIRE F. RELIEF	155	..	2	50	20	10	....	30,000
MARSHALL FIRE DEPT.	37	..	2	50	20	20	10,000	10,000
MCGREGOR FIRE DEPT.	20	..	1	50	20	10	....	....
MELROSE FIRE DEPT.	29	..	..	50	20	10	10,000	10,000
MENDOTA HEIGHTS	30	6	..	50	20	10	....	5,000
MILACA FIRE DEPT	21	..	..	55	20	20	....	....
MINNEOTA FIREMAN'S	26	..	2	50	10	10	4,000	4,000
MONTEVIDEO FIRE DEPT.	32	..	..	50	20	20	....	50,000
MONTICELLO FIREMEN'S	27	..	..	50	20	10	....	2,500
MOOSE LAKE FIREFIGHTERS'	26	..	..	50	20	10	....	....
MORA FIRE DEPT.	27	..	2	55	10	10	....	100,000
MORGAN FIRE DEPT.	23	..	1	50	15	15	....	....
MORRIS FIRE DEPT	32	..	..	..	20	20	....	3,000
MOTLEY VOL. FIRE DEPT.	21	..	..	50	20	10	....	....
MOUNTAIN IRON V. FIREFIGHTERS	21	..	1	50	20	10	....	....
MOUNTAIN LAKE FIREMENS	25	..	..	50	10	10	50,000	50,000
NASHMAUK FIREMEN,S	20	..	..	50	20	10	....	3,500
NEW BRIGHTON FIREMEN,S	33	17	1	50	20	10	50,000	50,000
NEW LONDON VOL. FIREMEN'S	24	1	..	50	20	20	....	10,000
NEW PRAGUE FIREMAN,S	30	..	..	50	20	10	....	2,000
NEW YORK MILLS FIRE DEPT.	22	..	..	50	10	10	....	5,000
NEWPORT FIRE DEPT.	30	1	..	50	10	10	20,000	20,000
NISSWA VOL. FIREMEN'S	24	..	..	50	10	10	....	....
NORTH MANKATO FIREMEN'S	27	..	..	50	20	10	5,000	5,000
NORTH ST PAUL FIRE DEPT	40	..	..	50	15	15	....	30,000
NORTHFIELD FIRE DEPT.	27	..	1	50	10	10	10,000
OLIVIA FIREMEN,S	25	..	2	50	20	20	14,000

TABLE 4
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NUMBER OF MEMBERS, MINIMUM REQUIREMENTS AND FIDELITY BONDS
FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF ASSOCIATION	---NUMBER OF MEMBERS---			MINIMUM RETIREMENT AGE REQUIRED	---MINIMUM YEARS---		---FIDELITY BOND---	
	ACTIVE	RETIRED	DEFERRED		ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
DNAMIA FIREMANS	21	..	..	50	20	10	....	....
ORTONVILLE FIRE DEPT	29	..	1	50	20	20	....	100,000
OWATONNA FIREMEN'S	35	..	1	50	20	10	20,000	20,000
PARK RAPIDS FIREMENS	26	..	..	50	20	20	6,000	6,000
PAYNESVILLE FIRE DEPT,	25	..	..	50	20	20	....	2,000
PEQUOT LAKES FIREMENS	23	..	..	50	20	10	....	1,000
PIERZ FIRE DEPT,	26	..	..	50	12	12	10,000	10,000
PINE ISLAND FIRE DEPT,	26	..	..	50	20	20	....	30,000
PINE RIVER FIREMENS	24	..	2	50	10	10	....	2,000
PLYMOUTH FIREMENS	46	7	1	50	10	10	50,000	50,000
PRIOR LAKE FIRE DEPT,	27	..	..	50	10	10	75,000	75,000
REDWOOD FALLS FIREMENS	30	..	..	50	10	10	....	....
REMER VOL FIREMEN	14	..	..	50	20	10	....	....
RENVILLE FIREMENS RELIEF	25	..	..	50	20	20	....	....
ROSEAU FIREMENS	23	..	..	50	10	10	2,500	2,500
ROSEMOUNT FIRE DEPT	34	..	1	50	11	10	....	10,000
ROSEVILLE FIREFIGHTERS	75	12	..	50	20	10	....	25,000
SACRED HEART FIREMENS	25	..	..	50	20	20	....	5,000
SARTELL FIRE DEPT	23	..	..	50	10	10	....	2,000
SAUK CENTRE FIRE DEPT	30	..	..	50	10	10	10,000	10,000
SAUK RAPIDS VOL FIREMANS	25	..	..	50	20	20	....	30,000
SCANLON VOL FIREMANS	25	..	..	50	10	10	5,000	5,000
SHAKOPEE FIRE DEPT	34	3	..	50	20	10	1,000	2,000
SILVER BAY FIREFIGHTERS	27	..	..	50	20	10	5,000	5,000
SLAYTON FIRE DEPT	24	..	..	..	20	20	....	5,000
SLEEPY EYE FIRE DEPT	28	..	1	55	10	10	....	15,000
SPICER FIREMENS	21	..	..	50	10	10	....	....
SPRING VALLEY FIREMENS	21	..	..	50	20	10	....	1,000
SPRINGFIELD FIREMAN	26	..	1	50	20	20	....	5,000
ST ANTHONY FIREFIGHTERS	29	..	..	50	20	10	....	....
ST CHARLES VOL	26	..	..	55	20	20	....	30,000
ST CLAIR FIRE DEPT	..	..	..	50	10	10	....	....
ST CLOUD TOWNSHIP	29	..	..	50	20	20	10,000	10,000
ST JAMES FIREMENS	33	12	6	55	10	10	....	5,000
ST JOSEPH VOL FIRE DEPT	29	..	..	50	10	10	....	5,000
STAPLES FIRE DEPT	32	..	..	50	21	20	10,000	10,000
STEPHEN VOL FIREMENS	29	..	..	50	20	20	....	....
STEWARTVILLE VOL FIRE DEPT	25	..	1	50	10	10	....	20,000
STILLWATER FIRE DEPT	31	..	..	50	10	10	....	2,000
TACONITE FIREMENS	12	..	..	50	20	20	....	....
THIEF RIVER FALLS FIREMENS	23	..	..	50	10	10	....	8,000
TRACY VOL FIREMANS	23	..	13	50	10	10	....	10,000
TWO HARBORS VOL FIREMENS	19	..	..	50	10	10	10,000	10,000
VADNAIS HEIGHTS FIREMENS	31	..	..	50	15	15	....	....
VICTORIA FIREMANS	27	..	1	50	20	10	2,000	2,000
WACONIA FIRE DEPT	30	..	3	50	10	10	5,000	5,000
WADENA FIREMANS	20	..	11	50	20	10	60,000	60,000
WAITE PARK FIREMENS	20	..	..	50	20	20	....	5,000
WASECA FIRE DEPT	32	..	3	50	10	10	....	25,000
WATERTOWN FIREMENS	26	..	..	50	20	10	....	5,000
WATERVILLE FIREMENS	20	..	..	50	20	20	....	....
WAYZATA FIRE DEPT	30	4	1	50	10	10	....	....

TABLE 4
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
NUMBER OF MEMBERS, MINIMUM REQUIREMENTS AND FIDELITY BONDS
FOR THE YEAR ENDED DECEMBER 31, 1982

NAME OF ASSOCIATION	---NUMBER OF MEMBERS---			MINIMUM RETIREMENT AGE REQUIRED	---MINIMUM YEARS---		---FIDELITY BOND---	
	ACTIVE	RETIRED	DEFERRED		ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
WHEATON FIREMENS	25	..	..	50	20	20	....	50,000
WILLMAR VOL FIRE DEPT	40	..	4	50	10	10	....	100,000
WINDOM FIREMENS	24	..	4	55	20	20	....	20,000
TOTAL	5,421	224	162					

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

ALBERT LEA TWP FIREMENS	11	3	..	50	20	20	....	....
APPLE VALLEY FIREFIGHTERS'	49	..	3	50	10	10	10,000	10,000
ATWATER FIREMENS	17	..	..	55	20	10	....	....
BENSON FIRE DEPT.	27	16	..	50	20	20	....	6,000
BROOKLYN CENTER FIREMEN'S	35	21	6	50	10	10	5,000	5,000
CHANHASSEN FIREMEN'S	26	1	..	50	20	10	....	25,000
CHASKA FIRE DEPT.	35	6	3	50	20	20	....	25,000
DILWORTH VOL FIREMENS	33	1	..	50	20	10	....	2,500
EDEN PRAIRIE FIREMENS	61	3	..	50	15	15	....	....
EDINA FIREMENS	39	10	2	50	10	10	25,000	100,000
HAWLEY FIREMENS	22	11	..	50	20	20	....	1,000
HUTCHINSON FIRE DEPT	44	17	5	50	10	10	....	20,000
LUVERNE VOL FIREMENS	35	19	..	50	10	10	....	4,000
MINNETONKA F, RELIEF ASSN	36	24	..	50	20	10	5,000	50,000
MONTGOMERY V, FIRE DEPT.	30	25	..	55	20	10	....	2,000
MOUND VOL FIRE DEPT	37	15	..	50	20	20	7,500	10,000
NEW HOPE FIREMEN'S	41	14	1	50	20	10	50,000	50,000
NEW ULM FIRE DEPT.	36	20	4	50	20	20	....	12,000
PINE CITY VOL FIRE DEPT	29	13	..	50	20	20	....	10,000
PIPESTONE FIRE DEPT	..	20	1	50	20	20	....	....
SPRING LAKE PARK FIREMENS	62	11	6	50	20	20	150,000	150,000
WHITE BEAR LAKE FIRE DEPT	51	16	1	50	20	20	10,000	10,000
WINNEBAGO FIREMENS	20	14	..	50	20	20	5,000	5,000
WORTHINGTON FIREMENS	36	22	..	55	20	20	....	10,000
TOTAL	812	302	32					

NO SERVICE PENSION

BROOK PARK	11	..	..	..	..	..	....	2,000
GARRISON VOLUNTEER	16	..	..	50	20	20	2,000	2,000
KELLOGG FIRE DEPT	21	..	..	..	..	..	....	....
LAKE BRONSON FIREMANS	..	..	..	50	20	..	....	....
OKABENA FIREMAN,S	20	..	..	..	..	..	....	....
OKLEE FIREMENS	..	..	..	..	..	..	....	....
ROSE CREEK VOL	21	..	..	..	..	..	....	....
VERMILION LAKE VOL FIRE DEPT	25	..	..	..	..	..	....	....
TOTAL	114							

GRAND TOTAL 14,656 668 337

INDEX

DEFINED CONTRIBUTION SERVICE PENSION

ANDOVER FIREFIGHTERS
BACKUS VOLUNTEER FIRE DEPT.
BAUDETTE FIREMEN'S
BINGHAM LAKE VOL. FIREMEN'S
BIRD ISLAND FIREMEN'S
BRAHAM FIREMEN'S
CALLAWAY FIREMEN'S
COLOGNE FIREMENS
CROSSLAKE FIREMENS
DALRO FIREMENS
DELAVAN VOL FIREMENS
ECHO FIREMENS
EMBARRASS REGION FIREMANS
ERSKINE FIREMENS
FALCON HEIGHTS V. F. DEPT.
FOSSTON FIREMENS
FOUNTAIN FIRE FIGHTERS
GIBBON FIREMEN'S
GOODHUE FIREMEN'S
GOODVIEW VOL. FIREMEN'S RELIEF
HARDWICK FIREMEN'S
IRONTON FIRE DEPT
IVANHOE VOL FIREMENS
KERKHOVEN FIRE DEPT
KIESTER FIREMANS
LAKE GEORGE FIREMENS
LEAF VALLEY VOL FIREMENS
LECENTER VOL FIREMENS
LITTLEFORK FIREMENS
LONDON FIREMENS
LONGVILLE VOL FIRE DEPT
LYLE VOL FIREMENS
MANTORVILLE FIRE DEPT
MAPLE LAKE FIREMEN'S
MARINE ON ST. CROIX
MILROY FIREMEN'S
MILTONA VOL. FIREMEN'S
ODESSA FARM FIRE DEPT.
PENNOCK FIREFIGHTERS
PIKE-SANDY-BRITT REGION
PLAINVIEW VOL. FIRE DEPT.
PLUMMER VOL FIREMENS
RED LAKE FALLS FIRE DEPT.
ROGERS FIRE DEPT
ROUND LAKE FIREMANS
SOUTH BEND FIRE DEPT
TOIVOLA VOL FIRE DEPT
ULEN VOL FIRE DEPT
WABASSO FIREMENS
WAKON FIRE
WANDA VOL FIRE DEPT
WAUBUN FIREMANS
WELLS FIREFIGHTERS
WINTHROP VOL FIRE DEPT
ZUMBRO FALLS FIREMENS
ZUMBROTA VOL FIRE DEPT

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

CLEMENTS FIRE DEPT.
CLIMAX FIREMENS
CURRIE VOL FIREMANS
DENNISON FIREMANS
DUMONT FIREMANS
ELMER FIREMANS
FISHER FIREMEN'S
HAMPTON FIREMENS
HAZEL RUN FIREMANS
HILL CITY FIREMANS
IDEAL VOL FIREMENS
IONA FIREMENS
JACOBSON COMM VOL FIREMENS
KARLSTAD FIREMAN
MAGNOLIA FIREMEN
MCKINLEY FIRE DEPT.
NASSAU FIRE DEPT.
NEW AUBURN FIRE DEPT.
NEW MUNICH FIREMANS
PALISADE FIRE DEPT
PERHAM FIREHENS
PILLAGER FIREMENS VOL.
PORTER FIREMENS
SOUTH HAVEN FIREMENS
ST HILAIRE FIREMEN
ST LEO FIRE DEPT
TOWER FIREMANS RELIEF
VESTA FIREMENS

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

ALPHA FIREMEN'S
ASKOV VOL FIRE DEPT
BARRETT FIRE DEPT,
BLACKHOOF FIREFIGHTER'S
BOWLUS VOLUNTEER FIREMAN'S
BRANDON VOLUNTEER FIRE DEPT,
BREITUNG
BROOTEN VOL. FIRE FIGHTERS
CANTON VOLUNTEER FIREMEN'S
CENTERVILLE FIREMAN RELIEF A.
CHOKIO VOL. FIRE DEPT.
CLARISSA FIRE DEPT.
CLEARWATER FIREMANS
CLEVELAND FIREMENS
COSMOS FIRE DEPT
CUYUNA FIREMENS
CYRUS FIREMENS
DARFUR FIREMANS
DEER CREEK FIREMENS
DOVER VOL FIREMENS
DUNNELL FIREMEN
EITZEN FIREMANS
ELIZABETH FIREMENS
ELLSWORTH FIRE DEPT
ELROSA FIREMANS
EVANSVILLE FIREMENS
FIFTY LAKES FIREMEN'S
FORADA FIREMENS
FOREST LAKE FIRE DEPT,
FORESTON
GHENT FIREMEN'S
GLENNVILLE FIREMENS
GRANADA FIREMEN'S
GRAND LAKE VOL. FIRE DEPT.
GREEN-ISLE VOLUNTEER
HAMBURG FIRE DEPT,
HANCOCK FIREMEN'S
HANLEY FALLS FIREMEN'S
HENDRUM VOL FIREMENS
KANDIYOHI FIREMENS
KELLIHER FIREFIGHTERS
KENSINGTON FIREMEN'S
LAKE HENRY VOL FIREMANS
LAKE LILLIAN FIRE DEPT
LAKE WILSON FIREMENS
LAKEWOOD TWP VOL FIREMENS
LUCAN FIREMEN
MADISON LAKE VOL FIREMANS
MAHTOWA FIREMENS
MCDAVITT
MEDFORD VOL. FIREMEN'S
MIESVILLE FIREMEN'S
NEWFOLDEN FIREMEN'S
OGILVIE VOL FIRE DEPT
ORMSBY FIREMEN,S
OTTERTAIL FIREMEN,S
PLATO FIRE DEPT,
ROYALTON FIREMENS
SAVAGE FIRE DEPT

SOLWAY TWP FIREMENS
ST MARTINS FIREMENS
UPSALA FIREMENS
VERGAS FIREFIGHTERS
WAVERLY FIREMENS
WELCOME FIREMENS
WILLIAMS FIREMENS
WOODSTOCK FIREMENS
WYKOFF FIREMENS

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

ALBANY FIRE DEPARTMENT
ALBERTVILLE
ALDEN VOL FIRE DEPT
AMBOY FIREMANS
ARGYLE FIREMEN'S
ASHBY FIREMEN'S
BADGER FIRE DEPT.
BALSAM VOL, FIRE FIGHTERS
BARNUM VOL, FIRE DEPT.
BEARDSLEY
BEAVER BAY FIREMEN'S
BEAVER CREEK FIREMEN'S
BELGRADE FIRE
BELLINGHAM FIREMEN'S
BELVIEW
BERTHA FIREMEN'S
BLOMEST FIREMEN'S
BOYD FIREMEN'S
BREWSTER FIREMEN'S
BRICELYN FIREMEN'S
BROWNSDALE FIREMEN'S
BROWNTON
BUFFALO LAKE FIREMEN'S
BUTTERFIELD FIRE DEPT.
CANOSIA TOWNSHIP FIREMEN'S
CARVER FIRE DEPT.
CENTER CITY FIREMEN'S
CEYLON FIREMAN'S
CHANDLER FIRE DEPT.
CHERRY VOL, FIRE DEPT.
CLAREMONT FIRE DEPT.
CLEAR LAKE FIREMENS REL. ASSN.
CLINTON FIREMENS
COLUMBIA HEIGHTS VOL FIRE DEPT
CROOKED LAKE FIRE FIGHTERS
DALTON FIREMANS
DANUBE FIREMENS
EAGLE BEND FIRE DEPT
ELBOW LAKE FIREMENS
ELGIN VOL FIRE DEPT
ELMORE FIRE DEPT
ELYSIAN FIRE DEPT
EMILY VOL FIREMENS
EMMONS FIRE DEPT
EYOTA VOL, FIREMAN'S
FAIRMONT FIREFIGHTERS
FRAZEE FIREMEN'S
FREDENBERG VOL, FIREMEN'S
FREEPORT VOL FIRE DEPT
FROST VOL, FIREMEN'S
GARFIELD FIREMEN'S
GARVIN FIREMEN'S RELIEF
GNESEN VOL, FIRE DEPT,
GOOD THUNDER FIRE DEPT,
GRACEVILLE FIRE DEPT.
GRAND MEADOW VOL. F. RELIEF
GRANITE FALLS FIREMEN'S
GREY EAGLE VOL, FIRE DEPT.
HACKENSACK FIREMAN'S

HALSTAD FIREMEN'S
HAMEL VOL, FIREMEN'S
HANOVER FIRE DEPT.
HANSKA FIREMEN'S
HARMONY FIREMEN'S
HARRIS VOL, FIREMEN'S
HARTLAND FIREMEN'S
HENNING FIRE DEPT
HERMAN VOL FIRE DEPT
HERON LAKE FIREMENS
HEWITT FIREMANS
HOFFMAN VOL FIRE DEPT
HOKAH FIREMENS
HOLDINGFORD FIREMENS
HOLLAND VOL FIREFIGHTERS
HOUSTON VOL FIREMENS
HUGO FIREMENS
INDUSTRIAL VOL FIREFIGHTERS
ISLE FIRE DEPT
JASPER FIRE DEPT
JEFFERS FIREMENS
KASOTA FIRE DEPT
KETTLE RIVER FIREFIGHTERS
KINNEY VOL FIREMENS
LAFAYETTE FIRE DEPT
LAKE PARK VOL FIRE DEPT
LANESBORO FIREMENS
LESTER PRAIRIE FIRE DEPT
LEWISVILLE FIREMENS
LORETO VOL FIRE DEPT
LOWRY FIRE DEPT
MABEL VOL FIRE DEPT
MAYNARD FIRE DEPT.
MCINTOSH
MILAN FIREMEN'S
MINN. LAKE FIREMEN'S
MISSION TOWNSHIP FIRE FIGHTERS
HORRISTOWN FIREMEN,S
MORTON FIREMENN,S
MURDOCK FIREMENS BEN
NEW GERMANY FIRE DEPT.
NEW RICHLAND FIREMEN,S
NEW SCANDIA FIREFIGHTER,S
NORTHOME VOL, FIRE DEPT.
ODIN FIREMEN,S
OSSEO FIRE DEPT
OSTRANDER FIREMEN,S
PALO FIREMEN'S
RANDOLPH FIREMENS
RICE VOL FIREMANS
RICHMOND FIREMEN'S
ROCKFORD FIREMENS
ROCKVILLE FIREMANS
RUSH CITY VOL FIREMENS
RUSHFORD FIRE DEPT
RUSSELL FIREMENS
RUTHTON VOL FIREMENS
SANBORN FIREMENS
SILVER LAKE FIRE DEPT
SPRING GROVE FIREMENS
ST FRANCIS FIRE DEPT

ST STEPHEN FIREMENS
STORDEN FIRE DEPT
SUNBURG VOL FIREMENS
TYLER FIRE DEPT
UNDERWOOD FIRE DEPT
WALDORF VOL FIREMENS
WATKINS FIREMAN
WATSON FIRE DEPT
WEST CONCORD FIREMANS
WOOD LAKE FIREMENS
WRENSHALL FIREMENS
WYOMING FIRE DEPT
ZIMMERMAN FIREMENS

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

ADAMS FIRE DEPARTMENT
ADRIAN FIRE DEPT
ARLINGTON FIREMEN'S
AVON-VOLUNTEER FIREMENS
BABBITT VOLUNTEER FIREMEN'S
BALATON FIREMEN'S
BATTLE LAKE FIREMEN'S
BLACKDUCK VOLUNTEER FIREMEN'S
BROWERVILLE FIREMEN'S
BYRON VOLUNTEER FIRE FIGHTERS
CALEDONIA VOL. FIRE DEPT.
CALUMET FIREMEN'S
CANBY FIREMEN'S
CARLOS VOLUNTEER FIREMEN'S
CLARA CITY FIREMEN'S
CLARKFIELD FIREMENS
CLINTON VOL. FIRE DEPT.
COMFREY FIREMEN
COOK FIREMENS
COTTONWOOD FIREMENS
COURTLAND FIRE DEPT
CROMWELL VOL FIREMENS
DECK RIVER FIREMENS
DEERWOOD FIREMENS
EASTON VOL FIRE
EDEN VALLEY FIRE DEPT
EDGERTON FIRE DEPT
FAIRFAX FIREMEN'S
FLOODWOOD VOL. FIRE DEPT.
FRANKLIN FIREMENS
GLENWOOD FIRE DEPT.
GONVICK FIREMEN'S
GROVE CITY FIRE DEPT.
HALLOCK FIREMEN'S
HECTOR VOL. FIREMEN'S
HENDERSON FIRE DEPT.
HENDRICKS FIRE DEPT
HILLS FIREMENS
KENYON FIREMAN
KIMBALL FIREMENS
LAKE BENTON VOL FIRE DEPT
LAKEFIELD FIREMANS
LAMBERTON FIREMENS
LE ROY VOL FIREMANS
LINDSTROM VOL FIREMENS
LONG LAKE VOL FIRE DEPT
MADELIA FIRE
MADISON VOL FIREMENS
MAHNOHEN FIREMENS
MAPLE PLAIN FIRE DEPT.
MARBLE FIRE DEPT.
MAYER FIREMEN'S
MENAHA
NEW MARKET FIRE FIGHTERS
NICOLLET FIREMEN'S
NORTH BRANCH FIREMAN'S
NORWOOD FIRE DEPT.
OAK GROVE
PARKERS PRAIRIE FIREMANS

PELICAN RAPIDS FIREMENS
PRESTON FIREMENS
PRINCETON FIRE DEPT.
PRINSBURG FIREMENS
PROCTOR FIRE DEPT.
RAYMOND VOL FIREMANS
RICE LAKE FIREMENS
ROTHSAY FIRE DEPT.
SANDSTONE FIREMENS
SHERBURN FIREMEN'S
ST BONIFACIUS FIREMANS
STACY-LENT VOL FIREMENS
STARBUCK FIRE DEPT
STEWART FIREMENS
THOMSON TOWNSHIP VOL FIREMENS
TRIMONT
TRUMAN FIREMENS
VERNON CENTER FIREMENS
WABASHA FIRE DEPT
WALKER VOL FIREMENS
WALNUT GROVE FIREMANS
WESTBROOK FIREMENS
WINSTED VOL FIRE DEPT
YOUNG AMERICA FIRE DEPT

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

ADA FIRE DEPT.
 AITKIN FIRE DEPARTMENT
 ALEXANDRIA VOL FIRE DEPT
 ANNANDALE FIREMANS
 ANOKA FIRE DEPT.
 AURORA FIREMEN'S RELIEF ASSOC.
 BAGLEY FIREMAN'S
 BARNESVILLE FIRE DEPT.
 BASS BROOK FIRE DEPT.
 BAYPORT FIREMEN'S
 BECKER FIREMEN'S
 BEMIDJI PIONEER FIREMEN'S
 BIGFORK FIREMEN'S
 KIWABIK FIREMEN'S
 BLOOMING PRAIRIE FIRE DEPT.
 BLUE EARTH FIRE DEPT.
 BOVEY VOLUNTEER FIRE DEPT.
 BRAINERD FIRE DEPARTMENT
 BRECKENRIDGE FIRE DEPT.
 BROOKLYN PARK FIRE DEPT.
 BROWN'S VALLEY FIREMEN'S
 BUFFALO FIREMEN'S
 BUHL VOL. FIRE DEPT.
 CAMBRIDGE FIRE DEPT.
 CANNON FALLS FIRE DEPT.
 CARLTON FIREMEN'S
 CASS LAKE FIRE DEPT.
 CHATFIELD FIRE DEPT.
 CHISAGO CITY FIREMEN'S
 CHISHOLM VOL. FIRE DEPT.
 CIRCLE PINES FIRE DEPT.
 CLEARBROOK FIREMENS
 COKATO FIREMENS
 COLD SPRING VOL FIREMENS
 COLERAINE FIRE DEPT
 COON RAPIDS FIRE DEPT
 COTTAGE GROVE VOL FIRE DEPT
 CROSBY FIREMENS
 CRYSTAL FIREMENS
 DASSEL FIREMANS
 DAWSON FIRE DEPT
 DAYTON FIREMANS
 DELAND VOL FIREFIGHTERS
 DETROIT LAKES FIREMENS
 DODGE CENTER FIREMENS
 EAGAN VOL FIREMENS
 EAGLE LAKE FIRE DEPT
 EAST BETHEL FIREMENS
 EAST GRAND FORKS VOL FIREMENS
 ELK RIVER FIREMENS
 ELY FIRE DEPT
 EXCELSIOR FIREFIGHTERS'
 FARMINGTON CATARACT FIRMAN'S
 FERGUS FALLS FIRE DEPT.
 FERTILE FIREMEN'S
 FOLEY FIREMEN'S
 FULDA FIREMENS
 GAYLORD FIRE DEPT.
 GILBERT VOL. FIRE DEPT.

GLENCOE FIRE DEPT.
 GOLDEN VALLEY FIRE RELIEF
 GRAND MARAIS VOL. FIREMEN'S
 GRAND RAPIDS VOL. FIREMEN'S
 HAM LAKE FIRE DEPT.
 HASTINGS FIRE DEPT.
 HAYFIELD FIREMEN'S
 HERMANTOWN VOL FIREMENS
 HIBRING VOL FIRE FIGHTERS
 HINCKLEY VOL FIREMENS
 HOPKINS VOL FIRE DEPT
 HOWARD LAKE FIRE DEPT
 HOYT LAKES FIREMENS
 INTERNATIONAL FALLS FIRE DEPT
 INVER GROVE HEIGHTS FIRE DEPT
 ISANTI VOL FIRE DEPT
 JACKSON FIRE DEPT
 JANESVILLE FIRE DEPT
 JORDAN FIRE DEPT
 KASSON FIREMENS
 KEEWATIN FIREMENS
 LA CRESCENT FIREMENS
 LAKE CITY FIRE DEPT
 LAKE CRYSTAL FIREMANS
 LAKE ELMO VOL FIREMENS
 LAKE JOHANNA VOL FIREMENS
 LE SUEUR FIRE DEPT
 LEWISTON VOL FIRE DEPT
 LEXINGTON FIREMENS
 LINWOOD TWP FIREMENS
 LITCHFIELD FIREMENS
 LITTLE CANADA FIRE
 LITTLE FALLS FIRE
 LONG PRAIRIE FIRE DEPT
 LONSDALE FIRE FIGHTERS
 LOWER ST CROIX VAL FIRE DIST
 MAHOMETI FIREMENS
 MAPLE GROVE FIREMENS
 MAPLETON VOL. FIREMEN'S
 MAPLEWOOD FIRE F. RELIEF ASSN.
 MARSHALL FIRE DEPT.
 MCGREGOR FIRE DEPT.
 MELROSE FIRE DEPT.
 MENDOTA HEIGHTS
 MILACA FIRE DEPT
 MINNEOTA FIREMAN'S
 MONTEVIDEO FIRE DEPT.
 MONTICELLO FIREMEN'S
 MOOSE LAKE FIREFIGHTERS'
 MORA FIRE DEPT.
 MORGAN FIRE DEPT.
 MORRIS FIRE DEPT
 MOTLEY VOL. FIRE DEPT.
 MOUNTAIN IRON V. FIREFIGHTERS
 MOUNTAIN LAKE FIREMENS
 NASHWAUK FIREMEN'S
 NEW BRIGHTON FIREMEN'S
 NEW LONDON VOL. FIREMEN'S
 NEW PRAGUE FIREMAN'S
 NEW YORK HILLS FIRE DEPT.
 NEWPORT FIRE DEPT.

NISSWA VOL. FIREMEN'S
 NORTH MANKATO FIREMEN'S
 NORTH ST PAUL FIRE DEPT
 NORTHFIELD FIRE DEPT.
 OLIVIA FIREMEN'S
 ONAHIA FIREMANS
 ORTONVILLE FIRE DEPT
 OWATONNA FIREMEN'S
 PARK RAPIDS FIREMENS
 PAYNESVILLE FIRE DEPT.
 PEQUOT LAKES FIREMENS
 PIERZ FIRE DEPT.
 PINE ISLAND FIRE DEPT.
 PINE RIVER FIREMENS
 PLYMOUTH FIREMENS
 PRIOR LAKE FIRE DEPT.
 REDWOOD FALLS FIREMENS
 REMER VOL FIREMEN
 RENVILLE FIREMENS RELIEF
 ROSEAU FIREMENS
 ROSEMOUNT FIRE DEPT
 ROSEVILLE FIREFIGHTERS
 SACRED HEART FIREMENS
 SARTELL FIRE DEPT
 SAUK CENTRE FIRE DEPT
 SAUK RAPIDS VOL FIREMANS
 SCANLON VOL FIREMANS
 SHAKOPEE FIRE DEPT
 SILVER BAY FIREFIGHTERS
 SLAYTON FIRE DEPT
 SLEEPY EYE FIRE DEPT
 SPICER FIREMENS
 SPRING VALLEY FIREMENS
 SPRINGFIELD FIREMAN
 ST ANTHONY FIREFIGHTERS
 ST CHARLES VOL
 ST CLAIR FIRE DEPT
 ST CLOUD TOWNSHIP
 ST JAMES FIREMENS
 ST JOSEPH VOL FIRE DEPT
 STAPLES FIRE DEPT
 STEPHEN VOL FIREMENS
 STEWARTVILLE VOL FIRE DEPT
 STILLWATER FIRE DEPT
 TACONITE FIREMENS
 THIEF RIVER FALLS FIREMENS
 TRACY VOL FIREMANS
 TWO HARBORS VOL FIREMENS
 VADNAIS HEIGHTS FIREMENS
 VICTORIA FIREMANS
 WACONIA FIRE DEPT
 WADENA FIREMANS
 WAITE PARK FIREMENS
 WASECA FIRE DEPT
 WATERTOWN FIREMENS
 WATERVILLE FIREMENS
 WAYZATA FIRE DEPT
 WHEATON FIREMENS
 WILLMAR VOL FIRE DEPT
 WINDOM FIREMENS

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

ALBERT LEA TWP FIREMENS
APPLE VALLEY FIREFIGHTERS'
ATWATER FIREMENS
BENSON FIRE DEPT.
BROOKLYN CENTER FIREMEN'S
CHANHASSEN FIREMEN'S
CHASKA FIRE DEPT.
DILWORTH VOL FIREMENS
EDEN PRAIRIE FIREMENS
EDINA FIREMENS
HAWLEY FIREMENS
HUTCHINSON FIRE DEPT
LIVERNE VOL FIREMENS
MINNETONKA F. RELIEF ASSN
MONTGOMERY V. FIRE DEPT.
MOUND VOL FIRE DEPT
NEW HOPE FIREMEN'S
NEW ULM FIRE DEPT.
FINE CITY VOL FIRE DEPT
PIPESTONE FIRE DEPT
SPRING LAKE PARK FIREMENS
WHITE BEAR LAKE FIRE DEPT
WINNEBAGO FIREHENS
WORTHINGTON FIREMENS

NO SERVICE PENSION

**BROOK PARK
GARRISON VOLUNTEER
KELLOGG FIRE DEPT
LAKE BRONSON FIREMANS
OKAENA FIREMAN,S
OKLEE FIREMENS
ROSE CREEK VOL
VERMILION LAKE VOL FIRE DEPT**

APPENDIX A

- . Insurance Division Form I-15 and Instructions
- . Computation of Benefit Liabilities, Special Fund Assets and Financial Requirements - SCHEDULES I, II, III

**INSTRUCTIONS FOR FILING
COMBINED FIRE EQUIPMENT CERTIFICATE
AND ANNUAL FINANCIAL REPORT**

1982 Minnesota Session Laws, Chapter 460, amended Minnesota Statutes 1981 supplement, Section 69.011, Subdivision 2 to read as follows:

Qualification for Fire State Aid. In order to qualify to receive fire state aid, on or before March 1, annually, in conjunction with the financial report required pursuant to Section 69.051, Subdivision 1 or 3, the clerk of each municipality having a duly organized fire department as provided in subdivision 4 clause (1) or the secretary of each independent nonprofit fire fighting corporation having a subsidiary incorporated firefighter's relief association whichever is applicable, and the secretary and treasurer of the firefighter's relief association, shall jointly certify the existence of the municipal fire department or of the independent nonprofit firefighting corporation, whichever is applicable, which meets the minimum qualification requirements set forth in this subdivision, and the fire personnel and equipment of the municipal fire department or the independent nonprofit firefighting corporation as of the preceding December 31.

PLEASE NOTE: THE MAJOR CHANGES IN THE LAW ARE:

- 1) The due date for filing the annual financial report is now March 1, Annually. The relief association annual financial report must also be certified by an independent licensed public accountant.
- 2) The application for state aid and annual financial report must be jointly signed by an authorized municipal official or independent nonprofit firefighting corporation secretary and the secretary and treasurer of the firefighter's relief association (see pages 7 & 8).
- 3) Municipalities which do not have a "Duly Incorporated" firefighter's relief association should only complete pages 2 and 3 of the combined form. Form I-53, "Statement of Receipts and Disbursements for Fire Protection Service" has been eliminated.

FILING INSTRUCTIONS

PREPARE THREE CERTIFICATES: Send two properly executed original copies to Minnesota Department of Commerce, Insurance Division, 500 Metro Square Bldg., 7th and Robert Streets, St. Paul, Minnesota 55101, as soon as possible before the due date, March 1, annually. One copy will be sent to your County Auditor. Retain a copy for your file. •

PLEASE NOTE AGAIN: THE DUE DATE FOR FILING THE COMBINED FORM IS MARCH 1.

IF YOU ARE UNABLE TO FILE A COMPLETED FORM BY MARCH 1, PLEASE FILE THE INFORMATION THAT YOU HAVE AVAILABLE ON OR BEFORE MARCH 1.

THE ENVELOPE TRANSMITTING THE FORM MUST BE POSTMARKED NO LATER THAN MARCH 1.

The Law (M. S. S 69.011, Subd. 3) provides that failure to receive the form cannot be used as a defense for not filing by the due date.

If you have any questions regarding the combined form, please call (612) 296-2325.

You may obtain a copy of Chapter 460, 1982 Minnesota Session Laws from your Legislator or; Chief Clerk, House of Representatives, 211 State Capitol Bldg., St. Paul, Minnesota 55155, Telephone (612) 296-2314; or Secretary of Senate, 231 State Capitol Bldg., St. Paul, Minnesota 55155, Telephone (612) 296-2343.



STATE OF MINNESOTA
INSURANCE DIVISION
DEPARTMENT OF COMMERCE
SAINT PAUL, MINNESOTA 55101

FOR INSURANCE DIVISION USE

RECEIVED _____
POSTMARK _____
AUDITED _____
APPROVED _____
NOT APPROVED _____
REASON _____

NOTICE

FAILURE TO COMPLETE AND RETURN THIS COMBINED REPORT ON OR BEFORE THE DUE DATE OF MARCH 1, 1983 WILL AFFECT YOUR STATE AID ENTITLEMENT

COMBINED FIRE EQUIPMENT CERTIFICATE AND ANNUAL FINANCIAL REPORT
(APPLICATION FOR STATE AID TO FIRE SERVICE)
THIS COMBINED FORM MUST BE FILED BY MARCH 1, ANNUALLY FOR PRECEDING CALENDAR YEAR
ENDED DECEMBER 31, 1982
SECTION I

1. NAME OF FIRE DEPARTMENT _____ LOCATED IN CITY OR TOWN OF: _____ COUNTY OF: _____
2. COMPLETE MAILING ADDRESS INCLUDING ZIP CODE _____ AREA CODE AND TELEPHONE NUMBER OF SIGNATORY: _____
3. NAME OF REGIONAL FIRE DEPARTMENT ASSOCIATION YOUR FIRE DEPARTMENT IS A MEMBER OF: _____

SECTION II
CONTRACTS IN FORCE
OUTSIDE FIRE SERVICE DATA

4. REPORT ALL OUTSIDE FIRE SERVICE PROVIDED UNDER CONTRACT AND JOINT POWERS AGREEMENTS
(DO NOT LIST MUTUAL AID AGREEMENTS)
IF SPACE IS INSUFFICIENT, GIVE INFORMATION ON SEPARATE SCHEDULE AND ATTACH

DESCRIPTION OF SERVICE AREA			MONTH AND YEAR CONTRACT			
CITY OR TOWNSHIP	SEC. TWP & RANGE NUMBER	COUNTY	% OF TOTAL SERVED *	WAS EFFECTIVE	WILL EXPIRE **	WAS FILED WITH COUNTY AUDITOR AND STATE *** COUNTY ! STATE
A.						
B.						
C.						
D.						
E.						
F.						
G.						
H.						
I.						
J.						
K.						

* PERCENT OR PORTION OF POPULATION AND ASSESSED PROPERTY VALUATION SERVED
** CANNOT BE FOR MORE THAN TEN (10) YEARS
*** CONTRACTS MUST BE FILED WITH STATE INSURANCE DIVISION TO RECEIVE STATE AID ON SERVICE AREAS

5. a. DOES FIRE DEPARTMENT RESPOND TO FIRE CALLS FROM OUTSIDE CORPORATE LIMITS? YES _____ NO _____. IF YOU CHECKED NO, DISREGARD ITEMS 5b TO 8.
 b. IF YES, DESCRIBE APPARATUS WHICH REMAINS IN MUNICIPALITY DURING OUTSIDE CALLS? _____
 c. NUMBER OF MEN RESPONDING TO OUTSIDE FIRE CALLS _____ d. CHARGE PER RUN _____ e. FIRST HOUR _____
 f. ADD'L HOURS _____ g. STAND-BY CHARGE PER YEAR _____ h. CHARGES BASED ON MILL LEVY OR OTHER: (SPECIFY) _____
6. NUMBER OF FIRE RESPONSES DURING YEAR: a. WITHIN CORPORATE LIMITS _____ b. OUTSIDE CORPORATE LIMITS _____
7. DOES YOUR FIRE DEPARTMENT HAVE FIRE NUMBERING SYSTEM? YES _____ NO _____
8. LIST FIRE DEPARTMENTS WITH WHICH YOUR FIRE DEPARTMENT HAS FORMAL MUTUAL AID AGREEMENTS: _____

SECTION III
 FIRE DEPARTMENT DATA

FOR _____ FIRE DEPARTMENT

1. TYPE OF FIRE DEPARTMENT: a. MUNICIPAL _____ (CREATED BY ORDINANCE DATED _____); OR b. NON-PROFIT/INCORPORATED: _____ . ARTICLES OF INCORPORATION FILED (DATE) _____; c. ARE FIRE DEPARTMENT FUNCTIONS AND FINANCES CONTROLLED BY MUNICIPALITY? _____; OTHER (SPECIFY) _____.
2. ESTIMATED VALUE OF: a. APPARATUS & EQUIPMENT \$ _____; b. BUILDINGS \$ _____; c. OWNED BY? _____.
3. a. NAME OF FIRE CHIEF: _____; SALARY \$ _____ PER _____; b. IS FIRE CHIEF APPOINTED BY MUNICIPALITY? _____; IF NO, BY WHOM? _____.

4. PERSONNEL:

	No. PAID	No. VOL.	TOTAL
A. ALL ACTIVE FIREFIGHTERS	_____	_____	_____
B. ASS'T. CHIEFS	_____	_____	_____
C. TRAINING OFFICERS	_____	_____	_____
D. FIRE MARSHALS/INSP.	_____	_____	_____
E. TOTAL ON DEPARTMENT	_____	_____	_____

5. IF VOLUNTEERS ARE PAID (SHOW AMOUNT):
 PER RUN _____ PER CALL _____
 PER MEETING OR DRILL _____ PER HOUR _____
6. a. NUMBER OF FIREFIGHTERS KILLED _____
 INJURED _____ IN LINE OF DUTY DURING YEAR.
 b. OF THESE _____ DIED AND _____
 WERE INJURED BECAUSE OF HEART OR LUNG CONDITIONS.
7. DURING PAST YEAR, NUMBER OF FIREFIGHTERS ATTENDING:
 STATE FIRE SCHOOL _____ REGIONAL SCHOOL _____
 STATE SECTIONAL SCHOOL _____ AREA VO-TECH SCHOOL _____
 OTHER (SPECIFY) _____

- B. FIRE STATIONS:
 a. NUMBER _____ CONDITION _____
- b. ARE THERE FACILITIES FOR CARE OF HOSES AND EQUIPMENT? (DESCRIBE) _____

9. LIST PUMPING ENGINES:

YEAR BUILT	PUMP CAPACITY GPM	WATER TANK CAPACITY
1. _____	_____	_____
2. _____	_____	_____
3. _____	_____	_____
4. _____	_____	_____

7. LIST TANKERS:

YEAR BUILT	TANK CAPACITY
a. _____	_____
b. _____	_____
c. _____	_____
d. _____	_____

10. LADDER TRUCKS/COMBINATIONS:

	YEAR BUILT	MOUNTED LADDER/BEAM (HEIGHT)	No. OF FEET OF GROUND LADDER	PUMP CAPACITY (G.P.M.)
A. AERIAL	_____	_____	_____	_____
B. ELEVATED PLATFORM	_____	_____	_____	_____
C. TRUCK ONLY	_____	_____	_____	_____

11. a. AMBULANCE (No.) _____ b. RESCUE TRUCKS (No.) _____
12. OTHER EQUIPMENT:
 a. RESUSCITATORS (No.) _____ b. FIRST AID KITS (No.) _____
 c. HOSE: FEET OF 2 1/2" _____ FEET OF 1 1/2" _____
 OTHER _____ d. No. COMBINATION AND STRAIGHT STREAM NOZZELS _____ No. OTHER NOZZELS _____
 DO ALL FITTINGS HAVE NATIONAL STANDARD THREAD? _____
 IF NOT, WHAT THREAD? _____
 ADAPTERS: No. _____ SIZE _____
 FOR WHAT MUNICIPALITIES? _____

- e. MASKS: (No.) _____
 TYPE _____ f. PORTABLE PUMPS (No.) _____
 GPM _____ g. EXTINGUISHERS, SPECIFY TYPE AND NUMBER: _____
 h. CAN YOUR DEPARTMENT APPLY IN QUANTITY: FOAM _____
 LIGHT WATER _____ WET WATER _____
 i. EXTENSION LADDERS: SIZE (FT.) _____
 j. PIKE POLES (No.) _____ k. CROW BARS (No.) _____
 l. AXES (No.) _____ m. HAND-LIGHTS (No.) _____
 n. FIRE COATS (No.) _____ o. BOOTS (No.) _____
 p. HELMETS (No.) _____

13. DESCRIBE SOURCE OF WATER FOR FIRE SUPPRESSION STORAGE AND DELIVERY SYSTEM: _____

**SECTION IV
FIRE DEPARTMENT FINANCIAL DATA**

(DO NOT INCLUDE RELIEF ASSOCIATION RECEIPTS AND DISBURSEMENTS) FOR CALENDAR YEAR ENDING DECEMBER 31, 1982

1. RECEIPTS	RECEIVED LAST YEAR	PROJECTED CURRENT YEAR
A. INCOME FROM OUTSIDE CONTRACTS	\$ _____	\$ _____
B. MUNICIPAL SUPPORT	_____	_____
C. *STATE AID FOR FIRE DEPARTMENT	_____	_____
D. OTHER RECEIPTS (ATTACH LIST)	_____	_____
E. _____	_____	_____
F. _____	_____	_____
G. _____	_____	_____
TOTALS	\$ _____	\$ _____

MUNICIPALITIES WHICH DO NOT HAVE RELIEF ASSOCIATION.

2. DISBURSEMENTS	SPENT LAST YEAR	BUDGETED CURRENT YEAR
A. EQUIPMENT: PURCHASE OR REPLACEMENT	\$ _____	\$ _____
B. OPERATION AND MAINTENANCE	_____	_____
C. BUILDINGS: PURCHASE OR REPLACEMENT	_____	_____
D. UTILITIES & MAINTENANCE	_____	_____
E. FIREMEN'S COMPENSATION	_____	_____
F. TRAINING	_____	_____
G. RETIREMENT/PERA*	_____	_____
H. ADMINISTRATION	_____	_____
I. OTHER _____	_____	_____
TOTALS	\$ _____	\$ _____

* INCLUDE MUNICIPAL CONTRIBUTIONS TO RELIEF ASSOCIATION.

CERTIFICATION

I/E CERTIFY THAT TO THE BEST OF OUR KNOWLEDGE AND BELIEF, THE FACTS PRESENTED ON THIS CERTIFICATE ARE TRUE AND ACCURATE. SUBSCRIBED AND SWORN TO BEFORE ME THIS

_____ DAY OF _____ 19____

NOTARY PUBLIC

(SEAL)

SIGNATURE - FIRE CHIEF OR DESIGNEE

SIGNATURE - MUNICIPAL CLERK, CLERK & TREASURER OR SECRETARY OF INDEPENDENT FIRE DEPARTMENT

SECRETARY

TREASURER

FOR FIREFIGHTERS RELIEF ASSOCIATION

(MUNICIPAL SEAL)

17. TYPE OF PENSION BENEFIT PROVIDED IN BY-LAWS: A) NONE _____, B) MONTHLY ANNUITY _____,
 C) OTHER ANNUITY _____, (SPECIFY) _____,
 D) LUMP-SUM _____, E) DEFINED CONTRIBUTION LUMP-SUM (SPLIT-THE-PIE) _____,
 F) OTHER LUMP-SUM _____ (SPECIFY) _____
18. MINIMUM RETIREMENT AGE REQUIRED TO RECEIVE PENSIONS _____
19. MINIMUM YEARS OF ACTIVE SERVICE AS FIREFIGHTER REQUIRED TO BE ELIGIBLE FOR A SERVICE PENSION _____
20. MINIMUM YEARS OF ACTIVE MEMBERSHIP IN RELIEF ASSOCIATION REQUIRED TO BE ELIGIBLE FOR SERVICE PENSION _____
21. AMOUNT OF SERVICE PENSION EARNED AFTER MINIMUM SERVICE REQUIREMENTS ARE MET:
 A) AFTER 10 YEARS _____ \$ TIMES AMOUNT PER YEAR OF \$ _____
 B) _____ \$ AND AMOUNT PER YEAR THEREAFTER \$ _____
 C) AMOUNT PER YEAR WITH 20 TO 30 YEARS OF SERVICE \$ _____
 D) AMOUNT PER YEAR THEREAFTER \$ _____
22. TYPE AND AMOUNT OF OTHER BENEFITS PROVIDED:
 A) DISABILITY - MAXIMUM AMOUNT PAYABLE: \$ _____
 1) MONTHLY _____, 2) WEEKLY _____, 3) LUMP-SUM _____, 4) OTHER (SPECIFY) _____
 B) SICK - MAXIMUM AMOUNT PAYABLE: \$ _____
 1) MONTHLY _____, 2) WEEKLY _____, 3) LUMP-SUM _____, 4) OTHER (SPECIFY) _____
 C) SURVIVOR - MAXIMUM AMOUNT PAYABLE: \$ _____
 1) MONTHLY _____, 2) WEEKLY _____, 3) LUMP-SUM _____, 4) OTHER (SPECIFY) _____
 D) INSURED ACCIDENT AND HEALTH BENEFITS (SPECIFY BENEFITS PAYABLE BY INSURER) _____
 _____; NAME OF INSURER: _____
23. A) IF THE BY-LAWS OF YOUR ASSOCIATION PROVIDE ANNUITY TYPE BENEFITS OR IF YOUR ASSOCIATION IS OTHERWISE REQUIRED TO HAVE AN ACTUARIAL SURVEY BY SPECIAL LAW, PLEASE ATTACH TO SECTION VIII, PAGE B A COPY OF THE CERTIFICATION MADE TO YOUR MUNICIPAL GOVERNING BODY THIS PAST YEAR.
- B) DATE OF MOST RECENT SURVEY: _____. HAS THE SURVEY REPORT BEEN FILED WITH THE COMMISSIONER OF INSURANCE? _____, YOUR MUNICIPALITY? _____, LEGISLATIVE COMMISSION ON PENSION & RETIREMENT? _____, LEGISLATIVE REFERENCE LIBRARY? _____, IN ACCORDANCE WITH M.S. § 69.77 AND § 69.773(2)? _____. DATE FILED: _____
- C) DATE OF ASSOCIATION'S MOST RECENT QUADRENNIAL EXPERIENCE STUDY: _____. HAS THE STUDY REPORT BEEN DUPLICATED AND FILED WITH THE PROPER (SEE B) AGENCIES? _____. DATE FILED: _____. IF NO, GIVE REASON: _____
24. A) HAVE THE FINANCIAL REQUIREMENTS (AMORTIZED UNFUNDED ACCRUED LIABILITY AND PROJECTED COST FOR THE FOLLOWING YEAR) AND (IN THE CASE OF VOLUNTEERS), THE AVERAGE AVAILABLE FINANCING PER ACTIVE FIREFIGHTER OF SPECIAL FUND BEEN DETERMINED AND CERTIFIED TO YOUR MUNICIPAL GOVERNING BODY IN ACCORDANCE WITH M.S. § 69.77**, 69.772*, 69.773*, 69.774*, AND 424A.02*, OR APPLICABLE SPECIAL LAW? _____. AMOUNT INCLUDED IN BUDGET: \$ _____. MUNICIPALITY DID NOT INCLUDE ALL OR PART OF THE REQUIRED MUNICIPAL SUPPORT IN BUDGET, GIVE REASON: _____
- B) IF YOUR FIRE DEPARTMENT IS INCORPORATED, HAVE THE FINANCIAL REQUIREMENTS OF YOUR SUBSIDIARY RELIEF ASSOCIATION BEEN PROVIDED FOR IN YOUR CONTRACTS FOR FIRE PROTECTION SERVICE OR BUDGET? _____ IF NOT, GIVE REASON: _____

PART 2

(TO BE COMPLETED BY ALL VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS)

25. VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS PROVIDING (IN THEIR BY-LAWS) FOR THE PAYMENT OF LUMP-SUM SERVICE PENSIONS BASED ON EACH YEAR OF ACTIVE SERVICE. CHECK AMOUNT OF PENSION BENEFITS PAYABLE FOR EACH YEAR OF SERVICE:

- a) \$1.00 OR MORE BUT LESS THAN \$50.00 []
- b) \$50.00 OR MORE BUT LESS THAN \$100.00 []
- c) \$100.00 OR MORE BUT LESS THAN \$200.00 []
- d) \$200.00 OR MORE BUT LESS THAN \$300.00 []
- e) \$300.00 OR MORE BUT LESS THAN \$600.00 []
- f) \$600.00 OR MORE BUT LESS THAN \$1,000.00 []
- g) \$1,000.00 OR MORE BUT LESS THAN \$2,000.00 []
- h) \$2,000.00 OR MORE _____ (STATE AMOUNT):\$ _____ i) DEFINED CONTRIBUTION (SPLIT-THE-PIE) _____

26. IF YOUR ASSOCIATION PROVIDES FOR A FIXED DOLLAR LUMP-SUM RETIREMENT BENEFIT IN ITS BY-LAWS (AS CHECKED ABOVE) PLEASE ATTACH TO PAGE SIX A COPY OF LAST YEARS CERTIFICATION YOU MADE TO YOUR MUNICIPAL GOVERNING BODY. IF YOUR ASSOCIATION PROVIDES FOR DEFINED CONTRIBUTION (SPLIT-THE-PIE) LUMP-SUM RETIREMENT BENEFITS, PLEASE COMPLETE SECTION VIII, PAGE 3 OR ATTACH COPY OF A SCHEDULE SHOWING EACH MEMBERS SHARE OF THE SPECIAL FUND AS OF DECEMBER 31, YEAR OF REPORT.

27. VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS PROVIDING (IN THEIR BY-LAWS) FOR THE PAYMENT OF ANNUITY TYPE SERVICE PENSIONS BASED ON EACH YEAR OF ACTIVE SERVICE:

- a) ANNUITY PERIOD: LIFE _____ OTHER _____ SPECIFY OTHER _____
- b) LESS THAN \$2.00 PER MONTH FOR EACH YEAR OF SERVICE _____
- c) \$2.00 OR MORE BUT LESS THAN \$4.00 PER MONTH FOR EACH YEAR OF SERVICE _____
- d) \$4.00 OR MORE PER MONTH FOR EACH YEAR OF SERVICE _____ (SPECIFY AMOUNT EARNED PER YEAR OF SERVICE \$ _____)

28. HAS YOUR ASSOCIATION FILED A COPY OF ITS BY-LAWS WITH THE COMMISSIONER OF INSURANCE? _____. DATE FILED: _____.
HAS YOUR ASSOCIATION AMENDED ITS BY-LAWS OR ARTICLES OF INCORPORATION DURING THE PAST YEAR? _____. DATE OF AMENDMENT: _____.
HAS THE AMENDMENT CHANGED THE COST OR DEFICIT OF THE SPECIAL FUND? _____. IF YES, HAVE THE AMENDED BY-LAWS AND ARTICLES BEEN APPROVED BY YOUR MUNICIPAL GOVERNING BODY? _____. FILED WITH THE COMMISSIONER? _____.
DATE FILED: _____.

* VOLUNTEER FIREMEN'S RELIEF ASSOCIATION GUIDELINES ACT OF 1971, AS AMENDED AND MINNESOTA STATUTES, § 424A.02.
↔ POLICE & FIREMEN'S RELIEF ASSOCIATION GUIDELINES ACT OF 1969, AS AMENDED.

SECTION VII

RELIEF ASSOCIATION

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND BALANCES
SPECIAL AND GENERAL FUNDS FOR
CALENDAR YEAR ENDING DECEMBER 31, 1982

ITEM	BEGINNING BALANCES	
	SPECIAL FUND	GENERAL FUND
1. BALANCES JANUARY 1, 1982:		
A. CASH	\$ _____	\$ _____
B. INVESTMENTS	\$ _____	\$ _____
C. TOTAL	\$ _____	\$ _____
	RECEIPTS	
2. STATE AID	\$ _____	\$ XXXXXXXXXXXXXXXXXXXX
3. MUNICIPAL CONTRIBUTION	_____	XXXXXXXXXXXXXXXXXXXXX
4. MEMBERS SALARY DEDUCTIONS OR CONTRIBUTIONS	_____	XXXXXXXXXXXXXXXXXXXXX
5. MEMBERS DUES	_____	_____
6. INTEREST RECEIVED (OR ADDED TO VALUE OF INVESTMENTS)	_____	_____
7. INVESTMENTS SOLD OR CONVERTED	_____	_____
8. OTHER INVESTMENT INCOME	_____	_____
9. TRANSFER IN (SPECIFY) _____	_____	_____
10. OTHER (LIST) _____	_____	_____
11. TOTAL RECEIPTS (LINES 2 THROUGH 10)	\$ _____	\$ _____
12. TOTAL RECEIPTS AND OPENING CASH BALANCE (1.A.+ 11)	\$ _____	\$ _____
	DISBURSEMENTS	
13. ADMINISTRATIVE EXPENSE		
A. SALARIES	\$ _____	\$ _____
B. FIDELITY/SURETY BOND	_____	_____
C. SURVEY AND AUDIT	_____	_____
D. VOLUNTEER FIREMEN'S BENEFIT ASSOCIATION	_____	_____
E. MINNESOTA FIRE DEPARTMENT ASSOCIATION	_____	_____
F. TRAVEL, MEETINGS, AND CONVENTIONS	_____	_____
G. OTHER (LIST): _____	_____	_____
14. SERVICE PENSIONS:		
A. NUMBER RETIRED _____		
1. REGULAR ANNUITY OR LUMP-SUM PAYMENTS _____		
2. LUMP-SUM INSTALLMENTS _____		
B. NUMBER PERMANENT DISABILITY PENSIONS: _____		
C. NUMBER WIDOWS _____ AND ORPHANS _____ PENSIONS _____		
15. NUMBER OF DEATH _____ BENEFITS _____		
16. NUMBER OF TEMPORARY DISABILITY _____ SICK _____ BENEFITS _____		
17. NON-SERVICE CONNECTED BENEFITS:		
A. NUMBER OF PERMANENT DISABILITY BENEFITS _____		
B. NUMBER OF TEMPORARY DISABILITY _____ OR SICK _____ BENEFITS _____		
18. ACCIDENT AND HEALTH INSURANCE PREMIUMS	_____	_____
19. INVESTMENTS PURCHASED AND/OR INTEREST ADDED TO INVESTMENTS	_____	_____
20. DEPOSIT STATE SUPPLEMENTAL INVESTMENT FUND	_____	_____
21. ENTERTAINMENT	XXXXXXXXXXXXXXXXXXXXX	_____
22. TRANSFER OUT	XXXXXXXXXXXXXXXXXXXXX	_____
23. OTHER (LIST) _____	_____	_____
24. TOTAL DISBURSEMENTS AND INVESTMENTS PURCHASED. (LINES 13 THROUGH 23)	\$ _____	\$ _____
	ENDING BALANCES	
25. BALANCES DECEMBER 31, 1982:		
A. CASH (LINE 12, LESS LINE 24)	\$ _____	\$ _____
B. INVESTMENTS (LINE 1(B) MINUS LINE 7 PLUS LINE 19)	\$ _____	\$ _____
C. TOTAL	\$ _____	\$ _____
26. ALL LOANS AND INVESTMENTS (LIST): (IF SPACE IS NOT ADEQUATE, SHOW TOTAL AND ATTACH DETAILED LIST)	_____	_____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____

INSTRUCTIONS FOR SCHEDULES I - II - III

A copy of these Schedules must be presented to the local governing body (city council or town board) on or before August 1, each year.

SCHEDULE I. The purpose of Schedule I is to determine the amount of funds required to be able to pay the benefits permitted by the association's bylaws.

In the first line, fill in the amount of pension per year of service as specified in the current bylaws.

Column 1. Enter the name of each member of the association who is an active firefighter. Do not enter names of persons who have retired or who will retire from active duty during this year. The calculations will be easier if names are entered in order of seniority.

Column 2. Enter present age of members.

Column 3. Enter date (month and year) of entry into fire department as active firefighter for each member.

Column 4. Enter number of years of active fire dept. service for each member. Compute to nearest year; i.e. if member joined fire dept. on or before June 30, count as full year; if member joined fire dept. on or after July 1, start as of following Jan. 1. (this is only for purposes of determining special fund liability: for actual pension purposes, 12 month periods must be used to compute years) For non-consecutive periods, add months and divide by 12 to determine years.

Column 5. Enter accrued liability for each member as determined from chart. If benefit is to be increased effective next year, use larger benefit amount to calculate liability for end of this year.

Column 6. Add 1 year to corresponding figures in column 4.

Column 7. Enter accrued liability for each member as determined from chart.

Deferred Pensions. If assn. has any members on a deferred pension status, i.e. retired after 20 or more years of service but have not reached age of 50 (or more, if specified in bylaws for eligibility), enter total liability for all such members in both column 5 and column 7. Do not enter for any such member who will receive pension before end of this year.

Unpaid Installments. If assn. has any members who have elected to receive their pensions in installments, enter the total amount of installments which will be payable after the end of this year in both column 5 and column 7.

Early Vesting. If the assn. has an early vesting provision in its bylaws, enter the total amount which will be payable to persons who have retired under such provisions in both column 5 and column 7.

Line A. Total of column 7: this is the total special fund liability anticipated at end of next year. If calculations are correct, this amount will always be greater than total of column 5.

Line B. Total of column 5: this is the total special fund liability anticipated at end of this year. (Also enter this amount in Line 2, Column A, Schedule III.)

Line C. Subtract amount of column 5 total from column 7 total. This is the normal annual cost. It shows the expected increase in special fund liability from the end of this year to the end of next year. (This amount is also to be entered in Line 6 of Schedule III.)

SCHEDULE II. The purpose of Schedule II is to estimate as nearly as possible the assets of the special fund at the end of this year.

Line 1. Enter total of special fund assets at January 1 of this year. This amount must be the same as the December 31 balance for last year, as reported to the State.

Line (a) State aid may be estimated at 5% more than the amount received last year.

(b) Amount of taxes levied for special fund by local government last year for payment this year.

(c) Amount of interest or other investment income expected to be actually collected during this entire year.

- (d) If the members provide funds to the special fund, enter expected amount.
- Line 2. This is the total of actual and expected income to end of this year.
- Line 3. Total of expected income plus beginning assets.
- Line (e) Enter total of all expected pension payments already made or to be made before the end of this year. This includes retirement benefits of all kinds; current, deferred, installment payments or death benefits.
- (f) Other benefits would include such items as sick or disability benefits.
- (g) The only dues permitted to be paid from the special fund are annual payments to the Minn. State Fire Dept. Assn. and to the Volunteer Firemen's Benefit Assn. Include only if actually paid from the special fund.
- (h) Administrative and overhead expense as permitted by CH 69.80. Ordinarily this would include: salaries of secretary, treasurer and president; office supplies; audit; bonds on officers; legal expenses; expenses of officers or trustees to attend classes, workshops or seminars which pertain to the administration of the association or the special fund.
- Line 4. This is the total of the expenses paid or expected to be paid from the special fund during this year. Deduct this amount from the amount shown in Line 3. The remainder, which is the amount of special fund assets, expected at the end of this year, is shown in Line 5, and also in Line 1 of Schedule III.

CALCULATION of Average Special Fund Income per Member. CH 424A.02, Subd 3, requires each assn. annually to calculate and certify to the governing body the average amount of financing per member for the most recent 3 year period. Add the total amount of state aid and any funds received from the municipality, together with 10% of the special fund surplus (if any) shown in the annual certification for the past 3 years. Divide this total by 3 to show the average annual financing. Divide the annual financing amount by the number of active assn. members. Show the average amount per member here and in the certification below.

SCHEDULE III. The purpose of Schedule III is to determine the financial needs of the special fund for next year, and to calculate the amount of funds which the governing body will be required to furnish.

- Line 1. In Col. A, enter the estimated special fund assets from Line 5, Schedule II.
- Line 2. In Col. A, enter the accrued liability of the special fund to the end of this year from Line B, Schedule I. If the amount shown here is more than the assets shown in Line 1, the difference is to be shown in Line 3 (a) as a Deficit. If the assets in Line 1 exceed the liability, the difference is shown in Line 3 (b) as a Surplus, and 10% of this amount is to be entered in Column C.

Amortization of Deficit. CH 69.772, Subd. 3, (2) (d), requires that each deficit incurred as the result of an increase in benefits must be separately amortized at the rate of 10% annually. Therefore, a record of each such deficit must be kept to determine the amount of amortization required each year. Columns (1), (2) and (3) are designed to help make these calculations.

Example: The Anytown Relief Association increased its pension from \$100 per year to \$150 per year in 1974. At that time its assets were \$23464, the liability was \$29778, for a deficit of \$6314. It has been amortizing this deficit at 10% (\$631) each year since. In 1977, it increased the pension to \$200 per year of service. Its assets then were \$36190, liabilities \$51870, total deficit \$15680. Of this amount, \$4421 was still attributable to the 1974 deficit, so \$11259 was a New Deficit in 1977. (The 1974 deficit of \$6314 has been reduced by $3 \times 631 = 1893$. $6314 - 1893 = 4421$) The new deficit has been reduced by 1126 each year in 1977 and 1978. In 1979 the amortization schedule shows:

	(1)	(2)	(3)
1974	6314	- 3155	= 3159
1977	11259	- 2252	= 9007
19			
		5407	12166

Line 4. 17573 - - - - - x 10% 1757

However, if at this time Line 3 (a) is \$9,007 or less, the 1974 deficit has been retired and may be removed from the schedule. Line 4 then would show:

11259 - - - - - x 10% 1125

- Line 5. This is used only if the total of the amount shown in column (3) is less than the deficit shown in Line 3 (a). If this condition exists, the difference is a New Deficit. This should occur only if the benefit has been increased.
- Line 6. Enter the increase in liability from Line C, Schedule I.
- Line 7. Enter the overhead expenses expected to be paid during the following year. Ordinarily, these would be similar to lines (g) and (h), Schedule II.
- Line 8. State aid may be estimated up to 5% more than the amount shown in Line (a), Schedule II.
 (b) The law provides that interest must be estimated at 5%, regardless of the actual rate anticipated.
 (c) Other income would include planned contributions to the special fund by the members.
- Line 9. Total of Column B. This is the total income required.
- Line 10. Total of Column C. This is the total anticipated income, other than municipal support.
- Line 11. The amount by which the total of Column B exceeds that of Column C is the municipal obligation for next year. This amount must be shown in the certification at the bottom of Schedule II. If the total of Column C is more than that of Column B, the municipality is not required to provide any support, and the certification must show the surplus financial condition. However, the law permits the municipality to contribute more than is actually required, if the governing body elects to do so. Any amount which is required to be furnished by the municipality is not subject to levy limits of any kind.

CHART FOR USE WITH SCHEDULE I TO DETERMINE SPECIAL FUND INDIVIDUAL LIABILITY AT VARIOUS AMOUNTS PER YEAR OF SERVICE.

Cumulative year	\$25	\$50	\$75	\$100	\$150	\$200
1	15	30	45	60	90	120
2	31	62	93	124	186	248
3	48	95	143	190	285	380
4	65	130	195	260	390	520
5	83	167	250	334	501	668
6	103	205	308	410	615	820
7	123	246	369	492	738	984
8	144	288	432	576	864	1152
9	167	333	500	666	999	1332
10	190	380	570	760	1140	1520
11	214	429	643	858	1287	1716
12	241	481	722	962	1443	1924
13	268	535	802	1070	1605	2140
14	296	592	888	1184	1776	2368
15	326	652	978	1304	1956	2608
16	357	714	1071	1428	2142	2856
17	390	780	1170	1560	2340	3120
18	425	849	1274	1698	2547	3396
19	461	922	1383	1844	2766	3688
20	500	1000	1500	2000	3000	4000
21 & each add'l yr.	500 + 25 pr yr	1000 + 50 pr yr	1500 + 75 pr yr	2000 + 100 pr yr	3000 + 150 pr yr	4000 + 200 pr yr

PROJECTION OF RELIEF ASSOCIATION SPECIAL FUND ASSETS TO END OF THIS YEAR, (DEC. 31, 19__)

ASSETS AT JANUARY 1, 19__ (this year)

1. \$ _____

ANTICIPATED INCOME TO END OF THIS YEAR

- a) Minnesota State Aid \$ _____
- b) Receipts from local taxes _____
- c) Interest on investments _____
- d) Other income _____

TOTAL OF LINES a-b-c-d----- 2. \$ _____

BEGINNING ASSETS PLUS ESTIMATED INCOME FOR THIS YEAR (L 1 + L 2) 3. \$ _____

ESTIMATED DISBURSEMENTS THROUGH END OF THIS YEAR

- e) Pensions \$ _____
- f) Other benefits _____
- g) MSFDA or VFBA dues, if any _____
- h) Administrative & overhead _____

TOTAL OF LINES e-f-g-h----- 4. \$ _____

PROJECTED ASSETS AT END OF THIS YEAR 12/31/____ (L 3 - L 4) 5. \$ _____

CALCULATION OF AVERAGE SPECIAL FUND INCOME PER MEMBER (other than interest or investment income)

	STATE AID	MUNICIPAL SUPPORT	10% OF SURPLUS (if any)	
Last year	_____	_____	_____	
2 years ago	_____	_____	_____	
3 years ago	_____	_____	_____	
TOTALS	_____ +	_____ +	_____ =	_____
TOTAL 3 YEAR INCOME \$	_____ ÷ 3 = \$		_____ ÷	(no. of members) = \$ _____ (a)

CERTIFICATION OF SPECIAL FUND REQUIREMENTS

STATE OF MINNESOTA

COUNTY OF _____

} ss

_____, 19__

_____, President, _____, Secretary, and _____, Treasurer of the _____ Relief Association, each for himself acknowledges and states that the accompanying schedules have been prepared in accordance with the provisions of the Volunteer Firefighters' Relief Association Guidelines Act of 1971, as amended; that the schedules reflect the condition of the Association's SPECIAL FUND projected to the end of this year; that the schedules are correct and complete to the best of our knowledge, information and belief; that the financial requirements of said SPECIAL FUND for the next year are :

_____ DOLLARS (\$ _____); and that the average non-investment income per member of said SPECIAL FUND for the past 3 years was \$ _____ (per Minn. Stats CH 424A02, Subd 3.)

Acknowledged before me this

_____ day of _____, 19__

_____, President

_____, Secretary

_____, Treasurer

Notary Public My commission expires _____, 19__

SCHEDULE III
COMPUTATION OF FINANCIAL REQUIREMENTS FOR NEXT YEAR

	<u>COLUMN A</u>	<u>COLUMN B</u>	<u>COLUMN C</u>
1. ASSETS FROM LINE 5, SCHEDULE II - - - - -	-\$		
2. ACCRUED LIABILITY TO END OF THIS YEAR (From L. B, SCH I) - -			
3. a) If L 2 is more than L 1, subtract L 1 from L 2. DEFICIT -			
b) If L 1 is more than L 2, subtract L 2 from L 1. SURPLUS -			
If surplus exists, enter 10% of surplus amt in col C and			
go to Line 6. - - - - -			
Amortization of deficit (or deficits) incurred prior to end of last year (see note).			
Year incurred	original amount (1)	amt ret in prior years (2)	amt left to retire (3)
19__			
19__			
19__			
4. Total orig deficit			
		- - - - -	x 10% - - - - -
5. Subtract col (3) total from Line 3 (a). (if col 3 is equal to or greater than line 3 (a), no new deficit exists.) If col 3 is less than line 3 (a), difference is a NEW DEFICIT. Enter -			
Enter 10% of this New Deficit in Col. B - - - - -			
6. Increase from LINE C, SCHEDULE I - - - - -			
7. Anticipated expenses NEXT YEAR, (other than pensions, benefits or investments) - - - - -			
8. Anticipated income NEXT YEAR			
a) Minnesota State Aid - - - - -			
b) 5% interest on amount of Line 1, above - - - - -			
c) Other income (do not include local taxes or investment income) - - - - -			
TOTAL of a-b-c - - - - -			
9. TOTAL, COLUMN B - - - - -			
10. TOTAL, COLUMN C - - - - -			
11. IF LINE 9 IS MORE THAN LINE 10, THE DIFFERENCE IS THE AMOUNT OF MUNICIPAL SUPPORT REQUIRED. CERTIFY THIS AMOUNT TO CITY COUNCIL BEFORE AUGUST 1, (bottom part of SCHEDULE II) - - - - -			
12. IF LINE 10 IS MORE THAN LINE 9, NO MUNICIPAL SUPPORT IS REQUIRED. CERTIFY THAT FACT TO COUNCIL BEFORE AUGUST 1. COUNCIL IS PERMITTED TO PROVIDE FUNDS IN EXCESS OF REQUIREMENT.			

NOTE. Deficits are generally retired in less than 10 years, because of increase in state aid, turnover gain and earned interest greater than 5%. If desired, the amount in col 2 may be increased so that the total of col 3 is equal to line 3 (a). If more than one deficit is being amortized (the law requires each deficit to be retired separately), adjust col 2 for the oldest deficit first. When col 2 equals col 1 for any deficit, that deficit has been retired and may be removed from the amortization schedule. Whenever a New Deficit appears in Line 5, the original amount of such deficit must be added to the amortization schedule the following year.

Office Memorandum

DEPARTMENT GID
Office of the State Auditor

TO : Ed Fuller, Director
GID
OSA

DATE: 11-18-83

FROM : Tammy S. Nelson
GID
OSA

PHONE:

SUBJECT: Volunteer Firefighters Relief Association - Problem Areas

Form:

- 1) Sec. 5, it would be clearer if this section contained three questions rather than two. (1) 1.A & 1.B (2) 1.C, 1.D & 1.E (3) 2.A & 2.B. (See Clerks #1 below)
- 2) Sec. 6, #7, could say "(Line 5 + Line 6).
- 3) Sec. 6, #21, if pension benefits change at year 20, there is no easy way to indicate this.
- 4) Sec. 6, #22, it is difficult to interpret amounts. (Example: \$350 maximum = (a) Lump Sum \$350, (b) Lump Sum \$350/service year (c) Maximum of \$350 paid in one fiscal year).
- 5) Sec. 6, #22, if there is a differentiation between service-connected and nonservice-connected benefits in Sec. 7, why is there no differentiation for maximum amounts payable in Sec. 6, #22?
- 6) Sec. 7, #14.C, is the blank line after "Pensions" necessary?
- 7) Sec. 7, #25, "(Line 12, Less Line 24)" should appear on #25.C.

Data Entry:

- 1) Sec. 6, #17.A, does not allow "X" to be entered, only integers.
- 2) Part 2, #27, should be consistently integers or consistently characters (Note: in C270 and C271, when characters were entered there was no "illegal data" notation but entries were rejected when loading).
- 3) A symbol could be used to denote "per service year".

Clerks:

- 1) Sec. 5, #1, (a) and (b) are mutually exclusive, often neither or both were indicated.
- 2) Sec. 6, #5, many do not understand this question and do not answer it.
- 3) Sec. 6, #13, some enter the premium paid rather than the amount of the bond carried.
- 4) Sec. 6, #16.B, several entered # of members on deferred rolls but then indicated no amount of liability.
- 5) Sec. 6, #21.A & 21.B, this part is extremely confusing for those clerks whose association's active service requirement is not 10 years.
- 6) Sec. 6, #22.A, 22.B & 22.C, often indicated "X" rather than amounts.
- 7) Sec. 7, #14.A, some don't understand the difference between "Lump Sum Payment" and "Lump Sum Installment".
- 8) Sec. 7, #15, some are confused as to whether death benefits are funeral benefits or widow pensions.
- 9) Clerks' phone numbers would be helpful on form.

APPENDIX B

- . Description of System 2000 Data Base
(record layout)

SYSTEM RELEASE NUMBER M2.80D
DATA BASE NAME IS FIRE RELIEF ASSOCS
DEFINITION NUMBER 4
DATA BASE CYCLE 535

1* NAME OF FIRE RELIEF ASSOCIATION (CHAR X(30));
2* NAME OF CITY (CHAR X(20));
3* ZIP CODE (INTEGER NUMBER 9(5));
4* NAME OF COUNTY (CHAR X(20));
500* INDEPENDENT NONPROFIT FIREFIGHTING CORPORATION (CHAR X(5));
501* MUNICIPAL FIRE DEPARTMENT (CHAR X(5));
502* VOLUNTEER FIRE DEPARTMENT (CHAR X(5));
503* PAID FIRE DEPARTMENT (CHAR X(5));
504* PAID & VOLUNTEER FIRE DEPARTMENT (CHAR X(5));
510* NUMBER OF PAID FIREFIGHTERS (INTEGER NUMBER 999);
511* NUMBER OF VOLUNTEER FIREFIGHTERS (INTEGER NUMBER 999);
10* AMOUNT OF ACCRUED LIABILITY (INTEGER NUMBER 9(9));
20* AMOUNT OF ASSETS (INTEGER NUMBER 9(9));
30* AMOUNT OF UNFUNDED LIABILITY (INTEGER NUMBER 9(9));
31* AMOUNT OF SURPLUS (INTEGER NUMBER 9(9));
40* FUNDING RATIO (DECIMAL NUMBER 9.999);
50* AMOUNT OF ANNUAL ACCRUAL/NORMAL COST (INTEGER NUMBER 9(9));
60* AMOUNT OF ANNUAL REQUIRED CONTRIBUTION TO AMORTIZE THE UNFUNDED ACCRUED
LIABILITY (INTEGER NUMBER 9(9));
70* AMOUNT OF TOTAL REQUIRED CONTRIBUTION (INTEGER NUMBER 9(9));
80* AMOUNT OF FIRE STATE AID RECEIVED (INTEGER NUMBER 9(9));
90* AMOUNT OF MUNICIPAL CONTRIBUTION (INTEGER NUMBER 9(9));
100* AMOUNT OF ADMINISTRATIVE EXPENSES (INTEGER NUMBER 9(9));
110* AMOUNT OF SERVICE PENSION DISBURSEMENTS (INTEGER NUMBER 9(9));
120* AMOUNT OF OTHER BENEFIT DISBURSEMENTS (INTEGER NUMBER 9(9));
130* AMOUNT OF FIDELITY BOND CARRIED ON SECRETARY (INTEGER NUMBER 9(9));
131* AMOUNT OF FIDELITY BOND CARRIED ON TREASURER (INTEGER NUMBER 9(9));
140* NUMBER OF ACTIVE MEMBERS (INTEGER NUMBER 999);
150* NUMBER OF RETIRED MEMBERS RECEIVING BENEFITS (INTEGER NUMBER 999);
160* NUMBER OF RETIRED MEMBERS ON DEFERRED PENSION ROLLS (INTEGER NUMBER 999);
161* TOTAL AMOUNT OF DEFERRED PENSIONS (INTEGER NUMBER 9(9));
170* NO PENSION BENEFITS PROVIDED (INTEGER NUMBER 9(5));
171* MONTHLY ANNUITY PENSION (CHAR X(5));
172* OTHER ANNUITY PENSION BENEFITS (CHAR X(5));
173* LUMP-SUM PENSION BENEFITS (CHAR X(5));
174* DEFINED CONTRIBUTION LUMP-SUM (CHAR X(5));
175* OTHER LUMP-SUM PENSION BENEFITS (CHAR X(5));
177* TYPE OF BENEFITS [EXCLUDING PAID DEPTS] (CHAR X(9));
180* MINIMUM RETIREMENT AGE REQUIRED TO RECEIVE BENEFITS (INTEGER NUMBER 99);
190* MINIMUM YEARS OF ACTIVE SERVICE REQUIRED TO RECEIVE A SERVICE PENSION
(INTEGER NUMBER 99);
200* MINIMUM YEARS OF ACTIVE MEMBERSHIP REQUIRED TO RECEIVE A SERVICE PENSION
(INTEGER NUMBER 99);
210* PERCENT OF SERVICE PENSION EARNED WHEN MINIMUM SERVICE REQUIREMENTS ARE
MET & 10 YEARS OF SERVICE (DECIMAL NUMBER 9.999);
211* AMOUNT OF SERVICE PENSION EARNED WHEN MINIMUM SERVICE REQUIREMENTS ARE
MET & GREATER THAN 10 YEARS (INTEGER NUMBER 9(9));
212* ADDITIONAL PERCENT EARNED PER YEAR GREATER THAN 10 YEARS (DECIMAL NUMBER
9.999);
213* AMOUNT OF SERVICE PENSION EARNED PER YEAR 10-20 YEARS OF SERVICE (INTEGER
NUMBER 9(9));
214* AMOUNT OF SERVICE PENSION EARNED WITH 20-30 YEARS OF SERVICE (INTEGER
NUMBER 9(9));
215* AMOUNT OF SERVICE PENSION EARNED PER YEAR GREATER THAN 30 YEARS (INTEGER
NUMBER 9(9));

220* MAXIMUM DISABILITY BENEFITS PAYABLE (INTEGER NUMBER 9(9));
 2200* MONTHLY DIABILITY AMOUNT PAYABLE (INTEGER NUMBER 9(9));
 2201* WEEKLY DISABILITY AMOUNT PAYABLE (INTEGER NUMBER 9(9));
 2202* LUMP-SUM DISABILITY AMOUNT PAYABLE (INTEGER NUMBER 9(9));
 2203* OTHER DISABILTY AMOUNT PAYABLE (INTEGER NUMBER 9(9));
 221* MAXIMUM SICK BENEFITS AMOUNT PAYABLE (INTEGER NUMBER 9(9));
 2210* MONTHLY SICK BENEFITS AMOUNT PAYABLE (INTEGER NUMBER 9(9));
 2211* WEEKLY SICK BENEFITS AMOUNT PAYABLE (INTEGER NUMBER 9(9));
 2212* LUMP-SUM SICK BENEFITS AMOUNT PAYABLE (INTEGER NUMBER 9(9));
 2213* OTHER SICK BENEFITS AMOUNT PAYABLE (INTEGER NUMBER 9(9));
 222* MAXIMUM SURVIVOR BENEFITS AMOUNT PAYABLE (INTEGER NUMBER 9(9));
 2220* MONTHLY SURVIVOR BENEFITS AMOUNT PAYABLE (INTEGER NUMBER 9(9));
 2221* WEEKLY SURVIVOR BENEFITS AMOUNT PAYABLE (INTEGER NUMBER 9(9));
 2222* LUMP-SUM SURVIVOR BENEFITS AMOUNT PAYABLE (INTEGER NUMBER 9(9));
 2223* OTHER SURVIVOR BENEFITS AMOUNT PAYABLE (INTEGER NUMBER 9(9));
 223* INSURED ACCIDENT & HEALTH BENEFITS [NAME OF INSURER] (CHAR X(25));
 230* DATE OF THE MOST RECENT ACTUARIAL SURVEY (CHAR X(15));
 240* AMOUNT INCLUDED IN CITY BUDGET FOR RELEIF ASSOCIATION (INTEGER NUMBER 9(9));
 250* LUMP-SUM PENSIONS BASED ON EACH YEAR OF SERVICE 1-49 (CHAR X(5));
 251* LUMP-SUM PENSION BASED ON EACH YEAR OF SERVICE 50-99 (CHAR X(5));
 252* LUMP-SUM PENSION BASED ON YEAR OF SERVICE 100-199 (CHAR X(5));
 253* LUMP-SUM PENSION BASED ON YEARS OF SERVICE 200-299 (CHAR X(5));
 254* LUMP SUM PENSION BASED ON YEARS OF SERVICE 300-599 (CHAR X(5));
 255* LUMP-SUM PENSIONS BASED ON YEARS OF SERVICE 600-999 (CHAR X(5));
 256* LUM-SUM PENSIONS BASED ON YEARS OF SERVICE 1000-1999 (CHAR X(20));
 257* LUMP-SUM PAYAMENT BASED ON SERVICE GREATER THAN 2000 (INTEGER NUMBER 9(
 258* DEFINED CONTRIBUTION PENSION BASED ON YEARS OF SERVICE (CHAR X(5));
 270* ANNUITY PAYMENT OF LESS THAN \$2.00 PER MONTH FOR EACH YEAR OF SERVICE
 (INTEGER NUMBER 9(5));
 271* ANNUITY PAYMENT OF \$2.00-3.99 PER MONTH FOR EACH YEAR OF SERVICE (INTEGER
 NUMBER 9(5));
 272* ANNIUTY PAYMENT OF GREATER THAN \$4.00 (CHAR X(5));
 300* TOTAL CASH & INVESTMENTS BEGINNING OF YEAR (INTEGER NUMBER 9(9));
 310* STATE AID (INTEGER NUMBER 9(9));
 311* MUNICIPAL CONTRIBUTION (INTEGER NUMBER 9(9));
 312* MEMBERS SALARY DEDUCTIONS (INTEGER NUMBER 9(9));
 313* MEMBERS DUES (INTEGER NUMBER 9(9));
 314* INTEREST EARNINGS (INTEGER NUMBER 9(9));
 315* INVESTMENTS SOLD (INTEGER NUMBER 9(9));
 316* OTHER INVESTMENT INCOME (INTEGER NUMBER 9(9));
 317* TRANSFERS IN (INTEGER NUMBER 9(9));
 318* MISCELLANEOUS RECEIPTS (INTEGER NUMBER 9(9));
 319* TOTAL RECEIPTS (INTEGER NUMBER 9(9));
 320* SALARIES (INTEGER NUMBER 9(9));
 321* FIDELITY/SURETY BOND (INTEGER NUMBER 9(9));
 322* SURVEY & AUDIT (INTEGER NUMBER 9(9));
 323* VOLUNTEER FIREMENS BENEFITS ASSOCIATION (INTEGER NUMBER 9(9));
 324* MINNESOTA FIRE DEPARTMENT ASSOCIATION (INTEGER NUMBER 9(9));
 325* TRAVEL MEETINGS & CONVENTIONS (INTEGER NUMBER 9(9));
 326* OTHER ADMINISTRATIVE EXPENSES (INTEGER NUMBER 9(9));
 327* SERVICE PENSIONS-NUMBER RETIRED (INTEGER NUMBER 9(9));
 328* REGULAR ANNUITY/LUMP-SUM PAYMENTS (INTEGER NUMBER 9(9));
 329* LUMP-SUM INSTALLMENTS (INTEGER NUMBER 9(9));
 330* NUMBER OF PERMANENT DISABILITY PENSIONS (INTEGER NUMBER 9(9));
 331* AMOUNT OF PERMANENT DISABILITY PENSIONS (INTEGER NUMBER 9(9));
 332* NUMBER OF WIDOW BENEFITS PAID (INTEGER NUMBER 9(9));
 333* NUMBER OF ORPHAN BENEFITS PAID (INTEGER NUMBER 9(9));

334* AMOUNT OF WIDOW & ORPHAN BENEFITS PAID (INTEGER NUMBER 9(9));
335* NUMBER OF DEATH BENEFITS PAID (INTEGER NUMBER 9(9));
336* AMOUNT OF DEATH BENEFITS PAID (INTEGER NUMBER 9(9));
337* NUMBER OF TEMPORARY DISABILITY BENEFITS PAID (INTEGER NUMBER 9(9));
338* NUMBER OF TEMPORARY SICK BENEFITS PAID (INTEGER NUMBER 9(9));
339* AMOUNT OF TEMPORARY DISABILITY & SICK BENEFITS PAID (INTEGER NUMBER 9((9));
340* NUMBER OF NONSERVICE DISABILITY BENEFITS (INTEGER NUMBER 9(9));
341* AMOUNT OF NONSERVICE DISABILITY BENEFITS (INTEGER NUMBER 9(9));
342* NUMBER OF NONSERVICE TEMPORARY DISABILITY BENEFITS (INTEGER NUMBER 9(9));
343* NUMBER OF NONSERVICE TEMPORARY SICK BENEFITS (INTEGER NUMBER 9(9));
344* AMOUNT OF NONSERVICE TEMPORARY DISABILITY/SICK BENEFITS (INTEGER NUMBER 9(9));
346* INVESTMENTS PURCHASED (INTEGER NUMBER 9(9));
347* DEPOSIT STATE SUPPLEMENTAL INVESTMENT FUND (INTEGER NUMBER 9(9));
348* MISCELLANEOUS DISBURSEMENTS (INTEGER NUMBER 9(9));
349* TOTAL DISBURSEMENTS (INTEGER NUMBER 9(9));
350* TOTAL CASH & INVESTMENT BALANCES END OF YEAR (INTEGER NUMBER 9(9));
400* NAME OF SECRETARY (CHAR X(25));
410* NAME OF AUDITING FIRM (CHAR X(35));
345* ACCIDENT & HEALTH INSURANCE PREMIUMS (INTEGER NUMBER 9(7));

APPENDIX C

- . Statistics on Members and Age Requirements

ITEM- MINIMUM RETIREMENT AGE REQUIRED TO RECEIVE BENEFITS

OCCURRENCES VALUE

1	18
2	38
1	40
496	50
1	53
52	55
9	60
1	65

8 DISTINCT VALUES

563 TOTAL OCCURRENCES

ITEM- MINIMUM YEARS OF ACTIVE SERVICE REQUIRED TO RECEIVE A

SERVICE PENSION

OCCURRENCES VALUE

1	1
194	10
1	11
1	12
1	14
13	15
357	20
1	21
1	50

9 DISTINCT VALUES

570 TOTAL OCCURRENCES

ITEM- MINIMUM YEARS OF ACTIVE MEMBERSHIP REQUIRED TO RECEIVE A

SERVICE PENSION

OCCURRENCES VALUE

1	1
1	9
370	10
1	12
1	14
11	15
1	18
176	20

8 DISTINCT VALUES

562 TOTAL OCCURRENCES

 ITEM- NUMBER OF ACTIVE MEMBERS

 OCCURRENCES VALUE

1	9
3	11
4	12
3	13
6	14
6	15
9	16
8	17
20	18
19	19
59	20
35	21
45	22
37	23
44	24
82	25
27	26
23	27
15	28
14	29
37	30
5	31
9	32
7	33
4	34
10	35
3	36
7	37
2	38
3	39
3	40
4	41
1	42
1	44
2	46
1	47
1	48
1	49
1	51
1	52
1	59
2	61
1	62
1	69
1	75
1	128
1	155
1	260

48 DISTINCT VALUES

572 TOTAL OCCURRENCES

 ITEM- NUMBER OF RETIRED MEMBERS RECEIVING BENEFITS

 OCCURRENCES VALUE

21	1
4	2
9	3
7	4
1	5
3	6
2	7
1	8
1	10
3	11
3	12
3	13
2	14
1	15
6	16
2	17
1	18
1	19
2	20
2	21
3	22
1	24
1	25
1	27
1	39

25 DISTINCT VALUES

82 TOTAL OCCURRENCES

 ITEM- NUMBER OF RETIRED MEMBERS ON DEFERRED PENSION ROLLS

 OCCURRENCES VALUE

71	1
26	2
18	3
8	4
5	5
8	6
1	7
1	8
1	9
1	10
1	11
1	13

12 DISTINCT VALUES

142 TOTAL OCCURRENCES

APPENDIX D

. Supplemental Information

3.195 REPORTS TO THE LEGISLATURE.

Whenever a report to the legislature is required of a department or agency of government, it shall be made, unless otherwise specifically required by law, by the filing of one copy with the secretary of the senate, one copy with the chief clerk of the house of representatives, and ten copies with the legislative reference library. The same distribution procedure shall be followed for other reports and publications unless otherwise requested by a legislator or the legislative reference library. The legislative reference library shall monthly publish and distribute to legislators a checklist of state documents. Additional copies of the checklist sufficient for distribution to all state agencies, public, university and college libraries shall be provided by the documents section, department of administration.

History: 1974 c 456 s 1; 1976 c 30 s 1

6.72 STATE AUDITOR; REPORT TO THE LEGISLATURE ON VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Subdivision 1. Reporting requirements. Commencing November 15, 1981 and every two years thereafter, the state auditor shall report to the legislature on the general financial condition of the various volunteer firefighters' relief associations in the state as of December 31 of the year preceding the filing of the report. Two copies of the report shall be filed with the executive secretary of the legislative commission on pensions and retirement and ten copies of the report shall be filed with the director of the legislative reference library.

Subd. 2. Contents of report. The report shall include the aggregate totals for all volunteer firefighters' relief associations directly associated with the municipal fire departments and all volunteer firefighters' relief associations subsidiary to independent nonprofit firefighting corporations, the aggregate totals by the various benefit types and the individual results for each volunteer firefighters' relief association listed by various benefit types specified in subdivision 3. The following items shall be reported in each instance:

- (1) amount of accrued liability,
- (2) amount of assets,
- (3) amount of surplus or unfunded accrued liability,
- (4) funding ratio,
- (5) amount of annual accruing liability or normal cost,
- (6) amount of annual required contribution to amortize the unfunded accrued liability,
- (7) amount of total required contribution,
- (8) amount of fire state aid,
- (9) amount of any municipal contributions,
- (10) amount of administrative expenses,
- (11) amount of service pension disbursements,
- (12) amount of other retirement benefit disbursements,
- (13) number of active members,
- (14) number of retired members,
- (15) number of deferred members,
- (16) amount of fidelity bond of secretary and treasurer,

- (17) amount of service pension,
- (18) minimum retirement age required for commencement of a service pension,
- (19) minimum years of active service credit required for commencement of service pension,
- (20) minimum years of active membership credit required for commencement of service pension,
- (21) type and amount of other retirement benefits.

Subd. 3. Benefit categories. For purposes of compiling the report required by this section, the various benefit types shall be as follows:

- (1) volunteer firefighters' relief associations paying a lump sum service pension of:
 - (a) less than \$50 per year of service,
 - (b) \$50 or more, but less than \$100 per year of service,
 - (c) \$100 or more, but less than \$200 per year of service,
 - (d) \$200 or more, but less than \$300 per year of service,
 - (e) \$300 or more per year of service;
- (2) volunteer firefighters' relief associations paying a monthly benefit service pension of:
 - (a) less than \$2 per month per year of service,
 - (b) \$2 or more per month per year of service;
- (3) volunteer firefighters' relief associations paying a defined contribution service pension;
- (4) volunteer firefighters' relief associations paying no service pension.

History: 1979 c 201 s 20

6.74 INFORMATION COLLECTED FROM LOCAL GOVERNMENTS.

The state auditor, or his designated agent, shall collect annually from all city, county, and other local units of government, information as to the assessment of property, collection of taxes, receipts from licenses and other sources, the expenditure of public funds for all purposes, borrowing, debts, principal and interest payments on debts, and such other information as may be needful. The data shall be supplied upon blanks prescribed by the state auditor, and all public officials so called upon shall fill out properly and return promptly all blanks so transmitted. The state auditor or his assistants, may examine local records in order to complete or verify the information. Copies of all reports so received shall be forwarded by the state auditor to the legislative auditor.

History: 1939 c 431 art 4 s 5; 1943 c 435 s 1; 1973 c 123 art 5 s 7; 1973 c 492 s 31 (3286-12)

6.75 ANNUAL REPORT.

The state auditor shall make and file, annually, in his office a summary report of the information collected, with such compilations and analyses and interpretations as may be deemed helpful. Copies of such report may be made and distributed to interested persons and governmental units. A copy of the report shall be forwarded to the legislative auditor.

History: 1939 c 431 art 4 s 6; 1945 c 338 s 1; 1973 c 492 s 32 (3286-13)

Office Memorandum

DEPARTMENT GID

TO : Ed Fuller

DATE: October 27, 1983

FROM : Tammy S. Nelson

PHONE:

SUBJECT: Current Status of Volunteer Fire Relief Assns.

1. The VFRA's are all entered and loaded. The tally shows a total of 604 entries. I have made all the corrections that Jim Cook left, in addition to my own.
2. The tally sheet for C4 (County) reflects all 87 counties, plus five multiple county groupings. Three VFRA's have no counties entered, they are Eden Prairie, Elizabeth and St Clair.
3. The current* loader string numbers are written on the C1 tally sheet, as well as the first initial of the enterer. Jim Cook entered a total of 348 VFRAs and I entered 256.
4. A comparison with a previous VFRA tally indicates the following differences:

Currently not reporting (30)

Altura	Robbinsdale
Belle Plaine	Sebeka
Big Lake	Shafer
Campbell	Shelly
Columbia Heights (NVOL)	South International Falls
Dundas	St Michael
Goodridge	St Paul Park
Kilkenny	St Peter
Lakeville	Twin Lakes
Mentor	Twin Valley
Montrose	Verndale
Northrup	Wendell
Oakdale	Wilmont
Osakis	Wolf Lake
Randall	Woodbury

Additional VFRAs (10)

Barrett	Garvin
Belview	Jacobson Community
Climax	Mantorville
Clinton (1 of 2)	Oak Grove
Crooked Lake	Spring Grove

*To make room for indirect access files, several loader strings were grouped together under one LS # and then the extra LS numbers were purged. Therefore, the LS # written on the VFRA will usually differ from its current LS #.



ARNE H. CARLSON
STATE AUDITOR

STATE OF MINNESOTA

OFFICE OF THE STATE AUDITOR
SUITE 400
555 PARK STREET
SAINT PAUL 55103

November 30, 1983

Members of the Minnesota Legislature

Dear Members:

A copy of the Report to the Legislature on Volunteer Firefighter's Relief Associations for the year ended December 31, 1982 is attached. Pursuant to Minnesota Statutes Section 6.72, the report is a compilation of information obtained from forms provided by the Insurance Division of the Minnesota Department of Commerce. The compilation is made every two years by the Governmental Information Division of the Office of the State Auditor.

As pointed out in our report for 1980, the information may not be fully reliable because of errors existing in some of the forms submitted to the Insurance Division. Individuals preparing the annual reports may not be fully capable of furnishing the required information accurately, or completely. Several annual financial statements submitted by the Associations were incomplete, and some statements contained obvious errors which have not been corrected.

We believe a positive step was recently taken by the Department of Revenue. The Department has allocated resources to solve the reporting problems by assigning one person in the Department of Revenue to handle Fire Relief Associations. This individual was appointed in October 1983.

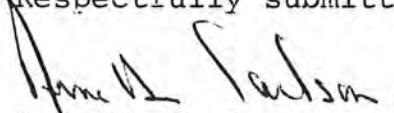
To ensure that the Associations fully understand the meaning of the necessary information, we recommend further clarification and simplification of the reporting forms. Detailed instructions and guidance need to be furnished to the secretaries and treasurers who must complete the forms. A list of the specific changes to the form is included in the appendixes of the report and we are willing to assist the Local Government Aids Division of the Department of Revenue in improving the reporting form.

We recommend that the duties of the person at the Local Government Aids Division responsible for Volunteer Fire Relief Association reports include a thorough review of the Annual Financial Reports upon their receipt. Any deficiencies or inaccuracies in the reports should be followed up with letters or phone calls. This would improve the integrity of the data in future reports on the Volunteer Fire Relief Associations.

We appreciate the assistance received from the Executive Director and staff of the Legislative Commission on Pension and Retirement in compiling this report. We anticipate we will request further assistance from the Commission in the design of future forms and instructions.

If you have any questions or comments about the report, please feel free to contact me or any member of my staff.

Respectfully submitted,



Arne H. Carlson
State Auditor

AHC:pt

Attachment