

REPORT OF THE
STATE AUDITOR of MINNESOTA

VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS

SERVICE PENSION SUMMARY BY

BENEFIT TYPE

and

COMPILATION REPORT OF RELIEF ASSOCIATIONS

For the Year Ended
December 31, 1984



ARNE H. CARLSON

State Auditor
St. Paul, Minnesota

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P R E F A C E

The accompanying service pension summary and individual service pension reports for the year ended December 31, 1984, have been compiled from annual financial reports of the fire relief associations, pursuant to Minnesota Statutes Section 6.72.

This compilation presents statistical tables of information from financial reporting forms prepared by local officials. We have not audited or reviewed the accompanying financial information and, accordingly, do not express an opinion or any other form of assurance on them.

This report has been generated by computer, using dBASE III (a data base management system) and IBM PC's. For further analysis of the data please contact this office.

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


Arne H. Carlson
State Auditor

December 11, 1985

TABLE OF CONTENTS

Preface	1
Table 1 - Service Pension Summary by Benefit Type	5
Notes to Service Pension Summary by Benefit Type	7
Table 2 - Assets, Liabilities, Contributions, Disbursements, Service Pensions Earned, and Other Benefits by Benefit Type	12
Table 3 - Number of Members, Minimum Requirements, and Fidelity Bonds .	28
Index of City Fire Relief Associations by Table	44

APPENDIX

Appendix A - Department of Revenue - Annual Financial Report	59
Appendix B - Description of dBASE III Data Base (Record Layout)	71
Appendix C - Statistics on Members and Age Requirements	77
Appendix D - Supplemental Information	83

TABLE 1
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
SERVICE PENSION SUMMARY BY BENEFIT TYPE
FOR THE YEAR ENDED DECEMBER 31, 1984

	Lump Sum Service Pension	Monthly Service Pension	Defined Contribution Service Pension	No Service Pension	Total All Service Pensions*
At December 31, 1984					
Assets	51,654,774	31,055,648	4,417,375	84,078	87,211,875
Accrued Liabilities	52,985,939	46,490,469	3,929,560	46,620	103,452,588
Surplus (Unfunded Accrued Liabilities)	(1,331,165)	(15,434,821)	487,815	37,458	(16,240,713)
For the Year Ended December 31, 1984					
Governmental Contributions					
State Aid	4,047,173	1,276,954	334,357	10,831	5,669,315
Municipal Contributions	1,197,277	2,434,045	36,797	3,481	3,671,600
Total Governmental Contributions	5,244,450	3,710,999	371,154	14,312	9,340,915
Required Funding					
Normal Cost	5,212,341	1,503,450	32,776	....	6,748,567
Amortization of Unfunded Liabilities	780,667	962,470	326	....	1,743,463
Total Required Funding	5,993,008	2,465,920	33,102	....	8,492,030
Disbursements					
Administrative	260,298	132,231	17,801	49	410,379
Service Pension Benefits	3,925,939	1,593,724	477,907	....	5,997,570
Other Benefits	82,332	20,077	5,769	....	108,178
Total Disbursements	4,268,569	1,746,032	501,477	49	6,516,127
At December 31, 1984					
Number of Relief Associations Reporting	540	29	68	5	642
Membership					
Number of Active Members	12,980	1,092	1,449	63	15,584
Number of Retired Members	410	413	20	....	843
Number of Deferred Members	381	39	18	....	438
Total	13,771	1,544	1,487	63	16,865

FOOTNOTE: [*] Table 1 includes the Fire Relief Associations of Bloomington, Crookston, Faribault, Hibbing, and Red Wing, which were excluded in the previous reports. See Note 9 of the Notes to the Summary.

VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS IN MINNESOTA
NOTES TO SERVICE PENSION SUMMARY BY BENEFIT TYPE
FOR THE YEAR ENDED DECEMBER 31, 1984

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 called volunteer firefighters relief associations. Under Minnesota Statutes Section 69.051, subd. 1, each association is required to report annually to the Minnesota Department of Revenue 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 Revenue Form FA-2 (formerly I-15) entitled "Annual Financial Report." This duty was transferred from the Department of Commerce by Executive Order effective July 1, 1983.

2. SOURCE OF DATA COMPILED

The information included in the service pension report by benefit type, as required by state law, was compiled from the data submitted to the Department of Revenue.

3. BENEFIT-TYPE CLASSIFICATION

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

4. PAID FIRE DEPARTMENTS NOT INCLUDED

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

ALBERT LEA	ROCHESTER
AUSTIN	SOUTH ST. PAUL
CHISHOLM (Paid Division)	ST. CLOUD
COLUMBIA HEIGHTS (Paid Division)	ST. LOUIS PARK
DULUTH	ST. PAUL
MANKATO	VIRGINIA
MINNEAPOLIS	WEST ST. PAUL
MOORHEAD	WINONA
RICHFIELD	

VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS IN MINNESOTA
NOTES TO SERVICE PENSION SUMMARY BY BENEFIT TYPE
FOR THE YEAR ENDED DECEMBER 31, 1984

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

AURORA	INDUSTRIAL
AVON	JACOBSON
BOYD	JANESVILLE
BROOK PARK	LAKE BRONSON
CALLAWAY	LAKE GEORGE
CANNON FALLS	LAKE JOHANNA
CANTON	LAKELAND
CEYLON	LEWISVILLE
CLIFTON	LITTLEFORK
CLINTON	LONDON
CRANE LAKE	LONGVILLE
DANUBE	LORETTO
DARFUR	MC DAVITT
DAWSON	MC INTOSH
DILWORTH	NORTHROP
EAST GRAND FORKS	ODESSA
EITZEN	PARK RAPIDS
ELBOW LAKE	PIKE SANDY BRITT
EMBARRASS	RICE
FINLAND	RICE LAKE
FREDENBERG	SACRED HEART
GARFIELD	SILICA
GNESEN	SOLWAY
GOODHUE	SOUTH INTERNATIONAL FALLS
GOODRIDGE	SPRING LAKE PARK
GRAND LAKE	ST. CLOUD TOWNSHIP
GREEN ISLE	ST. MICHAEL
HACKENSACK	SWANVILLE
HALLOCK	TOIVOLA
HAMBURG	TWIN LAKES
HAMEL	WACONIA
HERMANTOWN	WENDELL
HEWITT	WEST CONCORD
HOVLAND	WOODBURY
IDEAL	

6. NON-REPORTING FIRE RELIEF ASSOCIATIONS

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

APPLETON	GARVIN
BETHEL	TAUNTON
COLUMBIA HEIGHTS (paid division)	

VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS IN MINNESOTA
 NOTES TO SERVICE PENSION SUMMARY BY BENEFIT TYPE
 FOR THE YEAR ENDED DECEMBER 31, 1984

7. INCOMPLETE ANNUAL FINANCIAL REPORTS FILED

ALBERT LEA TOWNSHIP	LOWRY
APPLE VALLEY	MINNETONKA
BACKUS	MORGAN
BASS BROOK	MOUNTAIN LAKE
BENSON	NASSAU
BRECKENRIDGE	OSTRANDER
BROOK PARK	PINE CITY
CHANHASSEN	PIPESTONE
CHASKA	RED WING
DETROIT LAKES	SHELLY
FLENSBURG	SPRING LAKE PARK
FOREST LAKE	ST. PAUL PARK
HIBBING	TAYLORS FALLS
HILL CITY	WELCOME
LAKE JOHANNA	WHITE BEAR LAKE
LEAF VALLEY	

8. TYPES OF SERVICE PENSIONS

NUMBER	TYPE
68	DEFINED CONTRIBUTION SERVICE PENSION
23	LUMP SUM SERVICE PENSION OF \$1 BUT LESS THAN \$50 PER YEAR OF SERVICE
60	LUMP SUM SERVICE PENSION OF \$50 BUT LESS THAN \$100 PER YEAR OF SERVICE
132	LUMP SUM SERVICE PENSION OF \$100 BUT LESS THAN \$200 PER YEAR OF SERVICE
88	LUMP SUM SERVICE PENSION OF \$200 BUT LESS THAN \$300 PER YEAR OF SERVICE
237	LUMP SUM SERVICE PENSION OF \$300 OR MORE PER YEAR OF SERVICE
5	MONTHLY SERVICE PENSION - DEFINED AMOUNT
6	MONTHLY SERVICE PENSION OF \$0.01 BUT LESS THAN \$2 PER YEAR OF SERVICE
18	MONTHLY SERVICE PENSION OF \$2 OR MORE PER YEAR OF SERVICE
5	NO SERVICE PENSION

642	TOTAL FIREFIGHTERS RELIEF ASSOCIATIONS

9. FIRE RELIEF ASSOCIATIONS INCLUDED BEGINNING IN 1984

Table 1 includes the fire relief associations of Bloomington, Crookston, Faribault, Hibbing and Red Wing, which were not included the the previous reports. The total assets of the these five fire relief associations amounted to \$19,705,898, the liabilities totaled \$34,150,690 leaving an unfunded liability of \$14,444,792.

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

TABLE 2
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
ASSETS, LIABILITIES, CONTRIBUTIONS, DISBURSEMENTS, SERVICE PENSIONS EARNED AND OTHER BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1984

NAME OF ASSOCIATION	TOTAL		SURPLUS OR -DEFICIT	FUNDING RATIO	NORMAL COST	AMORTIZE UNFUNDED LIABILITY	TOTAL REQUIRED CONTRIB.	STATE AID	MUNICIPAL CONTRIB.	DISBURSEMENTS					SICK AMOUNT FOR EACH	SURVIVOR AMOUNT FOR EACH	ACCIDENT & HEALTH INSURANCE	
	TOTAL ASSETS	ACCRUED LIABILITY								ADMINI- STRATIVE	SERVICE PENSION	OTHER BENEFITS	VESTING YEARS	DISABILITY AMOUNT FOR EACH				
DEFINED CONTRIBUTION SERVICE PENSION																		
ANDOVER FIREFIGHTERS	104,438	104,438	....	1.00	....	....	....	13,365	7,250	....	....	....	....	....	....	....	YES
BAUDETTE FIREMEN	87,252	87,252	....	1.00	....	....	....	6,486	....	37	5,799	....	....	....	....	....	...
BINGHAM LAKE	13,967	13,967	....	1.00	....	....	....	1,108	125	183	....	20	....	....	....	....	YES
BRAHAM FIRE DEPT	51,718	51,718	....	1.00	....	....	....	5,333	....	205	....	....	21 WEEK	10 WEEK	200 LUMP SUM	NO	
BROOKLYN PARK	1,182,175	769,517	412,658	1.54	....	....	....	78,621	....	9,673	319,177	....	20	1,700	35 WEEK	1,700 YEAR OF SERVICE	NO
CALLAWAY FIRE	44,385	39,884	5,381	1.14	5,557	....	5,557	3,599	....	....	....	25	20	....	....	200	NO
COLOGNE FIRE DEPT	49,190	49,190	....	1.00	....	....	....	3,774	150	353	9,380	....	....	....	....	50 YEAR OF SERVICE	YES
CRANE LAKE VOL FIRE	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	...
CROSSLAKE	57,818	57,822	-4	1.00	....	....	....	3,883	5,659	....	3,897	....	10	....	....	300 LUMP SUM	YES
DELAVAN VOL FIRE	23,459	23,459	....	1.00	....	....	....	....	350	120	....	....	....	....	....	....	...
ECHO FIREMEN	42,527	42,527	....	1.00	3,516	....	3,516	2,569	801	....	....	....	....	....	....	....	YES
ELGIN VOL FIRE	53,155	53,155	....	1.00	....	....	....	4,800	305	573	6,800	....	....	....	....	....	YES
EMBARRASS VOL FIRE	21,677	21,677	....	1.00	5,669	326	5,995	3,915	....	....	....	....	....	....	....	....	YES
ERSKINE FIREMEN	17,536	17,536	....	....	....	....	....	2,388	....	....	8,195	....	....	....	....	....	NO
FALCON HEIGHTS FIRE	250,873	250,873	....	1.00	....	....	....	16,562	....	781	....	....	....	105 WEEK	105 WEEK	....	NO
FINLAND FIRE DEPT	3,618	18,872	-6,454	0.36	....	....	....	1,449	....	75	....	....	....	....	....	100	...
FOSSTON FIRE DEPT	51,761	51,761	....	1.00	....	....	....	5,863	400	361	15,879	....	....	35 WEEK	35 WEEK	....	YES
FOUNTAIN FIREMEN	14,993	14,993	....	1.00	....	....	....	1,317	....	....	3,046	....	....	....	....	....	...
GARY FIRE RELIEF	3,699	3,699	....	1.00	....	....	....	1,577	1,507	....	....	....	....	....	....	....	YES
GIBBON	91,882	91,882	1.00	5,885	500	242	MEMBER'S SHARE	YES
GLENVILLE	43,832	43,832	....	1.00	....	....	....	2,923	....	111	750	....	....	....	....	....	YES
GOODHUE FIRE DEPT	187,432	187,432	1.00	3,443	800	361	5,450	270	180	30 WEEK	LUMP SUM	YES
GOODRIDGE FIRE DEPT	21,355	21,355	....	1.00	....	....	....	3,491	....	....	....	20	....	....	....	....	NO
HARDWICK FIRE DEPT	28,589	28,589	....	1.00	....	....	....	....	....	6	....	....	....	....	....	....	YES
HAWLEY	36,838	36,838	....	1.00	....	....	....	5,252	1,200	297	42,740	....	....	....	....	....	YES
HITTERDAL	16,332	16,332	....	1.00	310	....	310	1,207	....	20	2,464	....	....	....	....	....	...
IRONTON FIRE DEPT	35,756	35,756	1.00	692	880	465	20	1,600 LUMP SUM	YES
IVANHOE FIRE DEPT	39,884	18,384	20,620	....	....	....	....	3,154	950	531	9,159	....	....	....	....	....	YES
KENYON FIREMEN	93,550	93,550	....	1.00	....	....	....	7,884	....	101	....	....	10	....	....	....	YES
KERKHOVEN FIRE DEPT	46,864	46,864	....	1.00	....	....	....	4,868	....	92	5,368	....	....	....	....	....	YES
KIESTER FIREMEN	45,732	8,862	36,870	5.16	2,762	6	3,983	10	42 WEEK	42 WEEK	YES
LAKE BRONSON FIRE	11,388	11,388	....	1.00	....	....	....	1,616	....	50	....	....	....	....	....	....	...
LAKE GEORGE VOL FIRE	9,898	9,898	....	1.00	....	....	....	1,129	....	....	1,281	....	....	....	....	....	YES
LE CENTER VOL FIRE	183,858	183,858	....	1.00	....	....	....	5,759	3,120	181	....	4,856	....	....	....	....	YES
LEAF VALLEY	....	....	....	....	....	....	....	2,897	....	65	....	....	....	....	....	....	...
LITTLEFORK FIREMEN	41,970	41,970	....	1.00	....	....	....	....	683	135	....	....	....	....	....	....	YES
LONDON FIRE DEPT	17,740	17,740	....	1.00	....	....	....	3,750	....	....	....	....	....	100 WEEK	....	....	YES
LONGVILLE FIRE DEPT	34,758	28,111	6,647	1.23	....	....	....	8,819	....	....	....	....	....	....	....	....	NO
LYLE FIRE DEPT	23,418	28,286	3,212	1.15	4,660	....	4,660	1,583	....	282	2,682	....	....	....	....	....	...
MAGNOLIA VOL FIRE	9,171	9,171	1.00	836	10	DEFINED AMOUNT	DEFINED AMOUNT	DEFINED AMOUNT	...
MANORVILLE FIRE	8,291	8,291	....	1.00	....	....	....	5,270	....	....	....	....	....	....	....	....	YES
MAPLE LAKE FIRE	142,199	142,199	....	....	....	....	....	9,882	....	....	3,796	....	....	....	....	....	...
MARINE ON ST. CROIX	48,896	39,931	8,965	1.23	9,380	....	9,380	3,729	2,591	....	....	....	....	....	....	....	YES
MAZEPPA VOL FIRE	10,796	10,796	....	1.00	....	....	....	861	....	....	....	....	....	....	....	....	NO
MENDOTA HEIGHTS FIRE	313,649	313,649	....	1.00	....	....	....	....	....	....	....	....	....	....	....	....	YES
MENTOR FIREMEN	3,290	3,290	....	....	....	....	....	1,872	....	....	....	....	....	....	....	....	NO
WILROY FIREMEN	23,292	23,292	....	1.00	....	....	....	2,889	....	30	....	....	....	....	....	....	YES

TABLE 2
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
ASSETS, LIABILITIES, CONTRIBUTIONS, DISBURSEMENTS, SERVICE PENSIONS EARNED AND OTHER BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1984

NAME OF ASSOCIATION	TOTAL				AMORTIZE		TOTAL REQUIRED CONTRIB.	STATE AID	MUNICIPAL CONTRIB.	DISBURSEMENTS			VESTING YEARS	DISABILITY		SICK		SURVIVOR		ACCIDENT & HEALTH INSURANCE
	TOTAL ASSETS	ACCRUED LIABILITY	SURPLUS OR -DEFICIT	FUNDING RATIO	NORMAL COST	UNFUNDED LIABILITY				ADMINI- STRATIVE	SERVICE PENSION	OTHER BENEFITS		AMOUNT	FOR EACH	AMOUNT	FOR EACH	AMOUNT	FOR EACH	
MURDOCK FIREMEN	44,867	44,867	....	1.00	....	....	....	2,546	1,200	....	....	....	10	....	....	....	....	....	....	....
ODESSA FIRE DEPT	17,403	17,403	....	1.00	3,764	....	3,764	2,686	....	....	....	....	....	....	....	....	....	....	....	YES
OKLEE FIRE DEPT	16,568	16,568	....	1.00	....	....	....	3,183	2,500	395	....	....	....	....	200 YEAR OF SERVICE	....	....	....	....	YES
PENNOCK FIRE	24,867	24,867	....	1.00	....	....	....	2,764	....	....	....	....	....	....	230	....	....	230	....	YES
PIKE SANDY BRITT	15,233	15,233	....	....	....	....	....	3,479	....	....	2,586	....	20	....	....	....	....	....	....	....
PLAINVIEW VOL FIRE	93,612	93,612	....	1.00	....	....	....	7,567	676	....	....	....	....	....	....	....	....	....	....	....
PLUMMER VOL FIRE	31,467	31,467	....	1.00	....	....	....	2,731	....	300	....	....	....	....	....	....	....	....	....	YES
RED LAKE FALLS FIRE	82,831	82,831	....	....	....	....	....	5,515	1,000	272	....	....	....	....	LUMP SUM	....	....	....	LUMP SUM	YES
ROGERS FIRE DEPT	78,846	78,846	....	1.00	....	....	....	6,235	2,000	725	....	....	....	....	....	....	....	100	LUMP SUM	....
ROUND LAKE FIRE	44,227	44,227	....	1.00	....	....	....	3,780	....	100	....	....	....	....	....	....	....	....	....	....
SOUTH BEND FIRE	23,272	23,272	....	1.00	....	....	....	2,356	....	....	7,706	....	....	....	....	....	....	....	....	YES
TOIVOLA VOL FIRE	7,550	7,550	....	1.00	....	....	....	2,931	....	....	....	....	....	....	....	....	....	....	....	....
ULEN	45,757	45,757	....	1.00	....	....	....	3,288	650	....	....	....	....	....	....	....	....	....	....	....
VERMILION LAKE	7,833	7,833	....	1.00	....	....	....	1,145	500	....	....	....	....	....	....	....	....	....	....	YES
WABASSO FIREMEN	51,186	51,186	....	1.00	....	....	....	4,276	....	....	....	....	....	....	....	....	....	....	....	....
WAKON VOL FIRE	5,660	5,660	....	1.00	....	....	....	1,323	....	....	....	....	....	....	....	....	....	....	....	YES
MANDA FIRE DEPT	21,120	21,120	....	1.00	....	....	....	1,851	....	....	....	....	20	....	....	....	....	....	....	....
WELLS VOL FIRE	116,382	116,382	....	1.00	....	....	....	9,174	....	....	15,927	....	20	....	....	....	....	....	....	YES
WINTHROP	85,936	85,936	....	1.00	....	....	....	5,897	1,000	77	....	....	20	....	....	....	....	....	....	NO
ZUMBRO FALLS FIRE	46,851	46,851	....	1.00	....	....	....	4,161	....	569	2,810	....	....	....	....	....	....	....	....	....
ZUMBROTA VOL FIRE	76,046	76,046	....	1.00	....	....	....	6,647	....	107	....	1,418	10	....	....	98 YEAR	....	....	....	YES
TOTAL	4,417,375	3,929,560	487,815	1.12	32,776	326	33,102	334,357	36,797	17,801	477,907	5,769								

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

CAMPBELL VOL FIRE	29,120	9,870	19,250	2.95	570	....	570	2,436	....	93	....	....	30	....	....	....	....	....	....	YES
CLEMENTS FIRE DEPT	4,666	4,493	173	1.03	10	307	317	900	292	110	1,181	....	20	25	25 YEAR OF SERVICE	25 YEAR OF SERVICE	25 YEAR OF SERVICE	25 YEAR OF SERVICE	25 YEAR OF SERVICE	YES
CLIMAX FIREMEN	9,123	4,685	4,438	1.95	467	....	467	1,165	....	698	....	....	10	25	....	....	....	....	....	NO
DENNISON FIRE DEPT	7,343	1,200	6,063	5.76	130	....	130	264	....	135	....	....	20	10	10 MONTH	10 MONTH	100	LUMP SUM	....	NO
DUMONT FIREMEN	19,966	11,891	8,075	1.68	938	....	938	1,136	....	185	....	....	20	40	40 YEAR OF SERVICE	40 YEAR OF SERVICE	40	YEAR OF SERVICE	40 YEAR OF SERVICE	NO
EITZEN FIREMEN	14,754	12,900	1,854	1.14	918	....	918	2,000	601	....	1,040	....	20	40	....	....	....	40	YEAR OF SERVICE	....
ELMER FIRE DEPT	8,766	3,636	5,130	2.41	356	....	356	281	700	76	1,000	....	20	25	....	....	....	....	....	YES
FISHER FIREMEN	13,186	6,246	6,940	2.11	570	....	570	593	....	....	....	....	20	30	....	70 WEEK	....	100	LUMP SUM	YES
FLENSBURG FIRE DEPT	....	....	....	....	....	....	....	....	....	....	....	....	7	....	....	....	....	....	....	....
GREENWOOD VOL FIRE	1,184	144	1,040	0.11	31	....	31	1,184	....	....	....	....	20	1	1 YEAR OF SERVICE	1 YEAR OF SERVICE	....	1	YEAR OF SERVICE	NO
HAZEL RUN FIRE	8,848	4,219	4,629	2.00	224	....	224	607	227	45	500	....	20	25	....	....	....	....	....	....
HILL CITY VOL FIRE	....	....	....	....	....	....	....	2,681	....	80	....	....	20	10	....	....	....	50	LUMP SUM	YES
IONA FIREMEN	18,151	3,511	14,640	5.17	375	....	375	1,513	....	....	....	....	20	23	....	....	....	....	....	YES
KELLIHER FIRE DEPT	16,329	7,148	9,181	2.28	838	....	838	2,401	....	....	....	....	10	30	50 LUMP SUM	50 LUMP SUM	....	50	LUMP SUM	NO
PALISADE FIRE DEPT	20,542	5,083	15,459	4.04	469	....	469	2,301	....	200	450	....	20	30	25 WEEK	25 WEEK	....	300	LUMP SUM	YES
SEAFORTH FIREMEN	820	1,777	-957	0.46	287	86	373	158	....	....	....	....	20	25	....	....	....	....	25 YEAR OF SERV	....
ST. LED FIRE DEPT	24,511	8,026	16,485	3.05	567	....	567	1,591	....	286	....	....	20	25	5 WEEK	5 WEEK	....	25	YEAR OF SERVICE	NO
STEWART FIREMEN	30,945	37,284	-6,339	0.83	4,436	1,037	5,473	....	631	292	....	....	....	20	200 YEAR OF SERVICE	....	....	....	....	NO
SMANVILLE	30,700	2,700	27,920	1.14	200	....	200	4,549	....	260	....	....	20	7	....	....	....	....	....	NO
TOWER VOL FIRE	19,467	4,036	15,431	4.33	465	....	465	4,426	245	283	....	....	20	20	....	....	....	....	....	YES
TWIN LAKES FIRE	....	....	....	....	....	....	....	....	....	....	....	....	20	12	....	....	....	....	12 YEAR OF SERVICE	YES
VESTA FIREMEN	21,788	8,036	13,752	2.71	911	....	911	2,101	....	....	....	....	10	25	25 YEAR OF SERVICE	2 YEAR OF SERVICE	....	25	YEAR OF SERVICE	YES

TABLE 2
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
ASSETS, LIABILITIES, CONTRIBUTIONS, DISBURSEMENTS, SERVICE PENSIONS EARNED AND OTHER BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1984

NAME OF ASSOCIATION	TOTAL	TOTAL		FUNDING RATIO	NORMAL COST	AMORTIZE		TOTAL REQUIRED CONTRIB.	STATE AID	MUNICIPAL CONTRIB.	DISBURSEMENTS			VESTING YEARS	DISABILITY		SICK		SURVIVOR		ACCIDENT & HEALTH INSURANCE
	ASSETS	ACCRUED LIABILITY	SURPLUS OR -DEFICIT			UNFUNDED LIABILITY	STATE				MUNICIPAL	ADMINI-STRATIVE	SERVICE PENSION		OTHER BENEFITS	AMOUNT	FOR EACH	AMOUNT	FOR EACH	AMOUNT		FOR EACH
WOLF LAKE FIRE DEPT	27,014	2,242	24,772	0.12	355	....	355	2,258	....	323	....	....	10	20	20 DAY	....	....	....	....	750 LUMP SUM	YES
TOTAL	327,231	139,287	187,944	2.35	13,117	1,430	14,547	34,553	2,696	3,066	4,171	0									
LUMP SUM SERVICE PENSION OF \$ 50 OR MORE, BUT LESS THAN \$100 PER YEAR OF SERVICE																					
ALBORN FIREMEN	6,326	4,876	1,450	1.38	685	....	685	900	....	....	....	....	10	50	....	....	....	....	....	....	NO
BARRETT	13,571	8,850	4,721	1.53	700	....	700	1,695	....	298	1,000	....	20	50	....	....	....	....	....	....	...
BLACKHOOF FIRE	6,585	8,337	-1,752	0.79	844	175	1,019	947	252	30	....	....	20	75	75 YEAR OF SERVICE	....	....	....	....	75 YEAR OF SERVICE	YES
BOWLUS FIRE DEPT	25,694	8,724	16,970	2.94	1,018	....	1,018	2,590	109	182	1,200	....	20	60	60 YEAR OF SERVICE	....	....	....	....	60 YEAR OF SERVICE	YES
BREITUNG FIRE	15,937	13,857	2,080	1.15	2,114	951	3,065	2,012	3,500	415	2,600	1,125	20	65	....	....	....	....	....	....	...
BREVATOR VOL FIRE	2,047	1,030	217	1.12	361	....	361	1,292	....	....	....	....	20	50	50 YEAR OF SERVICE	....	....	50 YEAR OF SERVICE	....	50 YEAR OF SERVICE	YES
BROOK PARK FIRE	....	....	....	....	....	....	....	....	14	73	....	....	....	....	....	....	....	....	....	....	...
CENTERVILLE VOL FIRE	41,246	17,715	23,531	2.33	2,520	....	2,520	3,610	153	272	4,500	....	20	90	....	....	....	....	....	....	YES
CLEARWATER FIRE	23,241	4,641	18,700	5.03	864	....	864	....	398	326	....	....	20	50	....	....	....	....	....	....	...
CLEVELAND FIREMEN	51,493	23,860	27,633	2.16	1,017	....	1,017	3,551	2,109	....	....	....	20	50	....	....	....	....	....	....	YES
CONATO FIRE DEPT	73,154	146,170	-73,016	0.50	11,950	7,988	19,938	13,229	3,102	263	11,458	....	20	50	5,000	....	....	....	....	10,000	NO
COSMOS FIRE DEPT	40,343	16,760	31,583	2.89	1,078	....	1,078	3,410	2	....	10,725	....	20	75	....	....	....	....	....	....	NO
COTTON FIREFIGHTERS	988	410	578	2.41	162	....	162	714	....	38	....	....	20	50	....	....	....	....	....	....	...
CUYUNA FIREMEN	10,585	7,070	3,515	1.49	1,941	....	1,941	113	....	....	....	....	10	50	....	....	....	....	....	....	...
CYRUS FIREMEN	31,243	7,869	24,274	4.43	955	....	955	2,166	....	379	....	....	20	60	....	....	....	....	....	....	YES
DEXTER FIREMEN	14,837	8,313	6,524	1.79	1,232	....	1,232	2,073	....	....	....	....	20	80	....	....	....	....	....	....	...
ELLSMORTH VOL FIRE	37,233	26,280	10,953	1.41	2,160	....	2,160	2,994	....	....	....	....	20	90	....	....	....	....	....	90 YEAR OF SERVICE	NO
ELROSA FIREMEN	28,414	22,336	6,078	1.27	1,645	....	1,645	2,035	....	75	....	....	20	75	....	....	....	....	....	....	YES
EVANSVILLE	25,007	22,264	2,823	1.12	2,269	....	2,269	2,155	....	177	....	....	20	80	....	....	....	....	....	....	YES
FIFTY LAKES	10,214	7,354	2,860	1.39	32	....	32	685	1,000	....	....	....	20	75	....	....	....	....	....	....	...
FORESTON FIRE DEPT	24,510	5,148	19,362	4.76	692	....	692	1,576	....	75	450	....	20	50	....	....	....	....	....	1,000	...
GHEAT FIRE DEPT	16,354	7,920	8,434	2.06	924	....	924	1,428	....	288	....	....	20	50	....	....	....	....	....	....	...
GRANADA FIREMEN	15,869	5,896	9,973	2.69	900	....	900	496	....	204	....	....	20	75	....	....	....	....	....	....	...
GREEN ISLE	13,399	9,813	3,586	1.37	1,462	....	1,462	1,811	....	125	3,600	....	20	60	150 YEAR	....	....	150 YEAR	....	....	YES
HAMPTON	10,599	15,161	3,438	1.23	931	....	931	478	650	....	1,232	....	30	....	....	....	....	....	....	....	YES
HANCOCK FIRE DEPT	42,648	14,534	28,114	2.93	3,246	....	3,246	3,559	....	100	....	....	20	75	....	....	....	....	....	1,500 LUMP SUM	...
HENDRUM VOL FIRE	27,597	15,225	12,372	2.23	1,095	....	1,095	1,195	....	175	....	....	20	60	60 YEAR OF SERVICE	....	....	....	....	60 YEAR OF SERVICE	YES
HOWLAND VOL FIRE	2,757	2,212	545	1.25	445	....	445	1,709	....	12	....	....	20	50	50 YEAR OF SERVICE	....	....	....	....	....	...
JACOBSON VOL FIRE	7,335	2,464	4,871	2.97	550	....	550	1,292	....	166	....	....	20	50	50 LUMP SUM	....	....	....	....	50 LUMP SUM	NO
KANDIYOHI FIRE	32,476	7,151	25,325	4.55	1,729	....	1,729	3,184	....	112	....	....	10	50	....	....	....	....	....	....	YES
KENSINGTON FIREMEN	35,508	7,225	28,283	4.91	1,062	....	1,062	3,975	....	800	....	....	20	50	....	....	....	....	....	....	NO
LAKE LILLIAN FIRE	36,995	9,208	27,787	....	1,029	....	1,029	....	6,001	....	....	....	20	50	....	....	....	....	....	....	YES
LAKE WILSON FIRE	38,000	6,972	31,028	5.50	1,169	....	1,169	2,587	200	112	1,000	....	10	50	50 YEAR OF SERVICE	....	....	....	....	50 YEAR OF SERVICE	YES
LAKELAND FIRE	2,270	4,464	-2,194	0.51	806	219	1,025	1,073	....	....	....	....	20	50	50 YEAR OF SERVICE	....	....	50 YEAR OF SERVICE	....	50 YEAR OF SERVICE	NO
LUCAN FIRE DEPT	25,531	24,146	1,385	1.06	1,282	460	1,742	2,173	....	....	....	....	20	60	....	....	....	....	....	60 YEAR OF SERVICE	YES
LYND VOL FIREMEN	1,799	3,057	-1,258	0.59	488	126	614	478	....	....	....	....	20	50	....	....	....	....	....	50 YEAR OF SERVICE	...
MADISON LAKE FIRE	33,821	12,726	21,095	2.66	1,869	....	1,869	3,086	....	....	1,700	140	20	75	20 WEEK	....	....	20 WEEK	....	100 LUMP SUM	YES
MAHTOWA FIRE	8,970	15,930	-6,960	0.56	1,587	376	1,963	317	....	....	4,200	....	10	75	75 YEAR OF SERVICE	....	....	....	....	75 YEAR OF SERVICE	...
MC KINLEY FIRE DEPT	20,338	6,972	21,366	4.86	1,258	....	1,258	246	551	....	....	....	....	50	5 WEEK	....	....	5 WEEK	....	250	NO
MEDFORD VOL FIRE	26,643	19,234	7,409	1.39	1,828	....	1,828	1,096	170	100	....	....	10	75	100 YEAR OF SERVICE	....	....	100 YEAR OF SERVICE	....	100 YEAR OF SERVICE	YES
MESVILLE FIREMEN	33,889	19,665	13,424	1.68	288	....	288	2,264	800	225	....	....	20	75	....	....	....	....	....	75 YEAR OF SERVICE	YES
NEW MUNICH FIRE	6,290	9,582	-3,284	0.66	892	....	892	408	560	....	....	....	20	50	....	....	....	....	....	....	...

TABLE 2
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
ASSETS, LIABILITIES, CONTRIBUTIONS, DISBURSEMENTS, SERVICE PENSIONS EARNED AND OTHER BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1984

NAME OF ASSOCIATION	TOTAL				AMORTIZE		TOTAL REQUIRED CONTRIB.	STATE AID	MUNICIPAL CONTRIB.	DISBURSEMENTS				SICK		SURVIVOR		ACCIDENT & HEALTH INSURANCE	
	TOTAL ASSETS	ACCURED LIABILITY	SURPLUS OR -DEFICIT	FUNDING RATIO	NORMAL COST	UNFUNDED LIABILITY				ADMINI- STRATIVE	SERVICE PENSION	OTHER BENEFITS	VESTING YEARS	AMOUNT	DISABILITY AMOUNT	FOR EACH	AMOUNT		FOR EACH
NEWMOLDEN FIRE	24,000	4,769	19,231	5.03	473	473	4,692	424	20	50	50 WEEK	150 LUMP SUM	NO
OGILVIE VOL FIRE	32,635	7,024	25,611	4.65	1,375	1,375	3,717	37	2,000	20	50	35 WEEK	35 WEEK	200 LUMP SUM	YES
OTTERTAIL FIRE DEPT	15,534	15,612	-78	0.99	1,271	1,271	1,634	91	10	60	60 YEAR OF SERVICE
PLATO FIRE DEPT	26,394	24,650	1,744	1.07	2,584	....	2,584	2,299	....	238	....	....	20	100	94 YEAR OF SERVICE	94 YEAR OF SERVICE	94 YEAR OF SERVICE	YES
PORTER FIRE DEPT	14,145	7,194	6,951	1.97	848	....	848	....	....	....	1,000	....	20	50	....	....	1,000 LUMP SUM	YES
ROLLINGSTONE FIRE	5,896	10,455	-4,559	0.56	914	710	1,624	2,042	....	....	....	....	20	50	50 YEAR OF SERVICE	....	50 YEAR OF SERVICE	NO
SOLWAY VOL FIRE	16,136	13,774	2,362	1.26	2,406	....	2,406	2,181	400	178	2,625	....	10	75	75 YEAR OF SERVICE	75 YEAR OF SERVICE	75 YEAR OF SERVICE	NO
TAYLORS FALLS VOL	6,382	....	6,382	....	....	....	....	1,687	....	....	....	....	20	50	....	....	50 YEAR OF SERVICE	NO
THOMSON CITY FIRE	4,416	4,677	-261	0.94	671	26	697	274	....	....	1,650	....	20	....	....	....	....	....
TWIN LAKES FIRE DEPT	29,604	4,001	25,603	7.40	1,073	....	1,073	327	....	3	....	....	20	50	....	....	....	NO
UPSALA FIRE DEPT	29,229	7,333	21,896	4.00	1,032	....	1,032	4,752	....	104	1,000	....	20	50	....	....	....	YES
VERGAS FIRE DEPT	22,242	7,503	14,739	2.96	1,098	....	1,098	2,762	....	75	....	....	20	75	....	....	2,250 LUMP SUM	YES
VERDALE FIRE DEPT	39,300	11,330	27,970	3.47	508	....	508	3,173	....	75	1,912	....	20	50	....	....	....	....
VERNON CENTER	41,940	10,714	31,226	3.91	4,104	....	4,104	2,369	....	245	....	....	....	....	25 WEEK	....	1,500 LUMP SUM	....
VINING VOL FIRE	12,222	9,504	2,718	1.29	832	....	832	1,231	....	....	....	....	10	50	....	....	300 LUMP SUM	YES
WILLIAMS FIREMEN	21,615	10,382	11,233	2.00	900	....	900	2,320	....	....	....	....	20	75	100 WEEK	100 WEEK	....	YES
WRIGHT VOL FIRE	1,127	5,333	-4,206	0.21	792	....	792	....	....	....	....	....	20	50	....	....	....	NO
WYKOFF FIRE DEPT	40,751	12,353	28,398	3.30	1,766	....	1,766	5,012	....	....	1,800	....	20	90	90 YEAR OF SERVICE	....	90 YEAR OF SERVICE	YES
TOTAL	1,328,740	740,037	588,703	1.70	82,526	11,031	93,557	121,002	20,051	5,944	55,652	1,265							
LUMP SUM SERVICE PENSION OF \$100 OR MORE, BUT LESS THAN \$200 PER YEAR OF SERVICE																			
ALBANY VOL FIRE	67,065	76,067	-9,002	14,330	900	15,230	5,030	2,700	90	10	150	150 YEAR OF SERVICE
ALBERTVILLE FIRE	7,625	29,043	-22,218	0.26	3,005	3,292	6,377	3,250	1,000	3,750	10	125	125 YEAR OF SERVICE	YES
ALDEN FIRE DEPT	21,170	13,634	7,536	1.55	-5,036	-5,036	3,267	328	2,100	20	100	YES
ALPHA FIRE DEPT	24,299	6,009	17,490	3.57	1,857	....	1,857	4,276	....	83	5,000	....	20	125	....	....	250 LUMP SUM	YES
ALTURA VOL FIRE	23,324	21,547	1,777	1.00	1,970	....	1,970	4,834	....	204	....	450	20	100	25 WEEK	25 WEEK	100 YEAR OF SERVICE	YES
AMBOY	34,466	24,902	9,564	1.30	2,236	....	2,236	3,537	....	....	....	....	....	....	....	....	125 YEAR OF SERVICE	NO
ASHBY	40,065	31,243	9,622	1.31	3,005	....	3,005	2,426	1,619	228	....	....	20	160	....	....	....	YES
ASKOV VOL FIRE	20,973	12,368	8,605	1.70	2,012	....	2,012	1,649	....	75	....	30	10	100	210 WEEK	210 WEEK	2,000 LUMP SUM	YES
BADGER FIRE DEPT	33,752	15,000	18,752	2.22	1,900	....	1,900	2,965	....	128	2,500	....	20	100	100 YEAR OF SERVICE	....	100 YEAR OF SERVICE	YES
BALSAM VOL FIRE	9,303	9,133	250	1.03	471	....	471	3,200	500	....	....	....	20	130	130 YEAR OF SERVICE	130 YEAR OF SERVICE	130 YEAR OF SERVICE	YES
BARNUM VOL FIRE	32,200	22,839	9,361	1.41	4,717	....	4,717	1,959	....	120	6,243	....	20	150	....	....	150 YEAR OF SERVICE	YES
BEAVER BAY FIRE	45,063	33,161	12,702	1.30	3,637	....	3,637	1,433	3,790	400	....	....	20	135	....	....	....	....
BELLINGHAM FIRE	16,144	15,100	1,036	1.07	1,276	....	1,276	2,911	....	....	....	....	20	100	....	....	....	....
BELVIEW FIREMEN	35,503	40,221	-4,718	0.80	4,320	....	4,320	2,896	1,173	30	....	....	20	150	150 YEAR OF SERVICE	150 YEAR OF SERVICE	150 YEAR OF SERVICE	....
BERTHA FIRE DEPT	22,549	20,691	1,858	1.09	2,606	....	2,606	2,473	....	110	7,229	....	20	140	....	....	140 YEAR OF SERVICE	NO
BLOMKEST FIREMEN	32,730	18,432	14,298	1.70	1,006	....	1,006	3,165	....	....	200	....	20	150	....	....	200 LUMP SUM	YES
BOYD FIRE DEPT	34,119	31,500	2,611	1.00	8,061	....	8,061	2,203	....	....	7,000	....	20	175	175 YEAR OF SERVICE	175 YEAR OF SERVICE	175 YEAR OF SERVICE	YES
BRANDON FIRE DEPT	31,665	26,390	5,275	1.20	2,435	....	2,435	2,432	....	101	2,990	....	20	150	....	....	....	....
BREWSTER FIRE DEPT	47,490	33,551	13,939	1.40	3,450	....	3,450	4,791	....	26	....	....	20	150	....	....	....	....
BRICELYN FIRE DEPT	37,396	33,663	3,733	1.11	3,144	....	3,144	5,763	....	78	....	....	20	150	....	....	....	NO
BROWNSDALE FIREMEN	45,409	30,982	14,427	1.47	3,048	....	3,048	3,841	....	301	....	....	20	175	....	....	....	....
BUFFALO LAKE FIRE	49,179	46,557	2,622	1.06	1,100	....	1,100	7,223	....	75	....	....	20	175	175 YEAR OF SERVICE	140 WEEK	175 YEAR OF SERVICE	YES
BUTTERFIELD FIREMEN	43,160	36,510	6,650	1.18	2,014	....	2,014	2,668	1,000	207	....	255	20	150	150 YEAR OF SERVICE	35 WEEK	10 YEAR OF SERVICE	YES
CANOSIA FIRE DEPT	40,592	41,353	-761	0.98	679	....	679	2,279	1,000	....	....	....	20	175	....	....	175 YEAR OF SERVICE	NO
CANTON	32,619	10,528	14,091	1.76	6,113	....	6,113	1,912	....	110	1,040	....	20	100	100 YEAR OF SERVICE	100 YEAR OF SERVICE	100 YEAR OF SERVICE	YES

TABLE 2
 VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
 ASSETS, LIABILITIES, CONTRIBUTIONS, DISBURSEMENTS, SERVICE PENSIONS EARNED AND OTHER BENEFITS
 FOR THE YEAR ENDED DECEMBER 31, 1984

NAME OF ASSOCIATION	TOTAL				AMORTIZE		TOTAL	STATE	MUNICIPAL	DISBURSEMENTS				SICK		SURVIVOR		ACCIDENT & HEALTH INSURANCE			
	TOTAL ASSETS	ACCRUED LIABILITY	SURPLUS OR DEFICIT	FUNDING RATIO	NORMAL COST	UNFUNDED LIABILITY	REQUIRED CONTRIB.			AID	CONTRIB.	ADMINI-STRATIVE	SERVICE PENSION	OTHER BENEFITS	VESTING YEARS	AMOUNT	DISABILITY FOR EACH		AMOUNT	FOR EACH	AMOUNT	FOR EACH
CARVER FIRE DEPT	51,843	61,787	-9,944	0.84	4,605	811	5,416	5,130	2,490	271	5,400	....	20	150	70 WEEK	....	....	150 YEAR OF SERVICE	NO	
CENTER CITY FIRE	18,667	28,077	-9,410	0.66	2,702	941	3,643	2,002	....	130	16,275	....	20	175	175 YEAR OF SERVICE	....	....	175 YEAR OF SERVICE	YES	
CEYLON FIRE DEPT	38,978	21,140	17,838	1.00	8	....	8	3,306	....	213	1,700	....	20	100	25 WEEK	15 WEEK	....	....	100 YEAR OF SERVICE	YES
CHERRY VOL FIRE	14,625	13,371	1,254	1.09	2,469	....	2,469	1,899	....	....	1,800	....	20	150	25 WEEK	....	....	150 YEAR OF SERVICE	YES	
CHOKIO VOL FIRE	24,834	27,879	-3,045	....	3,045	8	3,053	3,879	....	....	....	....	20	150	....	....	....	....	....	....
CLAREMONT FIRE DEPT	33,620	27,015	5,005	1.22	2,247	....	2,247	2,798	100	332	....	....	20	103	....	....	....	....	....	YES
CLARISSA FIRE DEPT	33,705	33,498	207	1.01	132	318	450	2,431	....	118	....	....	20	150	150 YEAR OF SERVICE	150 YEAR OF SERVICE	150 YEAR OF SERVICE	150 YEAR OF SERVICE	YES	
CLEAR LAKE FIRE	50,778	20,300	30,478	2.50	2,500	....	2,500	4,089	5,335	....	7,400	....	20	100	....	....	....	....	100 YEAR OF SERVICE	NO
CROOKED LAKE FIRE	4,589	3,528	1,061	1.30	1,330	....	1,330	1,414	....	....	....	....	20	100	....	....	....	....	....	YES
CURRIE FIRE DEPT	30,380	29,312	1,068	1.04	1,008	....	1,008	2,638	1,000	568	....	....	20	125	125 YEAR OF SERVICE	125 YEAR OF SERVICE	125 YEAR OF SERVICE	125 YEAR OF SERVICE	NO	
DALBO FIRE DEPT	35,179	35,125	54	1.00	2,375	....	2,375	4,500	....	....	....	....	....	125	....	....	....	....	....	....
DALTON FIRE DEPT	26,598	26,187	411	0.01	2,050	....	2,050	2,390	....	113	....	....	10	150	150 YEAR OF SERVICE	150 YEAR OF SERVICE	150 YEAR OF SERVICE	150 YEAR OF SERVICE	YES	
DARFUR FIRE DEPT	18,064	7,495	10,569	2.41	1,335	....	1,335	2,714	....	77	....	....	20	100	....	....	....	....	....	YES
DEER CREEK FIRE	25,010	21,250	3,760	1.18	2,150	....	2,150	1,828	....	75	1,700	....	10	150	....	....	....	....	150 YEAR OF SERVICE	NO
DOVER VOL FIRE	42,715	19,250	23,465	2.21	10,726	....	10,726	2,352	....	375	....	....	20	100	21 WEEK	21 WEEK	....	....	250 LUMP SUM	YES
DUNNELL FIRE DEPT	32,747	18,600	14,147	1.76	1,500	....	1,500	2,085	....	52	2,362	....	10	100	....	....	....	....	100 YEAR OF SERVICE	YES
EAGLE BEND FIRE DEPT	8,915	27,533	-18,618	0.32	2,009	1,924	4,733	2,742	802	....	12,145	....	....	....	175 YEAR OF SERVICE	....	....	....	175 YEAR OF SERVICE	YES
ELIZABETH FIRE DEPT	28,084	21,362	6,722	1.31	2,000	....	2,000	1,810	....	....	....	....	10	100	....	....	....	....	....	....
ELYSIAN FIRE DEPT	44,998	38,850	6,148	1.16	3,750	....	3,750	2,397	1,589	133	2,400	....	20	150	150 YEAR OF SERVICE	....	....	....	....	YES
EMMONS FIRE DEPT	42,854	39,312	3,542	1.09	3,846	....	3,846	2,786	....	10	6,750	....	20	150	150 YEAR OF SERVICE	....	....	....	150 YEAR OF SERVICE	NO
EYOTA VOL FIRE	52,936	35,235	17,701	1.50	3,072	....	3,072	4,047	160	....	6,300	....	20	150	28 WEEK	28 WEEK	....	....	....	YES
FORADA VOL FIRE	17,651	22,066	-4,415	0.80	3,750	565	4,315	1,870	600	24	....	....	20	100	100 YEAR OF SERVICE	....	....	....	100 YEAR OF SERVICE	YES
FRAZEE FIRE	39,260	38,264	8,996	1.29	3,000	....	3,000	6,249	....	....	10,050	1,311	20	150	....	....	....	....	....	....
FREDENBERG VOL FIRE	13,712	8,442	5,270	1.62	1,786	....	1,786	1,197	....	....	....	....	....	100	100 YEAR OF SERVICE	100 YEAR OF SERVICE	100 YEAR OF SERVICE	100 YEAR OF SERVICE	NO	
FROST VOL FIRE	32,350	27,615	4,743	1.17	3,018	....	3,018	2,205	....	219	....	125	20	175	35 WEEK	35 WEEK	....	....	625 LUMP SUM	YES
GARFIELD FIREMEN	40,401	22,746	17,655	1.78	2,602	....	2,602	1,919	....	275	....	....	20	150	150 YEAR OF SERVICE	....	....	....	150 YEAR OF SERVICE	YES
GLENCOE FIRE DEPT	216,250	377,248	-160,998	0.57	15,129	11,085	27,014	11,103	4,997	3,179	11,880	....	10	100	140 WEEK	....	....	....	500 YEAR OF SERVICE	YES
GRACEVILLE FIRE DEPT	31,477	22,118	9,359	1.42	2,476	....	2,476	4,702	200	200	2,742	....	20	135	....	....	....	....	....	YES
GRAND LAKE FIRE	31,661	34,289	-2,628	0.92	3,118	....	3,118	6,552	....	....	3,500	....	10	175	....	....	....	....	100 YEAR OF SERVICE	YES
GRAND MEADOW FIRE	68,694	49,350	19,344	1.39	4,200	....	4,200	11,086	....	....	....	....	20	175	....	....	....	....	....	....
GRYGLA VOL FIRE	4,426	20,256	-15,830	0.22	1,604	1,583	3,187	....	....	66	....	....	20	100	100 YEAR OF SERVICE	100 YEAR OF SERVICE	100 YEAR OF SERVICE	100 YEAR OF SERVICE	YES	
HACKENSACK FIRE	19,783	19,746	-43	9.90	2,424	....	2,424	5,683	....	25	2,400	....	10	150	....	....	....	....	150 YEAR OF SERVICE	NO
HALSTAD FIRE DEPT	25,432	22,000	3,432	1.16	2,175	....	2,175	1,204	1,846	115	3,000	....	20	100	100 YEAR OF SERVICE	100 YEAR OF SERVICE	100 YEAR OF SERVICE	4,000 LUMP SUM	YES	
HAMBURG FIRE DEPT	28,906	19,796	9,110	4.60	2,600	....	2,600	1,713	1,348	457	6,550	....	20	100	....	....	....	....	....	YES
HAMEL VOL FIRE	75,427	69,819	5,608	1.08	4,845	....	4,845	4,548	....	13	700	....	20	150	....	....	....	....	....	YES
HAWLEY FALLS FIRE	20,608	19,624	984	1.05	10,418	....	10,418	1,394	200	....	....	....	20	100	5 WEEK	....	....	....	100 YEAR OF SERVICE	YES
HANSKA FIREMEN	44,001	30,252	13,829	1.46	2,941	....	2,941	3,596	50	497	3,000	....	....	....	....	....	....	....	....	....
HARRIS VOL FIRE	18,520	20,170	-1,650	0.92	1,954	....	1,954	1,781	....	....	....	....	20	100	100 YEAR OF SERVICE	....	....	....	100 YEAR OF SERVICE	YES
HARTLAND VOL FIRE	40,374	14,616	25,758	2.76	1,686	....	1,686	2,111	74	275	....	....	20	100	42 WEEK	....	....	....	....	NO
HENNING FIRE DEPT	49,051	48,924	127	1.00	4,000	....	4,000	6,378	1,000	....	....	....	20	162	....	....	....	....	200 LUMP SUM	YES
HERMAN	52,784	48,825	3,959	1.08	4,375	....	4,375	3,891	....	....	....	....	20	175	175 YEAR OF SERVICE	....	....	....	....	....
HEWITT FIRE DEPT	27,366	20,720	6,646	1.32	1,298	....	1,298	2,719	333	....	....	....	20	100	....	....	....	....	....	....
HILLS FIREMEN	21,722	29,154	-7,432	0.74	2,964	923	3,887	3,127	....	396	....	500	20	150	150 YEAR OF SERVICE	....	....	....	150 YEAR OF SERVICE	YES
HOFFMAN VOL FIRE	40,393	26,938	13,455	1.50	1,064	....	1,064	2,837	....	....	1,900	....	20	150	150 YEAR OF SERVICE	....	....	....	150 YEAR OF SERVICE	NO
HOKAH FIREMEN	26,383	21,170	5,213	1.25	3,960	....	3,960	2,202	....	75	....	....	20	140	2,800 YEAR OF SERVICE	....	....	....	2,800 YEAR OF SERVICE	NO
HOLLAND FIRE DEPT	19,524	13,896	5,628	1.40	1,402	....	1,402	1,387	221	....	....	....	20	100	100 YEAR OF SERVICE	....	....	....	....	NO
INDUSTRIAL VOL FIRE	6,076	7,402	-1,406	0.81	618	277	895	824	....	....	....	....	20	100	100 YEAR OF SERVICE	....	....	....	100 YEAR OF SERVICE	NO
JASPER FIRE DEPT	45,942	41,467	4,475	1.11	3,571	....	3,571	3,743	1,700	....	....	....	20	175	175 YEAR OF SERVICE	175 YEAR OF SERVICE	175 YEAR OF SERVICE	175 YEAR OF SERVICE	YES	
KARLSTAD FIRE DEPT	17,959	54,823	-36,864	0.33	3,433	3,686	7,119	4,170	17,275	20	150	300	300	300	NO

TABLE 2
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
ASSETS, LIABILITIES, CONTRIBUTIONS, DISBURSEMENTS, SERVICE PENSIONS EARNED AND OTHER BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1984

NAME OF ASSOCIATION	TOTAL				AMORTIZE			DISBURSEMENTS											ACCIDENT & HEALTH INSURANCE	
	TOTAL ASSETS	ACCRUED LIABILITY	SURPLUS OR -DEFICIT	FUNDING RATIO	NORMAL COST	UNFUNDED LIABILITY	TOTAL REQUIRED CONTRIB.	STATE AID	MUNICIPAL CONTRIB.	ADMINI-STRATIVE	SERVICE PENSION	OTHER BENEFITS	VESTING YEARS	AMOUNT	DISABILITY FOR EACH	SICK AMOUNT	FOR EACH	SURVIVOR AMOUNT		FOR EACH
KASSON	68,409	90,415	-22,006	....	5,869	2,964	8,833	....	....	....	....	....	10	100	....	....	....	....	....	NO
KILKENNY FIREMEN	23,445	4,848	18,597	4.83	1,234	....	1,234	2,274	....	129	....	....	....	100	....	....	....	....	....	YES
LAKE HENRY FIRE	18,663	28,032	-9,369	0.67	19,706	936	20,642	1,539	31	101	....	....	10	150	90 YEAR OF SERVICE	....	....	....	....	....
LAKE PARK FIRE DEPT	59,714	31,593	28,121	1.89	3,093	....	3,093	8,409	478	102	....	....	20	150	....	....	....	150	....	YES
LAKESIDE VOL FIRE	31,858	19,758	12,100	1.61	4,013	....	4,013	2,093	....	....	....	....	....	100	....	....	....	....	....	YES
LAKESIDE VOL FIRE	66,446	40,240	26,206	1.65	2,521	....	2,521	3,320	1,000	382	....	4,620	20	130	....	....	....	....	....	YES
LESTER PRAIRIE FIRE	57,853	44,472	13,381	1.30	3,642	....	3,642	3,120	1,000	140	2,972	....	20	175	20 WEEK	....	....	250 LUMP SUM	....	YES
LORETTO VOL FIRE	17,226	28,600	-11,374	0.60	2,500	....	2,500	4,928	1,500	327	1,500	....	20	125	125 OF SERV	125 YEAR OF SERVICE	125 YEAR OF SERVICE	125 YEAR OF SERVICE	....	YES
LOWRY FIRE DEPT	15,645	14,156	1,489	1.10	....	....	....	1,798	....	....	2,100	....	20	100	....	....	....	....	....	....
MABEL	40,686	35,808	4,878	1.14	2,783	....	2,783	3,199	....	210	2,712	....	15	175	14 WEEK	14 WEEK	....	500 LUMP SUM	....	YES
MAYNARD FIRE DEPT	48,782	33,529	7,253	1.22	2,979	....	2,979	3,766	....	....	....	....	20	175	35 WEEK	....	....	15 YEAR OF SERVICE	....	YES
MC DAVITT VOL FIRE	23,585	15,186	8,399	1.55	2,700	....	2,700	1,203	400	66	....	....	10	100	....	....	....	100 YEAR OF SERVICE	....	YES
MC INTOSH FIRE DEPT	37,055	36,000	1,055	1.04	3,000	....	3,000	2,261	1,500	92	5,163	....	20	155	....	....	....	....	....	YES
MILTONA VOL FIRE	24,926	11,998	12,928	2.77	1,682	....	1,682	2,118	2,000	....	....	....	10	100	100 YEAR OF SERVICE	100 YEAR OF SERVICE	100 YEAR OF SERVICE	100 YEAR OF SERVICE	....	YES
MINNESOTA LAKE FIRE	32,582	22,210	10,372	1.47	1,919	....	1,919	3,245	....	....	....	....	20	110	....	....	....	88 YEAR OF SERVICE	....	....
MISSION TWP FIRE	8,409	8,342	67	1.01	1,464	399	1,863	2,198	450	....	....	....	20	175	175 YEAR OF SERVICE	....	....	175 YEAR OF SERVICE	....	YES
MONROSE FIRE DEPT	33,714	30,726	2,988	1.10	1,466	....	1,466	2,318	2,318	....	3,500	....	20	100	10 YEAR OF SERVICE	....	....	100 YEAR OF SERVICE	....	YES
MORRISTOWN FIREMEN	80,734	69,490	11,244	1.16	14,400	....	14,400	10,198	1,787	239	....	....	20	150	....	....	....	....	....	....
MORTON FIREMEN	32,925	18,966	13,959	1.74	2,688	....	2,688	2,389	....	144	....	....	20	150	....	....	....	....	....	YES
NEW AUBURN	23,794	20,110	3,684	1.18	1,868	....	1,868	3,529	....	97	....	....	....	100	60 WEEK	60 WEEK	2,000 LUMP SUM	....	....	YES
NEW BRIGHTON FIRE	716,267	794,164	-77,897	0.90	24,443	....	24,443	39,160	12,000	2,075	46,235	120	20	120	....	70 WEEK	....	500	....	YES
NORTHME FIRE DEPT	24,425	14,744	9,681	1.66	2,316	....	2,316	3,235	....	101	....	....	20	100	....	....	....	100 YEAR OF SERVICE	....	YES
NORTHROP VOL FIRE	9,975	7,480	2,495	1.33	690	....	690	400	377	....	730	....	20	....	....	....	....	....	....	NO
ODIN FIREMEN	36,482	17,747	18,735	2.05	1,425	....	1,425	1,979	....	71	....	....	20	125	15 WEEK	10 WEEK	....	200	....	YES
ORMSBY FIREMEN	17,636	8,000	9,636	2.20	1,304	....	1,304	1,706	....	....	....	....	....	....	100 YEAR OF SERVICE	....	....	100 YEAR OF SERVICE	....	YES
ORR FIREMEN	8,274	16,694	-8,420	0.50	136	....	136	1,310	1,142	....	....	....	20	100	....	....	....	....	....	NO
OSSED FIRE DEPT	234,014	250,099	-16,085	0.94	4,601	2,707	7,308	5,755	2,750	356	19,480	....	20	....	....	....	....	75	....	....
OSTRANDER FIREMEN	....	....	....	....	2,250	....	2,250	1,710	114	....	....	....	20	150	150 YEAR OF SERVICE	150 YEAR OF SERVICE	....	....	....	....
RANDOLPH	40,212	40,503	-291	0.99	15,617	29	15,646	3,974	....	235	3,600	....	....	150	....	....	....	....	....	....
ROCKVILLE FIREMEN	35,409	38,311	-2,902	0.92	3,193	1,164	4,357	8,037	224	260	3,624	....	20	100	....	....	....	....	....	....
ROYALTON FIRE DEPT	18,200	18,878	-598	0.97	2,154	265	2,419	4,707	....	370	....	....	20	100	100 YEAR OF SERVICE	100 YEAR OF SERVICE	100 YEAR OF SERVICE	100 YEAR OF SERVICE	....	YES
RUSSELL FIRE DEPT	20,863	26,200	-5,337	0.79	8,600	....	8,600	2,618	....	....	....	....	10	150	150 YEAR OF SERVICE	....	....	150 YEAR OF SERVICE	....	....
RUTHTON FIRE DEPT	32,921	17,710	15,211	1.86	5,004	....	5,004	2,167	325	112	2,000	....	....	....	....	....	....	....	....	YES
SANBORN	30,619	31,640	-1,021	0.97	1,966	1,556	3,522	3,217	200	507	....	....	....	....	....	....	....	....	....	YES
SEBEKA FIRE DEPT	69,076	33,701	35,375	2.05	8,163	....	8,163	4,934	....	172	6,125	....	20	175	....	....	....	....	....	YES
SHAFFER VOL FIRE	19,343	13,668	5,675	1.42	11,920	....	11,920	1,708	....	30	....	....	20	100	1,000 LUMP SUM	650 LUMP SUM	1,000 LUMP SUM	....	....	YES
SHELLY FIREMEN	....	....	....	....	4,625	....	4,625	1,475	143	390	....	....	....	125	....	....	....	125 YEAR OF SERVICE	....	....
SILICA VOL FIRE	2,193	4,088	-1,895	0.54	353	....	353	413	1,218	....	....	....	10	100	....	....	....	100 YEAR OF SERVICE	....	YES
SILVER LAKE FIRE	55,210	63,867	-8,657	0.86	4,898	2,116	7,014	3,522	666	....	3,900	....	20	150	150 YEAR OF SERVICE	150 YEAR OF SERVICE	150 YEAR OF SERVICE	150 YEAR OF SERVICE	....	YES
SLAYTON FIREMEN	47,657	70,024	-22,367	0.68	8,040	1,725	10,565	6,958	1,500	212	10,600	....	10	400	....	....	....	....	....	YES
SOUTH HAVEN FIRE	41,234	31,659	9,575	0.77	2,715	....	2,715	3,396	500	111	1,539	....	20	150	150 YEAR OF SERVICE	....	....	150 YEAR OF SERVICE	....	....
SQUAM LAKE FIRE	2,000	8,640	-6,640	0.23	....	....	....	1,081	....	....	....	....	20	100	100 YEAR OF SERVICE	....	....	100 YEAR OF SERVICE	....	YES
ST. FRANCIS FIRE	21,187	10,753	10,434	1.97	2,450	....	2,450	2,513	....	....	....	....	20	175	175 YEAR OF SERVICE	175 YEAR OF SERVICE	175 YEAR OF SERVICE	175 YEAR OF SERVICE	....	NO
ST. HILAIRE FIRE	28,292	17,180	11,104	1.65	1,922	....	1,922	2,752	....	....	....	....	20	100	25 WEEK	....	....	50 LUMP SUM	....	YES
ST. JAMES FIREMEN	198,673	293,477	-94,804	0.68	19,582	9,833	29,515	12,726	5,230	520	31,466	150	20	150	....	....	....	150 LUMP SUM	....	YES
ST. MARTIN FIREMEN	33,484	24,310	9,174	1.38	2,456	....	2,456	2,162	188	393	....	....	10	100	....	....	....	2,000 LUMP SUM	....	YES
ST. MICHAEL FIRE	31,319	19,184	12,135	1.63	2,636	....	2,636	7,945	....	....	....	....	20	100	....	....	....	....	....	YES
WATSON FIRE DEPT	38,706	40,332	-1,626	0.96	4,200	346	4,546	3,721	411	364	7,050	....	20	150	150 YEAR OF SERVICE	....	....	150 YEAR OF SERVICE	....	NO
WAUBUN FIRE DEPT	20,017	9,452	10,565	2.12	1,462	....	1,462	4,279	....	197	2,000	....	20	100	....	....	....	100 YEAR OF SERVICE	....	NO

TABLE 2
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
ASSETS, LIABILITIES, CONTRIBUTIONS, DISBURSEMENTS, SERVICE PENSIONS EARNED AND OTHER BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1984

NAME OF ASSOCIATION	TOTAL				NORMAL COST	AMORTIZE		TOTAL REQUIRED CONTRIB.	STATE AID	MUNICIPAL CONTRIB.	DISBURSEMENTS			VESTING YEARS	DISABILITY		SICK		SURVIVOR		ACCIDENT & HEALTH INSURANCE
	TOTAL ASSETS	TOTAL ACCRUED LIABILITY	SURPLUS OR DEFICIT	FUNDING RATIO		UNFUNDED LIABILITY	TOTAL				ADMINISTRATIVE	SERVICE PENSION	OTHER BENEFITS		AMOUNT	FOR EACH	AMOUNT	FOR EACH	AMOUNT	FOR EACH	
WAVERLY FIRE	42,462	38,750	3,712	1.10	6,770	....	6,770	3,091	223	204	4,706	....	20	155	....	....	....	....	155 YEAR OF SERVICE	NO
WELCOME FIRE DEPT	46,555	24,308	22,247	1.92	....	....	....	8,046	1,794	230	5,500	400	20	125	50 WEEK	50 WEEK	....	....	1,500 LUMP SUM	....
HENDALL	35,244	17,024	18,220	2.07	1,986	....	1,986	2,942	....	195	2,768	....	10	100	100 YEAR OF SERVICE	100 YEAR OF SERVICE	....	....	100 YEAR OF SERVICE	NO
WILMONT FIRE DEPT	31,455	32,580	-1,133	0.96	2,136	113	2,249	3,600	....	163	2,000	....	20	100	....	....	....	....	100 YEAR OF SERVICE	....
WILSON FIRE DEPT	4,644	6,375	-1,731	0.73	2,583	253	2,756	1,824	1,824	105	....	....	10	100	50 YEAR OF SERVICE	50 YEAR OF SERVICE	....	....	100 YEAR OF SERVICE	YES
WOOD LAKE FIRE	28,730	12,898	15,832	2.23	1,951	....	1,951	2,319	56	108	2,300	....	10	110	....	....	....	....	....	YES
WOODSTOCK FIRE DEPT	8,920	7,134	1,786	1.25	800	....	800	1,033	500	....	....	....	....	100	....	....	....	....	....	....
WRENSHALL	48,430	28,962	19,468	1.67	3,745	....	3,745	5,621	275	429	....	....	20	150	140 WEEK	140 WEEK	....	....	4,000 LUMP SUM	....
WYOMING	32,618	21,259	11,359	1.53	3,221	....	3,221	4,039	....	....	....	....	20	150	150 YEAR OF SERVICE	....	....	....	150 YEAR OF SERVICE	YES
TOTAL	5,417,085	5,107,132	309,953	1.06	489,526	51,519	541,045	480,891	80,959	21,084	338,651	8,161									

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

ADAMS FIREMEN	42,349	44,215	-1,866	0.96	4,505	1,715	6,220	4,768	920	....	10,000	....	20	250	....	....	....	....	250 YEAR OF SERVICE	YES
ADRIAN FIRE DEPT	43,120	34,168	8,952	1.26	6,108	....	6,108	4,019	....	699	10,000	....	20	200	....	....	....	....	....	YES
ARGYLE VOL FIRE	52,341	52,250	91	1.00	4,500	....	4,500	4,019	....	812	4,850	....	20	225	4,000 LUMP SUM	....	....	....	4,000 LUMP SUM	YES
ARLINGTON	100,309	93,680	14,629	1.16	8,420	....	8,420	6,913	....	737	....	....	20	250	....	....	....	....	....	NO
AVON FIRE DEPT	47,360	31,144	16,216	1.56	5,200	....	5,200	5,582	....	370	12,600	....	20	200	....	....	....	....	100 YEAR OF SERVICE	YES
BALATON FIRE DEPT	52,534	44,815	7,719	1.17	5,785	....	5,785	3,961	....	662	5,000	....	20	250	70 WEEK	70 WEEK	....	....	250 YEAR OF SERVICE	YES
BATTLE LAKE FIRE	64,247	26,492	37,755	2.43	2,084	....	2,084	5,022	....	823	2,000	....	20	200	....	....	....	....	2,000 LUMP SUM	NO
BEARDSLEY FIREMEN	39,369	44,110	-4,741	0.89	3,431	....	3,431	2,246	312	275	5,000	....	20	....	....	....	....	....	250 LUMP SUM	NO
BEAVER CREEK FIRE	23,256	24,204	-948	....	3,636	....	3,636	2,114	435	175	9,200	....	10	200	....	....	....	....	200 YEAR OF SERVICE	YES
BELGRADE FIRE DEPT	36,919	47,872	-10,953	0.77	4,846	1,095	5,941	5,840	....	201	10,650	....	20	200	200 YEAR OF SERVICE	....	....	....	200 YEAR OF SERVICE	YES
BLACKDUCK FIRE DEPT	26,900	35,059	-8,159	0.76	685	....	685	4,595	....	25	8,633	....	20	275	275 YEAR	....	....	....	275 YEAR	NO
BROOKTON VOL FIRE	49,833	41,890	7,943	1.18	4,600	....	4,600	3,388	400	175	5,000	....	20	250	....	....	....	....	....	NO
BROWERVILLE FIRE	49,041	27,044	21,997	1.76	3,256	....	3,256	4,190	1,437	....	8,000	1,760	20	200	160 YEAR OF SERVICE	....	....	....	....	YES
BROWNTON FIRE DEPT	27,121	49,160	-22,039	0.55	4,600	3,101	7,701	3,261	1,087	208	7,341	....	10	200	....	....	....	....	....	....
BYRON VOL FIRE	42,573	50,504	-7,931	0.84	5,078	....	5,078	6,228	....	407	....	....	20	200	....	....	....	....	200 YEAR OF SERVICE	NO
CARLOS FIREMEN	31,079	35,504	-4,505	0.87	3,254	856	4,110	2,475	....	409	....	....	20	200	....	....	....	....	200 YEAR OF SERVICE	....
CHANDLER VOL FIRE	38,408	36,992	1,416	1.04	3,500	....	3,500	3,884	500	41	....	....	20	200	200 YEAR OF SERVICE	....	....	....	200 YEAR OF SERVICE	YES
CLARKFIELD FIREMEN	40,799	37,960	2,839	1.07	5,220	....	5,220	8,252	....	181	10,500	....	20	250	250 YEAR OF SERVICE	....	....	....	250 YEAR OF SERVICE	YES
CLINTON FIRE DEPT	21,954	54,980	-33,026	0.40	7,780	15,240	23,020	5,374	2,500	355	5,400	....	20	250	....	....	....	....	....	YES
CLINTON VOL FIRE	28,492	30,612	-2,120	0.93	2,475	....	2,475	1,950	....	....	....	....	20	150	50 YEAR OF SERVICE	50 YEAR OF SERVICE	....	....	150 YEAR OF SERVICE	NO
CONFREY	49,960	50,635	-675	0.98	5,700	....	5,700	4,586	2,600	97	10,750	200	20	250	....	105 WEEK	....	....	....	YES
COOK FIREMEN	65,855	17,484	48,371	3.77	2,324	....	2,324	9,255	500	....	....	....	20	200	....	....	....	....	200 YEAR OF SERVICE	YES
COTTONWOOD FIREMEN	42,876	52,805	-9,929	0.81	6,605	993	7,598	4,648	....	106	....	....	....	250	250 YEAR OF SERVICE	250 YEAR OF SERVICE	....	....	250 YEAR OF SERVICE	YES
COURTLAND VOL FIRE	29,986	39,088	-9,094	0.77	215	909	1,124	3,160	1,250	215	....	....	20	200	....	....	....	....	....	....
DANUBE FIREMEN	64,984	62,872	2,112	1.03	4,800	....	4,800	3,760	....	177	4,000	....	20	200	....	....	....	....	200 YEAR OF SERVICE	YES
EATON FIRE DEPT	30,865	17,655	13,210	1.75	3,735	....	3,735	2,283	....	228	....	....	20	200	200 YEAR OF SERVICE	200 YEAR OF SERVICE	....	....	200 YEAR OF SERVICE	YES
EDEN VALLEY FIRE	49,906	28,304	21,602	2.16	3,756	....	3,756	4,632	35	60	1,400	270	10	200	90 MONTH	....	....	....	....	NO
EDGEMONT FIRE DEPT	39,774	41,675	-1,901	0.95	3,615	1,901	5,516	9,794	....	913	....	....	20	250	....	....	....	....	....	YES
ELBOW LAKE	86,099	40,316	45,783	2.13	5,200	....	5,200	3,992	2,000	100	....	....	20	200	....	....	....	....	....	NO
ELMORE FIRE DEPT	46,960	43,684	3,284	1.00	1,426	....	1,426	3,512	525	130	....	....	20	200	200 YEAR OF SERVICE	200 YEAR OF SERVICE	....	....	200 YEAR OF SERVICE	NO
EMILY	40,816	38,438	2,378	1.06	10,936	....	10,936	1,703	33	339	....	....	20	215	....	....	....	....	....	NO
FRANKLIN FIRE DEPT	25,709	27,367	-1,658	0.94	2,993	....	2,993	2,985	....	60	....	....	10	200	200 YEAR OF SERVICE	....	....	....	200 YEAR OF SERVICE	YES
GRIENEN VOL FIRE	19,242	32,392	-13,150	0.59	4,216	1,315	5,531	1,449	3,200	....	....	....	10	200	200 YEAR OF SERVICE	....	....	....	200 YEAR OF SERVICE	....
GOOD THUNDER FIRE	38,620	36,071	2,549	1.07	1,738	....	1,738	5,024	....	150	4,000	....	20	250	60 WEEK	60 WEEK	....	....	250 YEAR	YES

TABLE 2
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
ASSETS, LIABILITIES, CONTRIBUTIONS, DISBURSEMENTS, SERVICE PENSIONS EARNED AND OTHER BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1984

NAME OF ASSOCIATION	TOTAL ASSETS	TOTAL ACCRUED LIABILITY		SURPLUS OR DEFICIT	FUNDING RATIO	AMORTIZE UNFUNDED LIABILITY		TOTAL REQUIRED CONTRIB.	STATE AID	MUNICIPAL CONTRIB.	DISBURSEMENTS				ACCIDENT & HEALTH INSURANCE				
		LIABILITY	-DEFICIT			NORMAL COST	LIABILITY				ADMINISTRATIVE	SERVICE PENSION	OTHER BENEFITS	VESTING YEARS		DISABILITY AMOUNT	FOR EACH	SICK AMOUNT	FOR EACH
GROVE CITY FIREMEN	45,718	34,383	11,335	1.32	6,028	....	6,028	4,369	164	115	3,600	....	20	200	....	....	....	....	NO
HANOVER FIRE DEPT	49,234	63,040	-13,806	0.78	5,500	1,301	6,801	5,891	....	127	7,400	....	20	200	....	....	....	....	....
HENDERSON	48,042	51,344	-3,302	0.93	4,240	1,466	5,706	2,513	2,124	985	....	....	20	200	200 YEAR OF SERVICE	200 YEAR OF SERVICE	200 YEAR OF SERVICE	200 YEAR OF SERVICE	YES
HENDRICKS FIREMEN	27,592	45,016	-17,424	0.61	4,656	3,129	7,785	3,038	3,833	79	4,720	....	20	200	200 YEAR OF SERVICE	200 YEAR OF SERVICE	200 YEAR OF SERVICE	200 YEAR OF SERVICE	NO
HERON LAKE FIRE	70,721	50,010	12,711	1.21	4,000	....	4,000	4,336	955	72	....	....	20	250	....	....	....	5,000 LUMP SUM	YES
HOLDINGFORD FIRE	50,350	47,796	10,554	1.26	24,700	400	25,100	7,154	800	255	3,000	....	10	250	....	....	....	....	....
HUGO FIRE DEPT	67,542	52,033	15,509	1.29	5,220	....	5,220	11,375	1,000	1,000	9,818	....	20	250	....	....	....	500 LUMP SUM	....
IDEAL	16,426	12,268	4,158	1.34	3,343	....	3,343	3,070	3,070	....	....	....	20	200	....	....	....	....	NO
ISLE FIRE DEPT	55,896	31,368	24,528	1.78	3,400	....	3,400	4,912	....	206	....	....	....	200	200 YEAR OF SERVICE	200 YEAR OF SERVICE	200 YEAR OF SERVICE	200 YEAR OF SERVICE	NO
JEFFERS	44,405	33,588	10,817	1.32	3,500	....	3,500	3,104	....	....	....	....	20	200	....	....	....	....	NO
KASOTA FIRE DEPT	04,143	77,750	6,393	1.00	5,500	....	5,500	4,385	....	640	12,000	210	20	250	....	10 WEEK	....	300 LUMP SUM	YES
KETTLE RIVER FIRE	22,867	22,688	179	1.01	2,928	417	3,345	2,124	185	....	4,000	....	20	200	....	....	....	....	....
KIMBALL FIREMEN	27,271	38,075	-10,804	0.72	5,250	....	5,250	4,496	3,000	282	....	....	10	250	250 YEAR OF SERVICE	250 YEAR OF SERVICE	250 YEAR OF SERVICE	250 YEAR OF SERVICE	YES
LAFAYETTE FIRE DEPT	61,867	51,425	10,442	1.20	5,595	....	5,595	4,858	155	35	5,500	....	20	275	....	....	....	2,750 LUMP SUM	....
LAKE BENTON VOL FIRE	45,525	45,010	515	1.01	3,835	2,441	6,276	5,083	1,000	278	6,500	....	20	250	....	....	....	....	YES
LE ROY VOL FIRE	29,216	31,822	-1,806	0.94	3,876	....	3,876	3,854	....	81	5,400	....	20	200	200 YEAR OF SERVICE	....	....	200 YEAR OF SERVICE	YES
LEWISVILLE VOL FIRE	59,320	53,900	5,340	1.10	1,918	....	1,918	4,134	....	260	....	90	20	200	100 WEEK	50 WEEK	....	100 LUMP SUM	NO
MILAN FIRE DEPT	42,598	38,785	3,813	1.09	13,621	....	13,621	2,607	....	25	4,650	100	20	250	250 YEAR OF SERVICE	21 WEEK	....	250 YEAR OF SERVICE	YES
NEW GERMANY	73,753	67,930	5,823	1.08	11,925	....	11,925	2,468	....	....	....	....	20	250	250 YEAR OF SERVICE	....	....	250 YEAR OF SERVICE	NO
NEW MARKET FIRE	12,642	9,560	3,082	1.32	2,764	....	2,764	3,231	....	15	....	....	10	200	100 YEAR OF SERVICE	....	....	100 YEAR OF SERVICE	YES
NEW RICHLAND FIRE	86,143	58,920	27,223	1.46	20,904	....	20,904	6,673	450	144	7,750	....	20	250	250 YEAR OF SERVICE	....	....	250 YEAR OF SERVICE	YES
NEW SCANDIA FIRE	02,767	76,812	5,955	1.00	3,191	....	3,191	5,271	5,271	....	....	....	20	200	200 YEAR OF SERVICE	....	....	200 YEAR OF SERVICE	....
NORWOOD FIRE DEPT	50,126	53,976	-5,850	0.90	5,800	1,722	7,602	3,132	2,223	711	4,400	....	20	200	....	....	....	200 YEAR OF SERVICE	....
PAK GROVE FIRE	11,165	11,970	-805	0.93	1,443	....	1,443	3,605	....	....	....	....	20	225	225 YEAR OF SERVICE	225 YEAR OF SERVICE	....	225 YEAR OF SERVICE	NO
PAID FIREMEN	47,019	46,025	994	1.02	7,641	....	7,641	582	3,500	....	....	....	20	250	250 YEAR OF SERVICE	....	....	250 YEAR OF SERVICE	YES
PILLAGER FIRE DEPT	47,075	34,970	12,105	1.34	4,450	....	4,450	....	....	....	....	....	10	200	....	....	....	....	YES
PRINSBURG FIREMEN	34,279	30,000	4,271	1.14	5,152	2,890	8,042	4,193	1,534	....	22,400	....	20	200	....	....	....	....	YES
PROCTOR FIRE DEPT	04,230	47,400	36,822	1.77	4,737	....	4,737	7,601	196	209	300	....	20	235	....	14 WEEK	....	500 LUMP SUM	YES
RANDALL VOL FIRE	26,739	35,628	-8,889	0.75	4,447	....	4,447	7,103	....	93	14,700	....	10	200	200	....	....	200	YES
RAYMOND FIRE DEPT	71,997	50,000	13,997	1.24	5,750	....	5,750	3,820	....	135	....	....	20	250	....	....	....	250 YEAR OF SERVICE	NO
RICE LAKE VOL FIRE	96,627	42,760	53,859	2.26	5,260	....	5,260	4,836	2,694	....	4,500	....	20	225	....	....	....	....	....
RICE VOL FIREMEN	44,447	35,640	8,807	1.25	11,943	....	11,943	3,838	729	53	....	....	20	200	....	....	....	....	NO
RICHMOND FIREMEN	42,865	28,077	14,788	1.52	4,688	....	4,688	4,090	3,000	230	....	60	10	250	70 WEEK	....	600 LUMP SUM	....	....
ROSE CREEK VOL FIRE	43,282	50,332	-15,050	0.74	3,640	....	3,640	3,175	....	570	....	....	20	200	....	....	....	....	....
SANDSTONE FIREMEN	61,983	49,944	12,039	1.24	5,136	....	5,136	5,143	....	566	2,500	....	....	....	200 YEAR OF SERVICE	200 YEAR OF SERVICE	200 YEAR OF SERVICE	200 YEAR OF SERVICE	NO
SCHROEDER FIRE DEPT	9,350	5,850	4,300	1.85	....	....	....	2,230	4,675	....	....	....	20	250	....	....	....	....	....
SPRING GROVE FIRE	43,499	36,708	6,791	1.18	638	....	638	4,098	1,440	398	3,500	....	20	225	140 WEEK	....	....	300 LUMP SUM	YES
ST. STEPHEN VOL FIRE	34,611	46,727	-12,116	0.67	4,935	2,052	6,987	9,854	....	67	16,285	....	20	200	200 YEAR OF SERVICE	200 YEAR OF SERVICE	200 YEAR OF SERVICE	200 YEAR OF SERVICE	NO
STACY FIRE DEPT	59,830	52,712	7,126	1.13	6,935	....	6,935	3,935	4,000	150	....	....	20	250	....	....	....	350 YEAR OF SERVICE	YES
STARBUCK FIRE DEPT	43,625	33,520	10,105	1.30	8,119	....	8,119	5,290	....	420	11,000	....	20	250	....	....	....	....	....
STEPHEN FIRE DEPT	72,425	63,990	8,435	1.14	6,645	....	6,645	4,331	1,000	120	2,625	....	20	275	....	....	....	....	YES
STORDEN FIRE DEPT	33,845	33,477	368	1.01	3,316	....	3,316	3,148	....	50	....	....	20	225	....	....	....	1,650 LUMP SUM	YES
TRIMONT FIREMEN	72,411	28,120	44,291	2.57	1,300	....	1,300	5,065	6,441	15	....	120	20	200	25 WEEK	25 WEEK	....	100 LUMP SUM	NO
TRUMAN FIRE DEPT	00,210	59,475	20,735	1.35	4,915	....	4,915	5,282	....	579	3,000	....	20	250	250 YEAR OF SERVICE	21 WEEK	....	250 YEAR OF SERVICE	YES
TWIN VALLEY FIRE	52,482	66,600	-14,198	0.79	7,340	1,420	8,760	3,762	....	137	4,250	....	20	250	....	....	....	....	....
TYLER FIREMEN	60,708	63,400	-2,772	0.96	12,564	....	12,564	4,837	....	175	....	....	20	250	....	....	....	....	....
UNDERWOOD FIRE DEPT	44,527	40,000	-3,473	0.93	3,600	....	3,600	3,176	500	183	....	....	20	200	200 YEAR OF SERVICE	200 YEAR OF SERVICE	200 YEAR OF SERVICE	200 YEAR OF SERVICE	NO
WABASHA FIRE DEPT	73,763	82,030	-8,267	0.90	7,460	3,303	10,763	5,272	3,674	1,900	3,500	2,900	20	250	25 WEEK	....	....	250 YEAR OF SERVICE	YES
WALDORF VOL FIRE	53,498	39,168	14,330	1.37	5,112	....	5,112	3,320	113	....	5,700	....	20	200	....	....	....	200 YEAR OF SERVICE	NO

TABLE 2
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
ASSETS, LIABILITIES, CONTRIBUTIONS, DISBURSEMENTS, SERVICE PENSIONS EARNED AND OTHER BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1984

NAME OF ASSOCIATION	TOTAL				NORMAL COST	AMORTIZE UNFUNDED LIABILITY	TOTAL REQUIRED CONTRIB.	STATE AID	MUNICIPAL CONTRIB.	DISBURSEMENTS			VESTING		DISABILITY		SICK		SURVIVOR		ACCIDENT & HEALTH INSURANCE
	TOTAL ASSETS	TOTAL ACCRUED LIABILITY	SURPLUS OR DEFICIT	FUNDING RATIO						STATE	MUNICIPAL	ADMINISTRATIVE	SERVICE PENSION	OTHER BENEFITS	YEARS	AMOUNT	AMOUNT	FOR EACH	AMOUNT	FOR EACH	
WALNUT GROVE FIRE	36,105	30,788	5,317	1.17	3,772	....	3,772	3,882	1,000	57	....	....	20	200	200	YEAR OF SERVICE	....	....	200	YEAR OF SERVICE	NO
WATKINS FIRE DEPT	36,088	35,240	848	1.02	303	....	303	3,548	639	222	7,696	....	20	200	....	....	....	....	200	YEAR OF SERVICE	YES
WEST CONCORD FIRE	81,835	68,150	21,685	1.36	32,398	....	32,398	5,098	....	....	11,500	....	20	....	250	YEAR OF SERVICE	250	YEAR OF SERVICE	250	YEAR OF SERVICE	YES
YOUNG AMERICA	82,728	67,683	15,045	1.22	7,791	....	7,791	6,253	2,000	109	....	....	20	200	200	YEAR OF SERVICE	....	....	200	YEAR OF SERVICE	YES
ZIMMERMAN FIRE	54,830	41,360	13,478	1.31	10,862	....	10,862	5,710	....	276	2,688	....	20	200	....	....	....	....	....	....	YES
TOTAL	4,297,922	3,802,220	495,702	1.13	491,352	47,666	539,018	387,011	88,032	20,409	329,406	5,790									
LUMP SUM SERVICE PENSION OF \$300 OR MORE PER YEAR OF SERVICE																					
ADA FIRE DEPT	125,286	107,600	17,686	1.16	10,800	....	10,800	13,314	200	150	....	....	20	400	....	....	....	....	100	YEAR OF SERVICE	YES
AITKIN FIRE DEPT	97,180	153,220	-56,040	0.63	10,808	....	10,808	11,014	1,650	210	65,900	....	20	600	600	LUMP SUM	600	LUMP SUM	600	LUMP SUM	YES
ALEXANDRIA FIRE DEPT	353,125	505,872	-150,747	0.70	45,750	29,215	74,965	26,721	44,747	929	36,000	....	20	1,000	1,000	YEAR OF SERVICE	....	....	1,000	YEAR OF SERVICE	YES
ANNANDALE FIRE DEPT	133,563	196,876	-63,313	0.68	3,874	7,111	10,985	8,691	101	325	19,166	....	20	500	500	YEAR OF SERVICE	500	YEAR OF SERVICE	500	YEAR OF SERVICE	NO
ANKA FIRE DEPT	788,101	678,693	109,408	1.16	71,256	-49,722	21,534	56,990	....	2,796	300	....	20	2,550	2,000	YEAR	1,680	INCIDENT	2,550	YEAR	YES
AURORA FIREMEN	112,800	96,826	15,974	1.18	350	....	350	6,468	2,515	737	14,000	....	20	700	700	YEAR OF SERVICE	700	YEAR	700	YEAR OF SERVICE	NO
BABBITT VOL FIRE	124,100	93,379	30,801	1.32	3,549	....	3,549	10,559	3,000	761	6,825	....	10	325	....	....	....	....	....	....	NO
BACKUS	....	....	....	....	....	....	....	4,832	380	....	....	....	10	400	400	YEAR OF SERVICE	400	YEAR OF SERVICE	400	YEAR OF SERVICE	NO
BAGLEY FIRE DEPT	96,254	95,112	1,142	1.01	10,269	....	10,269	7,917	1,198	160	....	....	20	450	....	....	....	....	450	YEAR OF SERVICE	YES
BARNESVILLE FIRE	81,575	74,114	7,461	1.10	7,192	949	8,141	6,878	....	604	6,000	....	20	350	350	YEAR OF SERVICE	....	....	350	YEAR OF SERVICE	NO
BASS BROOK FIREMEN	....	....	....	....	....	....	....	21,322	....	150	....	....	20	800	800	YEAR OF SERVICE	....	....	800	YEAR OF SERVICE	YES
BAYPORT FIREMEN	206,473	73,690	132,783	2.80	7,010	....	7,010	17,538	....	300	16,300	....	20	500	....	....	....	....	....	....	NO
BELLE PLAINE FIRE	120,757	164,520	-43,763	0.73	12,416	7,995	20,411	8,275	3,000	308	16,600	....	20	400	250	YEAR OF SERVICE	42	WEEK	250	YEAR OF SERVICE	YES
BENIDJI PIONEER FIRE	551,738	479,784	71,954	1.16	89,644	....	89,644	37,754	3,019	1,136	26,400	....	20	1,200	....	....	....	....	....	....	...
BIG LAKE FIRE DEPT	70,485	68,310	2,095	1.03	7,302	1,750	9,052	7,829	....	....	....	....	10	300	200	....	....	....	....	....	YES
BIGFORK FIRE DEPT	89,837	88,890	947	1.01	9,571	....	9,571	6,744	....	100	8,133	....	20	425	....	....	....	....	425	YEAR OF SERVICE	NO
BIRD ISLAND FIRE	70,729	86,998	-16,269	0.91	7,298	1,576	8,874	5,669	1,250	....	....	....	20	300	300	YEAR OF SERVICE	300	YEAR OF SERVICE	300	YEAR OF SERVICE	NO
BIMABIK VOL FIRE	75,572	71,514	4,058	1.06	7,648	....	7,648	2,590	1,800	272	46,330	....	20	410	....	....	....	....	....	....	YES
BLOOMING PRAIRIE VOL	130,130	129,400	730	1.00	11,190	....	11,190	16,710	2,424	....	9,000	....	20	450	450	YEAR OF SERVICE	450	YEAR OF SERVICE	450	YEAR OF SERVICE	NO
BLUE EARTH FIRE DEPT	202,192	225,852	-23,660	0.90	2,045	4,825	6,870	11,589	1,549	292	23,300	....	20	675	675	YEAR OF SERVICE	....	....	675	YEAR OF SERVICE	...
BOVEY VOL FIRE DEPT	75,601	67,072	8,529	1.12	8,408	....	8,408	2,830	2,250	249	11,200	....	20	400	400	YEAR OF SERVICE	....	....	....	....	YES
BRAINERD	672,511	545,325	127,186	1.23	46,450	....	46,450	41,635	32,523	1,494	30,000	1,152	10	1,250	48	WEEK	48	WEEK	....	....	...
BRECKENRIDGE FIRE	....	....	....	....	....	....	....	9,438	....	124	....	....	10	325	....	....	....	....	....	....	...
BROOKLYN CENTER FIRE	1,505,647	1,716,582	-210,935	0.88	37,885	28,337	66,223	54,776	32,019	12,840	67,803	3,400	20	1,500	....	....	....	....	1,700	LUMP SUM	YES
BROWNS VALLEY FIRE	49,018	102,637	-53,619	0.48	11,151	637	11,788	1,762	8,728	175	....	....	20	525	525	YEAR OF SERVICE	....	....	525	YEAR OF SERVICE	YES
BUFFALO FIRE DEPT	139,844	206,852	-66,208	0.68	15,312	6,621	21,933	16,725	....	186	16,000	1,500	20	600	600	YEAR OF SERVICE	100	....	600	YEAR OF SERVICE	YES
BURL VOL FIRE	64,741	70,360	-5,619	0.92	5,824	3,144	8,968	1,675	7,719	119	....	210	20	400	14	WEEK	14	WEEK	....	....	...
CALDONIA VOL FIRE	75,972	94,094	-18,122	0.61	10,493	....	10,493	7,465	....	781	....	....	20	350	35	WEEK	35	WEEK	350	YEAR OF SERVICE	NO
CALUMET FIRE DEPT	49,557	63,357	-13,800	0.78	17,687	....	17,687	2,450	5,488	408	5,250	....	20	350	....	....	....	....	....	....	YES
CAMBRIDGE FIRE DEPT	131,335	115,395	15,940	1.14	14,118	....	14,118	....	15,053	700	....	11,800	20	650	650	YEAR OF SERVICE	175	WEEK	650	YEAR OF SERVICE	NO
CANBY FIREMEN	104,541	76,050	28,491	1.37	8,112	....	8,112	7,502	....	424	....	1,500	20	338	1,500	LUMP SUM	1,500	LUMP SUM	....	....	YES
CANNON FALLS VOL	140,336	146,400	-1,064	1.01	14,940	....	14,940	12,544	....	784	6,720	....	20	500	500	YEAR OF SERVICE	500	YEAR OF SERVICE	500	YEAR OF SERVICE	YES
CARLTON FIREMEN	74,419	76,215	-1,796	0.98	10,231	....	10,231	4,585	2,582	....	....	....	20	450	....	....	....	....	....	....	...
CASS LAKE FIREMEN	96,458	118,497	-22,039	2.15	30,468	....	30,468	18,057	812	174	16,875	....	20	625	625	YEAR OF SERVICE	625	YEAR OF SERVICE	625	YEAR OF SERVICE	YES
CHATFIELD FIRE DEPT	101,677	100,123	1,554	1.01	7,950	....	7,950	7,180	1,276	....	7,750	....	20	325	325	YEAR OF SERVICE	....	....	325	YEAR OF SERVICE	...
CHISAGO CITY	81,831	67,904	13,927	1.21	3,811	....	3,811	....	1,400	7	4,500	....	20	400	....	....	....	....	400	YEAR OF SERVICE	YES
CHISHOLM VOL FIRE	138,500	62,460	76,040	2.22	10,332	....	10,332	9,041	....	374	3,000	....	10	450	450	YEAR OF SERVICE	....	....	450	YEAR OF SERVICE	YES
CIRCLE PINES	68,244	72,214	-3,970	0.95	3,933	1,921	11,854	4,857	6,359	1,668	....	....	20	475	475	YEAR OF SERVICE	....	....	475	YEAR OF SERVICE	NO

20

TABLE 2
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
ASSETS, LIABILITIES, CONTRIBUTIONS, DISBURSEMENTS, SERVICE PENSIONS EARNED AND OTHER BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1984

NAME OF ASSOCIATION	TOTAL				NORMAL COST	AMORTIZE UNFUNDED LIABILITY	TOTAL REQUIRED CONTRIB.	DISBURSEMENTS										ACCIDENT & HEALTH INSURANCE				
	TOTAL ASSETS	ACCRUED LIABILITY	SURPLUS OR -DEFICIT	FUNDING RATIO				STATE AID	MUNICIPAL CONTRIB.	ADMINISTRATIVE	SERVICE PENSION	OTHER BENEFITS	VESTING YEARS	VESTING AMOUNT	DISABILITY AMOUNT	DISABILITY FOR EACH	SICK AMOUNT		SICK FOR EACH	SURVIVOR AMOUNT	SURVIVOR FOR EACH	
CLARA CITY FIRE	67,176	76,515	-9,339	0.88	19,839	....	19,839	5,389	....	186	....	....	20	375	....	....	....	....	....	7,500	LUMP SUM	YES
CLEARBROOK FIRE	93,472	69,560	23,912	1.34	7,810	....	7,810	4,629	353	134	....	....	20	500	....	....	....	....	....	500	YEAR OF SERVICE	YES
COLD SPRING VOL FIRE	285,683	245,440	-39,757	0.84	20,332	6,946	27,278	9,717	9,980	180	23,400	....	20	710	710	YEAR OF SERVICE	....	....	....	710	YEAR OF SERVICE	YES
COLERAINE FIRE DEPT	96,882	89,040	7,842	1.08	10,800	....	10,800	3,238	3,000	677	4,500	....	20	500	....	....	....	....	....	500	YEAR OF SERVICE	YES
COLUMBIA HEIGHTS VOL	....	....	....	....	42,264	....	42,264	....	8,391	5,849	22,548	....	10	600	206	MONTH	....	....	....	1,375	LUMP SUM	YES
COON RAPIDS	638,490	572,344	66,146	1.12	35,314	....	35,314	59,643	....	9,854	....	1,444	10	1,450	....	....	8	DAY	....	....	....	YES
COTTAGE GROVE FIRE	349,138	352,488	-3,350	0.99	28,584	....	28,584	29,783	....	693	10,200	....	20	1,200	....	....	....	....	....	3,000	LUMP SUM	YES
CROMMELL FIRE	14,917	45,036	-30,119	0.33	6,558	2,839	9,397	1,687	1,374	251	....	....	20	300	300	YEAR OF SERVICE	300	YEAR OF SERVICE	300	YEAR OF SERVICE	YES	
CROSBY	117,487	146,428	-28,933	0.80	2,914	2,928	5,842	5,452	7,500	....	7,200	....	20	500	500	YEAR OF SERVICE	....	....	....	500	YEAR OF SERVICE	YES
CRYSTAL FIRE DEPT	1,161,427	1,403,653	-242,226	0.83	28,357	30,538	58,895	39,663	29,544	5,990	77,770	1,100	20	850	10	DAY	....	....	....	2,000	LUMP SUM	YES
DASSEL FIREMEN	147,269	202,239	-54,970	0.73	1,613	5,754	7,367	14,922	17,583	782	11,000	....	20	615	1,000	LUMP SUM	70	WEEK	....	1,000	LUMP SUM	YES
DAWSON VOL FIRE	84,160	81,858	2,302	1.03	30,188	....	30,188	7,536	6,971	2,905	900	857	10	400	300	YEAR OF SERVICE	50	WEEK	....	300	YEAR OF SERVICE	....
DAYTON FIREMEN	51,971	50,178	1,793	1.04	6,896	....	6,896	11,376	....	714	....	....	10	300	300	YEAR OF SERVICE	....	....	....	300	YEAR OF SERVICE	YES
DEER RIVER FIREMEN	68,638	73,444	-4,806	0.93	5,588	563	6,151	8,866	....	661	....	....	10	350	350	YEAR OF SERVICE	....	....	....	350	YEAR OF SERVICE	YES
DEERWOOD	67,188	70,721	-3,513	0.95	1,941	....	1,941	3,844	340	25	....	....	20	350	....	....	....	....	....	....	....	....
DELANO FIRE DEPT	91,170	152,496	-61,326	0.60	10,832	7,488	18,320	7,685	952	125	....	....	20	400	....	....	....	....	....	400	YEAR OF SERVICE	....
DILMORTH	124,130	93,730	30,400	1.33	1,519	....	1,519	8,476	....	1,288	14,710	....	20	350	350	YEAR OF SERVICE	....	....	....	350	YEAR OF SERVICE	NO
DOGGE CENTER FIRE	63,952	42,906	21,046	1.49	5,508	....	5,508	4,800	....	....	7,800	....	20	300	....	....	....	....	....	....	....	....
EAGAN VOL FIRE	775,011	1,014,792	-239,781	0.76	53,462	67,529	120,991	92,004	134,550	5,102	121,843	....	20	1,550	....	....	....	....	....	1,000	LUMP SUM	YES
EAGLE LAKE FIRE DEPT	119,170	178,640	-59,470	0.67	17,346	6,865	23,411	4,316	13,184	75	....	....	20	700	700	YEAR OF SERVICE	700	YEAR OF SERVICE	700	YEAR OF SERVICE	....	....
EAST BETHEL FIRE	211,296	170,666	40,630	1.23	17,469	....	17,469	9,314	3,000	267	23,222	....	20	700	700	YEAR OF SERVICE	10	DAY	....	700	YEAR OF SERVICE	YES
EAST GRAND FORKS	257,858	226,590	31,268	1.14	21,814	....	21,814	17,205	....	995	5,577	....	....	750	....	....	....	....	....	....	....	YES
ELK RIVER FIRE	266,050	265,460	590	1.00	21,788	....	21,788	20,939	....	400	14,175	....	20	800	800	YEAR OF SERVICE	800	YEAR OF SERVICE	800	YEAR OF SERVICE	YES	
ELY FIRE DEPT	233,531	206,172	27,359	1.13	11,290	....	11,290	13,527	....	967	....	306	20	600	42	WEEK	....	....	....	600	YEAR OF SERVICE	YES
EXCELSIOR	415,421	411,205	4,216	1.01	47,687	....	47,687	27,472	....	1,939	28,525	....	20	1,115	1,115	YEAR OF SERVICE	....	....	....	1,115	YEAR OF SERVICE	YES
FAIRFAX FIREMEN	188,411	132,000	48,411	1.36	1,800	....	1,800	....	11,860	487	1,500	....	20	600	....	....	....	....	....	9,000	LUMP SUM	YES
FARINGTON CATABACT	203,895	244,967	-41,072	0.83	27,130	5,714	32,844	13,877	2,629	....	....	....	20	675	675	YEAR OF SERVICE	675	YEAR OF SERVICE	675	YEAR OF SERVICE	NO	
FERGUS FALLS FIRE	507,393	589,474	-82,081	0.86	40,180	....	40,180	27,331	....	441	58,000	....	10	840	1,100	YEAR OF SERVICE	1,100	YEAR OF SERVICE	1,100	YEAR OF SERVICE	YES	
FERTILE FIREMEN	15,482	31,866	-16,384	4.90	5,640	1,638	7,278	5,249	....	....	....	....	20	300	....	....	....	....	....	300	YEAR OF SERVICE	NO
FLOODWOOD VOL FIRE	34,990	47,826	-12,836	0.73	5,628	1,788	7,336	4,838	1,112	195	6,300	....	20	300	300	YEAR OF SERVICE	100	WEEK	....	....	....	YES
FOLEY FIREMEN	86,960	115,427	-28,467	0.75	13,520	5,732	19,252	10,865	1,323	97	....	....	20	650	....	....	....	....	....	6,500	LUMP SUM	YES
FOREST LAKE FIRE	190,865	12,669	178,216	....	....	....	....	22,324	....	3,912	24,700	....	20	950	950	YEAR OF SERVICE	....	....	....	950	YEAR OF SERVICE	YES
FREEMPORT FIRE DEPT	53,142	50,481	2,661	1.05	1,178	....	1,178	7,574	1,095	145	2,394	....	20	350	....	....	....	....	....	299	YEAR OF SERVICE	YES
FULDA FIRE DEPT	80,359	90,090	-9,731	0.89	9,590	....	9,590	7,235	1,500	168	7,838	....	20	500	....	....	....	....	....	500	YEAR OF SERVICE	YES
GARRISON	40,967	45,060	-4,093	0.91	4,830	409	5,239	4,803	....	....	....	....	20	300	300	YEAR OF SERVICE	....	....	....	300	YEAR OF SERVICE	YES
GAYLORD	91,354	105,000	-14,454	0.86	11,521	1,329	12,850	7,129	450	957	....	....	20	400	400	YEAR OF SERVICE	400	YEAR OF SERVICE	400	YEAR OF SERVICE	YES	
GILBERT FIRE DEPT	144,057	99,876	44,181	1.44	11,676	....	11,676	9,666	5,039	860	....	....	20	600	....	....	....	....	....	....	....	YES
GLENWOOD FIRE DEPT	91,228	180,861	-89,633	0.50	16,143	....	16,143	8,876	4,000	156	41,800	....	20	600	....	....	....	....	....	600	YEAR OF SERVICE	YES
GOLDEN VALLEY FIRE	717,813	497,863	220,750	1.44	68,399	....	68,399	53,104	....	6,666	8,820	8,400	10	1,760	300	WEEK	100	WEEK	....	5,000	LUMP SUM	NO
GONVICK	69,617	103,240	-33,623	0.67	10,272	3,984	14,256	3,844	2,923	....	5,216	....	20	400	....	....	....	....	....	400	YEAR OF SERVICE	YES
GOODVIEW FIREMEN	76,963	61,825	15,138	1.25	21,455	....	21,455	3,666	10,950	500	22,750	....	10	300	....	....	....	....	....	....	....	YES
GRAND MARAIS	210,553	157,270	53,283	1.34	12,940	....	12,940	10,896	....	363	....	....	20	500	....	....	....	....	....	....	....	....
GRAND RAPIDS FIRE	582,849	585,200	-83,151	0.86	63,700	14,248	77,948	33,663	4,280	386	55,000	570	10	2,500	40	WEEK	40	WEEK	....	2,500	YEAR OF SERVICE	YES
GRANITE FALLS FIRE	78,728	94,075	-15,347	0.84	11,000	....	11,000	9,261	....	351	10,500	....	20	525	525	YEAR OF SERVICE	525	YEAR OF SERVICE	525	YEAR OF SERVICE	NO	
GREY EAGLE VOL FIRE	26,840	47,514	-21,474	0.55	1,198	2,150	3,348	2,967	150	....	....	....	10	300	....	....	....	....	....	....	....	....
HALLOCK FIREMEN	47,529	48,888	-1,279	0.97	7,140	....	7,140	5,594	595	....	15,348	....	20	300	20	YEAR OF SERVICE	....	....	....	50	YEAR OF SERVICE	NO
HAM LAKE FIRE DEPT	138,360	149,364	-19,004	0.87	22,184	3,152	25,256	10,987	5,725	277	....	....	20	900	900	YEAR OF SERVICE	....	....	....	900	YEAR OF SERVICE	YES
HARMONY VOL FIRE	61,725	77,828	-15,383	0.80	6,348	2,206	8,554	8,327	....	628	....	....	20	300	300	YEAR OF SERVICE	300	YEAR OF SERVICE	300	YEAR OF SERVICE	YES	
HASTINGS VOL FIRE	338,985	382,660	-43,675	1.09	72,016	....	72,016	33,380	4,254	3,383	68,121	....	10	1,400	600	YEAR OF SERVICE	28	WEEK	....	....	....	YES

TABLE 2
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
ASSETS, LIABILITIES, CONTRIBUTIONS, DISBURSEMENTS, SERVICE PENSIONS EARNED AND OTHER BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1984

NAME OF ASSOCIATION	TOTAL				AMORTIZE		TOTAL	DISBURSEMENTS											ACCIDENT		
	TOTAL ASSETS	ACCRUED LIABILITY	SURPLUS OR -DEFICIT	FUNDING RATIO	NORMAL COST	UNFUNDED LIABILITY	REQUIRED CONTRIB.	STATE AID	MUNICIPAL CONTRIB.	ADMINISTRATIVE	SERVICE PENSION	OTHER BENEFITS	VESTING YEARS	AMOUNT	DISABILITY AMOUNT	FOR EACH	SICK AMOUNT	FOR EACH	SURVIVOR AMOUNT	FOR EACH	& HEALTH INSURANCE
HAYFIELD	56,713	67,264	-10,551	0.84	5,500	....	5,500	6,519	2,000	370	....	....	10	400	....	....	....	....	400	YEAR OF SERVICE	YES
HECTOR VOL FIRE	85,311	79,192	6,119	1.00	8,000	....	8,000	6,863	3,000	1,155	....	....	20	400	....	....	....	....	400	YEAR OF SERVICE	NO
HEMANTOWN FIRE	185,934	149,202	36,732	1.25	16,858	....	16,858	10,361	5,664	1,353	6,288	....	10	600	....	....	....	....	....	....	NO
HINDKLEY VOL FIRE	63,397	65,796	-2,399	0.96	6,576	....	6,576	5,091	427	197	12,600	....	20	300	300	YEAR OF SERVICE	....	....	300	YEAR OF SERVICE	YES
HOPKINS VOL FIRE	512,293	603,673	-91,380	0.85	196,069	....	196,069	30,514	6,300	1,928	....	....	15	1,200	1,200	YEAR OF SERVICE	105	WEEK	1,200	YEAR OF SERVICE	YES
HOUSTON VOL FIRE	75,940	58,002	17,938	1.31	7,500	....	7,500	3,815	28	46	6,000	....	20	350	....	....	....	....	350	YEAR OF SERVICE	YES
HOWARD LAKE FIRE	80,839	113,750	-32,911	0.65	12,660	8,778	21,438	4,943	7,423	766	14,888	2,985	20	500	35	WEEK	....	....	....	....	YES
HOYT LAKES FIRE	183,257	156,548	26,709	1.17	16,854	....	16,854	9,341	....	691	33,750	....	20	750	21	WEEK	....	....	15,000	....	YES
INTERNATIONAL FALLS	263,924	258,323	5,601	1.02	25,619	....	25,619	20,006	....	1,585	81,070	....	20	935	935	YEAR OF SERVICE	....	....	935	YEAR OF SERVICE	YES
INVER GROVE HEIGHTS	602,916	722,625	-112,709	0.84	66,730	13,220	79,950	29,867	39,000	1,200	30,117	....	20	1,300	....	....	....	....	500	LUMP SUM	YES
ISANTI VOL FIRE	110,764	107,950	2,814	1.10	8,075	....	8,075	9,066	2,104	1,471	6,400	....	20	425	425	YEAR OF SERVICE	....	....	425	YEAR OF SERVICE	NO
JACKSON FIRE DEPT	223,394	184,910	38,484	1.10	35,694	....	35,694	14,069	....	550	7,140	....	20	540	....	....	42	WEEK	300	LUMP SUM	YES
JAMESVILLE VOL FIRE	64,383	77,376	-12,993	0.83	9,672	3,461	13,133	5,833	7,676	246	10,640	....	20	400	....	....	....	....	....	....	...
JORDAN FIRE DEPT	79,611	105,312	-25,699	0.76	13,640	4,606	18,246	7,068	5,145	562	15,500	....	20	500	500	YEAR OF SERVICE	500	YEAR OF SERVICE	500	YEAR OF SERVICE	NO
KEMARIN FIREMEN	90,504	113,572	-15,168	0.87	29,336	1,467	30,803	2,226	1,827	100	....	....	20	500	70	WEEK	....	....	....	....	YES
KINNEY VOL FIRE	61,726	23,632	38,094	2.61	4,000	....	4,000	1,372	2,200	135	....	....	10	300	14	WEEK	14	WEEK	300	YEAR OF SERVICE	...
LA CRESCENT VOL FIRE	93,520	67,126	26,394	1.40	3,960	....	3,960	14,425	....	35	3,744	....	20	400	105	WEEK	....	....	400	YEAR OF SERVICE	...
LAKE CITY FIRE DEPT	141,518	177,460	-35,942	0.80	10,184	3,766	13,950	11,725	1,853	432	14,700	....	20	700	70	WEEK	70	WEEK	....	....	YES
LAKE CRYSTAL FIRE	91,358	98,030	-6,672	1.01	11,000	....	11,000	8,418	....	375	....	1,830	20	550	70	WEEK	70	WEEK	1,000	LUMP SUM	YES
LAKE ELMO FIRE	150,510	83,260	67,250	1.81	10,200	....	10,200	9,172	....	400	26,960	....	10	500	....	....	....	....	....	....	YES
LAKE JOHANNA VOL	463,252	985,496	-522,244	0.47	39,146	41,737	80,883	67,348	....	735	60,466	....	20	800	30	WEEK	....	....	....	....	NO
LAKEVIEW FIREMEN	90,800	55,812	34,988	1.62	6,834	....	6,834	3,169	....	721	4,056	....	20	300	....	....	....	....	....	....	YES
LAKEVILLE	370,240	406,458	-36,218	0.91	72,502	12,291	84,793	50,536	19,854	1,500	78,000	....	10	1,300	1,300	YEAR OF SERVICE	....	....	1,300	YEAR OF SERVICE	YES
LAMBERTON FIREMEN	59,412	59,216	196	1.00	12,104	....	12,104	4,769	....	8	....	....	20	400	400	YEAR OF SERVICE	400	YEAR OF SERVICE	400	YEAR OF SERVICE	NO
LE SUEUR VOL FIRE	160,638	139,349	21,289	1.15	21,995	....	21,995	10,178	....	210	41,825	....	20	650	250	YEAR OF SERVICE	250	YEAR OF SERVICE	500	YEAR OF SERVICE	NO
Lewiston VOL FIRE	100,987	136,890	-35,903	0.74	9,820	3,590	13,410	7,137	....	1,309	....	....	20	450	50	WEEK	50	WEEK	400	....	YES
LEXINGTON FIREMEN	93,970	109,448	-15,478	0.85	216	....	216	8,293	1,500	450	10,000	....	20	500	....	....	....	....	....	....	YES
LINDSTROM VOL FIRE	63,106	41,790	21,316	1.51	5,225	....	5,225	5,644	1,500	6,814	10,500	....	20	400	400	YEAR OF SERVICE	400	YEAR OF SERVICE	400	YEAR OF SERVICE	YES
LINWOOD TWP FIRE	41,633	66,800	-25,167	0.62	23,803	....	23,803	3,923	2,800	278	2,000	....	20	400	400	YEAR OF SERVICE	....	....	400	YEAR OF SERVICE	NO
LITCHFIELD FIRE	141,174	118,792	22,382	1.18	12,720	2,530	15,250	16,543	....	771	7,907	192	10	500	560	LUMP SUM	560	LUMP SUM	....	....	NO
LITTLE CANADA FIRE	191,183	230,697	-39,514	0.83	7,560	8,567	16,127	13,519	13,500	672	14,000	....	20	700	700	YEAR OF SERVICE	....	....	....	....	...
LITTLE FALLS FIRE	192,449	159,660	32,789	1.21	15,312	10,583	25,895	22,339	16,960	2,359	....	....	20	600	600	YEAR OF SERVICE	105	WEEK	600	YEAR OF SERVICE	YES
LONG LAKE	153,700	136,110	17,590	1.13	12,430	....	12,430	13,066	2,000	....	....	....	20	500	....	....	....	....	....	....	YES
LONG PRAIRIE FIRE	217,067	199,348	17,719	1.09	17,436	....	17,436	9,711	2,415	320	1,400	....	20	850	850	YEAR OF SERVICE	850	YEAR OF SERVICE	850	YEAR OF SERVICE	YES
LONGDALE FIRE DEPT	56,407	74,559	-18,152	0.76	7,959	2,222	10,181	....	....	292	16,100	....	....	350	350	YEAR OF SERVICE	....	....	350	YEAR OF SERVICE	NO
LOWER ST. CROIX VAL	164,817	173,656	-8,839	0.95	45,220	804	46,024	9,744	....	....	....	....	20	700	700	YEAR OF SERVICE	....	....	700	YEAR OF SERVICE	NO
MADELTA FIRE DEPT	86,549	57,528	29,021	1.40	11,034	....	11,034	7,788	....	118	....	1,300	10	300	25	WEEK	....	....	....	....	YES
MADISON VOL FIRE	103,929	87,314	16,615	1.19	10,000	....	10,000	7,311	3,218	788	....	259	20	500	49	WEEK	49	WEEK	....	....	YES
MAHONEN FIRE DEPT	91,187	87,014	4,173	1.05	7,627	....	7,627	6,132	....	....	4,000	....	20	350	350	YEAR OF SERVICE	....	....	350	YEAR OF SERVICE	YES
MAHOMETI FIRE DEPT	127,386	146,884	-19,498	0.87	5,540	....	5,540	9,463	....	18	30,000	....	20	600	600	YEAR OF SERVICE	....	....	600	YEAR OF SERVICE	YES
MAPLE GROVE	262,214	237,360	24,854	1.11	42,456	....	42,456	38,354	....	2,852	....	....	20	1,200	30	WEEK	....	....	....	....	YES
MAPLE PLAIN FIRE	151,420	107,337	44,083	1.41	12,000	....	12,000	7,007	....	1,307	....	....	10	500	500	YEAR OF SERVICE	....	....	500	YEAR OF SERVICE	NO
MAPLETON	86,000	94,213	-8,213	0.91	12,716	....	12,716	5,915	1,000	625	22,000	....	20	550	550	YEAR OF SERVICE	....	....	550	YEAR OF SERVICE	NO
MAPLEWOOD FIRE	720,020	810,561	-90,541	0.89	94,724	....	94,724	69,202	40,250	4,645	80,462	....	20	700	....	....	....	....	....	....	...
MARBLE FIRE DEPT	50,911	66,794	-15,883	0.76	7,217	....	7,217	....	5,000	222	7,000	....	10	350	10	WEEK	10	WEEK	350	YEAR OF SERVICE	NO
MARSHALL FIRE DEPT	571,789	552,280	19,509	1.04	51,072	11,421	62,493	29,771	16,768	5,070	28,000	1,950	20	1,500	1,400	YEAR OF SERVICE	175	WEEK	1,400	YEAR OF SERVICE	YES
MAYER VOL FIRE DEPT	49,266	50,004	-1,738	0.97	6,210	845	7,055	2,304	1,025	72	3,153	....	20	300	5	WEEK	....	....	300	YEAR OF SERVICE	YES
MC GREGOR FIRE DEPT	66,561	68,359	-1,798	0.97	7,073	....	7,073	7,244	....	200	5,610	....	20	375	375	LUMP SUM	....	....	375	LUMP SUM	YES
MELROSE FIRE DEPT	90,074	103,900	-13,826	0.94	11,505	....	11,505	7,885	1,000	332	....	....	20	375	....	....	....	....	....	....	YES

TABLE 2
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
ASSETS, LIABILITIES, CONTRIBUTIONS, DISBURSEMENTS, SERVICE PENSIONS EARNED AND OTHER BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1984

NAME OF ASSOCIATION	TOTAL				AMORTIZE		TOTAL	DISBURSEMENTS										ACCIDENT		
	TOTAL ASSETS	ACCRUED LIABILITY	SURPLUS OR -DEFICIT	FUNDING RATIO	NORMAL COST	UNFUNDED LIABILITY	REQUIRED CONTRIB.	STATE AID	MUNICIPAL CONTRIB.	ADMINISTRATIVE	SERVICE PENSION	OTHER BENEFITS	VESTING AMOUNT	DISABILITY AMOUNT	FOR EACH	SICK AMOUNT	FOR EACH	SURVIVOR AMOUNT	FOR EACH	& HEALTH INSURANCE
MENAUGA FIRE DEPT	38,885	42,690	-3,805	0.91	4,072	1,028	5,100	3,826	1,000	323	....	....	20	300	300 YEAR OF SERVICE	....	....	300	YEAR OF SERVICE	YES
MILACA FIRE DEPT	115,181	83,293	31,888	1.38	8,887	....	8,887	9,358	....	285	8,200	200	20	450	....	50	....	9,000	LUMP SUM	...
MINNEOTA FIRE DEPT	110,646	89,188	21,458	1.24	9,492	....	9,492	5,955	....	425	....	350	20	400	25 WEEK	25 WEEK	....	400	YEAR OF SERVICE	NO
MONTEVIDEO	201,239	203,256	-2,017	0.99	18,420	2,861	21,281	12,797	2,700	773	....	....	20	600	105 WEEK	105 WEEK	....	500	LUMP SUM	YES
MONTICELLO FIRE	120,661	137,690	-17,029	0.88	11,560	....	11,560	18,947	....	90	19,000	....	20	500	500 YEAR OF SERVICE	200 YEAR OF SERVICE	....	....	....	YES
MOOSE LAKE FIRE	49,984	64,612	-14,628	0.77	8,810	1,776	10,594	6,323	1,500	160	9,469	....	20	375	....	....	....	....	....	...
MORA FIRE DEPT	140,416	180,937	-40,521	0.78	18,634	1,543	20,177	11,435	....	91	....	....	20	700	....	....	....	....	....	YES
MORGAN FIRE DEPT	101,370	131,099	-29,729	0.77	....	....	....	6,169	3,147	253	....	....	20	600	600 YEAR OF SERVICE	....	....	....	600 YEAR OF SERVICE	YES
MORRIS FIRE DEPT	177,476	164,472	13,004	1.08	2,896	....	2,896	11,500	....	400	17,200	....	29	400	100 WEEK	100 WEEK	....	....	....	...
MOTLEY VOL FIRE	63,406	55,773	7,633	1.14	14,625	....	14,625	5,833	18	60	9,000	....	20	450	450 YEAR OF SERVICE	....	....	....	450 YEAR OF SERVICE	YES
MOUNTAIN IRON VOL	67,849	58,392	9,457	1.16	....	....	....	6,189	....	....	55,800	....	....	450	....	....	....	....	....	...
MOUNTAIN LAKE FIRE	113,972	100,990	4,982	1.04	12,390	....	12,390	8,154	....	....	10,000	....	20	500	500 YEAR OF SERVICE	500 YEAR OF SERVICE	....	....	500 YEAR OF SERVICE	YES
NASHWAUK FIRE DEPT	96,459	60,253	36,206	1.60	4,425	....	4,425	6,098	3,509	330	....	144	20	425	12 WEEK	12 WEEK	....	....	425 YEAR OF SERVICE	YES
NASSAU FIREFIGHTERS	....	....	....	....	....	....	....	643	....	108	....	....	20	2,500	....	....	....	....	....	...
NEW LONDON FIRE DEPT	84,090	124,384	-40,294	0.68	13,195	4,029	17,224	7,719	2,000	38	53,163	....	20	650	....	....	....	....	....	...
NEW PRAGUE FIRE	170,097	171,160	-1,063	0.99	15,760	....	15,760	11,434	....	90	....	....	20	500	500 YEAR OF SERVICE	....	....	....	500 YEAR OF SERVICE	NO
NEW YORK MILLS FIRE	57,545	83,671	-26,126	0.69	5,740	2,771	8,511	4,635	....	468	7,700	....	20	350	125 YEAR OF SERVICE	125 YEAR OF SERVICE	....	....	350 YEAR OF SERVICE	NO
NEWPORT FIRE DEPT	172,221	173,560	-1,339	0.99	20,522	1,237	21,759	5,467	9,700	2,608	36,600	....	20	1,000	1,000 YEAR OF SERV	1,000 YEAR OF SERVICE	....	....	1,000 YEAR OF SERVICE	...
NICOLLET FIRE DEPT	78,240	103,132	-24,892	0.76	16,749	....	16,749	7,441	400	275	....	400	20	335	335 YEAR OF SERVICE	....	....	....	335 YEAR OF SERVICE	...
NISSNA	132,110	157,332	-25,222	0.84	22,952	1,673	24,625	7,471	5,500	....	14,100	....	20	600	600 YEAR OF SERVICE	....	....	....	600 YEAR OF SERVICE	YES
NORTH BRANCH	49,592	58,236	-8,644	0.85	7,584	4,273	11,857	7,739	5,487	570	37,086	560	10	300	400 YEAR OF SERVICE	400 YEAR OF SERVICE	....	....	300 YEAR OF SERVICE	NO
NORTH HANOKO FIRE	180,543	316,382	-127,759	0.60	28,280	16,930	45,210	13,770	21,623	100	88,200	....	20	1,050	....	....	....	....	....	...
NORTH ST. PAUL FIRE	271,201	279,385	-8,184	0.97	27,300	6,465	33,765	18,651	7,000	988	43,940	....	20	960	....	21 WEEK	....	....	....	...
NORTHFIELD FIRE DEPT	472,125	568,101	-95,976	0.83	48,219	13,298	61,517	30,655	9,769	1,038	....	....	20	1,700	....	....	....	....	1,700 YEAR OF SERVICE	YES
OAKDALE FIREMEN	89,643	103,032	-13,389	0.87	8,032	....	8,032	....	9,572	1,058	28,395	....	20	600	....	....	....	....	....	...
OLIVA FIRE DEPT	118,800	114,690	4,110	1.04	11,940	....	11,940	8,453	1,871	222	....	....	20	500	500 YEAR OF SERVICE	....	....	....	500 YEAR OF SERVICE	YES
ONAMIA FIRE DEPT	66,920	31,480	35,440	2.13	6,160	....	6,160	4,245	....	1,735	....	....	10	400	....	....	....	....	....	YES
ORTONVILLE	146,291	174,260	-27,969	0.84	11,616	2,995	14,611	5,203	1,670	1,220	....	....	20	500	....	....	....	....	....	YES
OSAKIS	114,158	72,816	42,142	1.59	37,184	....	37,184	5,975	2,000	20	....	....	20	400	400 YEAR OF SERVICE	....	....	....	400 YEAR OF SERVICE	...
OWATONNA FIRE DEPT	358,107	484,765	-126,658	0.74	45,925	12,976	58,901	43,036	....	830	37,500	64	20	1,250	1,250 YEAR OF SERVICE	....	....	....	1,250 YEAR OF SERVICE	YES
PARK RAPIDS FIRE	209,925	155,632	54,293	1.35	33,144	....	33,144	15,790	....	548	....	....	20	700	....	....	....	....	700 YEAR OF SERVICE	YES
PARKERS PRAIRIE VOL	26,400	44,200	-17,800	0.60	18,466	....	18,466	2,810	1,898	....	....	....	20	300	....	....	....	....	300 YEAR OF SERVICE	...
PAYNESVILLE FIRE	106,620	104,791	1,829	1.02	1,578	4,168	5,746	8,449	2,500	57	8,980	....	20	375	375 YEAR OF SERVICE	....	....	....	375 YEAR OF SERVICE	YES
PELICAN RAPIDS VOL	125,993	84,520	41,473	1.49	14,328	....	14,328	10,629	....	219	10,000	....	20	500	500 YEAR OF SERVICE	500 YEAR OF SERVICE	....	....	500 YEAR OF SERVICE	NO
PEQUOT LAKES	92,127	90,075	2,052	1.02	17,337	....	17,337	4,561	3,506	194	....	....	20	500	500 YEAR OF SERVICE	....	....	....	500 YEAR OF SERVICE	YES
PERHAM FIREMEN	132,730	161,007	-28,277	0.82	3,045	7,546	10,591	7,246	3,500	1,304	10,730	1,500	20	600	....	....	....	....	1,500 LUMP SUM	YES
PIERZ FIRE DEPT	100,009	103,008	-3,719	0.96	8,424	1,244	9,668	10,341	691	859	....	....	20	400	....	....	....	....	400 YEAR OF SERVICE	YES
PINE ISLAND VOL FIRE	91,609	105,707	-14,098	0.87	10,706	....	10,706	9,882	....	723	....	....	10	475	475 YEAR OF SERVICE	....	....	....	475 YEAR OF SERVICE	YES
PINE RIVER FIRE	76,747	86,436	-9,689	0.89	188	....	188	6,164	8,741	427	21,279	....	20	700	....	....	....	....	....	YES
PLYMOUTH FIRE	799,527	906,326	-106,799	0.88	43,235	54,036	97,271	73,256	....	5,739	35,977	493	20	1,500	170 MONTH	....	....	....	1,500 LUMP SUM	YES
PRESTON FIRE DEPT	68,125	50,960	17,165	1.33	220	....	220	5,140	1,000	....	5,250	....	20	325	56 WEEK	56 WEEK	....	....	5,000 LUMP SUM	YES
PRINCETON FIRE DEPT	145,023	120,843	24,180	1.20	12,960	....	12,960	32,320	2,860	679	18,825	500	20	450	140 WEEK	140 WEEK	....	....	750 LUMP SUM	YES
PRIOR LAKE FIRE	217,928	206,298	11,630	1.06	26,670	....	26,670	20,090	6,000	....	....	....	20	900	....	....	....	....	....	YES
REDWOOD FALLS FIRE	209,057	222,965	-13,908	0.94	23,275	2,044	25,319	14,806	3,600	....	....	....	20	926	....	....	....	....	926 YEAR OF SERVICE	...
REMER VOL FIRE	52,062	77,120	-25,058	0.68	4,430	....	4,430	8,580	....	3,883	....	....	20	650	....	....	....	....	650 YEAR OF SERVICE	...
RENVILLE FIREMEN	73,020	91,000	-18,060	0.80	9,220	1,806	11,026	5,908	1,289	195	7,680	....	20	400	....	....	....	....	....	YES
ROBBINSDALE FIRE	644,122	1,009,716	-445,594	0.59	19,244	50,087	69,331	24,234	40,490	6,038	64,580	2,500	20	1,000	50 WEEK	....	....	....	2,500 LUMP SUM	YES
ROCKFORD FIRE DEPT	44,176	67,480	-23,304	0.65	10,490	3,550	14,040	5,316	....	....	2,140	....	10	400	....	....	....	....	....	...
ROSEAU VOL FIRE	102,111	119,952	-17,841	0.85	13,680	....	13,680	10,708	....	299	....	....	20	600	600 YEAR OF SERVICE	....	....	....	600 YEAR OF SERVICE	YES

TABLE 2
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
ASSETS, LIABILITIES, CONTRIBUTIONS, DISBURSEMENTS, SERVICE PENSIONS EARNED AND OTHER BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1984

NAME OF ASSOCIATION	TOTAL				NORMAL COST	AMORTIZE		TOTAL REQUIRED CONTRIB.	STATE AID	MUNICIPAL CONTRIB.	DISBURSEMENTS				VESTING YEARS	DISABILITY		SICK		SURVIVOR		ACCIDENT & HEALTH INSURANCE
	TOTAL ASSETS	TOTAL ACCRUED LIABILITY	SURPLUS OR DEFICIT	FUNDING RATIO		UNFUNDED LIABILITY	TOTAL				ADMINISTRATIVE	SERVICE PENSION	OTHER BENEFITS	AMOUNT		FOR EACH	AMOUNT	FOR EACH	AMOUNT	FOR EACH		
ROSEMOUNT	217,895	249,752	-31,857	0.87	23,424	....	23,424	12,500	3,933	492	20,800	1,832	20	1,000	....	56 WEEK	1,000	YEAR OF SERVICE	NO	
ROSEVILLE FIRE DEPT	1,347,344	1,666,031	-318,687	0.81	58,333	26,557	84,890	76,348	....	8,646	39,864	....	20	1,100	32 WEEK	....	2,250	LUMP SUM	YES	
ROTHSAY FIRE DEPT	56,816	35,515	21,301	1.60	4,400	....	4,400	4,535	155	500	3,458	....	20	325	325 YEAR OF SERVICE	....	325	YEAR OF SERVICE	YES	
RUSH CITY FIREMEN	47,566	57,206	-9,640	0.84	7,395	2,008	9,403	5,535	639	118	16,022	....	20	300	....	....	....	....	YES	
RUSHFORD FIRE DEPT	90,997	89,003	1,994	1.02	21,351	....	21,351	6,300	....	....	....	....	20	310	....	....	....	6,200	YEAR OF SERVICE	YES
SACRED HEART FIRE	41,647	60,942	-19,295	0.68	6,852	2,256	9,108	3,224	600	....	7,800	....	20	300	....	....	....	300	YEAR OF SERVICE	YES
SARTELL FIRE DEPT	134,407	147,669	-13,262	0.91	12,002	1,326	13,328	9,017	....	351	....	....	20	520	520 YEAR OF SERVICE	520 YEAR OF SERVICE	520	YEAR OF SERVICE	YES	
SAUK CENTRE FIRE	93,150	115,200	-22,050	....	3,582	4,150	7,732	12,376	355	555	7,500	....	20	375	175 WEEK	....	....	375	YEAR OF SERVICE	....	
SAUK RAPIDS	277,655	377,090	-99,435	0.74	33,869	16,408	50,277	17,649	9,515	1,100	....	....	....	....	35 WEEK	....	....	....	....	....
SCANLON VOL FIRE	29,648	55,824	-26,176	0.53	20,604	5,312	25,916	1,233	5,380	....	20,100	....	10	300	300 YEAR OF SERVICE	....	....	300	YEAR OF SERVICE	YES
SHAKOPEE FIRE	283,382	279,000	3,502	1.01	33,990	....	33,990	25,217	5,806	731	34,740	....	20	1,000	1,000 YEAR OF SERVICE	....	....	1,000	YEAR OF SERVICE	NO
SHERBURN FIRE DEPT	62,567	64,076	-1,509	0.98	10,526	....	10,526	4,574	3,115	585	....	566	....	325	350 YEAR OF SERVICE	75 WEEK	....	350	YEAR OF SERVICE	....	
SILVER BAY FIRE	123,157	125,780	-2,623	0.98	12,076	4,210	16,294	6,187	....	358	8,500	....	20	425	425 YEAR OF SERVICE	....	....	425	YEAR OF SERVICE	YES
SLEEPY EYE FIRE DEPT	205,759	245,470	-39,711	0.84	17,838	6,979	24,809	12,982	3,091	631	14,950	....	20	575	....	....	....	....	....	YES
SD INTERNATL FALLS	38,869	47,964	-9,095	0.10	5,670	707	6,377	4,092	2,500	465	14,100	....	20	300	....	....	....	....	....	....
SPICER FIREMEN	62,310	70,184	-7,874	0.89	7,832	942	8,774	5,121	4,622	....	12,986	....	20	500	500 YEAR OF SERVICE	500 YEAR OF SERVICE	500	YEAR OF SERVICE	YES	
SPRING VALLEY FIRE	150,712	106,480	44,232	1.40	15,330	....	15,330	7,135	....	645	....	....	20	500	500 YEAR OF SERVICE	500 YEAR OF SERVICE	500	YEAR OF SERVICE	NO	
SPRINGFIELD	93,861	98,956	-5,095	0.95	10,889	....	10,889	8,392	....	475	19,350	....	10	450	450 YEAR OF SERVICE	....	....	450	YEAR OF SERVICE	YES
ST. ANTHONY FIRE	59,541	125,028	-65,487	0.48	14,124	....	14,124	15,462	5,847	....	....	....	20	600	600 YEAR OF SERVICE	....	....	600	YEAR OF SERVICE	NO
ST. BONIFACIUS	79,100	85,194	-6,094	0.93	7,320	2,995	10,315	6,011	489	125	....	....	20	300	....	....	....	300	YEAR OF SERVICE	....	
ST. CHARLES VOL FIRE	130,469	113,029	17,440	1.15	8,974	....	8,974	6,435	3,103	495	11,200	....	20	350	350 YEAR OF SERVICE	....	....	350	YEAR OF SERVICE	YES
ST. CLAIR FIRE DEPT	81,965	134,292	-52,327	0.61	61,793	....	61,793	6,501	....	742	....	....	20	600	600 YEAR OF SERVICE	....	....	600	YEAR OF SERVICE	YES
ST. CLOUD FIRE TOWNS	148,714	49,404	99,310	3.01	3,439	....	3,439	8,370	60	2,104	....	....	15	350	....	....	....	....	....	YES
ST. JOSEPH VOL FIRE	98,456	132,456	-34,000	....	4,056	3,400	7,456	7,825	3,000	982	....	....	20	600	....	....	....	....	....	YES
ST. PAUL PARK FIRE	....	....	....	....	....	....	....	15,855	7,772	775	....	....	20	800	20 WEEK	....	....	800	YEAR OF SERVICE	YES
ST. PETER FIRE DEPT	341,037	354,222	-13,185	0.96	31,702	4,213	35,915	17,949	12,506	1,427	54,795	3,675	20	900	105 WEEK	105 WEEK	....	900	YEAR OF SERVICE	YES	
STAPLES FIRE DEPT	124,847	140,917	-16,070	0.89	10,976	4,233	15,209	8,250	2,298	456	....	....	20	350	350 YEAR OF SERVICE	....	....	350	YEAR OF SERVICE	YES
STEWARTVILLE VOL	175,169	170,817	4,352	1.03	49,907	....	49,907	11,924	....	670	12,342	....	20	825	....	....	....	825	YEAR OF SERVICE	YES
STILLWATER FIRE	472,010	425,670	46,340	1.10	37,796	....	37,796	30,418	....	1,373	22,720	105	20	1,100	35 WEEK	35 WEEK	....	....	....	YES
SUNBURG FIRE DEPT	34,878	33,856	1,022	1.03	3,456	....	3,456	2,043	....	85	....	....	20	200	14 WEEK	14 WEEK	....	200	YEAR OF SERVICE	YES
TACONITE FIREMEN	40,279	26,800	13,399	1.50	1,803	....	1,803	1,873	500	6	....	....	20	300	....	....	....	300	YEAR OF SERVICE	....	
THIEF RIVER FALLS	289,736	226,852	63,684	1.20	22,220	....	22,220	18,258	....	1,141	20,000	1,000	10	....	20,000 LUMP SUM	20,000 LUMP SUM	....	1,000	LUMP SUM	NO
THOMSON TOWN FIRE	54,501	67,666	-13,165	0.80	8,771	2,446	11,217	5,676	3,502	532	....	....	20	350	....	....	....	350	YEAR OF SERVICE	....	
TRACY VOL FIRE	103,412	87,697	15,715	1.18	10,646	....	10,646	7,861	2,200	970	23,000	....	10	575	....	....	....	....	....	....
TWO HARBORS VOL	191,438	100,520	10,918	1.06	19,550	....	19,550	12,082	....	831	22,000	....	20	1,000	1,000 YEAR OF SERVICE	....	....	1,000	YEAR OF SERVICE	....	
VADNAIS HEIGHTS FIRE	147,720	184,180	-36,460	0.80	19,045	3,519	22,564	10,254	11,578	377	....	....	20	650	....	....	....	....	....	....
VICTORIA	50,259	67,512	-17,253	0.74	6,570	2,702	9,272	4,067	1,740	100	....	....	20	300	....	....	....	....	....	NO
WACONIA	144,576	141,642	2,934	2.93	12,411	3,439	15,850	8,779	7,000	777	....	....	10	600	....	....	....	....	....	....
WADENA FIREMEN	68,694	139,698	-71,004	0.49	13,508	7,100	20,608	10,124	4,450	129	18,000	....	20	900	....	....	....	....	....	....
WAITE PARK FIRE	45,222	63,882	-18,660	0.71	792	2,436	3,228	5,419	2,800	1,077	4,500	....	20	450	450 YEAR OF SERVICE	....	....	450	YEAR OF SERVICE	YES
WALKER FIREMEN	100,298	78,990	29,308	1.37	6,306	....	6,306	7,620	488	110	....	....	20	300	300 YEAR OF SERVICE	30 WEEK	....	300	YEAR OF SERVICE	YES
WASECA FIRE DEPT	191,010	244,010	-53,000	0.78	29,210	5,375	34,585	19,645	1,212	1,158	37,807	280	10	1,000	1,000 YEAR OF SERVICE	140 WEEK	....	1,000	YEAR OF SERVICE	YES	
WATERTOWN	109,779	100,126	1,653	1.01	8,604	3,233	11,837	7,350	....	39	5,925	12,040	....	450	....	40 LUMP SUM	....	3,000	MINIMUM	....	
WATERVILLE	78,916	75,537	3,379	1.04	12,836	12,836	3,922	2,078	101	20	325	325 YEAR OF SERVICE	325	YEAR OF SERVICE	YES	
WAYZATA FIRE DEPT	231,003	372,345	-141,262	0.62	27,000	....	27,000	28,909	....	2,776	25,872	....	20	1,000	800 YEAR OF SERVICE	....	....	2,000	LUMP SUM	NO
WESTBROOK	105,341	121,382	-16,041	0.87	7,808	....	7,808	5,551	925	102	....	....	20	375	....	....	....	1,000	LUMP SUM	NO
WHEATON FIREMEN	53,410	66,210	-12,800	0.81	9,100	2,402	11,502	7,240	5,000	388	21,210	....	10	375	375 YEAR OF SERVICE	375 YEAR OF SERVICE	....	375	YEAR OF SERVICE	YES
WILLMAR VOL FIRE	426,520	391,928	34,592	1.00	46,150	....	46,150	28,327	....	1,041	77,864	....	20	1,400	25 WEEK	....	....	....	....	YES
WINDOM	180,720	138,723	41,997	1.30	19,640	....	19,640	15,643	250	100	14,625	....	20	750	....	....	....	2,625	LUMP SUM	YES

TABLE 2
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
ASSETS, LIABILITIES, CONTRIBUTIONS, DISBURSEMENTS, SERVICE PENSIONS EARNED AND OTHER BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1984

NAME OF ASSOCIATION	TOTAL				AMORTIZE		TOTAL REQUIRED CONTRIB.	STATE AID	MUNICIPAL CONTRIB.	DISBURSEMENTS			VESTING YEARS	AMOUNT	DISABILITY		SICK		SURVIVOR		ACCIDENT & HEALTH INSURANCE	
	ASSETS	LIABILITY	SURPLUS OR -DEFICIT	FUNDING RATIO	NORMAL COST	UNFUNDED LIABILITY				ADMINI- STRATIVE	SERVICE PENSION	OTHER BENEFITS			AMOUNT	FOR EACH	AMOUNT	FOR EACH	AMOUNT	FOR EACH		AMOUNT	FOR EACH
WINNEBAGO	38,315	47,915	-17,600	....	6,615	....	6,615	....	1,598	685	75,530	....	20	350	....	....	....	....	....	....	....
WINSTED FIRE DEPT	78,493	75,576	-5,083	0.93	1,620	932	2,552	4,805	2,518	....	6,300	....	20	300	100 WEEK	100 WEEK	....	....	....	....	YES	
WOODBURY FIREMEN	235,336	274,469	-39,133	0.86	14,062	....	14,062	12,186	21,788	3,829	....	....	20	900	....	280 WEEK	....	....	600 YEAR OF SERVICE	....	YES	
TOTAL	40,283,796	43,189,263	-2,905,467	0.93	4,135,820	669,021	4,804,841	3,022,916	1,012,739	209,795	3,198,059	67,116										
MONTHLY SERVICE PENSION - DEFINED AMOUNT																						
BLOOMINGTON	16,180,600	25,300,000	-9,119,400	....	1,053,580	682,900	1,656,400	173,785	1,508,174	11,452	421,401	6,139	20	....	810 MONTH	810 MONTH	....	....	500	....	....	YES
FARIBAULT FIRE DEPT	1,828,904	4,143,000	-2,314,096	0.44	92,819	143,519	236,338	66,332	176,468	10,834	161,495	....	....	....	1,007 MONTH	....	....	....	....	....	....	NO
HIBBING FIREMEN	1,139,093	3,755,091	-2,615,998	0.30	....	....	....	46,585	111,481	6,567	186,163	....	....	....	....	....	....	....	300 LUMP SUM	....	....	....
MINNETONKA	....	....	....	....	....	....	....	98,236	42,700	5,083	146,397	200	20	....	16 MONTH	35 WEEK	....	....	3,000	....	....	YES
MOUND VOL FIRE	683,108	940,148	-337,040	0.64	39,380	11,697	50,997	31,249	36,380	3,719	39,585	....	....	....	240 MONTH	....	....	....	1,500	....	....	YES
TOTAL	19,751,705	34,138,239	-14,386,534	0.58	1,185,619	758,116	1,943,735	408,107	1,875,123	37,655	955,041	6,339										
MONTHLY SERVICE PENSION OF \$0.01 OR MORE, BUT LESS THAN \$2 PER MONTH PER YEAR OF																						
EDINA FIREMEN	2,178,249	1,277,907	900,342	1.70	41,265	....	41,265	231,072	....	8,999	36,046	....	20	....	180 MONTH	....	....	....	1,350 LUMP SUM	....	....	YES
FAIRMONT FIRE DEPT	759,632	600,377	159,255	1.27	17,268	....	17,268	29,032	13,555	6,087	29,680	....	....	....	210 MONTH	....	....	....	1,000 LUMP SUM	....	....	....
FRIDLEY	1,141,576	1,258,530	-116,954	0.91	40,534	....	40,534	61,549	....	8,491	40,855	....	....	....	240 MONTH	....	....	....	....	....	....	YES
RED WING FIRE	....	....	....	....	....	....	....	35,828	207,041	14,260	90,899	2,240	20	....	....	20 WEEK	....	....	1,000 LUMP SUM	....	....	NO
SPRING LAKE PARK	1,227,127	1,389,068	-81,941	0.94	....	....	....	76,410	10,000	9,862	30,240	3,540	....	....	....	....	....	....	1,500 LUMP SUM	....	....	YES
WORTHINGTON FIRE	256,121	751,113	-494,992	....	15,141	37,828	52,969	19,504	32,009	565	42,935	....	20	....	....	....	....	....	1,000 LUMP SUM	....	....	....
TOTAL	5,562,705	5,196,995	365,710	1.07	114,208	37,828	152,036	453,395	262,605	49,064	269,855	5,780										
MONTHLY SERVICE PENSION OF \$2 OR MORE PER MONTH PER YEAR OF SERVICE																						
ALBERT LEA TOWN FIRE	....	....	....	....	....	....	....	2,791	520	100	3,078	....	20	....	....	....	....	....	200 LUMP SUM	....	....	NO
APPLE VALLEY FIRE	449,920	510,744	-60,824	0.89	....	....	....	71,468	....	5,720	3,042	....	20	....	....	....	....	....	....	....	....	YES
ATWATER FIRE DEPT	60,151	66,573	-6,422	....	2,982	....	2,982	8,294	....	679	600	....	....	....	....	....	....	....	....	....	....	NO
BENSON FIRE DEPT	....	....	....	....	....	....	....	10,596	2,260	404	10,920	....	20	....	10 WEEK	10 WEEK	....	....	....	....	....	YES
CHANHASSEN VOL FIRE	349,003	198,500	150,503	1.76	....	....	....	12,568	13,042	3,296	....	....	....	....	....	....	....	....	1,000 LUMP SUM	....	....	YES
CHASKA FIREMAN	....	....	....	....	....	....	....	14,849	24,458	800	16,800	....	20	....	150 MONTH	....	....	....	2,000 LUMP SUM	....	....	YES
CROOKSTON FIRE DEPT	557,301	952,599	-395,298	0.58	47,634	29,912	77,546	23,491	4,000	5,555	46,196	....	....	....	....	....	....	....	1,000 LUMP SUM	....	....	YES
DETROIT LAKES FIRE	191,186	234,016	-42,830	0.82	....	....	....	21,970	37,500	1,712	20,820	....	20	800	50 WEEK	....	....	....	....	....	....	NO
EDEN PRAIRIE	696,762	828,248	-131,486	0.84	70,920	27,984	98,824	47,195	56,570	2,090	7,200	....	15	....	....	....	....	....	....	....	....	YES
HUTCHINSON FIRE	331,316	486,706	-155,390	0.68	14,471	17,400	31,871	23,124	5,690	1,869	30,140	....	....	....	50 YEAR OF SERVICE	....	....	....	2,000 LUMP SUM	....	....	YES
LIVERNE FIRE DEPT	117,191	86,840	30,351	1.35	1,022	20,488	21,510	10,884	10,449	1,007	13,452	4,151	....	....	60 WEEK	750 YEAR OF SERVICE	750 YEAR OF SERVICE	750 YEAR OF SERVICE	....	....	....	YES
MONTGOMERY VOL	81,807	178,442	-96,555	0.46	3,332	9,493	12,825	6,155	7,845	300	15,000	....	20	....	....	....	....	....	....	....	....	....
NEW HOPE VOL FIRE	633,891	593,167	40,724	1.07	26,270	....	26,270	42,193	2,500	9,464	42,572	250	....	....	228 MONTH	228 MONTH	....	....	180 MONTH	....	....	NO
NEW ULM FIRE DEPT	685,988	960,353	-274,365	0.71	22,723	36,330	59,053	26,376	42,712	1,678	54,876	2,750	....	....	8 MONTH	175 WEEK	....	....	5,000 LUMP SUM	....	....	YES
PINE CITY VOL FIRE	....	....	....	....	....	....	....	11,479	....	1,195	12,000	....	20	800	....	....	....	....	1,500	....	....	YES
PIPESTONE FIRE	164,850	295,573	-130,723	....	....	....	....	22,704	22,096	2,185	18,540	682	....	....	....	135 WEEK	....	....	1,000 LUMP SUM	....	....	YES
SAVAGE FIRE DEPT	373,095	595,724	-222,629	0.63	14,269	24,999	39,268	7,007	46,675	3,812	33,763	125	20	....	25 WEEK	....	....	....	....	....	....	NO

25

TABLE 2
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
ASSETS, LIABILITIES, CONTRIBUTIONS, DISBURSEMENTS, SERVICE PENSIONS EARNED AND OTHER BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1984

NAME OF ASSOCIATION	TOTAL ASSETS	TOTAL ACCRUED SURPLUS OR FUNDING		NORMAL COST	AMORTIZE UNFUNDED LIABILITY	TOTAL REQUIRED CONTRIB.	STATE AID	MUNICIPAL CONTRIB.	DISBURSEMENTS			VESTING		DISABILITY		SICK		SURVIVOR		ACCIDENT & HEALTH INSURANCE	
		LIABILITY	-DEFICIT						RATIO	STRATIVE	PENSION	OTHER BENEFITS	YEARS	AMOUNT	AMOUNT	FOR EACH	AMOUNT	FOR EACH	AMOUNT		FOR EACH
WHITE BEAR LAKE FIRE	1,048,697	1,167,750	-119,053	0.77	....	....	....	52,308	20,000	3,646	39,829	....	....	....	....	140 WEEK	....	....	1,000	....	YES
TOTAL	5,741,238	7,155,235	-1,413,997	0.80	203,623	166,526	370,149	415,452	296,317	45,512	368,828	7,958									
NO SERVICE PENSION																					
AUDUBON	....	....	....	....	....	....	....	3,855	....	....	....	....	10	114	....	....	....	....	....	....	....
CLIFTON VOL FIRE	3,726	....	3,726	....	....	....	....	2,493	....	....	....	....	10	....	....	....	....	....	....	....	....
KELLOGG FIRE DEPT	30,802	....	30,802	....	....	....	....	1,950	751	3	....	....	....	....	50 WEEK	25	....	....	....	....	NO
MAPLEVIEW FIRE DEPT	2,930	....	2,930	....	....	....	....	269	2,500	46	....	....	10	....	....	....	....	....	175	LUMP SUM	NO
OKABENA FIREMEN	46,620	46,620	....	1.00	....	....	....	2,264	230	....	....	....	....	....	100 MONTH	100 MONTH	100 MONTH	1,000	LUMP SUM	YES	
TOTAL	84,078	46,620	37,458	1.00	0	0	0	10,831	3,481	49	0	0									
GRAND TOTAL	87,211,875		-16,240,713		6,748,567		8,492,030		3,671,600		5,997,570										
		183,452,588		0.84		1,743,463		5,669,315		410,379		108,178									

NUMBER OF MEMBERS, MINIMUM REQUIREMENTS, AND FIDELITY BONDS

TABLE 3
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
NUMBER OF MEMBERS, MINIMUM REQUIREMENTS AND FIDELITY BONDS
FOR THE YEAR ENDED DECEMBER 31, 1984

NAME OF ASSOCIATION	NUMBER OF MEMBERS			MINIMUM	MINIMUM YEARS		FIDELITY BONDS	
	ACTIVE	RETIRED	DEFERRED	RETIREMENT AGE	ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
DEFINED CONTRIBUTION SERVICE PENSION								
ANDOVER FIREFIGHTERS	25	....	....	50	10	10	75,000	75,000
BAUDETTE FIREMEN	23	....	....	50	20	...	....	1,000
BINGHAM LAKE	19	....	1	55	10	10	....	....
BRAHAM FIRE DEPT	24	....	....	...	20	20	....	30,000
BROOKLYN PARK	51	15	10	50	10	10	5,000	65,000
CALLAWAY FIRE	20	....	....	50	20	10	....	....
COLOGNE FIRE DEPT	26	....	....	50	20	10	....	5,000
CRANE LAKE VOL FIRE	12	....	....	55	10	10	....	....
CROSSLAKE	21	....	2	50	10	10	....	5,000
DELAVAN VOL FIRE	20	....	....	50	20	20	....	....
ECHO FIREMEN	20	....	....	50	20	10	....	1,000
ELGIN VOL FIRE	25	....	....	50	20	20	2,500	2,500
EMBARRASS VOL FIRE	24	....	....	50	20	20	....	5,000
ERSKINE FIREMEN	20	....	....	50	20	10	2,000	2,000
FALCON HEIGHTS FIRE	23	....	....	50	20	20	....	....
FINLAND FIRE DEPT	13	....	....	50	10	10	....	....
FOSSTON FIRE DEPT	24	....	1	50	20	10	....	40,000
FOUNTAIN FIREMEN	19	2	....	...	...	...	....	....
GARY FIRE RELIEF	19	....	....	50	10	10	....	10,000
GIBBON	24	....	....	50	20	10	....	1,000
GLENVILLE	25	....	....	50	10	10	....	....
GOODHUE FIRE DEPT	30	1	....	50	20	20	50,000	....
GOODRIDGE FIRE DEPT	11	....	....	50	20	10	....	....
HARDWICK FIRE DEPT	20	....	....	55	20	20	....	....
HAWLEY	22	....	....	50	10	10	....	1,000
HITTERDAL	20	2	....	55	10	10	....	....
IRONTON FIRE DEPT	27	....	....	50	10	10	....	25,000
IVANHOE FIRE DEPT	22	....	....	50	10	10	....	....
KENYON FIREMEN	30	....	....	50	20	10	....	....
KERKHOVEN FIRE DEPT	22	....	....	50	10	10	....	....
KIESTER FIREMEN	21	....	3	55	...	10	....	35,000
LAKE BRONSON FIRE	....	....	....	50	20	10	....	....
LAKE GEORGE VOL FIRE	16	....	....	55	10	10	....	....
LE CENTER VOL FIRE	20	....	....	50	20	10	5,000	7,000
LEAF VALLEY	23	....	....	60	20	20	....	5,000
LITTLEFORK FIREMEN	25	....	....	50	10	10	....	2,000
LONDON FIRE DEPT	14	....	....	50	20	10	....	....
LONGVILLE FIRE DEPT	15	....	....	50	10	10	....	....
LYLE FIRE DEPT	20	....	....	50	10	10	....	15,000
MAGNOLIA VOL FIRE	13	....	1	50	10	5	....	....
MANTORVILLE FIRE	18	....	....	50	10	10	5,000	5,000
MAPLE LAKE FIRE	28	....	....	50	20	10	....	....
MARINE ON ST. CROIX	31	....	....	50	10	10	2,000	2,000
MAZEPPA VOL FIRE	17	....	....	50	10	10	1,000	5,000
MENDOTA HEIGHTS FIRE	30	....	....	50	10	10	....	....
MENTOR FIREMEN	15	....	....	50	10	10	....	....
MILROY FIREMEN	16	....	....	50	20	10	....	5,000

TABLE 3
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
NUMBER OF MEMBERS, MINIMUM REQUIREMENTS AND FIDELITY BONDS
FOR THE YEAR ENDED DECEMBER 31, 1984

NAME OF ASSOCIATION	NUMBER OF MEMBERS			MINIMUM	MINIMUM YEARS		FIDELITY BONDS	
	ACTIVE	RETIRED	DEFERRED	RETIREMENT AGE	ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
MURDOCK FIREMEN	18	....	....	50	10	10	....	....
ODESSA FIRE DEPT	21	....	....	55	...	15	....	....
OKLEE FIRE DEPT	15	....	....	50	10	10	....	10,000
PENNOCK FIRE	20	....	....	50	10	10	....	25,000
PIKE SANDY BRITT	36	....	....	...	10	10	....	5,000
PLAINVIEW VOL FIRE	22	....	....	50	10	10	10,000	....
PLUMMER VOL FIRE	....	....	....	50	20	20	....	....
RED LAKE FALLS FIRE	23	....	....	50	10	10	....	....
ROGERS FIRE DEPT	21	....	....	50	10	10	....	....
ROUND LAKE FIRE	21	....	....	50	20	20	....	....
SOUTH BEND FIRE	22	....	....	50	10	10	....	....
TOIVOLA VOL FIRE	24	....	....	50	20	10	....	....
ULEN	21	....	....	55	20	20	....	....
VERMILION LAKE	22	....	....	50	10	10	....	....
WABASSO FIREMEN	22	....	....	50	10	10	....	....
WAKON VOL FIRE	18	....	....	60	10	10	....	....
WANDA FIRE DEPT	24	....	....	50	20	20	....	....
WELLS VOL FIRE	25	....	....	50	10	10	....	100,000
WINTHROP	19	....	....	50	20	10	....	....
ZUMBRO FALLS FIRE	25	....	....	50	20	10	....	....
ZUMBROTA VOL FIRE	27	....	....	50	10	10	....	75,000
TOTAL	1,449	20	18					

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

CAMPBELL VOL FIRE	29	....	....	62	20	...	50,000	50,000
CLEMENTS FIRE DEPT	13	2	3	50	10	10	....	....
CLIMAX FIREMEN	25	....	....	50	20	10	2,000	2,000
DENNISON FIRE DEPT	12	....	....	50	20	10	....	....
DUMONT FIREMEN	25	1	....	50	20	10	....	....
EITZEN FIREMEN	25	....	2	50	10	10	....	....
ELMER FIRE DEPT	18	2	....	50	20	20	....	....
FISHER FIREMEN	19	....	....	50	20	20	....	....
FLENSBURG FIRE DEPT	....	....	....	...	...	...	....	....
GREENWOOD VOL FIRE	....	....	....	50	10	10	....	....
HAZEL RUN FIRE	16	....	5	50	20	20	....	....
HILL CITY VOL FIRE	25	....	....	50	20	10	....	....
IONA FIREMEN	19	....	2	60	20	20	....	5,000
KELLIHER FIRE DEPT	18	....	....	50	20	10	....	....
PALISADE FIRE DEPT	17	....	....	50	20	10	....	....
SEAFORTH FIREMEN	11	....	....	50	10	10	....	....
ST. LED FIRE DEPT	24	....	....	50	20	10	....	1,000
STEWART FIREMEN	25	....	....	50	20	10	....	10,000
SHANVILLE	22	....	....	55	20	20	25,000	25,000
TOWER VOL FIRE	27	....	....	55	20	20	....	....
TWIN LAKES FIRE	30	....	....	50	20	10	....	....
VESTA FIREMEN	23	....	5	50	20	10	5,000	5,000

TABLE 3
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
NUMBER OF MEMBERS, MINIMUM REQUIREMENTS AND FIDELITY BONDS
FOR THE YEAR ENDED DECEMBER 31, 1984

NAME OF ASSOCIATION	NUMBER OF MEMBERS			MINIMUM RETIREMENT AGE	MINIMUM YEARS		FIDELITY BONDS	
	ACTIVE	RETIRED	DEFERRED		ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
WOLF LAKE FIRE DEPT	20	....	....	55	10	10	....	1,000
TOTAL	443	5	17					

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

ALBORN FIREMEN	20	....	....	60	10	10	10,000	10,000
BARRETT	22	....	....	60	20	20	....	....
BLACKHOOF FIRE	22	....	....	50	10	10	8,000	8,000
BOWLUS FIRE DEPT	19	....	....	50	20	10	....	....
BREITUNG FIRE	36	....	....	50	20	20	10,000	10,000
BREVATOR VOL FIRE	9	....	....	50	20	10	100,000	100,000
BROOK PARK FIRE	10	....	....	...	...	...	....	2,000
CENTERVILLE VOL FIRE	28	....	....	50	20	10	....	5,000
CLEARWATER FIRE	21	....	....	50	20	10	....	....
CLEVELAND FIREMEN	28	....	9	50	20	10	....	5,000
COKATO FIRE DEPT	24	....	9	50	10	10	....	....
COSMOS FIRE DEPT	27	....	....	...	...	...	....	....
COTTON FIREFIGHTERS	....	....	....	50	10	10	....	....
CUYUNA FIREMEN	20	....	....	55	20	10	....	500
CYRUS FIREMEN	20	....	....	50	20	20	....	....
DEXTER FIREMEN	18	....	....	50	10	10	....	....
ELLSWORTH VOL FIRE	25	....	....	55	10	10	....	5,000
ELROSA FIREMEN	30	....	....	60	20	10	....	....
EVANSVILLE	29	....	....	50	20	10	....	3,000
FIFTY LAKES	19	....	....	50	10	10	....	....
FORESTON FIRE DEPT	17	....	....	50	20	10	....	....
GHEENT FIRE DEPT	19	....	....	50	20	10	....	....
GRANADA FIREMEN	15	....	1	50	20	20	....	....
GREEN ISLE	24	....	....	50	20	20	10,000	10,000
HAMPTON	23	....	....	50	10	10	....	....
HANCOCK FIRE DEPT	25	....	....	50	20	20	....	....
HENDRUM VOL FIRE	16	....	....	50	20	20	....	....
HOVLAND VOL FIRE	12	....	....	50	20	10	....	....
JACOBSON VOL FIRE	14	....	....	50	20	10	....	....
KANDIYOHI FIRE	20	....	1	55	10	10	20,000	20,000
KENSINGTON FIREMEN	22	....	....	50	20	20	....	....
LAKE LILLIAN FIRE	24	....	....	50	20	20	....	....
LAKE WILSON FIRE	23	....	....	50	20	10	....	2,000
LAKELAND FIRE	20	....	....	50	20	10	....	....
LUCAN FIRE DEPT	31	....	....	50	20	10	....	....
LYND VOL FIREMEN	12	....	....	50	20	10	....	....
MADISON LAKE FIRE	27	16	....	50	20	20	....	....
MAHTOWA FIRE	22	....	....	50	20	10	....	....
MC KINLEY FIRE DEPT	17	....	....	50	...	...	....	....
MEDFORD VOL FIRE	25	....	....	50	20	10	20,000	20,000
MIESVILLE FIREMEN	31	....	2	50	20	20	....	....
NEW MUNICH FIRE	18	....	....	50	10	10	....	2,000

TABLE 3
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
NUMBER OF MEMBERS, MINIMUM REQUIREMENTS AND FIDELITY BONDS
FOR THE YEAR ENDED DECEMBER 31, 1984

NAME OF ASSOCIATION	NUMBER OF MEMBERS			MINIMUM	MINIMUM YEARS		FIDELITY BONDS	
	ACTIVE	RETIRED	DEFERRED	RETIREMENT AGE	ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
NEWFOLDEN FIRE	10	....	....	50	20	...	....	2,000
OGILVIE VOL FIRE	21	....	....	50	20	20	....	2,000
OTTERTAIL FIRE DEPT	30	....	....	50	10	10	1,000	1,000
PLATO FIRE DEPT	25	....	1	50	10	10	....	8,000
PORTER FIRE DEPT	25	....	....	55	20	20	10,000	10,000
ROLLINGSTONE FIRE	25	....	2	50	10	10	....	....
SOLWAY VOL FIRE	32	....	....	50	10	10	....	2,500
TAYLORS FALLS VOL	16	....	....	50	20	10	....	....
THOMSON CITY FIRE	11	....	1	50	20	20	....	....
TWIN LAKES FIRE DEPT	20	....	....	50	20	20	....	....
UPSALA FIRE DEPT	22	....	....	50	20	20	....	5,000
VERGAS FIRE DEPT	17	....	....	50	10	10	....	....
VERNDALE FIRE DEPT	22	1	....	50	20	20	....	....
VERNON CENTER	18	....	....	50	20	10	1,000	1,000
VINING VOL FIRE	18	....	....	55	10	10	....	....
WILLIAMS FIREMEN	13	....	....	50	20	20	....	....
WRIGHT VOL FIRE	19	....	....	55	20	10	....	....
WYKOFF FIRE DEPT	22	....	1	50	20	10	....	5,000
TOTAL	1,250	17	27					

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

ALBANY VOL FIRE	25	....	....	50	10	10	....	....
ALBERTVILLE FIRE	30	....	....	55	20	10	....	10,000
ALDEN FIRE DEPT	22	....	....	50	10	10	....	500
ALPHA FIRE DEPT	17	....	....	50	20	10	3,000	3,000
ALTURA VOL FIRE	23	....	....	50	20	20	....	100
AMBOY	19	....	1	50	20	20	....	....
ASHBY	24	....	1	50	10	10	....	30,000
ASKOV VOL FIRE	25	....	....	55	10	10	....	....
BADGER FIRE DEPT	21	....	....	50	20	10	....	....
BALSAM VOL FIRE	20	....	....	50	10	10	....	2,500
BARNUM VOL FIRE	20	1	....	50	20	20	....	20,000
BEAVER BAY FIRE	23	....	....	50	20	10	....	2,000
BELLINGHAM FIRE	20	....	....	50	10	10	....	5,000
BELVIEW FIREMEN	28	....	2	50	10	10	....	....
BERTHA FIRE DEPT	20	....	....	55	10	10	....	2,000
BLOMKEST FIREMEN	13	....	....	60	20	20	....	....
BOYD FIRE DEPT	19	....	....	55	10	10	....	5,000
BRANDON FIRE DEPT	20	....	....	50	20	20	....	....
BREWSTER FIRE DEPT	20	....	3	55	20	10	....	50,000
BRICELYN FIRE DEPT	25	....	1	55	20	20	....	5,000
BROWNSDALE FIREMEN	20	....	....	50	20	20	....	....
BUFFALO LAKE FIRE	24	....	....	50	20	10	....	10,000
BUTTERFIELD FIREMEN	24	....	....	50	10	10	5,000	5,000
CANOSIA FIRE DEPT	26	....	....	50	10	10	....	....
CANTON	20	....	....	50	20	20	....	....

TABLE 3
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
NUMBER OF MEMBERS, MINIMUM REQUIREMENTS AND FIDELITY BONDS
FOR THE YEAR ENDED DECEMBER 31, 1984

NAME OF ASSOCIATION	NUMBER OF MEMBERS			MINIMUM RETIREMENT AGE	MINIMUM YEARS		FIDELITY BONDS	
	ACTIVE	RETIRED	DEFERRED		ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
CARVER FIRE DEPT	27	....	1	50	20	20	....	3,000
CENTER CITY FIRE	20	....	....	50	20	20	....	1,000
CEYLON FIRE DEPT	23	....	1	50	10	10	3,500	3,500
CHERRY VOL FIRE	22	....	....	50	10	10	....	....
CHOKIO VOL FIRE	....	....	....	50	20	20	....	....
CLAREMONT FIRE DEPT	21	....	....	50	10	10	3,000	3,000
CLARISSA FIRE DEPT	25	....	....	50	20	20	2,000	2,000
CLEAR LAKE FIRE	25	....	....	50	20	10	....	....
CROOKED LAKE FIRE	19	....	....	...	10	10	....	....
CURRIE FIRE DEPT	21	....	....	50	10	10	5,000	5,000
DALBO FIRE DEPT	19	....	3	50	20	10	....	30,000
DALTON FIRE DEPT	21	....	....	50	20	10	....	....
DARFUR FIRE DEPT	14	....	....	50	10	10	....	....
DEER CREEK FIRE	20	....	....	50	10	10	....	....
DOVER VOL FIRE	25	....	....	55	20	10	....	....
DUNNELL FIRE DEPT	15	....	....	60	10	10	....	....
EAGLE BEND FIRE DEPT	23	....	....	50	20	20	....	30,000
ELIZABETH FIRE DEPT	24	....	....	50	10	10	....	....
ELYSIAN FIRE DEPT	25	1	....	50	20	20	25,000	25,000
EMMONS FIRE DEPT	25	....	....	50	20	20	....	50,000
EYOTA VOL FIRE	21	....	....	50	20	20	....	1,000
FORADA VOL FIRE	25	....	....	50	20	10	....	5,000
FRAZEE FIRE	21	....	....	60	20	20	....	....
FREDENBERG VOL FIRE	21	....	....	50	20	10	....	....
FROST VOL FIRE	20	....	....	50	20	20	....	1,000
GARFIELD FIREMEN	21	....	....	50	20	10	2,000	2,000
GLENCOE FIRE DEPT	40	9	3	50	20	10	....	500
GRACEVILLE FIRE DEPT	25	....	....	50	20	20	....	2,500
GRAND LAKE FIRE	29	....	....	50	10	10	....	....
GRAND MEADOW FIRE	25	....	....	55	20	20	....	....
GRYGLA VOL FIRE	20	....	....	50	20	20	....	....
HACKENSACK FIRE	10	....	....	50	20	10	5,000	5,000
HALSTAD FIRE DEPT	24	1	....	55	20	10	....	....
HAMBURG FIRE DEPT	29	....	5	50	20	20	....	....
HAMEL VOL FIRE	35	....	1	50	10	10	....	5,000
HANLEY FALLS FIRE	....	....	....	55	20	10	....	20,000
HANSKA FIREMEN	25	....	....	...	...	...	....	5,000
HARRIS VOL FIRE	21	....	....	50	20	10	25,000	25,000
HARTLAND VOL FIRE	18	....	1	50	20	20	....	....
HENNING FIRE DEPT	20	....	....	50	20	20	....	....
HERMAN	25	....	....	50	20	20	....	....
HEWITT FIRE DEPT	15	....	....	50	20	20	....	....
HILLS FIREMEN	23	....	....	50	10	10	....	....
HOFFMAN VOL FIRE	24	2	....	50	20	20	....	5,000
HOKAH FIREMEN	22	....	2	50	10	20	....	25,000
HOLLAND FIRE DEPT	15	....	....	50	10	10	....	....
INDUSTRIAL VOL FIRE	14	....	....	50	20	10	5,000	5,000
JASPER FIRE DEPT	22	....	1	50	10	10	....	2,000
KARLSTAD FIRE DEPT	27	....	....	50	20	10	....	2,000

TABLE 3
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
NUMBER OF MEMBERS, MINIMUM REQUIREMENTS AND FIDELITY BONDS
FOR THE YEAR ENDED DECEMBER 31, 1984

NAME OF ASSOCIATION	NUMBER OF MEMBERS			MINIMUM RETIREMENT AGE	MINIMUM YEARS		FIDELITY BONDS	
	ACTIVE	RETIRED	DEFERRED		ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
KASSON	25	3	....	50	10	10	500	500
KILKENNY FIREMEN	22	....	....	50	20	20	....	....
LAKE HENRY FIRE	22	....	....	50	20	10	....	....
LAKE PARK FIRE DEPT	23	....	....	50	10	10	....	....
LAKEWOOD VOL FIRE	23	....	....	55	20	20	30,000	30,000
LANESBORO VOL FIRE	22	....	....	50	20	20	....	20,000
LESTER PRAIRIE FIRE	30	....	....	50	20	20	....	1,000
LORETTO VOL FIRE	30	....	3	50	10	10	10,000	....
LOWRY FIRE DEPT	20	....	2	50	10	10	....	....
MABEL	20	....	....	50	15	15	10,000	10,000
MAYNARD FIRE DEPT	22	....	....	55	20	20	....	20,000
MC DAVITT VOL FIRE	28	....	1	50	20	20	1,000	1,000
MC INTOSH FIRE DEPT	21	....	....	50	10	...	....	50,000
MILTONA VOL FIRE	22	....	....	50	10	10	3,000	....
MINNESOTA LAKE FIRE	25	....	....	50	20	10	....	....
MISSION TWP FIRE	12	....	....	50	20	10	5,000	5,000
MONTROSE FIRE DEPT	24	....	....	55	20	20	....	4,000
MORRISTOWN FIREMEN	25	....	....	50	10	10	....	5,000
MORTON FIREMEN	23	....	....	...	20	10	....	....
NEW AUBURN	22	....	1	50	20	10	....	....
NEW BRIGHTON FIRE	33	20	1	50	20	20	....	50,000
NORTHOME FIRE DEPT	18	....	....	50	20	20	....	....
NORTHROP VOL FIRE	18	1	1	50	10	10	....	....
ODIN FIREMEN	12	....	....	50	20	10	....	....
ORMSBY FIREMEN	15	....	....	...	...	...	....	....
ORR FIREMEN	15	....	....	50	20	10	10,000	10,000
OSSEO FIRE DEPT	25	23	23	50	20	20	25,000	25,000
OSTRANDER FIREMEN	15	....	....	50	10	10	....	....
RANDOLPH	29	1	1	50	20	10	....	5,000
ROCKVILLE FIREMEN	26	....	....	50	10	10	20,000	20,000
ROYALTON FIRE DEPT	24	....	....	50	20	10	....	....
RUSSELL FIRE DEPT	20	....	....	50	10	10	....	2,000
RUTHTON FIRE DEPT	18	....	....	50	20	...	....	....
SANBORN	20	....	....	50	20	20	....	5,000
SEBEKA FIRE DEPT	20	....	....	55	20	20	....	....
SHAHER VOL FIRE	27	....	....	50	20	20	500	500
SHELLY FIREMEN	15	....	....	55	10	10	....	....
SILICA VOL FIRE	26	....	....	50	10	10	2,000	2,000
SILVER LAKE FIRE	28	2	....	50	10	10	....	1,000
SLAYTON FIREMEN	27	3	....	55	20	20	....	5,000
SOUTH HAVEN FIRE	21	3	....	55	10	10	3,500	3,500
SQUAW LAKE FIRE	20	....	....	55	10	10	2,000	2,000
ST. FRANCIS FIRE	19	....	....	50	20	10	10,000	10,000
ST. HILAIRE FIRE	22	2	....	50	20	20	....	....
ST. JAMES FIREMEN	34	11	6	55	10	10	....	5,000
ST. MARTIN FIREMEN	25	....	....	50	20	10	....	30,000
ST. MICHAEL FIRE	30	....	....	50	20	20	....	....
WATSON FIRE DEPT	28	....	1	50	20	20	....	25,000
WAUBUN FIRE DEPT	19	....	....	50	20	20	....	....

TABLE 3
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
NUMBER OF MEMBERS, MINIMUM REQUIREMENTS AND FIDELITY BONDS
FOR THE YEAR ENDED DECEMBER 31, 1984

NAME OF ASSOCIATION	NUMBER OF MEMBERS			MINIMUM	MINIMUM YEARS		FIDELITY BONDS	
	ACTIVE	RETIRED	DEFERRED	RETIREMENT AGE	ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
WAVERLY FIRE	25	....	....	50	10	10	....	....
WELCOME FIRE DEPT	26	....	....	50	20	20	....	....
WENDELL	21	....	....	50	20	20	....	10,000
WILMONT FIRE DEPT	24	6	....	50	10	10	....	....
WILSON FIRE DEPT	37	....	....	...	10	10	10,000	10,000
WOOD LAKE FIRE	....	....	....	50	10	10	....	....
WOODSTOCK FIRE DEPT	15	....	....	55	10	10	....	....
WRENSHALL	26	4	....	50	15	10	....	1,000
WYOMING	25	....	1	50	20	10	....	2,000
TOTAL	2,908	93	67					

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

ADAMS FIREMEN	23	....	....	50	10	10	5,000	5,000
ADRIAN FIRE DEPT	25	....	....	50	...	20	5,000	5,000
ARGYLE VOL FIRE	25	....	....	50	20	20	....	....
ARLINGTON	27	....	....	50	20	10	....	40,000
AVON FIRE DEPT	22	....	....	50	20	10	....	....
BALATON FIRE DEPT	24	....	....	50	20	20	5,000	5,000
BATTLE LAKE FIRE	18	....	....	50	20	10	2,000	5,000
BEARDSLEY FIREMEN	20	....	....	50	20	20	....	1,000
BEAVER CREEK FIRE	20	....	....	50	10	10	....	....
BELGRADE FIRE DEPT	25	....	....	50	10	10	....	....
BLACKDUCK FIRE DEPT	25	....	....	50	10	10	2,000	2,000
BRODTEN VOL FIRE	19	....	....	55	10	10	....	5,000
BROWERVILLE FIRE	....	....	....	50	20	20	....	1,000
BROWNTON FIRE DEPT	24	....	....	50	20	10	....	....
BYRON VOL FIRE	25	....	2	50	10	10	10,000	10,000
CARLOS FIREMEN	25	....	....	50	20	10	....	10,000
CHANDLER VOL FIRE	18	....	....	50	20	10	....	40,000
CLARKFIELD FIREMEN	22	....	1	50	10	10	....	1,000
CLINTON FIRE DEPT	27	....	....	50	20	20	....	5,000
CLINTON VOL FIRE	22	....	....	50	10	10	1,000	1,000
COMFREY	24	....	....	50	20	20	5,000	5,000
COOK FIREMEN	....	....	....	50	20	10	....	....
COTTONWOOD FIREMEN	25	....	3	55	20	20	5,000	5,000
COURTLAND VOL FIRE	22	....	....	50	20	20	....	....
DANUBE FIREMEN	25	....	1	50	10	10	....	25,000
EATON FIRE DEPT	24	....	....	50	10	10	....	....
EDEN VALLEY FIRE	....	....	....	50	10	20	....	....
EDGERTON FIRE DEPT	24	....	1	50	10	10	....	1,000
ELBOW LAKE	27	....	....	50	20	20	....	....
ELMORE FIRE DEPT	25	....	1	50	10	10	....	....
EMILY	20	....	2	50	10	10	1,500	1,500
FRANKLIN FIRE DEPT	20	....	....	50	20	20	....	....
GNESEN VOL FIRE	25	....	....	50	10	10	....	5,000
GOOD THUNDER FIRE	22	....	2	50	10	10	....	5,000

TABLE 3
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
NUMBER OF MEMBERS, MINIMUM REQUIREMENTS AND FIDELITY BONDS
FOR THE YEAR ENDED DECEMBER 31, 1984

NAME OF ASSOCIATION	NUMBER OF MEMBERS			MINIMUM	MINIMUM YEARS		FIDELITY BONDS	
	ACTIVE	RETIRED	DEFERRED	RETIREMENT AGE	ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
GROVE CITY FIREMEN	23	....	4	50	10	10	....	....
HANDOVER FIRE DEPT	25	....	....	65	20	10	....	20,000
HENDERSON	24	....	....	50	10	10	....	5,000
HENDRICKS FIREMEN	25	....	....	50	10	10	1,000	1,000
HERON LAKE FIRE	22	....	....	55	20	20	....	....
HOLDINGFORD FIRE	21	....	....	50	20	10	10,000	10,000
HUGO FIRE DEPT	21	....	9	50	10	10	....	4,000
IDEAL	15	....	....	50	10	10	....	8,000
ISLE FIRE DEPT	19	....	....	50	20	10	....	....
JEFFERS	20	....	....	50	20	20	....	....
KASOTA FIRE DEPT	22	....	....	50	10	10	500	500
KETTLE RIVER FIRE	16	....	....	50	20	10	....	....
KIMBALL FIREMEN	21	....	1	50	20	10	....	2,500
LAFAYETTE FIRE DEPT	22	....	1	50	20	20	....	4,000
LAKE BENTON VOL FIRE	18	....	....	50	20	20	....	10,000
LE ROY VOL FIRE	24	....	1	50	20	10	....	....
LEWISVILLE VOL FIRE	18	....	....	50	20	20	....	....
MILAN FIRE DEPT	18	....	....	55	15	15	....	10,000
NEW GERMANY	24	....	2	50	10	10	....	5,000
NEW MARKET FIRE	21	....	....	50	10	10	....	....
NEW RICHLAND FIRE	21	....	1	50	20	10	....	....
NEW SCANDIA FIRE	30	....	....	50	20	10	....	5,000
NORWOOD FIRE DEPT	30	....	1	50	10	10	....	5,000
OAK GROVE FIRE	18	....	....	50	10	10	....	....
PALO FIREMEN	30	....	....	50	10	10	....	2,500
PILLAGER FIRE DEPT	21	1	....	50	20	10	....	....
PRINSBURG FIREMEN	18	....	....	50	20	10	30,000	30,000
PROCTOR FIRE DEPT	18	1	....	...	20	20	1,000	1,000
RANDALL VOL FIRE	25	....	....	50	10	10	....	....
RAYMOND FIRE DEPT	19	....	1	50	10	10	....	50,000
RICE LAKE VOL FIRE	32	....	....	50	20	10	....	40,000
RICE VOL FIREMEN	16	....	1	50	20	10	....	....
RICHMOND FIREMEN	24	....	....	50	20	20	....	....
ROSE CREEK VOL FIRE	21	....	....	65	20	10	....	....
SANDSTONE FIREMEN	29	....	2	50	20	20	....	....
SCHROEDER FIRE DEPT	12	....	....	50	20	10	10,000	10,000
SPRING GROVE FIRE	22	....	....	50	10	10	....	....
ST. STEPHEN VOL FIRE	24	4	2	50	10	10	....	25,000
STACY FIRE DEPT	29	....	1	50	20	10	....	8,000
STARBUCK FIRE DEPT	22	....	1	50	10	10	....	10,000
STEPHEN FIRE DEPT	30	1	2	50	20	10	....	....
STORDEN FIRE DEPT	19	....	1	50	20	20	....	....
TRIMONT FIREMEN	25	....	....	50	20	10	....	....
TRUMAN FIRE DEPT	20	....	5	50	10	10	....	25,000
TWIN VALLEY FIRE	30	....	....	50	10	10	....	25,000
TYLER FIREMEN	23	....	....	50	20	10	....	10,000
UNDERWOOD FIRE DEPT	18	....	....	50	20	20	....	....
WABASHA FIRE DEPT	28	2	2	50	10	10	35,000	35,000
WALDORF VOL FIRE	23	....	....	50	10	10	2,000	2,000

TABLE 3
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
NUMBER OF MEMBERS, MINIMUM REQUIREMENTS AND FIDELITY BONDS
FOR THE YEAR ENDED DECEMBER 31, 1984

NAME OF ASSOCIATION	NUMBER OF MEMBERS			MINIMUM RETIREMENT AGE	MINIMUM YEARS		FIDELITY BONDS	
	ACTIVE	RETIRED	DEFERRED		ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
WALNUT GROVE FIRE	20	....	....	50	10	10	....	....
WATKINS FIRE DEPT	21	....	....	50	20	20	....	5,000
WEST CONCORD FIRE	21	....	....	50	20	...	....	1,000
YOUNG AMERICA	30	....	5	50	10	10	....	....
ZIMMERMAN FIRE	24	1	....	50	10	10	....	....
TOTAL	1,931	10	56					

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

ADA FIRE DEPT	27	....	....	55	10	10	25,000	25,000
AITKIN FIRE DEPT	27	1	....	50	20	20	....	....
ALEXANDRIA FIRE DEPT	30	....	1	50	10	10	....	250,000
ANNANDALE FIRE DEPT	27	2	....	50	20	10	2,500	2,500
ANOKA FIRE DEPT	28	1	....	50	20	19	....	20,000
AURORA FIREMEN	25	....	....	50	10	10	....	10,000
BABBITT VOL FIRE	23	....	4	50	10	10	....	....
BACKUS	19	....	....	50	10	10	....	....
BAGLEY FIRE DEPT	24	24	....	50	10	10	....	3,000
BARNESVILLE FIRE	....	....	....	50	20	10	....	5,000
BASS BROOK FIREMEN	24	....	....	50	...	...	....	....
BAYPORT FIREMEN	25	....	1	50	20	20	....	....
BELLE PLAINE FIRE	30	....	1	50	20	20	....	....
BEMIDJI PIONEER FIRE	38	....	3	50	20	10	....	....
BIG LAKE FIRE DEPT	26	....	....	50	20	10	....	1,000
BIGFORK FIRE DEPT	22	....	1	...	15	15	....	....
BIRD ISLAND FIRE	....	....	....	50	10	10	....	5,000
BIWABIK VOL FIRE	25	....	....	50	10	10	....	10,000
BLOOMING PRAIRIE VOL	27	....	....	50	10	10	....	....
BLUE EARTH FIRE DEPT	30	2	....	50	10	10	....	225,000
BOVEY VOL FIRE DEPT	20	....	....	50	20	10	....	1,000
BRAINERD	40	1	....	50	20	10	2,000	20,000
BRECKENRIDGE FIRE	34	3	....	50	20	20	....	1,000
BROOKLYN CENTER FIRE	37	23	6	50	10	10	5,000	5,000
BROWNS VALLEY FIRE	21	....	....	50	20	20	2,500	2,500
BUFFALO FIRE DEPT	25	....	....	50	10	10	....	100,000
BUHL VOL FIRE	22	....	....	50	20	20	....	25,000
CALDONIA VOL FIRE	32	....	1	50	10	10	....	2,000
CALUMET FIRE DEPT	21	....	1	50	20	20	10,000	10,000
CAMBRIDGE FIRE DEPT	23	1	....	50	10	10	....	60,000
CANBY FIREMEN	24	....	....	50	20	20	....	30,000
CANNON FALLS VOL	30	....	....	50	10	10	....	75,000
CARLTON FIREMEN	25	....	2	50	10	10	....	....
CASS LAKE FIREMEN	19	....	2	50	10	10	....	5,000
CHATFIELD FIRE DEPT	24	....	2	50	10	10	....	10,000
CHISAGO CITY	24	....	1	50	20	10	....	10,000
CHISHOLM VOL FIRE	23	....	....	50	10	10	2,500	10,000
CIRCLE PINES	25	....	....	50	10	10	7,000	7,000

TABLE 3
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
NUMBER OF MEMBERS, MINIMUM REQUIREMENTS AND FIDELITY BONDS
FOR THE YEAR ENDED DECEMBER 31, 1984

NAME OF ASSOCIATION	NUMBER OF MEMBERS			MINIMUM	MINIMUM YEARS		FIDELITY BONDS	
	ACTIVE	RETIRED	DEFERRED	RETIREMENT AGE	ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
CLARA CITY FIRE	20	....	....	50	20	10	....	1,000
CLEARBROOK FIRE	18	....	....	50	10	10	....	6,000
COLD SPRING VOL FIRE	29	....	....	50	10	9	6,000	6,000
COLERAINE FIRE DEPT	20	....	....	50	20	10	5,000	5,000
COLUMBIA HEIGHTS VOL	21	12	....	50	20	10	....	100,000
COON RAPIDS	42	....	1	50	10	10	25,000	25,000
COTTAGE GROVE FIRE	49	....	1	50	20	10	....	10,000
CROMWELL FIRE	25	....	....	50	20	20	....	....
CROSBY	30	....	....	50	10	10	....	10,000
CRYSTAL FIRE DEPT	40	28	1	50	20	20	20,000	20,000
DASSEL FIREMEN	30	....	1	50	10	10	....	10,000
DAWSON VOL FIRE	25	....	2	55	10	10	....	10,000
DAYTON FIREMEN	23	....	2	50	10	...	10,000	10,000
DEER RIVER FIREMEN	25	....	....	50	10	10	....	20,000
DEERWOOD	20	....	....	50	20	20	....	2,000
DELAND FIRE DEPT	26	....	....	50	20	20	....	1,000
DILWORTH	27	3	....	50	20	10	2,500	2,500
DODGE CENTER FIRE	25	....	1	50	10	10	....	5,000
EAGAN VOL FIRE	73	1	9	50	10	10	50,000	50,000
EAGLE LAKE FIRE DEPT	25	....	....	50	10	10	....	15,000
EAST BETHEL FIRE	24	....	5	50	10	10	....	50,000
EAST GRAND FORKS	40	....	....	55	20	20	....	30,000
ELK RIVER FIRE	29	....	....	50	20	10	25,000	25,000
ELY FIRE DEPT	25	....	1	50	20	20	4,000	4,000
EXCELSIOR	32	....	7	50	10	10	10,000	10,000
FAIRFAX FIREMEN	25	....	....	55	20	20	....	115,000
FARMINGTON CATARACT	35	....	4	50	10	10	2,000	2,000
FERGUS FALLS FIRE	38	....	9	50	10	10	....	....
FERTILE FIREMEN	22	....	....	50	20	10	....	....
FLOODWOOD VOL FIRE	21	....	....	50	20	20	....	....
FOLEY FIREMEN	23	....	....	50	20	10	....	1,000
FOREST LAKE FIRE	29	....	....	50	10	10	....	5,000
FREEPORT FIRE DEPT	22	18	3	50	10	10	....	....
FULDA FIRE DEPT	21	....	1	50	20	10	....	10,000
GARRISON	21	....	....	50	10	10	....	2,000
GAYLORD	26	....	....	50	10	10	15,000	15,000
GILBERT FIRE DEPT	20	....	....	50	10	10	....	5,000
GLENWOOD FIRE DEPT	30	....	1	50	10	10	....	44,000
GOLDEN VALLEY FIRE	49	....	4	50	20	20	5,000	5,000
GONVICK	20	....	....	50	10	10	....	5,000
GODVIEW FIREMEN	32	....	....	55	15	15	....	50,000
GRAND MARAIS	30	....	....	50	20	10	....	100,000
GRAND RAPIDS FIRE	25	....	2	50	20	20	....	....
GRANITE FALLS FIRE	26	....	1	50	20	10	5,000	500
GREY EAGLE VOL FIRE	22	....	....	50	10	10	....	2,000
HALLOCK FIREMEN	28	....	1	50	10	10	....	100,000
HAM LAKE FIRE DEPT	26	....	....	50	10	10	5,000	5,000
HARMONY VOL FIRE	23	....	....	50	10	10	....	....
HASTINGS VOL FIRE	45	....	....	50	10	10	10,000	10,000

TABLE 3
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
NUMBER OF MEMBERS, MINIMUM REQUIREMENTS AND FIDELITY BONDS
FOR THE YEAR ENDED DECEMBER 31, 1984

NAME OF ASSOCIATION	NUMBER OF MEMBERS			MINIMUM RETIREMENT AGE	MINIMUM YEARS		FIDELITY BONDS	
	ACTIVE	RETIRED	DEFERRED		SERVICE	MEMBERSHIP	SECRETARY	TREASURER
HAYFIELD	25	....	....	50	10	10	....	....
HECTOR VOL FIRE	20	....	....	50	10	10	....	....
HERMANTOWN FIRE	39	....	2	50	20	10	200,000	200,000
HINCKLEY VOL FIRE	25	....	....	50	10	10	75,000	75,000
HOPKINS VOL FIRE	40	....	4	50	15	15	45,000	45,000
HOUSTON VOL FIRE	25	....	....	50	20	20	....	....
HOWARD LAKE FIRE	28	....	....	50	20	20	2,000	2,000
HOYT LAKES FIRE	26	....	....	50	20	10	2,500	2,500
INTERNATIONAL FALLS	25	....	1	50	20	10	....	8,000
INVER GROVE HEIGHTS	58	....	3	50	10	10	....	10,000
ISANTI VOL FIRE	32	....	....	50	20	20	....	....
JACKSON FIRE DEPT	28	....	1	50	10	10	5,000	5,000
JANESVILLE VOL FIRE	25	21	....	50	20	20	....	....
JORDAN FIRE DEPT	28	....	1	50	14	14	10,000	10,000
KEEWATIN FIREMEN	23	....	....	50	20	20	....	2,500
KINNEY VOL FIRE	21	....	....	50	10	10	....	....
LA CRESCENT VOL FIRE	24	....	....	50	10	10	....	20,000
LAKE CITY FIRE DEPT	22	....	1	50	10	10	....	1,000
LAKE CRYSTAL FIRE	24	....	....	50	20	20	....	2,000
LAKE ELMO FIRE	18	....	1	50	10	10	15,000	15,000
LAKE JOHANNA VOL	48	20	....	50	20	10	350,000	350,000
LAKEFIELD FIREMEN	25	....	....	50	20	10	85,000	85,000
LAKEVILLE	47	....	....	50	10	10	7,500	7,500
LAMBERTON FIREMEN	20	....	....	50	10	10	....	2,500
LE SUEUR VOL FIRE	24	....	1	50	10	10	10,000	10,000
LEWISTON VOL FIRE	32	....	....	50	20	20	75,000	75,000
LEXINGTON FIREMEN	29	....	....	50	20	10	....	5,000
LINDSTROM VOL FIRE	23	....	....	50	20	20	....	1,000
LINWOOD TWP FIRE	18	3	....	50	10	10	10,000	10,000
LITCHFIELD FIRE	30	....	....	50	10	10	2,000	2,000
LITTLE CANADA FIRE	32	....	2	50	10	10	10,000	10,000
LITTLE FALLS FIRE	24	....	1	50	20	20	1,000	2,000
LONG LAKE	29	....	....	50	10	10	....	30,000
LONG PRAIRIE FIRE	22	....	....	50	20	10	10,000	....
LONSDALE FIRE DEPT	25	....	10	50	20	10	....	1,000
LOWER ST. CROIX VAL	32	....	....	50	10	10	....	....
MADELIA FIRE DEPT	26	....	3	50	10	10	....	....
MADISON VOL FIRE	25	....	1	50	20	20	....	10,000
MAHONOMEN FIRE DEPT	25	....	1	50	10	10	....	10,000
MAHTOMEDI FIRE DEPT	....	....	3	50	10	10	10,000	10,000
MAPLE GROVE	48	....	....	50	10	10	....	100,000
MAPLE PLAIN FIRE	28	....	....	55	10	10	10,000	10,000
MAPLETON	23	3	2	50	10	10	10,000	10,000
MAPLEWOOD FIRE	140	....	7	50	20	10	....	30,000
MARBLE FIRE DEPT	21	....	....	50	20	10	....	....
MARSHALL FIRE DEPT	36	....	3	50	10	10	10,000	10,000
MAYER VOL FIRE DEPT	24	....	....	50	10	10	....	6,000
MC GREGOR FIRE DEPT	20	....	1	50	20	10	....	....
MELROSE FIRE DEPT	29	....	....	50	20	10	10,000	10,000

TABLE 3
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
NUMBER OF MEMBERS, MINIMUM REQUIREMENTS AND FIDELITY BONDS
FOR THE YEAR ENDED DECEMBER 31, 1984

NAME OF ASSOCIATION	NUMBER OF MEMBERS			MINIMUM	MINIMUM YEARS		FIDELITY BONDS	
	ACTIVE	RETIRED	DEFERRED	RETIREMENT AGE	ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
MENAHGA FIRE DEPT	19	....	....	55	10	10	....	....
MILACA FIRE DEPT	23	....	3	55	20	20	....	....
MINNEOTA FIRE DEPT	26	....	1	50	10	10	4,000	4,000
MONTEVIDEO	30	....	....	50	20	20	....	50,000
MONTICELLO FIRE	25	....	....	50	20	10	....	25,000
MOOSE LAKE FIRE	26	....	....	50	20	10	....	....
NORA FIRE DEPT	26	....	1	55	10	10	....	150,000
MORGAN FIRE DEPT	23	....	....	50	10	10	....	....
MORRIS FIRE DEPT	30	5	....	50	20	20	....	3,000
MOTLEY VOL FIRE	23	....	....	50	20	10	....	....
MOUNTAIN IRON VOL	20	2	2	50	20	10	....	....
MOUNTAIN LAKE FIRE	25	....	....	50	10	10	....	....
NASHWAUK FIRE DEPT	22	....	....	50	20	10	....	3,500
NASSAU FIREFIGHTERS	21	....	....	55	20	10	....	....
NEW LONDON FIRE DEPT	23	....	1	55	15	15	....	100,000
NEW PRAGUE FIRE	30	....	....	50	20	10	....	....
NEW YORK MILLS FIRE	22	....	....	50	10	10	....	5,000
NEWPORT FIRE DEPT	28	....	....	50	20	10	50,000	50,000
NICOLLET FIRE DEPT	23	....	....	50	20	10	....	....
NISSWA	23	....	1	50	10	10	....	....
NORTH BRANCH	27	....	....	50	10	10	....	7,000
NORTH MANKATO FIRE	28	....	....	50	20	10	5,000	5,000
NORTH ST. PAUL FIRE	31	....	1	50	15	15	....	30,000
NORTHFIELD FIRE DEPT	24	....	1	50	10	10	....	10,000
DAKDALE FIREMEN	29	....	....	50	20	10	....	....
OLIVA FIRE DEPT	24	....	1	50	20	20	....	50,000
ONAMIA FIRE DEPT	19	....	....	55	10	10	....	....
ORTONVILLE	30	....	....	50	20	20	....	100,000
OSAKIS	20	....	....	50	20	10	....	50,000
OWATONNA FIRE DEPT	36	....	1	50	20	10	10,000	10,000
PARK RAPIDS FIRE	26	....	2	50	20	20	6,000	6,000
PARKERS PRAIRIE VOL	22	....	....	50	20	20	10,000	10,000
PAYNESVILLE FIRE	25	2	....	50	20	20	....	2,000
PELICAN RAPIDS VOL	24	3	....	50	10	10	1,000	....
PEQUOT LAKES	23	....	1	50	10	10	10,000	10,000
PERHAM FIREMEN	30	15	2	55	20	10	....	10,000
PIERZ FIRE DEPT	....	....	....	50	12	12	50,000	50,000
PINE ISLAND VOL FIRE	26	....	....	50	10	10	....	30,000
PINE RIVER FIRE	23	....	1	50	10	10	....	2,000
PLYMOUTH FIRE	36	9	2	50	10	10	100,000	100,000
PRESTON FIRE DEPT	24	....	....	50	20	20	....	....
PRINCETON FIRE DEPT	36	....	....	50	20	20	....	4,000
PRIDR LAKE FIRE	34	....	....	50	10	10	75,000	75,000
REDWOOD FALLS FIRE	29	....	1	50	10	10	....	....
REMER VOL FIRE	13	....	....	50	20	10	....	10,000
RENVILLE FIREMEN	25	....	....	50	20	20	....	....
ROBBINSDALE FIRE	29	26	1	50	20	10	250,000	250,000
ROCKFORD FIRE DEPT	25	25	10	10,000
ROSEAU VOL FIRE	23	50	10	10	2,500	2,500

TABLE 3
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NUMBER OF MEMBERS, MINIMUM REQUIREMENTS AND FIDELITY BONDS
FOR THE YEAR ENDED DECEMBER 31, 1984

NAME OF ASSOCIATION	NUMBER OF MEMBERS			MINIMUM RETIREMENT AGE	MINIMUM YEARS		FIDELITY BONDS	
	ACTIVE	RETIRED	DEFERRED		ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
ROSEMOUNT	36	....	3	50	11	10	....	5,000
ROSEVILLE FIRE DEPT	76	13	....	50	20	10	25,000	50,000
ROTHSAY FIRE DEPT	22	....	....	50	10	10	....	2,000
RUSH CITY FIREMEN	26	....	4	50	10	10	15,000	15,000
RUSHFORD FIRE DEPT	30	....	....	50	10	10	3,000	3,000
SACRED HEART FIRE	25	....	1	50	20	20	....	5,000
SARTELL FIRE DEPT	23	....	....	50	10	10	2,000	2,000
SAUK CENTRE FIRE	30	....	....	50	...	10	....	10,000
SAUK RAPIDS	29	....	....	...	...	...	....	30,000
SCANLON VOL FIRE	18	....	4	50	20	10	5,000	5,000
SHAKOPEE FIRE	35	3	....	50	20	10	2,000	2,000
SHERBURN FIRE DEPT	24	....	....	50	10	10	....	25,000
SILVER BAY FORE	24	....	....	50	20	10	5,000	5,000
SLEEPY EYE FIRE DEPT	29	....	....	55	10	10	....	15,000
SO INTERNATL FALLS	19	....	....	50	20	10	....	....
SPICER FIREMEN	21	....	....	50	20	20	....	50,000
SPRINGS VALLEY FIRE	21	....	....	50	20	10	....	1,000
SPRINGFIELD	26	....	1	50	20	20	....	5,000
ST. ANTHONY FIRE	26	....	....	50	20	10	....	25,000
ST. BONIFACIUS	24	....	....	50	20	19	....	5,000
ST. CHARLES VOL FIRE	27	....	....	55	10	10	....	100,000
ST. CLAIR FIRE DEPT	26	....	....	50	20	10	....	5,000
ST. CLOUD FIRE TOWNS	29	....	....	50	15	15	....	....
ST. JOSEPH VOL FIRE	29	....	....	50	10	10	....	....
ST. PAUL PARK FIRE	30	....	3	50	10	10	....	150,000
ST. PETER FIRE DEPT	34	6	....	50	20	20	1,000	10,000
STAPLES FIRE DEPT	32	....	....	50	20	10	10,000	10,000
STEWARTVILLE VOL	24	....	1	50	10	10	....	20,000
STILLWATER FIRE	34	....	....	50	10	10	25,000	25,000
SUNBURG FIRE DEPT	20	....	....	50	10	10	....	20,000
TACONITE FIREMEN	14	....	....	50	20	20	....	5,000
THIEF RIVER FALLS	23	....	1	...	10	10	....	8,000
THOMSON TOWN FIRE	30	....	4	50	10	10	....	1,000
TRACY VOL FIRE	20	....	9	50	20	10	....	10,000
TWO HARBORS VOL	18	....	....	50	20	10	10,000	10,000
VADNAIS HEIGHTS FIRE	34	....	....	50	15	15	....	10,000
VICTORIA	27	....	2	50	20	10	....	2,000
WACONIA	29	....	3	50	10	10	5,000	5,000
WADENA FIREMEN	20	....	....	50	20	10	60,000	60,000
WAITE PARK FIRE	23	1	1	50	20	20	1,000	80,000
WALKER FIREMEN	25	....	1	50	10	10	....	2,000
WASECA FIRE DEPT	30	3	2	50	10	10	....	50,000
WATERTOWN	27	....	....	50	20	10	....	5,000
WATERVILLE	20	....	....	50	10	10	....	....
WAYZATA FIRE DEPT	30	5	7	50	20	10	....	2,000
WESTBROOK	21	....	....	50	10	10	....	5,000
WHEATON FIREMEN	25	....	....	50	10	10	....	....
WILLMAR VOL FIRE	42	....	5	50	10	10	100,000	100,000
WINDOM	25	....	3	50	10	10	....	20,000

TABLE 3
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
NUMBER OF MEMBERS, MINIMUM REQUIREMENTS AND FIDELITY BONDS
FOR THE YEAR ENDED DECEMBER 31, 1984

NAME OF ASSOCIATION	NUMBER OF MEMBERS			MINIMUM RETIREMENT AGE	MINIMUM YEARS		FIDELITY BONDS	
	ACTIVE	RETIRED	DEFERRED		ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
WINNEBAGO	....	....	....	50	10	10	2,500	2,500
WINSTED FIRE DEPT	30	....	....	50	20	10	2,000	2,000
WOODBURY FIREMEN	48	....	4	50	10	10	....	50,000
TOTAL	6,448	285	214					

MONTHLY SERVICE PENSION - DEFINED AMOUNT

BLOOMINGTON	126	41	4	55	20	10	500,000	500,000
FARIBAULT FIRE DEPT	14	15	....	50	20	20	1,000	10,000
HIBBING FIREMEN	32	16	....	55	20	20	1,000	50,000
MINNETONKA	40	23	....	50	10	10	5,000	50,000
MOUND VOL FIRE	34	15	1	50	20	20	7,500	10,000
TOTAL	246	110	5					

MONTHLY SERVICE PENSION OF \$0.01 OR MORE, BUT LESS THAN \$2 PER MONTH PER YEAR OF

EDINA FIREMEN	38	14	2	50	10	10	25,000	100,000
FAIRMONT FIRE DEPT	13	5	....	50	10	10	....	....
FRIDLEY	35	15	3	50	10	10	....	....
RED WING FIRE	48	14	1	50	20	10	....	50,000
SPRING LAKE PARK	67	....	5	50	20	19	15,000	15,000
WORTHINGTON FIRE	62	24	2	55	20	20	....	10,000
TOTAL	263	72	13					

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

ALBERT LEA TOWN FIRE	11	5	....	50	20	20	....	....
APPLE VALLEY FIRE	51	2	3	50	10	10	10,000	10,000
ATWATER FIRE DEPT	20	1	....	50	10	10	....	4,000
BENSON FIRE DEPT	27	16	....	50	20	20	....	6,000
CHANHASSEN VOL FIRE	32	2	....	50	20	15	25,000	25,000
CHASKA FIREMAN	35	10	1	50	20	20	100,000	....
CROOKSTON FIRE DEPT	36	15	....	60	20	20	....	20,000
DETROIT LAKES FIRE	30	16	4	50	10	10	....	10,000
EDEN PRAIRIE	58	3	....	50	15	15	....	60,000
HUTCHINSON FIRE	43	22	6	50	10	10	....	20,000
LIVERNE FIRE DEPT	33	....	....	50	20	20	....	4,000
MONTGOMERY VOL	30	25	....	55	20	20	....	2,000
NEW HOPE VOL FIRE	32	18	....	50	20	10	50,000	50,000
NEW ULM FIRE DEPT	35	22	5	50	20	20	2,000	98,000
PINE CITY VOL FIRE	....	15	....	50	20	20	....	10,000
PIPESTONE FIRE	33	18	....	50	20	20	....	10,000
SAVAGE FIRE DEPT	30	17	1	50	10	10	....	5,000

TABLE 3
 VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
 NUMBER OF MEMBERS, MINIMUM REQUIREMENTS AND FIDELITY BONDS
 FOR THE YEAR ENDED DECEMBER 31, 1984

NAME OF ASSOCIATION	NUMBER OF MEMBERS			MINIMUM RETIREMENT AGE	MINIMUM YEARS		FIDELITY BONDS	
	ACTIVE	RETIRED	DEFERRED		ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
WHITE BEAR LAKE FIRE	47	24	1	50	20	20	10,000	10,000
TOTAL	583	231	21					
NO SERVICE PENSION								
AUDUBON	21	....	....	50	10	10	4,000	4,000
CLIFTON VOL FIRE	....	....	....	65	...	20	....	....
KELLOGG FIRE DEPT	12	....	....	...	...	...	....	....
MAPLEVIEW FIRE DEPT	11	....	....	50	10	10	....	....
OKABENA FIREMEN	19	....	....	...	...	...	....	....
TOTAL	63	0	0					
GRAND TOTAL	15,584	843	438					

I N D E X

INDEX

NAME OF ASSOCIATION	PAGE NUMBER TABLE 2	DEFINED CONTRIBUTION	LESS THAN \$50	\$50 BUT LESS THAN \$100	\$100 BUT LESS THAN \$200	\$200 BUT LESS THAN \$300	\$300 OR MORE	MONTHLY SERVICE PENSION DEFINED AMOUNT	MONTHLY SERVICE PENSION OF LESS \$2	MONTHLY SERVICE PENSION OF \$2 OR MORE	NO SERVICE PENSION
ADA FIRE DEPT	20						X				
ADAMS FIREMEN	18					X					
ADRIAN FIRE DEPT	18					X					
AITKIN FIRE DEPT	20						X				
ALBANY VOL FIRE	15				X						
ALBERT LEA TOWN FIRE	25									X	
ALBERTVILLE FIRE	15				X						
ALBORN FIREMEN	14			X							
ALDEM FIRE DEPT	15				X						
ALEXANDRIA FIRE DEPT	20						X				
ALPHA FIRE DEPT	15				X						
ALTURA VOL FIRE	15				X						
ANBOY	15				X						
ANDOVER FIREFIGHTERS	12	X									
ANNANDALE FIRE DEPT	20						X				
ANOKA FIRE DEPT	20						X				
APPLE VALLEY FIRE	25									X	
ARGYLE VOL FIRE	18					X					
ARLINGTON	18					X					
ASHBY	15				X						
ASKOV VOL FIRE	15				X						
ATWATER FIRE DEPT	25									X	
AUDUBON	26										X
AURORA FIREMEN	20						X				
AVON FIRE DEPT	18					X					
BABBITT VOL FIRE	20						X				
BACKUS	20						X				
BADGER FIRE DEPT	15				X						
BAGLEY FIRE DEPT	20						X				
BALATON FIRE DEPT	18					X					
BALSAM VOL FIRE	15				X						
BARNESVILLE FIRE	20						X				
BARNUN VOL FIRE	15				X						
BARRETT	14			X							
BASS BROOK FIREMEN	20						X				
BATTLE LAKE FIRE	18					X					
BAUDETTE FIREMEN	12	X									
BAYPORT FIREMEN	20						X				
BEARDSLEY FIREMEN	18					X					
BEAVER BAY FIRE	15				X						
BEAVER CREEK FIRE	18					X					
BELGRADE FIRE DEPT	18					X					
BELLE PLAINE FIRE	20						X				
BELLINGHAM FIRE	15				X						
BELVIEW FIREMEN	15				X						
BEMIDJI PIONEER FIRE	20						X				
BENSON FIRE DEPT	25									X	
BERTHA FIRE DEPT	15				X						
BIG LAKE FIRE DEPT	20						X				
BIGFORK FIRE DEPT	20						X				
BINGHAM LAKE	12	X									
BIRD ISLAND FIRE	20						X				

44

INDEX

NAME OF ASSOCIATION	PAGE NUMBER TABLE 2	DEFINED CONTRIBUTION	LESS THAN \$50	\$50 BUT LESS THAN \$100	\$100 BUT LESS THAN \$200	\$200 BUT LESS THAN \$300	\$300 OR MORE	MONTHLY SERVICE PENSION DEFINED AMOUNT	MONTHLY SERVICE PENSION OF LESS \$2	MONTHLY SERVICE PENSION OF \$2 OR MORE	NO SERVICE PENSION
BIWABIK VOL FIRE	20						X				
BLACKDUCK FIRE DEPT	18					X					
BLACKHOOF FIRE	14			X							
BLOMKEST FIREMEN	15				X						
BLOOMING PRAIRIE VOL	20						X				
BLOOMINGTON	25							X			
BLUE EARTH FIRE DEPT	20						X				
BOVEY VOL FIRE DEPT	20						X				
BOWLUS FIRE DEPT	14			X							
BOYD FIRE DEPT	15				X						
BRAHAN FIRE DEPT	12	X									
BRAINERD	20						X				
BRANDON FIRE DEPT	15				X						
BRECKENRIDGE FIRE	20						X				
BREITUNG FIRE	14			X							
BREVATOR VOL FIRE	14			X							
BREWSTER FIRE DEPT	15				X						
BRICELYN FIRE DEPT	15				X						
BROOK PARK FIRE	14			X							
BROOKLYN CENTER FIRE	20						X				
BROOKLYN PARK	20						X				
BROOTEN VOL FIRE	18					X					
BROWERVILLE FIRE	18					X					
BROWNS VALLEY FIRE	20						X				
BROWNSDALE FIREMEN	15				X						
BROWNTON FIRE DEPT	18					X					
BUFFALO FIRE DEPT	20						X				
BUFFALO LAKE FIRE	15				X						
BUHL VOL FIRE	20						X				
BUTTERFIELD FIREMEN	15				X						
BYRON VOL FIRE	18					X					
CALDONIA VOL FIRE	20						X				
CALLAWAY FIRE	12	X									
CALUMET FIRE DEPT	20						X				
CAMBRIDGE FIRE DEPT	20						X				
CAMPBELL VOL FIRE	13		X								
CANBY FIREMEN	20						X				
CANNON FALLS VOL	20						X				
CANOSIA FIRE DEPT	15				X						
CANTON	15				X						
CARLOS FIREMEN	18					X					
CARLTON FIREMEN	20						X				
CARVER FIRE DEPT	16				X						
CASS LAKE FIREMEN	20						X				
CENTER CITY FIRE	16				X						
CENTERVILLE VOL FIRE	14			X							
CEYLON FIRE DEPT	16				X						
CHANDLER VOL FIRE	18					X					
CHANHASSEN VOL FIRE	25									X	
CHASKA FIREMAN	25									X	
CHATFIELD FIRE DEPT	20						X				
CHERRY VOL FIRE	16				X						

INDEX

NAME OF ASSOCIATION	PAGE NUMBER TABLE 2	DEFINED CONTRIBUTION	LESS THAN \$50	\$50 BUT LESS THAN \$100	\$100 BUT LESS THAN \$200	\$200 BUT LESS THAN \$300	\$300 OR MORE	MONTHLY SERVICE PENSION DEFINED AMOUNT	MONTHLY SERVICE PENSION OF LESS \$2	MONTHLY SERVICE PENSION OF \$2 OR MORE	NO SERVICE PENSION
CHISAGO CITY	20						X				
CHISHOLM VOL FIRE	20						X				
CHOKIO VOL FIRE	16				X						
CIRCLE PINES	20						X				
CLARA CITY FIRE	21						X				
CLAREMONT FIRE DEPT	16				X						
CLARISSA FIRE DEPT	16				X						
CLARKFIELD FIREMEN	18					X					
CLEAR LAKE FIRE	16				X						
CLEARBROOK FIRE	21						X				
CLEARWATER FIRE	14			X							
CLEMENTS FIRE DEPT	13		X								
CLEVELAND FIREMEN	14			X							
CLIFTON VOL FIRE	26										X
CLIMAX FIREMEN	13		X								
CLINTON FIRE DEPT	18					X					
CLINTON VOL FIRE	18					X					
COKATO FIRE DEPT	14			X							
COLD SPRING VOL FIRE	21						X				
COLERAINE FIRE DEPT	21						X				
COLOGNE FIRE DEPT	12	X									
COLUMBIA HEIGHTS	21						X				
COMFREY	18					X					
COOK FIREMEN	18					X					
COON RAPIDS	21						X				
COSMOS FIRE DEPT	14			X							
COTTAGE GROVE FIRE	21						X				
COTTON FIREFIGHTERS	14			X							
COTTONWOOD FIREMEN	18					X					
COURTLAND VOL FIRE	18					X					
CRANE LAKE VOL FIRE	12	X									
CROMWELL FIRE	21						X				
CROOKED LAKE FIRE	16				X						
CROOKSTON FIRE DEPT	25									X	
CROSBY	21						X				
CROSSLAKE	12	X									
CRYSTAL FIRE DEPT	21						X				
CURRIE FIRE DEPT	16				X						
CUYUNA FIREMEN	14			X							
CYRUS FIREMEN	14			X							
DALBO FIRE DEPT	16				X						
DALTON FIRE DEPT	16				X						
DANUBE FIREMEN	18					X					
DARFUR FIRE DEPT	16				X						
DASSEL FIREMEN	21						X				
DAWSON VOL FIRE	21						X				
DAYTON FIREMEN	21						X				
DEER CREEK FIRE	16				X						
DEER RIVER FIREMEN	21						X				
DEERWOOD	21						X				
DELANO FIRE DEPT	21						X				
DELAVAN VOL FIRE	12	X									

INDEX

NAME OF ASSOCIATION	PAGE NUMBER TABLE 2	DEFINED CONTRIBUTION	LESS THAN \$50	\$50 BUT LESS THAN \$100	\$100 BUT LESS THAN \$200	\$200 BUT LESS THAN \$300	\$300 OR MORE	MONTHLY SERVICE PENSION DEFINED AMOUNT	MONTHLY SERVICE PENSION OF LESS \$2	MONTHLY SERVICE PENSION OF \$2 OR MORE	NO SERVICE PENSION
DENNISON FIRE DEPT	13		X								
DETROIT LAKES FIRE	25									X	
DEXTER FIREMEN	14			X							
DILWORTH	21						X				
DODGE CENTER FIRE	21						X				
DOVER VOL FIRE	16				X						
DUMONT FIREMEN	13		X								
DUNNELL FIRE DEPT	16				X						
EAGAN VOL FIRE	21						X				
EAGLE BEND FIRE DEPT	16				X						
EAGLE LAKE FIRE DEPT	21						X				
EAST BETHEL FIRE	21						X				
EAST GRAND FORKS	21						X				
EATON FIRE DEPT	18					X					
ECHO FIREMEN	12	X									
EDEN PRAIRIE	25									X	
EDEN VALLEY FIRE	18					X					
EDGERTON FIRE DEPT	18					X					
EDINA FIREMEN	25								X		
EITZEN FIREMEN	13		X								
ELBOW LAKE	18					X					
ELGIN VOL FIRE	12	X									
ELIZABETH FIRE DEPT	16				X						
ELK RIVER FIRE	21						X				
ELLSWORTH VOL FIRE	14			X							
ELMER FIRE DEPT	13		X								
ELMORE FIRE DEPT	18					X					
ELROSA FIREMEN	14			X							
ELY FIRE DEPT	21						X				
ELYSIAN FIRE DEPT	16				X						
EMBARRASS VOL FIRE	12	X									
EMILY	18					X					
EMMONS FIRE DEPT	16				X						
ERSKINE FIREMEN	12	X									
EVANSVILLE	14			X							
EXCELSIOR	21						X				
EYOTA VOL FIRE	16					X					
FAIRFAX FIREMEN	21						X				
FAIRMONT FIRE DEPT	25								X		
FALCON HEIGHTS FIRE	12	X									
FARIBAULT FIRE DEPT	25							X			
FARMINGTON CATARACT	21						X				
FERGUS FALLS FIRE	21						X				
FERTILE FIREMEN	21						X				
FIFTY LAKES	14			X							
FINLAND FIRE DEPT	12	X									
FISHER FIREMEN	13		X								
FLENSBURG FIRE DEPT	13		X								
FLOODWOOD VOL FIRE	21						X				
FOLEY FIREMEN	21						X				
FORADA VOL FIRE	16					X					
FOREST LAKE FIRE	21						X				

INDEX

NAME OF ASSOCIATION	PAGE NUMBER TABLE 2	DEFINED CONTRIBUTION	LESS THAN \$50	\$50	\$100	\$200	\$300 OR MORE	MONTHLY SERVICE	MONTHLY SERVICE	MONTHLY SERVICE	NO
				BUT LESS THAN \$100	BUT LESS THAN \$200	BUT LESS THAN \$300		PENSION DEFINED AMOUNT	PENSION OF LESS \$2	PENSION OF \$2 OR MORE	SERVICE PENSION
FORESTON FIRE DEPT	14			X							
FOSSTON FIRE DEPT	12	X									
FOUNTAIN FIREMEN	12	X									
FRANKLIN FIRE DEPT	18					X					
FRAZEE FIRE	16				X						
FREDENBERG VOL FIRE	16				X						
FREEPORT FIRE DEPT	21						X				
FRIDLEY	25								X		
FROST VOL FIRE	16				X						
FULDA FIRE DEPT	21						X				
GARFIELD FIREMEN	16				X						
GARRISON	21						X				
GARY FIRE RELIEF	12	X									
GAYLORD	21						X				
GHENT FIRE DEPT	14			X							
GIBBON	12	X									
GILBERT FIRE DEPT	21						X				
GLENCOE FIRE DEPT	16				X						
GLENVILLE	12	X									
GLENWOOD FIRE DEPT	21						X				
GNESEN VOL FIRE	18					X					
GOLDEN VALLEY FIRE	21						X				
GONVICK	21						X				
GOOD THUNDER FIRE	18					X					
GOODHUE FIRE DEPT	12	X									
GOODRIDGE FIRE DEPT	12	X									
GOODVIEW FIREMEN	21						X				
GRACEVILLE FIRE DEPT	16				X						
GRANADA FIREMEN	14			X							
GRAND LAKE FIRE	16				X						
GRAND MARAIS	21						X				
GRAND MEADOW FIRE	16				X						
GRAND RAPIDS FIRE	21						X				
GRANITE FALLS FIRE	21						X				
GREEN ISLE	14			X							
GREENWOOD VOL FIRE	13		X								
GREY EAGLE VOL FIRE	21						X				
GROVE CITY FIREMEN	19					X					
GRVGLA VOL FIRE	16				X						
HACKENSACK FIRE	16				X						
HALLOCK FIREMEN	21						X				
HALSTAD FIRE DEPT	16				X						
HAM LAKE FIRE DEPT	21						X				
HAMBURG FIRE DEPT	16				X						
HAMEL VOL FIRE	16				X						
HAMPTON	14			X							
HANCOCK FIRE DEPT	14			X							
HANLEY FALLS FIRE	16				X						
HANOVER FIRE DEPT	19					X					
HANSKA FIREMEN	16				X						
HARDWICK FIRE DEPT	12	X									
HARMONY VOL FIRE	21						X				

INDEX

NAME OF ASSOCIATION	PAGE NUMBER TABLE 2	DEFINED CONTRIBUTION	LESS THAN \$50	\$50 BUT LESS THAN \$100	\$100 BUT LESS THAN \$200	\$200 BUT LESS THAN \$300	\$300 OR MORE	MONTHLY SERVICE PENSION DEFINED AMOUNT	MONTHLY SERVICE PENSION OF LESS \$2	MONTHLY SERVICE PENSION OF \$2 OR MORE	NO SERVICE PENSION
HARRIS VOL FIRE	16				X						
HARTLAND VOL FIRE	16				X						
HASTINGS VOL FIRE	21						X				
HAWLEY	12	X									
HAYFIELD	22						X				
HAZEL RUN FIRE	13		X								
HECTOR VOL FIRE	22						X				
HENDERSON	19					X					
HENDRICKS FIREMEN	19					X					
HENDRUM VOL FIRE	14			X							
HENNING FIRE DEPT	16				X						
HERMAN	16				X						
HERMANTOWN FIRE	22						X				
HERON LAKE FIRE	19					X					
HEWITT FIRE DEPT	16				X						
HIBBING FIREMEN	25							X			
HILL CITY VOL FIRE	13		X								
HILLS FIREMEN	16				X						
HINCKLEY VOL FIRE	22						X				
HITTERDAL	12	X									
HOFFMAN VOL FIRE	16				X						
HOKAH FIREMEN	16				X						
HOLDINGFORD FIRE	19					X					
HOLLAND FIRE DEPT	16				X						
HOPKINS VOL FIRE	22						X				
HOUSTON VOL FIRE	22						X				
HOVLAND VOL FIRE	14			X							
HOWARD LAKE FIRE	22						X				
HOYT LAKES FIRE	22						X				
HUGO FIRE DEPT	19					X					
HUTCHINSON FIRE	25									X	
IDEAL	19					X					
INDUSTRIAL VOL FIRE	16				X						
INTERNATIONAL FALLS	22						X				
INVER GROVE HEIGHTS	22						X				
IONA FIREMEN	13		X								
IRONTON FIRE DEPT	12	X									
ISANTI VOL FIRE	22						X				
ISLE FIRE DEPT	19					X					
IVANHOE FIRE DEPT	12	X									
JACKSON FIRE DEPT	22						X				
JACOBSON VOL FIRE	14			X							
JANESVILLE VOL FIRE	22						X				
JASPER FIRE DEPT	16				X						
JEFFERS	19					X					
JORDAN FIRE DEPT	22						X				
KANDIYOHI FIRE	14			X							
KARLSTAD FIRE DEPT	16				X						
KASOTA FIRE DEPT	19					X					
KASSON	17				X						
KEEWATIN FIREMEN	22						X				
KELLIHER FIRE DEPT	13		X								

INDEX

NAME OF ASSOCIATION	PAGE NUMBER TABLE 2	DEFINED CONTRIBUTION	LESS THAN \$50	\$50 BUT LESS THAN \$100	\$100 BUT LESS THAN \$200	\$200 BUT LESS THAN \$300	\$300 OR MORE	MONTHLY SERVICE PENSION DEFINED AMOUNT	MONTHLY SERVICE PENSION OF LESS \$2	MONTHLY SERVICE PENSION OF \$2 OR MORE	NO SERVICE PENSION
KELLOGG FIRE DEPT	26										X
KENSINGTON FIREMEN	14			X							
KENYON FIREMEN	12	X									
KERKHOVEN FIRE DEPT	12	X									
KETTLE RIVER FIRE	19					X					
KIESTER FIREMEN	12	X									
KILKENNY FIREMEN	17				X						
KIMBALL FIREMEN	19					X					
KINNEY VOL FIRE	22						X				
LA CRESCENT VOL FIRE	22						X				
LAFAYETTE FIRE DEPT	19					X					
LAKE BENTON VOL FIRE	19					X					
LAKE BRONSON FIRE	12	X									
LAKE CITY FIRE DEPT	22						X				
LAKE CRYSTAL FIRE	22						X				
LAKE ELMO FIRE	22						X				
LAKE GEORGE VOL FIRE	12	X									
LAKE HENRY FIRE	17				X						
LAKE JOHANNA VOL	22						X				
LAKE LILLIAN FIRE	14			X							
LAKE PARK FIRE DEPT	17				X						
LAKE WILSON FIRE	14			X							
LAKEFIELD FIREMEN	22						X				
LAKELAND FIRE	14			X							
LAKEVILLE	22						X				
LAKEWOOD VOL FIRE	17				X						
LAMBERTON FIREMEN	22						X				
LANESBORD VOL FIRE	17				X						
LE CENTER VOL FIRE	12	X									
LE ROY VOL FIRE	19					X					
LE SUEUR VOL FIRE	22						X				
LEAF VALLEY	12	X									
LESTER PRAIRIE FIRE	17				X						
LEWISTON VOL FIRE	22						X				
LEWISVILLE VOL FIRE	19					X					
LEXINGTON FIREMEN	22						X				
LINDSTROM VOL FIRE	22						X				
LINWOOD TWP FIRE	22						X				
LITCHFIELD FIRE	22						X				
LITTLE CANADA FIRE	22						X				
LITTLE FALLS FIRE	22						X				
LITTLEFORK FIREMEN	12	X									
LONDON FIRE DEPT	12	X									
LONG LAKE	22						X				
LONG PRAIRIE FIRE	22						X				
LONGVILLE FIRE DEPT	12	X									
LONSDALE FIRE DEPT	22						X				
LORETTO VOL FIRE	17				X						
LOWER ST. CROIX VAL	22						X				
LOWRY FIRE DEPT	17				X						
LUCAN FIRE DEPT	14			X							
LUVERNE FIRE DEPT	25									X	

INDEX

NAME OF ASSOCIATION	PAGE NUMBER TABLE 2	DEFINED CONTRIBUTION	LESS THAN \$50	\$50	\$100	\$200	\$300 OR MORE	MONTHLY SERVICE	MONTHLY SERVICE	MONTHLY SERVICE	NO
				BUT LESS THAN \$100	BUT LESS THAN \$200	BUT LESS THAN \$300		PENSION DEFINED AMOUNT	PENSION OF LESS \$2	PENSION OF \$2 OR MORE	SERVICE PENSION
LYLE FIRE DEPT	12	X									
LYND VOL FIREMEN	14			X							
MABEL	17				X						
MADELIA FIRE DEPT	22						X				
MADISON LAKE FIRE	14			X							
MADISON VOL FIRE	22						X				
MAGNOLIA VOL FIRE	12	X									
MAHNOMEN FIRE DEPT	22						X				
MAHTOMEDI FIRE DEPT	22						X				
MAHTOWA FIRE	14			X							
MANTORVILLE FIRE	12	X									
MAPLE GROVE	22						X				
MAPLE LAKE FIRE	12	X									
MAPLE PLAIN FIRE	22						X				
MAPLETON	22						X				
MAPLEVIEW FIRE DEPT	26										X
MAPLEWOOD FIRE	22						X				
MARBLE FIRE DEPT	22						X				
MARINE ON ST. CROIX	12	X									
MARSHALL FIRE DEPT	22						X				
MAYER VOL FIRE DEPT	22						X				
MAYNARD FIRE DEPT	17					X					
MAZEPPA VOL FIRE	12	X									
MC DAVITT VOL FIRE	17					X					
MC GREGOR FIRE DEPT	22						X				
MC INTOSH FIRE DEPT	17					X					
MC KINLEY FIRE DEPT	14			X							
MEDFORD VOL FIRE	14			X							
MELROSE FIRE DEPT	22						X				
MENAHGA FIRE DEPT	23						X				
MENDOTA HEIGHTS FIRE	12	X									
MENTOR FIREMEN	12	X									
MIESVILLE FIREMEN	14			X							
MILACA FIRE DEPT	23						X				
MILAN FIRE DEPT	19					X					
MILROY FIREMEN	12	X									
MILTONA VOL FIRE	17					X					
MINNEOTA FIRE DEPT	23						X				
MINNESOTA LAKE FIRE	17					X					
MINNETONKA	25							X			
MISSION TWP FIRE	17					X					
MONTEVIDEO	23						X				
MONTGOMERY VOL	25									X	
MONTICELLO FIRE	23						X				
MONTROSE FIRE DEPT	17					X					
MOOSE LAKE FIRE	23						X				
MORA FIRE DEPT	23						X				
MORGAN FIRE DEPT	23						X				
MORRIS FIRE DEPT	23						X				
MORRISTOWN FIREMEN	17					X					
MORTON FIREMEN	17					X					
MOTLEY VOL FIRE	23						X				

INDEX

52

NAME OF ASSOCIATION	PAGE NUMBER TABLE 2	DEFINED CONTRIBUTION	LESS THAN \$50	\$50 BUT LESS THAN \$100	\$100 BUT LESS THAN \$200	\$200 BUT LESS THAN \$300	\$300 OR MORE	MONTHLY SERVICE PENSION DEFINED AMOUNT	MONTHLY SERVICE PENSION OF LESS \$2	MONTHLY SERVICE PENSION OF \$2 OR MORE	NO SERVICE PENSION
MOUND VOL FIRE	25							X			
MOUNTAIN IRON VOL	23						X				
MOUNTAIN LAKE FIRE	23						X				
MURDOCK FIREMEN	13	X									
NASHWAUK FIRE DEPT	23						X				
NASSAU FIREFIGHTERS	23						X				
NEW AUBURN	17				X						
NEW BRIGHTON FIRE	17				X						
NEW GERMANY	19					X					
NEW HOPE VOL FIRE	25									X	
NEW LONDON FIRE DEPT	23						X				
NEW MARKET FIRE	19					X					
NEW MUNICH FIRE	14			X							
NEW PRAGUE FIRE	23						X				
NEW RICHLAND FIRE	19					X					
NEW SCANDIA FIRE	19					X					
NEW ULM FIRE DEPT	25									X	
NEW YORK MILLS FIRE	23						X				
NEWFOLDEN FIRE	15			X							
NEWPORT FIRE DEPT	23						X				
NICOLLET FIRE DEPT	23						X				
NISSWA	23						X				
NORTH BRANCH	23						X				
NORTH MANKATO FIRE	23						X				
NORTH ST. PAUL FIRE	23						X				
NORTHFIELD FIRE DEPT	23						X				
NORTHOME FIRE DEPT	17					X					
NORTHROP VOL FIRE	17					X					
NORWOOD FIRE DEPT	19					X					
OAK GROVE FIRE	19					X					
OAKDALE FIREMEN	23						X				
ODESSA FIRE DEPT	13	X									
ODIN FIREMEN	17				X						
OGILVIE VOL FIRE	15			X							
OKABENA FIREMEN	26										X
OKLEE FIRE DEPT	13	X									
OLIVA FIRE DEPT	23						X				
ONAMIA FIRE DEPT	23						X				
ORNSBY FIREMEN	17				X						
ORR FIREMEN	17				X						
ORTONVILLE	23						X				
OSAKIS	23						X				
OSSEO FIRE DEPT	17				X						
OSTRANDER FIREMEN	17				X						
OTTERTAIL FIRE DEPT	15			X							
OWATONNA FIRE DEPT	23						X				
PALISADE FIRE DEPT	13		X								
PALO FIREMEN	19					X					
PARK RAPIDS FIRE	23						X				
PARKERS PRAIRIE VOL	23						X				
PAYNESVILLE FIRE	23						X				
PELICAN RAPIDS VOL	23						X				

INDEX

NAME OF ASSOCIATION	PAGE NUMBER TABLE 2	DEFINED CONTRIBUTION	LESS THAN \$50	\$50 BUT LESS THAN \$100	\$100 BUT LESS THAN \$200	\$200 BUT LESS THAN \$300	\$300 OR MORE	MONTHLY SERVICE PENSION DEFINED AMOUNT	MONTHLY SERVICE PENSION OF LESS \$2	MONTHLY SERVICE PENSION OF \$2 OR MORE	NO SERVICE PENSION
PENNOCK FIRE	13	X									
PEQUOT LAKES	23						X				
PERHAM FIREMEN	23						X				
PIERZ FIRE DEPT	23						X				
PIKE SANDY BRITT	13	X									
PILLAGER FIRE DEPT	19					X					
PINE CITY VOL FIRE	23						X				
PINE ISLAND VOL FIRE	23						X				
PINE RIVER FIRE	23						X				
PIPESTONE FIRE	25									X	
PLAINVIEW VOL FIRE	13	X									
PLATO FIRE DEPT	15			X							
PLUMMER VOL FIRE	13	X									
PLYMOUTH FIRE	23						X				
PORTER FIRE DEPT	15			X							
PRESTON FIRE DEPT	23						X				
PRINCETON FIRE DEPT	23						X				
PRINSBURG FIREMEN	19					X					
PRIOR LAKE FIRE	23						X				
PROCTOR FIRE DEPT	19					X					
RANDALL VOL FIRE	19					X					
RANDOLPH	17				X						
RAYMOND FIRE DEPT	19					X					
RED LAKE FALLS FIRE	13	X									
RED WING FIRE	25								X		
REDWOOD FALLS FIRE	23						X				
REMER VOL FIRE	23						X				
RENVILLE FIREMEN	23						X				
RICE LAKE VOL FIRE	19					X					
RICE VOL FIREMEN	19					X					
RICHMOND FIREMEN	19					X					
ROBBINSDALE FIRE	23						X				
ROCKFORD FIRE DEPT	23						X				
ROCKVILLE FIREMEN	17				X						
ROGERS FIRE DEPT	13	X									
ROLLINGSTONE FIRE	15			X							
ROSE CREEK VOL FIRE	19					X					
ROSEAU VOL FIRE	23						X				
ROSEMOUNT	24						X				
ROSEVILLE FIRE DEPT	24						X				
ROTHSAY FIRE DEPT	24						X				
ROUND LAKE FIRE	13	X									
ROYALTON FIRE DEPT	17				X						
RUSH CITY FIREMEN	24						X				
RUSHFORD FIRE DEPT	24						X				
RUSSELL FIRE DEPT	17				X						
RUTHTON FIRE DEPT	17				X						
SACRED HEART FIRE	24						X				
SANBORN	17				X						
SANDSTONE FIREMEN	19					X					
SARTELL FIRE DEPT	24						X				
SAUK CENTRE FIRE	24						X				

INDEX

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SAUK RAPIDS	24						X				
SAVAGE FIRE DEPT	25										X
SCANLON VOL FIRE	24						X				
SCHROEDER FIRE DEPT	19					X					
SEAFORTH FIREMEN	13		X								
SEBEKA FIRE DEPT	17				X						
SHAFER VOL FIRE	17				X						
SHAKOPEE FIRE	24						X				
SHELLY FIREMEN	17				X						
SHERBURN FIRE DEPT	24						X				
SILICA VOL FIRE	17				X						
SILVER BAY FORE	24						X				
SILVER LAKE FIRE	17				X						
SLAYTON FIREMEN	17				X						
SLEEPY EYE FIRE DEPT	24						X				
SO INTERNATL FALLS	24						X				
SOLWAY VOL FIRE	15			X							
SOUTH BEND FIRE	13	X									
SOUTH HAVEN FIRE	17				X						
SPICER FIREMEN	24						X				
SPRING GROVE FIRE	19					X					
SPRING LAKE PARK	25								X		
SPRING VALLEY FIRE	24						X				
SPRINGFIELD	24						X				
SQUAW LAKE FIRE	17				X						
ST. ANTHONY FIRE	24						X				
ST. BONIFACIUS	24						X				
ST. CHARLES VOL FIRE	24						X				
ST. CLAIR FIRE DEPT	24						X				
ST. CLOUD FIRE TOWNS	24						X				
ST. FRANCIS FIRE	17				X						
ST. HILAIRE FIRE	17				X						
ST. JAMES FIREMEN	17				X						
ST. JOSEPH VOL FIRE	24						X				
ST. LEO FIRE DEPT	13		X								
ST. MARTIN FIREMEN	17				X						
ST. MICHAEL FIRE	17				X						
ST. PAUL PARK FIRE	24						X				
ST. PETER FIRE DEPT	24						X				
ST. STEPHEN VOL FIRE	19					X					
STACY FIRE DEPT	19					X					
STAPLES FIRE DEPT	24						X				
STARBUCK FIRE DEPT	19					X					
STEPHEN FIRE DEPT	19					X					
STEWART FIREMEN	13		X								
STEWARTVILLE VOL	24						X				
STILLWATER FIRE	24						X				
STORDEN FIRE DEPT	19					X					
SUNBURG FIRE DEPT	24						X				
SWANVILLE	13		X								
TACONITE FIREMEN	24						X				
TAYLORS FALLS VOL	15			X							

INDEX

NAME OF ASSOCIATION	PAGE NUMBER TABLE 2	DEFINED CONTRIBUTION	LESS THAN \$50	\$50 BUT LESS THAN \$100	\$100 BUT LESS THAN \$200	\$200 BUT LESS THAN \$300	\$300 OR MORE	MONTHLY SERVICE PENSION DEFINED AMOUNT	MONTHLY SERVICE PENSION OF LESS \$2	MONTHLY SERVICE PENSION OF \$2 OR MORE	NO SERVICE PENSION
THIEF RIVER FALLS	24						X				
THOMSON CITY FIRE	15			X							
THOMSON TOWN FIRE	24						X				
TOIVOLA VOL FIRE	13	X									
TOWER VOL FIRE	13		X								
TRACY VOL FIRE	24						X				
TRIMONT FIREMEN	19					X					
TRUMAN FIRE DEPT	19					X					
TWIN LAKES FIRE	13		X								
TWIN LAKES FIRE DEPT	15			X							
TWIN VALLEY FIRE	19					X					
TWO HARBORS VOL	24						X				
TYLER FIREMEN	19					X					
ULEN	13	X									
UNDERWOOD FIRE DEPT	19					X					
UPSALA FIRE DEPT	15			X							
VADNAIS HEIGHTS FIRE	24						X				
VERGAS FIRE DEPT	15			X							
VERMILION LAKE	13	X									
VERNDALE FIRE DEPT	15			X							
VERNON CENTER	15			X							
VESTA FIREMEN	13		X								
VICTORIA	24						X				
VINING VOL FIRE	15			X							
WABASHA FIRE DEPT	19					X					
WABASSO FIRENEN	13	X									
WACONIA	24						X				
WADENA FIREMEN	24						X				
WAHKON VOL FIRE	13	X									
WAITE PARK FIRE	24						X				
WALDORF VOL FIRE	19					X					
WALKER FIREMEN	24						X				
WALNUT GROVE FIRE	20					X					
WANDA FIRE DEPT	13	X									
WASECA FIRE DEPT	24						X				
WATERTOWN	24						X				
WATERVILLE	24						X				
WATKINS FIRE DEPT	20					X					
WATSON FIRE DEPT	17				X						
WAUBUN FIRE DEPT	17				X						
WAVERLY FIRE	18				X						
WAYZATA FIRE DEPT	24						X				
WELCOME FIRE DEPT	18				X						
WELLS VOL FIRE	13	X									
WENDELL	18				X						
WEST CONCORD FIRE	20					X					
WESTBROOK	24						X				
WHEATON FIREMEN	24						X				
WHITE BEAR LAKE FIRE	26									X	
WILLIAMS FIREMEN	15			X							
WILLMAR VOL FIRE	24						X				
WILMONT FIRE DEPT	18					X					

INDEX

NAME OF ASSOCIATION	PAGE NUMBER TABLE 2	DEFINED CONTRIBUTION	LESS THAN \$50	\$50 BUT LESS THAN \$100	\$100 BUT LESS THAN \$200	\$200 BUT LESS THAN \$300	\$300 OR MORE	MONTHLY SERVICE PENSION DEFINED AMOUNT	MONTHLY SERVICE PENSION OF LESS \$2	MONTHLY SERVICE PENSION OF \$2 OR MORE	NO SERVICE PENSION
WILSON FIRE DEPT	18				X						
WINDOM	24						X				
WINNEBAGO	25						X				
WINSTED FIRE DEPT	25						X				
WINTHROP	13	X									
WOLF LAKE FIRE DEPT	14		X								
WOOD LAKE FIRE	18				X						
WOODBURY FIREMEN	25						X				
WOODSTOCK FIRE DEPT	18				X						
WORTHINGTON FIRE	25								X		
WRENSHALL	18				X						
WRIGHT VOL FIRE	15			X							
WYKOFF FIRE DEPT	15			X							
WYOMING	18				X						
YOUNG AMERICA	20					X					
ZIMMERMAN FIRE	20					X					
ZUMBRO FALLS FIRE	13	X									
ZUMBROTA VOL FIRE	13	X									

APPENDIX A

Revenue Department Form FA-2 - Annual financial Report

**Schedules I, II, III - Computation of Benefit Liabilities,
Special Fund Assets and Financial Requirements**

State of Minnesota
Department of Revenue
Local Government Aids/Analysis Division
P.O. Box 64446
St. Paul, MN 55164
(612) 296-2286

FOR DEPARTMENT OF REVENUE USE ONLY

State Copy

County Auditor Copy

NOTICE: Failure to complete and return this report on or before the due date of June 1, 1985 will affect your state aid entitlement

FIREFIGHTERS RELIEF ASSOCIATION
ANNUAL FINANCIAL REPORT FOR YEAR ENDED DECEMBER 31, 1984
THIS REPORT MUST BE RETURNED ON OR BEFORE JUNE 1, 1985

RELIEF ASSOCIATION _____ COUNTY OF _____

Mailing Address of Secretary of Relief Association _____ City _____ Zip _____

I. FIRE DEPARTMENT

1. Fire Department your Relief Association is associated with is established as (check one):
a) Municipal Fire Department _____ OR b) Independent Nonprofit Firefighting Corp. _____
2. Fire Department is (check one):
a) Salaried (career) _____
b) Volunteer (include those receiving call pay or expense reimbursement) _____
c) Salaried (career) and volunteer _____
3. Number of active firefighters:
a) Salaried (career) _____ b) Volunteer _____ c) Total number of members _____

II. RELIEF ASSOCIATION MEMBERSHIP

1. Number of active members (1) _____
2. Number of retired and/or disabled members receiving benefits (2) _____
3. Number of retired members on deferred pension rolls (3) _____
4. Is the Secretary of the Relief Association bonded?
Yes _____ No _____ Amount of bond(4) \$ _____
5. Is the Treasurer of the Relief Association bonded?
Yes _____ No _____ Amount of bond(5) \$ _____

III. RELIEF ASSOCIATION BYLAWS

1. Type of service pension benefit provided in bylaws:
a) Lump sum (or lump sum paid in installments) (a) _____
b) Monthly or other annuity (b) _____
c) Defined contribution lump sum ("split the pie") (c) _____
d) None (d) _____
e) Other (specify) _____ (e) _____
2. Type and amount of other benefits provided in bylaws:
a) Sick Amount payable \$ _____ per _____
b) Disability Amount payable \$ _____ per _____
c) Funeral or lump sum death Amount payable \$ _____ per _____
d) Volunteer Firemen's Benefit Association
(or other accident and health insurance) Yes _____ No _____

Relief Association Bylaws - continued

3. Minimum retirement age required to receive service pension (3) _____
4. Minimum years as active member of the Fire Department to be eligible for service pension (4) _____
5. Minimum years as active member of the Relief Association to be eligible for service pension (5) _____
6. Has your Association filed a copy of its bylaws with the Commissioner of Revenue (or with the Commissioner of Insurance prior to 1983) Yes _____ No _____ Date filed _____
7. Has your Association amended its bylaws or Articles of Incorporation during the past year? Yes _____ No _____
These amendments must be filed with the Commissioner of Revenue. Date filed _____

TO BE COMPLETED BY RELIEF ASSOCIATIONS PAYING LUMP SUM PENSION BENEFIT

Enter amount of service pension benefits payable:

1. Do bylaws provide for early vesting Yes _____ No _____
2. Requirements for full vesting:
 - a) Number of years of service _____
 - b) Amount per year of service _____ \$ _____
3. 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) \$ _____

TO BE COMPLETED BY RELIEF ASSOCIATIONS PAYING MONTHLY ANNUITY PENSION BENEFIT

All relief associations associated with a volunteer fire department and paying a monthly annuity must submit an Actuarial Survey every four years by June 1 of the year following the date of which the survey is prepared to the parties listed below. All relief associations associated with a salaried (career) fire department must submit an Actuarial Survey annually by June 1 to the parties listed below.

1. Date of the most recent actuarial survey (1) _____
2. Date the Survey has been filed with:
 - a) Commissioner of Revenue (a) _____
 - b) Your municipality (b) _____
 - c) Legislative Commission on Pensions and Retirement (c) _____
 - d) Legislative Reference Library (d) _____
3. If not filed, give reason or special law (cite here):

Monthly Annuity Pension Benefit - continued

4. Do bylaws provide for early vesting Yes _____ No _____
5. Requirements for full vesting:
 a) Number of years of service _____
 b) Amount earned per month for each year of service \$ _____
6. Check amount of pension benefits payable for each month of service:
 a) Less than \$2.00 _____
 b) \$2.00 or more but less than \$4.00 _____
 c) \$4.00 or more (state amount) \$ _____
7. Do benefits change after 20 years of service. Yes _____ No _____
 If yes, amount per month of service after 20 years \$ _____

TO BE COMPLETED BY RELIEF ASSOCIATIONS PAYING
DEFINED CONTRIBUTION LUMP SUM 'SPLIT THE PIE' PENSION BENEFIT

For "Split the Pie" plan, please submit amount of assets accrued to each member's account. Include members' names and date of calculation.

IV. SPECIAL FUND FINANCIAL DATA AS OF DECEMBER 31, 1984

If your relief association bylaws provide lump sum benefits, information for questions 2 and 5-8 may be obtained by completing Schedules I, II, III. If your bylaws provide monthly annuity benefits, refer to your most recent actuarial survey. If your bylaws provide "Split the Pie" defined contribution benefits, disregard questions 5-7.

1. Fund Assets as of December 31, 1984 (1) \$ _____
2. Accrued Liability as of December 31, 1984 (Schedule I, line B) (2) _____
3. a) Unfunded Accrued Liability (excess of line 2 over line 1) OR (3a) _____
 b) Surplus (excess of line 1 over line 2) (3b) _____
4. Funding Ratio (assets on line 1 divided by liabilities on line 2) (4) _____
5. Normal Cost for 1984:
 (December 31, 1984 liability minus December 31, 1983 liability)
 (Schedule I, line C, filed by August 1, 1983) (5) _____
6. Amount of Annual Required Contribution to amortize the
 Unfunded Accrued Liability (deficit). (Schedule III, line 4) (6) _____
 If special law, cite here: Chapter _____ Laws of 19 _____.
7. Total Required Contribution (line 5 plus line 6) (7) _____
8. Certification of Special Fund financial requirements:
 Have the financial requirements (contribution to amortize the unfunded accrued liability and projected cost for 1985 from Schedule III, line 11) and in the case of volunteers, the average amount of available financing per active covered firefighter (Schedule II, line 6) been determined and certified to your municipal governing body (for Municipal Fire Department) or fire department (for Independent Nonprofit Firefighting Corporation) by August 1, 1984 (using Schedule II, bottom half) in accordance with appropriate general law or special law? Yes _____ No _____

NOTE: Please attach copy of the certification of financial requirements as made to your governing body, and in the case of volunteer relief associations, the average amount of non-investment income per active covered firefighter received by the Special Fund during the past 3 years.

V. STATEMENT OF RECEIPTS, DISBURSEMENTS, AND BALANCES
SPECIAL AND GENERAL FUNDS FOR
CALENDAR YEAR ENDING DECEMBER 31, 1984

BEGINNING BALANCES

	Special Fund	General Fund (if applicable)
1. a) Cash Balance January 1, 1984	\$ _____	\$ _____
b) Investments and Loans	_____	_____

RECEIPTS

2. State Fire Aid received in 1984	(2) \$ _____	
3. Municipal Contributions	(3) _____	
4. Members Salary Deductions or Contributions	(4) _____	
5. Members Dues	(5) _____	
6. Interest earned	(6) _____	_____
7. Dividends	(7) _____	_____
8. Investments sold	(8) _____	_____
9. Transfer in	(9) _____	_____
10. Other (list):	_____	_____
_____ (10)	_____	_____
_____	_____	_____
_____	_____	_____
11. TOTAL RECEIPTS AND CASH BALANCE (add lines 1a + 2 thru 10)	(11) \$ _____	\$ _____

DISBURSEMENTS

12. SERVICE PENSIONS		
a) Number retired	(a) \$ _____	\$ _____
b) Number survivors' spouses & children	(b) _____	_____
c) Number permanent disability	(c) _____	_____
d) TOTAL SERVICE PENSIONS (add lines 12a,b,c)	(d) \$ _____	\$ _____
13. OTHER BENEFITS		
a) Number sick or temporary disability	(a) \$ _____	\$ _____
b) Number death and funeral	(b) _____	_____
c) TOTAL ANCILLARY BENEFITS (add lines 13a+13b)	(c) \$ _____	\$ _____
14. ADMINISTRATIVE EXPENSE		
a) Salaries	(a) \$ _____	\$ _____
b) Meetings, conventions	(b) _____	_____
c) Dues: Minn. Fire Dept. Assn. \$ _____	(c) _____	_____
Vol. Firemen's Benefit Assn. \$ _____	(d) _____	_____
d) Surveys and audit	(d) _____	_____
e) Fidelity/surety bond	(e) _____	_____
f) Other (list)	_____	_____
_____ (f)	_____	_____
_____	_____	_____
g) TOTAL ADMINISTRATIVE EXPENSE (add lines 14a thru 14f)	(g) \$ _____	\$ _____

Disbursements - continued

	<u>Special Fund</u>	<u>General Fund (if applicable)</u>
OTHER DISBURSEMENTS		
15. Transfer out	(15) \$	\$
16. Entertainment	(16)	
17. Investments purchased	(17)	
18. Deposit State Supplemental Retirement Fund	(18)	
19. Other (list):	(19)	

20. TOTAL DISBURSEMENTS (add lines 12d, 13c, 14g, 15 thru 19)	(20) \$	\$

ENDING BALANCES

21. CASH BALANCE DECEMBER 31, 1984 (line 11 minus line 20)	(21) \$	\$
22. TOTAL LOANS AND INVESTMENTS (line 1b-8+17)	(22) \$	\$
23. TOTAL CASH AND INVESTMENTS (line 21 + line 22)	(23) \$	\$

VI. CERTIFICATION BY SECRETARY AND TREASURER OF RELIEF ASSOCIATION

We, the undersigned Secretary and Treasurer of the _____ Firemen's Relief Association, hereby certify that this financial report of the above named association is a true statement of the receipts and disbursements for the year ending December 31, 1984, and of the balance and condition of each of its funds on that date.

Secretary of Relief Association (Print Name)

Treasurer of Relief Association (Print Name)

Signature of Secretary

Signature of Treasurer

Business Phone

Dated

Business Phone

Dated

FOR MUNICIPAL FIRE DEPARTMENT	OR	FOR INDEPENDENT NONPROFIT FIREFIGHTING CORPORATION
Municipal Clerk (Print Name)		Secretary of Ind. Firefighting Corporation (Print Name)
Signature of Municipal Clerk		Signature of Secretary Dated
Business Phone Dated		Municipal Clerk (of largest municipality in population, contracting with Independent Firefighting Corporation) (Print Name)
		Signature of Municipal Clerk
		Business Phone Dated

VII. CERTIFICATION BY INDEPENDENT PUBLIC ACCOUNTANT

I/We have examined the accompanying statement of receipts, disbursements, balance and condition of the SPECIAL FUND of this association and my/our opinion is attached to this report.

Accountant/Auditor (Print Name)

Print Firm Name and Address

Signature of Accountant/Auditor

Dated

F I L I N G I N S T R U C T I O N S
F O R
S T A T E F I R E A I D Y E A R 1985
S C H E D U L E S I - I I - I I I

Schedules I-II-III must be filed by relief associations paying lump sum benefits. A copy of this set of Schedules should have been filed with your governing body by August 1, 1984. If you have not done so already, please complete these Schedules and send a copy of them to the Department of Revenue along with your Relief Association Annual Financial Report when applying for state fire aid on or before June 1, 1985.

FIREFIGHTERS RELIEF ASSOCIATION _____

SCHEDULE I

Computation of benefit liability of relief association special fund (at \$_____ per year of service) for all members based on their years of service as active fire department members.

1	2	3	4	5	6	7
Name	Age	F.D. Entry Date	1984 To End of this Year Yrs. Act Service	Accrued Liability	1985 To End of next Year Yrs. Act Service	Accrued Liability
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
Total of Deferred Pensions, If Any						
Total of Unpaid Installments, If Any						
Total of Early Vested Pensions, If Any						
A. Accrued Liability Thru Next Yr. (total, col. 7)						
B. Accrued Liability Thru This Yr. (total, col. 5)						
C. Subtract L. B. from L. A. (normal cost; enter here & on L. 6, Sch III)						

Fractional years of service must be calculated to nearest full year.
 Do not enter liability in Col's 5 or 7 for any person who will receive entire pension during this year.
 For installment liability, enter amount which will be payable after end of this year in both col. 5 & col. 7.
 If interest is to be paid on unpaid pensions, add interest for 1 year in col. 7.
 A copy of these schedules must be presented to the City Council before Aug. 1 each year.

SCHEDULE II

Projection of Relief Association special fund assets to end of this year, (December 31, 1984)

Assets at January 1, 1984 (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/ 84 (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) = 6. \$ _____

CERTIFICATION OF SPECIAL FUND REQUIREMENTS

STATE OF MINNESOTA)
) ss _____, 19 ____
 COUNTY OF _____)

_____, 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. 424A.02, Subd. 3.)

Acknowledged before me this _____, President
 _____ day of _____, 19 ____ _____, Secretary
 _____, Treasurer

Notary Public My commission expires _____, 19 ____

SCHEDULE III

Computation of Financial Requirements for Next Year - 1985

	Column A	Column B	Column C
1. Assets from Line 5, Schedule II -----	\$ _____		
2. Accrued liability to end of this year (from L.B, Sch I) _____			
3. a) If L2 is more than L1, subtract L1 from L2. Deficit _____			
b) If L1 is more than L2, subtract L2 from L1. 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 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, 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 8 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.

APPENDIX B

Description of d.BASE III Data Base
(record layout)

Structure for Volunteer Firefighter's Relieif Association Database
 Number of Records : 642

Field Number	Field Name	Type	Width	Decimal
1	ASSOC_NAME	Character	20	
2	COUNTY	Character	20	
3	ADDRESS	Character	30	
4	CITY	Character	20	
5	ZIPCODE	Character	5	
6	FIRE_DEPT	Character	15	
7	SALARIED	Character	1	
8	VOLUNTEER	Character	1	
9	SAL_VOLUNT	Character	1	
10	NO_SALARY	Numeric	5	
11	NO_VOLUNTR	Numeric	5	
12	TOTAL_MEMB	Numeric	5	
13	NO_ACTIVE	Numeric	5	
14	NO_RETIRED	Numeric	5	
15	NO_DEFER	Numeric	5	
16	AMT_SEC_B	Numeric	7	
17	AMT_TRE_B	Numeric	7	
18	TYPE_PENSN	Character	75	
19	TYPE_LUMP	Character	1	
20	TYPE_ANNUT	Character	1	
21	TYPE_DEFIN	Character	1	
22	TYPE_NONE	Character	1	
23	TYPE_OTHER	Character	1	
24	AMT_SICK	Numeric	5	
25	SICK_PER	Character	15	
26	AMT_DISABL	Numeric	5	
27	DISABL_PER	Character	15	
28	AMT_DEATH	Numeric	5	
29	DEATH_PER	Character	15	
30	BENEFIT_AS	Character	3	
31	MIN_AGE	Numeric	2	
32	MIN_A_FIRE	Numeric	2	
33	MIN_A_ASSC	Numeric	2	
34	VEST_YEARS	Numeric	2	
35	VEST_AMT	Numeric	5	
36	LUMP_1_50	Numeric	2	
37	LUMP_50_10	Numeric	3	
38	LUMP_10_20	Numeric	3	
39	LUMP_20_30	Numeric	3	
40	LUMP_30_60	Numeric	3	
41	LUMP_60_10	Numeric	4	
42	LUMP_100_2	Numeric	4	
43	LUMP_2001	Numeric	4	
44	ACT_SURVEY	Date	8	
45	ANNUITY_2	Numeric	1	
46	ANNUIT_2_4	Numeric	1	
47	ANNUITY_4	Numeric	1	
48	ASSETS	Numeric	8	
49	LIABILITY	Numeric	8	
50	UNFUND_SUR	Numeric	8	

Structure for Volunteer Firefighter's Relieif Association Database
 Number of Records : 642

Field Number	Field Name	Type	Width	Decimal
51	FUND_RATIO	Numeric	4	2
52	NORML_COST	Numeric	8	
53	AMT_AMORT	Numeric	8	
54	TOTAL_CONT	Numeric	8	
55	CASH_1_1	Numeric	8	
56	STATE_AID	Numeric	8	
57	MUNC_CONT	Numeric	8	
58	SALARY_DED	Numeric	8	
59	DUES	Numeric	8	
60	INTEREST	Numeric	8	
61	DIVIDENDS	Numeric	8	
62	INVEST_SOL	Numeric	8	
63	TRANSFR_IN	Numeric	8	
64	OTHER	Numeric	8	
65	TOTAL_REC	Numeric	8	
66	NO_RETIRE	Numeric	3	
67	AMT_RETIRE	Numeric	8	
68	NO_SURVIVE	Numeric	3	
69	AMT_SURV	Numeric	8	
70	NO_DISABLE	Numeric	3	
71	AMT_DISAB	Numeric	8	
72	TOTL_PENSN	Numeric	8	
73	NO_SICK	Numeric	3	
74	AMT_SICK_D	Numeric	8	
75	NO_DEATH	Numeric	3	
76	AMT_FUNERL	Numeric	8	
77	TOTAL_BENE	Numeric	8	
78	SALARIES	Numeric	8	
79	MEETINGS	Numeric	8	
80	DUES_PAID	Numeric	8	
81	AUDIT	Numeric	8	
82	BONDS	Numeric	8	
83	OTHER_ADM	Numeric	8	
84	TOTAL_ADM	Numeric	8	
85	INVEST_PUR	Numeric	8	
86	STATE_FUND	Numeric	8	
87	OTHER_DISB	Numeric	8	
88	TOTAL_DISB	Numeric	8	
89	CASH_12_31	Numeric	8	
90	INVESTMENT	Numeric	8	
91	SEC_NAME	Character	20	
92	AUDIT_FIRM	Character	20	
93	AUDIT_ADDR	Character	30	
94	AUDIT_CITY	Character	25	
95	AUDIT_ZIP	Character	5	
96	COMMENTS	Character	25	
97	EDIT_BS	Numeric	9	
98	EDIT_CONT	Numeric	9	
99	EDIT_REC	Numeric	9	
100	EDIT_PENSN	Numeric	9	

Structure for Volunteer Firefighter's Relief Association Database
Number of Records : 642

Field Number	Field Name	Type	Width	Decimal
101	EDIT_BENE	Numeric	9	
102	EDIT_ADMN	Numeric	9	
103	EDIT_DISB	Numeric	9	
104	EDIT_CASH	Numeric	9	

APPENDIX C

Statistics on Members and Age Requirements

NUMBER OF ACTIVE FIREFIGHTERS

FREQUENCY	NUMBER ACTIVE
18	0
1	9
3	10
5	11
8	12
7	13
6	14
13	15
7	16
6	17
27	18
26	19
58	20
42	21
47	22
40	23
49	24
83	25
22	26
22	27
16	28
21	29
40	30
4	31
13	32
3	33
7	34
6	35
8	36
2	37
3	38
1	39
6	40
2	42
1	43
1	45
2	47
4	48
2	49
2	51
2	58
1	62
1	67
1	73
1	76
1	126
1	140
-----	-----
47	UNIQUE VALUES
=====	=====
642	OCCURRENCES
=====	=====

NUMBER OF RETIRED FIREFIGHTERS

FREQUENCY	NUMBER RETIRED
549	0
19	1
14	2
11	3
2	4
4	5
2	6
2	9
2	10
1	11
1	12
1	13
2	14
7	15
4	16
1	17
3	18
3	20
1	21
2	22
3	23
3	24
2	25
1	26
1	28
1	41

25	UNIQUE VALUES
=====	
642	OCCURRENCES
=====	

NUMBER OF RETIRED FIREFIGHTERS ON DEFERRED PENSIONS

FREQUENCY	NUMBER DEFERRED
467	0
87	1
33	2
20	3
11	4
9	5
3	6
3	7
6	9
2	10
1	23

11	UNIQUE VALUES
=====	
642	OCCURRENCES
=====	

MINIMUM RETIREMENT AGE

FREQUENCY	AGE
18	0
550	50
60	55
10	60
1	62
3	65

8	UNIQUE VALUES
=====	
642	OCCURRENCES
=====	

MINIMUM YEARS ACTIVE SERVICE IN FIRE DEPARTMENT

FREQUENCY	YEARS
17	0
269	10
1	11
1	12
1	14
11	15
342	20

7	UNIQUE VALUES
=====	
642	OCCURRENCES
=====	

MINIMUM YEARS ACTIVE SERVICE IN RELIEF ASSOCIATION

FREQUENCY	YEARS
18	0
1	5
1	9
438	10
1	12
1	14
12	15
3	19
167	20

9	UNIQUE VALUES
=====	
642	OCCURRENCES
=====	

APPENDIX D

Supplemental Information

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