



REPORT OF THE
STATE AUDITOR of MINNESOTA

800180

VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS

SERVICE PENSION SUMMARY BY

BENEFIT TYPE

and

COMPILATION REPORT OF RELIEF ASSOCIATIONS

For the Year Ended
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ARNE H. CARLSON

State Auditor
St. Paul, MinnesotaHD
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VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
SUMMARY SERVICE PENSION REPORT BY
BENEFIT TYPE
AND
COMPILATION REPORT OF RELIEF ASSOCIATIONS

For the Year Ended
December 31, 1986

January 1988

OFFICE OF THE STATE AUDITOR
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P R E F A C E

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

The accompanying summary service pension report by benefit type, and individual service pension reports by benefit type for the year ended December 31, 1986 have been compiled from the annual financial reports of the fire relief associations, filed with the Office of the State Auditor, pursuant to Minnesota Statutes 69.051 Subdivision 1.

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

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



Arne H. Carlson
State Auditor

January 29, 1988

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TABLE 1
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
SERVICE PENSION SUMMARY BY BENEFIT TYPE
FOR THE YEAR ENDED DECEMBER 31, 1986

	Lump Sum Service Pension	Monthly Service Pension	Defined Contribution Service Pension	No Service Pension	Total All Service Pensions
Net Assets	61,032,069	23,220,944	5,927,094	176,534	90,356,641
Required Reserves	59,057,471	25,044,975	5,927,094	116,355	90,145,895
Surplus (Unfunded Accrued Liabilities)	1,974,598	(1,824,031)	0	60,179	210,746
Governmental Contributions					
State Aid	4,512,805	1,320,346	430,992	11,041	6,275,184
Municipal Contributions	1,299,731	441,115	73,016	1,000	1,814,862
Total Governmental Contributions	5,812,536	1,761,461	504,008	12,041	8,090,046
Required Funding					
Normal Cost	5,058,195	934,147		1,436	5,993,778
Amortization of Unfunded Liabilities	1,136,032	671,923			1,807,955
Total Required Funding	6,194,227	1,606,070		1,436	7,801,733
Disbursements					
Administrative	352,808	168,679	20,587	474	542,548
Service Pension Benefits	4,686,526	1,271,254	226,774	1,500	6,186,054
Other Benefits	82,297	23,676	2,083		108,056
Total Disbursements	5,121,631	1,463,609	249,444	1,974	6,836,658
Number of Relief Associations Reporting	541	30	66	4	641
Membership					
Number of Active Members	12,859	1,125	1,345	83	15,412
Number of Retired Members	177	444	1		622
Number of Deferred Members	451	50	29		530
Total Membership	13,487	1,619	1,375	83	16,564

VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS IN MINNESOTA
NOTES TO SUMMARY SERVICE PENSION REPORT BY BENEFIT TYPE
For the Year Ended December 31, 1986

1. BACKGROUND

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

2. SOURCE OF DATA COMPILED

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

3. BENEFIT-TYPE CLASSIFICATION

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

4. NON-REPORTING FIRE RELIEF ASSOCIATIONS

Seven fire relief associations failed to submit the Firefighters Relief Association Reporting Form.

CLIFTON	GARVIN
COLVIN	MAZEPPA
CRANE LAKE	MENTOR
DONNELLY	

5. PAID FIRE DEPARTMENTS NOT INCLUDED

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

ALBERT LEA	MINNEAPOLIS
AUSTIN	RED WING
BLOOMINGTON	RICHFIELD
CHISHOLM	ROCHESTER
COLUMBIA HEIGHTS	ST. CLOUD
CROOKSTON	ST. LOUIS PARK
DULUTH	ST. PAUL
EVELETH	SO. ST. PAUL
FARIBAULT	VIRGINIA
HIBBING	WEST ST. PAUL
MANKATO	WINONA

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

ALTURA	GOODHUE	LITTLEFORK
AVON	GRAND LAKE	LONDON
BEAVER BAY	GRAND MEADOW	LONGVILLE
BOYD	GREEN ISLE	LORETTO
BRAHAM	HACKENSACK	MCDAVITT
BROOK PARK	HALLOCK	MIESVILLE
CANNON FALLS	HAMEL	NORTHROP
CANTON	HASTINGS	ODESSA
CEYLON	HERMANTOWN	PIKE SANDY BRITT
CLIMAX	HIBBING	PILLAGER
CLINTON	HILL CITY	RICE LAKE
COTTON	HOLLAND	ROSE CREEK
CURRIE	HOPKINS	RUSHFORD
CUYUNA	HOVLAND	SACRED HEART
DALBO	INDUSTRIAL	SHELLY
DARFUR	JACKSON	SILICA
DAWSON	JACOBSON	SOLWAY
DILWORTH	KASOTA	SPRING LAKE PARK
EITZEN	KENSINGTON	ST. CLOUD TOWN
ELLSWORTH	KINNEY	SWANVILLE
EMBARRASS	LAKE BRONSON	TOIVOLA
FAIRMONT	LAKE GEORGE	TWIN LAKES
FARMINGTON	LAKE JOHANNA	VERNDALE
FLENSBURG	LAKELAND	WACONIA
FRANKLIN	LAKESWOOD	WAVERLY
FREDENBERG	LEWISTON	WEST CONCORD
GARFIELD	LEWISVILLE	WILSON
GNESEN	LITTLE CANADA	ZUMBRO FALLS

7. TYPES OF SERVICE PENSIONS

NUMBER	TYPE
66	DEFINED CONTRIBUTION SERVICE PENSION
11	LUMP SUM SERVICE PENSION OF \$1 BUT LESS THAN \$50 PER YEAR OF SERVICE
39	LUMP SUM SERVICE PENSION OF \$ 50 BUT LESS THAN \$100 PER YEAR OF SERVICE
99	LUMP SUM SERVICE PENSION OF \$100 BUT LESS THAN \$200 PER YEAR OF SERVICE
115	LUMP SUM SERVICE PENSION OF \$200 BUT LESS THAN \$300 PER YEAR OF SERVICE
277	LUMP SUM SERVICE PENSION OF \$300 OR MORE PER YEAR OF SERVICE
8	MONTHLY SERVICE PENSION OF \$0.01 BUT LESS THAN \$2 PER YEAR OF SERVICE
22	MONTHLY SERVICE PENSION OF \$2 OR MORE PER YEAR OF SERVICE
4	NO SERVICE PENSION
<hr/>	
641	TOTAL FIREFIGHTERS RELIEF ASSOCIATIONS
===	

8. 1986 FIRE STATE AID PAYMENTS

COMPUTER PRINTOUT - DEPT. OF REVENUE	\$9,697,792
DEDUCTIONS - NOT INCLUDED IN REPORT	
A. SALARIED RELIEF ASSOCIATIONS	(\$3,126,689)
B. FIRE DEPTS. - NO RELIEF ASSOC.	(\$277,445)
C. NO REPORTING FORM SUBMITTED	(\$13,119)
D. NO STATE AID ON REPORT - MARBLE	(\$1,383)
E. DISSOLVED ASSOCIATION - GOODRIDGE	(\$3,972)
 TOTAL THIS REPORT	 <u>\$6,275,184</u> =====

TABLE 2

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

TABLE 2
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
ASSETS, LIABILITIES, CONTRIBUTIONS, DISBURSEMENTS, SERVICE PENSIONS EARNED AND OTHER BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1986

NAME OF ASSOCIATION	NET ASSETS	REQUIRED RESERVES	SURPLUS OR -DEFICIT	FUNDING RATIO	AMORTIZE		TOTAL REQUIRED CONTRIB.	STATE AID	MUNICIPAL CONTRIB.	DISBURSEMENTS			VESTING YEARS	DISABILITY		SICK		SURVIVOR		ACCIDENT & HEALTH INSURANCE	
					NORMAL COST	UNFUNDED LIABILITY				ADMINISTRATIVE	SERVICE PENSION	OTHER BENEFITS		AMOUNT	FOR EACH	AMOUNT	FOR EACH	AMOUNT	FOR EACH		
DEFINED CONTRIBUTION SERVICE PENSION																					
AKELEY	7,115	7,115	....	1.00	....	....	....	2,681	4,000	....	....	....	....	....	....	....	....	....	....	....	YES
ALBANY VOL FIRE	96,131	96,131	....	1.00	....	....	....	6,206	5,000	90	....	....	20	....	....	....	....	....	....	....	...
ANDOVER FIREFIGHTERS	179,379	179,379	....	1.00	....	....	....	17,738	6,750	24	....	....	20	....	LUMP SUM	....	....	....	LUMP SUM	....	YES
BAUDETTE FIREMEN	107,395	107,395	....	1.00	....	....	....	8,079	....	44	7,488	....	10	....	....	....	....	....	LUMP SUM	....	YES
BINGHAM LAKE	16,743	16,743	....	1.00	....	....	....	1,269	84	42	....	....	20	....	....	....	....	....	LUMP SUM	....	...
BRANHAM FIRE DEPT	80,343	80,343	....	1.00	....	....	....	7,077	....	250	....	....	....	....	....	....	....	....	....	....	NO
BREWSTER FIRE DEPT	63,915	63,915	....	1.00	....	....	....	5,595	....	396	....	....	....	....	YEAR OF SERVICE	....	....	....	YEAR OF SERVICE	....	YES
BROOKLYN PARK	1,611,047	1,611,047	....	1.00	....	....	....	103,061	10,003	10,952	47,014	....	....	....	....	5 LUMP SUM	....	....	....	....	YES
CALLAWAY FIRE	65,229	65,229	....	1.00	....	....	....	3,824	....	....	....	25	20	....	14	....	14	....	200 LUMP SUM	....	NO
COLOGNE FIRE DEPT	47,928	47,928	....	1.00	....	....	....	4,489	....	480	11,044	....	....	....	....	....	....	....	50 LUMP SUM	....	YES
CROSSLAKE	91,737	91,737	....	1.00	....	....	....	5,126	8,304	....	1,875	....	....	....	LUMP SUM	....	....	....	....	....	YES
DELAVAN	38,101	38,101	....	1.00	....	....	....	2,925	350	177	....	....	....	....	....	....	....	....	....	....	NO
ECHO FIREMEN	50,407	50,407	....	1.00	....	....	....	2,868	820	....	....	....	....	....	....	....	....	....	....	....	YES
ELGIN VOL FIRE	61,116	61,116	....	1.00	....	....	....	5,807	322	658	12,825	....	....	....	WEEKLY	....	WEEKLY	....	LUMP SUM	....	YES
EMBARRASS VOL FIRE	23,270	23,270	....	1.00	....	....	....	2,398	....	....	1,241	....	....	....	....	....	....	....	....	....	YES
ERSKINE FIREMEN	27,190	27,190	....	1.00	....	....	....	2,340	....	....	....	....	....	....	....	....	....	....	....	....	YES
FALCON HEIGHTS FIRE	319,624	319,624	....	1.00	....	....	....	20,891	2,500	840	30,215	....	....	....	WEEKLY	....	WEEKLY	....	LUMP SUM	....	...
FINLAND FIRE DEPT	9,535	9,535	....	1.00	....	....	....	2,791	....	....	....	....	....	....	....	....	....	....	100 YEAR OF SERVICE	....	YES
FOSSTON FIRE DEPT	78,268	78,268	....	1.00	....	....	....	7,628	400	255	....	....	....	....	35 WEEKLY	....	35 WEEKLY	....	....	....	YES
FOUNTAIN FIREMEN	19,502	19,502	....	1.00	....	....	....	1,489	....	50	....	....	....	....	....	....	....	....	....	....	NO
GARY FIRE RELIEF	7,890	7,890	....	1.00	....	....	....	1,869	....	....	....	....	....	....	....	....	....	....	ACCRUED LIABILITY	....	YES
GIBBON	113,948	113,948	....	1.00	....	....	....	6,383	500	172	9,333	....	....	....	....	....	....	....	MEMBERS SHARE	....	YES
GLENVILLE	49,696	49,696	....	1.00	....	....	....	3,381	....	206	2,480	....	....	....	....	....	....	....	....	....	YES
GOODHUE FIRE DEPT	147,625	147,625	....	1.00	....	....	....	11,347	....	1,235	7,043	60	....	30 WEEKLY	....	30 WEEKLY	....	LUMP SUM	....	YES	
HARDWICK FIRE DEPT	38,187	38,187	....	1.00	....	....	....	2,705	....	58	7,128	....	....	....	....	....	....	....	....	....	NO
HAWLEY	58,252	58,252	....	1.00	....	....	....	6,540	2,200	169	....	....	....	....	....	....	....	....	....	....	YES
HITTERDAL	17,789	17,789	....	1.00	....	....	....	1,455	150	....	5,662	....	....	....	....	....	....	....	....	....	NO
IVANHOE FIRE DEPT	41,715	41,715	....	1.00	....	....	....	4,424	1,900	1,070	....	....	....	....	....	....	....	....	....	....	YES
KENYON FIREMEN	112,718	112,718	....	1.00	....	....	....	9,121	....	93	....	....	....	....	....	....	....	....	....	....	YES
KERKHOVEN FIRE DEPT	51,202	51,202	....	1.00	....	....	....	4,393	308	131	13,162	....	....	....	....	....	....	....	....	....	YES
KIESTER FIREMEN	52,283	52,283	....	1.00	....	....	....	2,961	....	6	4,880	....	....	....	42 WEEKLY	....	42 WEEKLY	....	LUMP SUM	....	YES
LAKE GEORGE VOL FIRE	12,201	12,201	....	1.00	....	....	....	1,362	....	....	....	....	....	....	....	....	....	....	....	....	YES
LE CENTER	143,796	143,796	....	1.00	....	....	....	6,960	3,120	95	....	....	....	....	....	....	....	....	....	....	YES
LONDON FIRE DEPT	19,662	19,662	....	1.00	....	....	....	2,103	....	90	5,479	....	....	....	100 WEEKLY	....	....	....	....	....	YES
LONGVILLE FIRE DEPT	64,193	64,193	....	1.00	....	....	....	5,812	4,934	350	....	....	....	....	....	....	....	....	....	....	NO
LYLE FIRE DEPT	29,118	29,118	....	1.00	....	....	....	1,864	....	403	....	....	10	....	....	....	....	....	....	....	YES
MAGNOLIA VOL FIRE	12,975	12,975	....	1.00	....	....	....	965	....	....	....	....	....	....	....	....	....	....	....	....	YES
MANTORVILLE	19,961	19,961	....	1.00	....	....	....	3,183	....	....	....	....	....	....	....	....	....	....	....	....	YES
MAPLE LAKE FIRE	163,011	163,011	....	1.00	....	....	....	10,974	....	100	....	....	....	....	....	....	....	....	....	....	YES
MAPLEVIEW FIRE DEPT	9,809	9,809	....	1.00	....	....	....	338	....	....	....	....	....	....	LUMP SUM	....	....	....	LUMP SUM	....	NO
MARINE ON ST. CROIX	62,812	62,812	....	1.00	....	....	....	2,512	1,940	30	4,530	....	....	....	....	....	....	....	....	....	...
MEDICINE LAKE	1,490	1,490	....	1.00	....	....	....	1,080	....	115	....	....	....	....	LUMP SUM	....	....	....	LUMP SUM	....	YES
MENDOTA HEIGHTS	433,223	433,223	....	1.00	....	....	....	25,593	11,287	588	....	....	....	....	....	....	....	....	....	....	YES
MILROY FIREMEN	31,587	31,587	....	1.00	....	....	....	2,246	....	95	....	....	....	....	....	....	....	....	....	....	YES
MURDOCK FIREMEN	46,072	46,072	....	1.00	....	....	....	2,971	1,200	....	4,682	....	....	....	....	....	....	....	....	....	NO
ODESSA FIRE DEPT	20,325	20,325	....	1.00	....	....	....	1,670	....	....	1,426	....	15	....	LUMP SUM	....	LUMP SUM	....	LUMP SUM	....	YES
OKLEE FIRE DEPT	25,923	25,923	1.00	3,756	320	200 YEAR OF SERVICE	YEAR OF SERVICE	YES

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VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
ASSETS, LIABILITIES, CONTRIBUTIONS, DISBURSEMENTS, SERVICE PENSIONS EARNED AND OTHER BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1986

NAME OF ASSOCIATION	NET ASSETS	REQUIRED RESERVES	SURPLUS OR -DEFICIT	FUNDING RATIO	AMORTIZE		TOTAL REQUIRED CONTRIB.	STATE AID	MUNICIPAL CONTRIB.	DISBURSEMENTS				VESTING YEARS	DISABILITY		SICK		SURVIVOR		ACCIDENT & HEALTH INSURANCE
					NORMAL COST	UNFUNDED LIABILITY				ADMINISTRATIVE	SERVICE PENSION	OTHER BENEFITS	AMOUNT		FOR EACH	AMOUNT	FOR EACH	AMOUNT	FOR EACH		
PIKE SANDY BRITT	22,632	22,632	....	1.00	....	....	....	4,289	....	....	1,856	....	....	....	....	....	....	....	....	....	NO
PLAINVIEW VOL FIRE	120,312	120,312	....	1.00	....	....	....	9,193	1,204	....	....	....	....	....	.... WEEKLY	.... WEEKLY	....	....	.... LUMP SUM	....	YES
PLUMMER VOL FIRE	40,581	40,581	....	1.00	....	....	....	3,242	....	300	1,818	....	....	....	....	....	....	....	.... LUMP SUM	....	YES
RED LAKE FALLS FIRE	96,295	96,295	....	1.00	....	....	....	6,582	1,000	296	10,735	....	....	....	....	....	....	....	.... LUMP SUM	....	YES
ROGERS FIRE DEPT	115,427	115,427	....	1.00	....	....	....	8,257	2,000	....	....	....	....	....	....	....	....	....	....	100 LUMP SUM	NO
ROUND LAKE FIRE	43,090	43,090	....	1.00	....	....	....	3,992	....	....	1,811	....	....	....	....	....	....	....	....	....	....
RUSHFORD FIRE DEPT	123,256	123,256	....	1.00	....	....	....	7,803	....	....	....	....	....	....	.... YEAR OF SERVICE	.... YEAR OF SERVICE	....	....	.... YEAR OF SERVICE	....	....
SEAFORTH FIREMEN	1,277	1,277	....	1.00	....	....	....	184	....	....	....	....	....	....	....	....	....	....	....	....	....
SOUTH BEND FIRE	23,970	23,970	....	1.00	....	....	....	2,861	....	....	6,874	....	....	....	....	....	....	....	....	....	YES
SWANVILLE	39,814	39,814	....	1.00	....	....	....	3,249	....	161	3,628	....	....	....	.... LUMP SUM	....	....	....	.... LUMP SUM	....	YES
TOVOLA VOL FIRE	12,375	12,375	....	1.00	....	....	....	1,903	....	....	....	....	....	....	.... 35 WEEKLY	....	....	....	.... 100 YEAR OF SERVICE	....	YES
ULEN	50,011	50,011	....	1.00	....	....	....	3,952	600	50	5,062	....	20	....	....	....	....	....	.... SPLIT-THE-PIE	....	YES
VERMILION LAKE	11,777	11,777	....	1.00	....	....	....	734	500	....	....	....	....	....	.... LUMP SUM	....	....	.... LUMP SUM	....	.... LUMP SUM	YES
WABASSO FIREMEN	63,061	63,061	....	1.00	....	....	....	4,957	....	1	....	400	....	....	....	....	....	....	....	....	....
WAKON VOL FIRE	11,268	11,268	....	1.00	....	....	....	1,693	....	....	....	....	....	....	....	....	....	....	....	....	....
WANDA FIRE DEPT	27,085	27,085	....	1.00	....	....	....	2,192	....	....	....	....	20	....	....	....	....	....	....	....	NO
WELLS VOL FIRE	136,963	136,963	....	1.00	....	....	....	10,053	....	....	8,767	....	20	....	....	....	....	....	.... LUMP SUM	....	....
WINTHROP	116,211	116,211	....	1.00	....	....	....	5,619	1,640	77	....	....	10	....	....	....	....	....	....	....	NO
ZUMBROTA VOL FIRE	90,251	90,251	....	1.00	....	....	....	7,987	....	118	8,716	1,598	10	....	....	....	....	....	.... 98 YEAR OF SERVICE	....	YES
TOTAL	5,927,094	5,927,094	0	1.00	0	0	0	430,992	73,016	20,587	226,774	2,083									
LUMP SUM SERVICE PENSION OF \$1 OR MORE, BUT LESS THAN \$50 PER YEAR OF SERVICE																					
CLIMAX FIREMEN	10,862	5,781	5,081	1.88	545	....	545	1,360	....	715	500	....	20	25	....	....	....	....	....	....	....
DENNISON FIRE DEPT	8,032	630	7,402	12.75	100	....	100	324	....	170	....	....	20	10	10 MONTHLY	10 MONTHLY	....	....	.... 100 LUMP SUM	....	NO
ELMER FIRE DEPT	10,844	3,678	7,166	2.95	332	....	332	341	....	100	....	....	20	25	....	....	....	....	....	....	YES
FLENSBURG FIRE DEPT	5,971	5,971	....	1.00	....	....	....	427	....	....	....	....	20	7	....	....	....	....	....	....	NO
IONA FIREMEN	24,012	4,292	19,720	5.59	....	....	....	1,659	....	....	....	....	20	22	.... YEAR OF SERVICE	....	....	....	.... YEAR OF SERVICE	....	YES
LYND VOL FIREMEN	3,267	2,061	1,206	1.59	312	....	312	595	120	....	....	....	20	25	....	....	....	....	....	....	NO
NASSAU FIREFIGHTERS	5,892	1,452	4,440	4.06	347	....	347	783	....	167	500	....	20	25	....	....	....	....	.... 500 LUMP SUM	....	YES
TOWER VOL FIRE	35,416	4,734	30,682	7.48	367	....	367	2,116	....	125	200	....	20	20	....	....	....	....	....	....	NO
TWIN LAKES FIRE	3,223	1,536	1,687	2.10	218	....	218	898	102	....	....	....	20	13	....	....	....	....	.... 13 YEAR OF SERVICE	....	YES
VERDALE FIRE DEPT	52,896	12,772	40,124	4.14	....	....	....	3,947	1,010	130	....	....	20	40	.... LUMP SUM	.... LUMP SUM	....	....	.... LUMP SUM	....	YES
VESTA FIREMEN	26,382	8,786	17,596	3.00	736	....	736	2,231	183	....	5,139	....	10	25	25 YEAR OF SERVICE	25 YEAR OF SERVICE	25 YEAR OF SERVICE	25 YEAR OF SERVICE	25 YEAR OF SERVICE	25 YEAR OF SERVICE	YES
TOTAL	186,797	51,693	135,104	3.61	2,957	0	2,957	14,681	1,415	1,407	6,339	0									
LUMP SUM SERVICE PENSION OF \$50 OR MORE, BUT LESS THAN \$100 PER YEAR OF SERVICE																					
ALBORN FIREMEN	9,230	5,782	3,448	1.60	1,311	....	1,311	1,130	....	....	....	....	....	50	25 YEAR OF SERVICE	....	....	....	.... 25 YEAR OF SERVICE	....	YES
BARRETT	16,274	7,650	8,624	2.13	50	....	50	2,074	74	300	2,000	....	20	50	....	....	....	....	....	....	....
BLACKHOOF FIRE	10,620	10,251	369	1.04	1,370	220	1,590	1,180	446	91	....	454	20	75	75 YEAR OF SERVICE	75 YEAR OF SERVICE	....	....	.... 75 YEAR OF SERVICE	....	YES
BOWLUS FIRE DEPT	34,867	10,803	24,064	3.23	1,081	....	1,081	3,292	125	203	....	....	20	60	60 LUMP SUM	....	....	....	.... 60 LUMP SUM	....	YES
BREITUNG FIRE	24,586	21,755	2,831	1.13	2,604	....	2,604	2,523	3,000	475	3,200	....	20	80	....	....	....	....	....	....	NO
BREVATOR VOL FIRE	3,885	1,267	2,618	3.07	....	....	....	821	....	....	....	....	10	50	50 YEAR OF SERVICE	50 YEAR OF SERVICE	50 YEAR OF SERVICE	50 YEAR OF SERVICE	50 YEAR OF SERVICE	50 YEAR OF SERVICE	YES
BROOK PARK FIRE	7,005	6,746	259	1.04	502	....	502	753	7	111	1,750	....	20	50	50 YEAR OF SERVICE	50 YEAR OF SERVICE	50 YEAR OF SERVICE	50 YEAR OF SERVICE	50 YEAR OF SERVICE	50 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, 1986

NAME OF ASSOCIATION	NET ASSETS	REQUIRED RESERVES	SURPLUS OR FUNDING -DEFICIT	RATIO	AMORTIZE		TOTAL REQUIRED CONTRIB.	STATE AID	MUNICIPAL CONTRIB.	DISBURSEMENTS			VESTING YEARS	DISABILITY		SICK		SURVIVOR		ACCIDENT & HEALTH INSURANCE
					NORMAL COST	UNFUNDED LIABILITY				SERVICE PENSION	OTHER BENEFITS	AMOUNT		FOR EACH	AMOUNT	FOR EACH	AMOUNT	FOR EACH		
CAMPBELL VOL FIRE	34,534	25,650	8,884	1.35	2,175	....	2,175	2,898	....	2,344	720	....	20	75	....	....	....	....	....	YES
CLEARWATER FIRE	35,890	6,285	29,605	5.71	1,012	....	1,012	4,319	....	394	....	....	20	50	....	....	....	....	....	NO
CLEMENTS FIRE DEPT	7,070	12,190	-5,120	0.58	1,269	291	1,560	1,737	527	287	1,750	300	20	75	50 YEAR OF SERVICE	....	....	50 YEAR OF SERVICE	50 YEAR OF SERVICE	YES
CLEVELAND FIREMEN	56,105	8,754	47,351	6.41	899	....	899	4,262	1,900	....	2,350	....	20	50	....	....	....	50	....	YES
COTTON FIREFIGHTERS	4,098	885	3,213	4.63	284	....	284	985	....	....	....	....	20	50	50 YEAR OF SERVICE	....	....	50 YEAR OF SERVICE	50 YEAR OF SERVICE	YES
DUMONT FIREMEN	22,072	18,061	4,011	1.22	....	....	....	1,340	....	....	581	3,698	....	20	60	60 LUMP SUM	60 LUMP SUM	60 LUMP SUM	60 LUMP SUM	YES
EITZEN FIREMEN	17,446	23,649	-6,203	0.74	1,807	....	1,807	1,247	....	30	2,085	....	20	75	75 YEAR OF SERVICE	....	....	75 YEAR OF SERVICE	75 YEAR OF SERVICE	YES
ELROSA FIREMEN	36,050	21,210	14,840	1.70	1,704	....	1,704	2,583	....	250	....	....	20	75	75 YEAR OF SERVICE	....	....	75 YEAR OF SERVICE	75 YEAR OF SERVICE	YES
FISHER FIREMEN	18,689	12,249	6,440	1.53	518	....	518	738	....	58	750	....	20	60	420 WEEKLY	....	....	500 LUMP SUM	....	NO
GHEENT FIRE DEPT	20,314	13,307	7,007	1.53	1,288	1,288	2,576	1,687	....	414	2,580	....	20	75	....	....	....	....	....	....
GOODLAND	614	614	....	1.00	....	....	....	1,305	....	....	700	....	5	50	.... LUMP SUM	....	....	.... LUMP SUM	....	YES
GRANADA FIREMEN	22,646	6,237	16,409	3.63	903	....	903	620	2,555	295	....	....	20	75	....	....	....	....	....	YES
GREEN ISLE	19,379	12,462	6,917	1.56	1,386	....	1,386	2,011	....	88	....	....	20	60	15 WEEKLY	....	....	15 WEEKLY	....	YES
HOWLAND	8,609	2,409	6,200	3.57	513	....	513	1,713	....	110	....	....	20	50	....	....	....	....	....	NO
JACOBSON VOL FIRE	11,033	3,057	7,976	3.61	513	....	513	1,616	....	229	....	....	20	50	50 YEAR OF SERVICE	....	....	50 YEAR OF SERVICE	....	NO
KANDIYOHI FIRE	49,591	8,122	41,469	6.11	1,001	....	1,001	3,791	....	....	....	....	10	50	....	....	....	....	....	YES
LAKE WILSON FIRE	46,982	7,239	39,743	6.49	905	....	905	2,610	200	99	780	....	20	50	70 WEEKLY	....	....	70 WEEKLY	3,500 LUMP SUM	NO
LAKELAND FIRE	5,194	6,015	-821	0.86	894	....	894	1,355	....	....	....	....	20	50	50 LUMP SUM	....	....	50 LUMP SUM	....	YES
MAHTOVA FIRE	15,623	18,450	-2,827	0.85	2,468	901	3,369	1,459	403	....	....	....	10	75	75 LUMP SUM	....	....	75 LUMP SUM	....	NO
NEW HUNTC FIRE	9,150	10,518	-1,368	0.87	981	561	1,542	517	1,000	50	1,350	....	20	50	....	....	....	250 YEAR OF SERVICE	....	NO
NEWFOLDEN FIRE	37,963	5,768	32,195	6.58	469	....	469	5,499	....	240	....	....	20	50	50 WEEKLY	....	....	150 LUMP SUM	....	NO
NORTHROP VOL FIRE	13,276	9,708	3,568	1.37	....	....	....	466	400	....	921	....	20	....	....	....	....	....	....	....
OTTERTAIL FIRE DEPT	19,390	15,186	4,204	1.28	....	....	....	2,146	....	131	....	....	20	60	60 YEAR OF SERVICE	....	....	60 YEAR OF SERVICE	60 YEAR OF SERVICE	....
PORTER FIRE DEPT	21,537	12,821	8,716	1.68	1,035	....	1,035	1,614	....	....	....	....	20	75	....	....	....	1,500 LUMP SUM	....	YES
ST LEO	29,609	20,805	8,804	1.42	1,297	....	1,297	1,807	....	968	974	....	20	60	5 WEEKLY	....	....	5 WEEKLY	60 YEAR OF SERVICE	NO
VERGAS FIRE DEPT	32,143	9,993	22,150	3.22	1,314	....	1,314	3,481	81	155	....	....	30	75	....	....	....	....	....	....
VERNON CENTER	54,381	11,786	42,595	4.61	1,079	....	1,079	2,585	....	252	....	....	20	75	25 WEEKLY	....	....	1,500 LUMP SUM	....	NO
VINING VOL FIRE	16,403	9,986	6,417	1.64	870	....	870	1,498	....	....	....	....	20	50	....	....	....	300 LUMP SUM	....	YES
WILLIAMS FIREMEN	30,508	13,275	17,233	2.30	1,060	....	1,060	2,909	....	....	....	....	20	....	.... LUMP SUM	....	....	.... LUMP SUM	....	YES
WILSON FIRE DEPT	13,878	15,731	-1,853	0.88	7,801	....	7,801	2,343	....	....	....	....	20	50	200 YEAR OF SERVICE	....	....	200 YEAR OF SERVICE	1,000 YEAR OF SERVICE	YES
WOLF LAKE FIRE DEPT	36,797	7,720	29,077	4.77	54,380	....	54,380	3,688	....	334	650	....	10	50	20 WEEKLY	....	....	750 LUMP SUM	....	NO
WRIGHT VOL FIRE	3,958	5,543	-1,585	0.71	750	....	750	1,100	....	1,092	....	....	20	50	....	....	....	250 LUMP SUM	....	NO
TOTAL	857,399	419,939	437,460	2.04	97,493	3,261	100,754	79,702	10,718	9,581	26,258	754								
LUMP SUM SERVICE PENSION OF \$100 OR MORE, BUT LESS THAN \$200 PER YEAR OF SERVICE																				
ALBERTVILLE FIRE	15,686	30,728	-15,042	0.51	3,073	3,292	6,365	4,525	3,000	....	4,375	....	10	125	....	....	....	....	125 YEAR OF SERVICE	YES
ALDEN FIRE DEPT	24,104	17,120	6,984	1.41	2,080	....	2,080	3,731	....	625	3,300	....	20	150	150	....	....	....	....	YES
ALPHA FIRE DEPT	34,003	9,331	24,672	3.64	1,500	....	1,500	2,201	....	8	....	....	20	125	....	....	....	250 LUMP SUM	....	YES
ALTURA VOL FIRE	16,496	22,098	-5,602	0.75	1,970	560	2,530	2,881	....	254	4,350	375	20	150	25 WEEKLY	....	....	25 WEEKLY	100 PER YEAR	YES
BADGER FIRE DEPT	41,586	14,118	27,468	2.95	1,504	1,454	2,958	3,420	....	155	....	....	20	100	100 YEAR OF SERVICE	....	....	100 YEAR OF SERVICE	....	YES
BALSAM VOL FIRE	17,081	14,373	2,708	1.19	2,544	....	2,544	2,576	500	....	....	....	25	150	150 LUMP SUM YR/SER	....	....	150 LUMP SUM YR/SER	150 LUMP SUM YR/SER	YES
BARNUM VOL FIRE	28,139	20,148	7,991	1.40	2,676	....	2,676	2,439	....	220	....	....	20	150	150 LUMP SUM	....	....	....	150 LUMP SUM	YES
BEAVER BAY FIRE	56,368	38,012	18,356	1.48	....	....	....	1,249	4,181	500	3,300	....	....	....	....	....	....	....	....	....
BELLINGHAM FIRE	25,911	18,806	7,105	1.38	....	....	....	3,395	....	....	....	....	20	100	....	....	....	....	....	YES
BLOMKEST FIREMEN	42,486	20,577	21,909	2.06	1,488	....	1,488	3,505	1,000	75	....	....	20	150	....	....	....	200 LUMP SUM	....	YES
BRANDON	46,374	28,941	17,433	1.60	2,760	....	2,760	3,132	400	78	....	....	20	150	....	....	....	....	....	YES

TABLE 2
 VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
 ASSETS, LIABILITIES, CONTRIBUTIONS, DISBURSEMENTS, SERVICE PENSIONS EARNED AND OTHER BENEFITS
 FOR THE YEAR ENDED DECEMBER 31, 1986

NAME OF ASSOCIATION	NET ASSETS	REQUIRED RESERVES	SURPLUS OR DEFICIT	FUNDING RATIO	AMORTIZE		TOTAL REQUIRED CONTRIBUT.	STATE AID	MUNICIPAL CONTRIB.	DISBURSEMENTS			VESTING YEARS	DISABILITY AMOUNT	SICK AMOUNT	SURVIVOR		ACCIDENT & HEALTH INSURANCE			
					NORMAL COST	UNFUNDED LIABILITY				ADMINISTRATIVE	SERVICE PENSION	OTHER BENEFITS				FOR EACH	FOR EACH				
BUTTERFIELD FIREMEN	49,565	45,615	3,950	1.09	3,600	3,971	7,571	2,785	2,500	158	3,450	75	20	150	150 YEAR OF SERVICE	50 WEEKLY	....	.....	NO	
CANTON	35,698	20,631	15,067	1.73	1,398	....	1,398	2,242	....	232	....	....	10	150	150 LUMP SUM	....	.....	150 LUMP SUM	YES	
CARVER FIRE DEPT	74,068	163,312	-89,244	0.45	3,969	14,152	18,121	3,323	1,614	505	....	....	20	150	70 WEEKLY	....	.....	500 LUMP SUM	YES	
CEYLON FIRE DEPT	40,568	18,052	22,516	2.25	638	....	638	3,558	....	231	....	....	10	100	25 WEEKLY	15 WEEKLY	....	.....	100 YEAR OF SERVICE	...
CHERRY VOL FIRE	21,046	18,150	2,896	1.16	2,808	....	2,808	2,244	....	....	....	....	10	150	25 WEEKLY	....	.....	150 LUMP SUM	YES	
CLARISSA FIRE DEPT	44,426	47,797	-3,371	0.93	4,613	323	4,936	3,007	418	188	3,360	....	20	175	175 LUMP SUM	175 LUMP SUM	....	.....	175 LUMP SUM	YES
CLARKS GROVE	34,901	34,901	....	1.00	....	....	....	4,711	....	....	....	....	10	150	150 LUMP SUM	....	.....	150 LUMP SUM	YES	
CROOKED LAKE FIRE	7,386	6,924	462	1.07	2,070	....	2,070	1,808	....	....	....	....	20	150	....	....	....	.....	....	YES
CUYUNA	13,939	8,854	5,085	1.57	2,000	....	2,000	299	....	....	922	....	20	100	....	....	....	.....	....	NO
DALTON FIRE DEPT	39,629	29,367	10,262	1.35	....	....	....	3,000	269	131	....	....	20	150	3,000 LUMP SUM	3,000 LUMP SUM	3,000 LUMP SUM	....	....	NO
DARFUR FIRE DEPT	19,357	7,390	11,967	2.62	1,426	....	1,426	1,445	....	51	2,500	....	20	125	60 YEAR OF SERVICE	20 LUMP SUM	....	.....	60 YEAR OF SERVICE	YES
DEER CREEK FIRE	27,550	24,450	3,100	1.13	....	....	....	2,244	....	125	6,000	....	20	150	....	....	....	.....	....	...
DEXTER FIREMEN	21,966	12,818	9,148	1.71	1,748	....	1,748	2,309	....	134	....	....	20	100	....	....	....	.....	....	NO
DOVER VOL FIRE	51,298	33,206	18,092	1.54	2,162	....	2,162	2,567	....	419	8,000	....	20	100	21 WEEKLY	21 WEEKLY	....	.....	250 LUMP SUM	YES
DUNNELL FIRE DEPT	36,941	15,400	21,541	2.40	1,500	....	1,500	2,244	....	151	....	....	10	100	....	....	....	.....	....	YES
EAGLE BEND FIRE DEPT	17,198	36,275	-19,077	0.47	3,947	3,947	7,894	3,140	2,950	....	....	....	10	175	175 YEAR OF SERVICE	175 YEAR OF SERVICE	....	.....	175 YEAR OF SERVICE	YES
ELIZABETH FIRE DEPT	38,671	32,578	6,093	1.19	2,328	....	2,328	2,286	3,200	....	3,000	....	10	100	....	....	....	.....	....	YES
ELLSWORTH VOL FIRE	48,238	42,993	5,245	1.12	2,184	....	2,184	3,281	....	....	1,400	....	20	140	....	....	....	.....	140 LUMP SUM	NO
EMMONS FIRE DEPT	44,692	30,180	14,512	1.48	3,600	....	3,600	3,178	....	10	....	....	20	150	....	....	....	.....	....	YES
EVANSVILLE	34,034	41,189	-7,155	0.83	2,370	....	2,370	2,723	....	168	686	....	20	125	.... WEEKLY	....	....	.....	....	YES
FAYAL	110	110	....	1.00	....	....	....	....	....	....	....	....	20	100	100 LUMP SUM	....	....	....	.....	NO
FIFTY LAKES	16,500	12,576	3,924	1.31	1,196	....	1,196	898	1,000	....	....	....	20	100	....	....	....	.....	....	NO
FORADA	21,849	22,173	-324	0.99	1,257	....	1,257	1,208	600	24	....	....	20	100	....	....	....	.....	....	NO
FORESTON FIRE DEPT	49,713	21,296	28,417	2.33	3,240	....	3,240	2,000	....	1,157	4,300	....	20	100	100 LUMP SUM	270 LUMP SUM	....	.....	....	YES
FRAZEE FIRE	62,985	32,550	30,435	1.94	26,271	26,271	7,627	450	20	150	150 YEAR OF SERVICE	400 YEAR OF SERVICE	NO
FREDENBERG VOL FIRE	14,709	9,350	5,359	1.57	1,480	....	1,480	1,549	....	....	....	....	20	100	.... YEAR OF SERVICE	.... YEAR OF SERVICE	....	.....	.... YEAR OF SERVICE	NO
FROST VOL FIRE	32,192	23,643	8,549	1.36	3,875	....	3,875	3,026	....	202	....	60	20	175	35 WEEKLY	35 WEEKLY	....	.....	....	YES
GARFIELD	45,782	24,201	21,581	1.89	2,760	2,760	2,492	359	1,224	20	150	150 YEAR OF SERVICE	150 YEAR OF SERVICE	NO
GRACEVILLE FIRE DEPT	43,784	34,564	9,220	1.27	1,345	....	1,345	5,479	....	380	....	....	20	175	175 YEAR OF SERVICE	175 YEAR OF SERVICE	....	.....	175 YEAR OF SERVICE	YES
GRAND LAKE FIRE	40,892	36,908	3,984	1.11	4,828	4,828	4,143	1,000	20	3,563	20	175	175 YEAR OF SERVICE	YES
GREENWOOD VOL FIRE	4,649	96	4,553	48.43	20	20	1,706	20	100	100 LUMP SUM	100 LUMP SUM	NO
GRYGLA VOL FIRE	11,041	23,628	-12,587	0.47	1,708	1,708	3,059	100	20	100	100 YEAR OF SERVICE	100 YEAR OF SERVICE	YES
HALSTAD FIRE DEPT	35,497	23,274	12,223	1.53	2,038	....	2,038	2,183	....	....	....	....	20	100	.... LUMP SUM	.... LUMP SUM	....	.....	.... LUMP SUM	YES
HAMPTON	23,557	30,592	-7,035	0.77	1,924	139	2,063	625	....	367	3,600	....	20	144	....	....	....	.....	....	YES
HANLEY FALLS FIRE	28,503	23,060	5,443	1.24	2,118	2,118	1,571	200	20	100	5 WEEKLY	100 YEAR OF SERVICE	YES
HARRIS	26,198	20,838	5,360	1.26	1,990	1,990	2,237	2	20	100	100 YEAR OF SERVICE	100 YEAR OF SERVICE	YES
HARTLAND VOL FIRE	48,505	25,823	22,682	1.88	2,685	2,685	2,352	127	336	3,000	20	150	42 WEEKLY
HENDERSON	56,069	95,282	-39,213	0.59	8,170	8,018	16,188	2,856	8,469	1,151	18,500	20	170 YEAR OF SERVICE	YES
HENDRUM VOL FIRE	33,391	18,020	15,371	1.85	1,050	1,050	1,360	175	1,875	20	150 LUMP SUM LUMP SUM	NO
HENNING FIRE DEPT	68,716	68,716	....	1.00	....	....	....	4,086	1,250	....	....	....	20	198	....	....	....	.....	100 LUMP SUM	YES
HEWITT FIRE DEPT	30,250	27,984	2,266	1.08	2,076	....	2,076	1,697	....	22	6,750	....	20	150	150 LUMP SUM	150 LUMP SUM	....	.....	....	NO
HILL CITY VOL FIRE	39,412	29,000	10,412	1.36	2,700	....	2,700	3,388	....	181	385	....	20	100	....	....	....	.....	....	YES
HOKAH FIREMEN	36,315	17,616	18,699	2.06	3,269	3,269	2,782	148	250	20	140	140 LUMP SUM YR/SER	140 LUMP SUM YR/SER	NO
HOLLAND FIRE DEPT	18,259	6,870	11,389	2.66	1,402	....	1,402	1,636	....	....	5,908	....	20	100	....	....	....	.....	....	YES
INDUSTRIAL VOL FIRE	9,848	16,074	-6,226	0.61	1,248	276	1,524	1,033	500	60	20	150	150 LUMP SUM	150 LUMP SUM	YES
KARLSTAD FIRE DEPT	25,709	45,882	-20,173	0.56	3,978	....	3,978	4,989	....	....	50	....	20	150	....	....	....	.....	....	...
KELLIHER FIRE DEPT	26,044	26,166	-122	1.00	2,619	....	2,619	3,069	....	....	....	....	20	150	150 LUMP SUM	150 LUMP SUM	....	.....	150 YEAR OF SERVICE	NO
LAKE HENRY FIRE	27,614	33,591	-5,977	0.82	....	....	....	1,801	1,217	106	....	....	10	150	3,000 LUMP SUM	....	....	3,000 LUMP SUM	....	NO
LAKWOOD VOL FIRE	35,676	28,404	7,272	1.26	2,922	....	2,922	2,623	....	....	3,150	....	20	150	.... LUMP SUM	.... LUMP SUM	....	.....	....	NO

TABLE 2
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
ASSETS, LIABILITIES, CONTRIBUTIONS, DISBURSEMENTS, SERVICE PENSIONS EARNED AND OTHER BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1986

NAME OF ASSOCIATION	NET ASSETS	REQUIRED RESERVES	SURPLUS OR -DEFICIT	FUNDING RATIO	NORMAL COST	AMORTIZE	TOTAL	STATE AID	MUNICIPAL CONTRIB.	DISBURSEMENTS				VESTING YEARS	DISABILITY		SICK		SURVIVOR		ACCIDENT & HEALTH INSURANCE
						UNFUNDED LIABILITY	REQUIRED CONTRIB.			ADMINI-STRATIVE	SERVICE PENSION	OTHER BENEFITS	AMOUNT		FOR EACH	AMOUNT	FOR EACH	AMOUNT	FOR EACH		
LEAF VALLEY	18,629	6,586	12,043	2.83	....	....	....	1,862	....	305	....	....	20	100	2,000 YEAR OF SERVICE	2,000 YEAR OF SERVICE	....	....	....	....	NO
LORETTO VOL FIRE	32,416	35,337	-2,921	0.92	....	....	....	6,450	1,500	300	2,500	....	10	150	150 LUMP SUM	150 LUMP SUM	150	LUMP SUM	....	....	YES
LOWRY FIRE DEPT	21,072	16,285	4,787	1.29	....	....	....	2,389	....	....	2,257	....	20	150	.... YEAR OF SERVICE	.... YEAR OF SERVICE	150	YEAR OF SERVICE	....	....	...
LUCAN FIRE DEPT	21,778	19,265	2,513	1.13	1,483	....	1,483	2,504	....	....	....	....	10	100	....	....	....	....	100	YEAR OF SERVICE	YES
NC INTOSH FIRE DEPT	49,875	31,431	18,444	1.59	3,255	....	3,255	2,744	....	119	....	....	20	160	....	....	....	....	....	....	YES
NC KINLEY FIRE DEPT	33,720	8,164	25,556	4.13	9,728	....	9,728	299	274	....	....	....	20	100	....	....	....	....	....	....	NO
MCDAVITT	29,906	13,412	16,494	2.23	1,800	....	1,800	1,585	400	....	....	....	10	100	100 LUMP SUM	....	....	....	100	LUMP SUM	YES
MEDFORD VOL FIRE	34,069	30,182	3,887	1.13	2,558	....	2,558	1,371	144	100	....	....	20	100	100 LUMP SUM	100 LUMP SUM	100	LUMP SUM	100	LUMP SUM	YES
MINNESOTA LAKE FIRE	39,469	29,616	9,853	1.33	3,766	....	3,766	3,536	....	5	4,320	....	20	175	....	....	....	....	175	YEAR OF SERVICE	NO
MONTROSE FIRE DEPT	46,343	49,719	-3,376	0.93	3,753	....	3,753	3,051	3,051	....	....	....	20	150	150 LUMP SUM	....	....	....	150	LUMP SUM	YES
NEW AUBURN	32,299	17,346	14,953	1.86	5,158	....	5,158	2,112	....	231	....	....	...	....	60 WEEKLY	60 WEEKLY	2,000	LUMP SUM	....	....	YES
ODIN FIREMEN	39,458	12,837	26,621	3.07	....	....	....	2,031	....	140	3,750	....	20	125	15 WEEKLY	10 WEEKLY	200	LUMP SUM	....	....	YES
OGILVIE VOL FIRE	49,667	16,298	33,369	3.05	....	....	....	4,713	....	....	....	....	20	100	35 WEEKLY	35 WEEKLY	100	LUMP SUM	....	....	YES
ORR FIREMEN	20,582	19,698	884	1.04	1,468	....	1,468	2,738	1,292	....	....	....	20	100	100 YEAR OF SERVICE	100 YEAR OF SERVICE	....	....	....	....	NO
OSTRANDER FIREMEN	29,868	14,883	14,985	2.01	2,091	....	2,091	1,930	161	10	1,200	....	20	150	....	....	....	....	....	....	YES
PALISADE FIRE DEPT	29,786	19,128	10,658	1.56	1,578	....	1,578	2,858	275	....	....	....	20	100	100 YEAR OF SERVICE	25 WEEKLY	100	YEAR OF SERVICE	....	....	YES
PLATO FIRE DEPT	38,238	26,307	11,931	1.45	2,584	....	2,584	2,681	1,070	139	....	....	10	125	125 YEAR OF SERVICE	125 YEAR OF SERVICE	125	YEAR OF SERVICE	....	....	YES
RANDOLPH	54,865	45,093	9,772	1.22	4,485	....	4,485	4,933	....	210	4,200	....	20	150	....	....	....	....	....	....	NO
ROLLINGSTONE FIRE	14,203	12,399	1,804	1.15	1,134	....	1,134	3,501	....	2	....	....	20	125	125 YEAR OF SERVICE	....	....	....	125	YEAR OF SERVICE	NO
ROYALTON FIRE DEPT	24,942	21,226	3,716	1.18	....	....	....	3,314	....	416	2,100	....	10	100	100 LUMP SUM YR/SER	100 LUMP SUM YR/SER	100	LUMP SUM YR/SER	....	....	NO
RUTHON FIRE DEPT	36,112	14,736	21,376	2.45	2,160	....	2,160	2,488	450	60	3,000	....	20	150	....	....	....	....	....	....	...
SHAFER	28,470	27,440	1,030	1.04	2,332	2,332	4,664	2,224	....	100	....	....	20	175	1,750 LUMP SUM	1,225 LUMP SUM	1,750	LUMP SUM	....	....	NO
SHELLY FIREMEN	30,228	18,465	11,763	1.64	2,511	....	2,511	1,628	147	329	....	....	20	150	150 LUMP SUM	....	....	....	....	....	NO
SILICA VOL FIRE	6,086	6,904	-818	0.88	1,446	778	2,224	522	....	100	....	....	10	100	....	....	....	....	100	LUMP SUM	...
SOLWAY VOL FIRE	20,453	29,574	-9,121	0.69	3,903	....	3,903	2,693	....	427	900	....	20	150	.... YEAR OF SERVICE	....	....	....	....	....	YES
SOUTH HAVEN FIRE	54,584	37,554	17,030	1.45	3,192	....	3,192	4,286	....	453	1,800	....	20	150	150 YEAR OF SERVICE	....	....	....	150	YEAR OF SERVICE	YES
SQAW LAKE FIRE	9,248	11,440	-2,192	0.81	1,836	....	1,836	2,345	....	....	....	....	20	100	....	....	....	....	....	....	YES
ST FRANCIS	28,419	11,245	17,174	2.53	2,345	....	2,345	3,285	....	564	....	....	20	175	175 LUMP SUM	175 LUMP SUM	175	LUMP SUM	175	LUMP SUM	NO
ST HILAIRE	27,996	14,754	13,242	1.90	2,092	....	2,092	3,340	....	365	5,100	....	20	100	25 WEEKLY	....	....	....	50	LUMP SUM	NO
ST. MARTIN FIREMEN	40,391	22,680	17,711	1.78	....	....	....	2,611	186	269	2,100	....	20	100	....	....	....	....	2,000	LUMP SUM	NO
TAYLORS FALLS	14,692	5,603	9,089	2.62	....	....	....	2,213	....	....	....	....	20	100	....	....	....	....	200	YEAR OF SERVICE	NO
TWIN LAKES FIRE DEPT	33,790	6,372	27,418	5.30	684	....	684	403	....	3	2,000	....	20	100	.... LUMP SUM	.... LUMP SUM	....	LUMP SUM	....	LUMP SUM	NO
WATSON FIRE DEPT	50,668	48,039	2,629	1.05	4,771	....	4,771	4,258	128	371	....	....	10	175	175 LUMP SUM	....	....	....	175	LUMP SUM	YES
WAUBUN FIRE DEPT	21,925	12,618	9,307	1.74	1,628	....	1,628	2,461	....	441	....	....	20	100	....	....	....	....	100	LUMP SUM	NO
WAVERLY FIRE	49,916	45,064	4,852	1.11	....	....	....	3,991	354	6	8,280	....	20	180	.... LUMP SUM	....	....	....	....	....	NO
WENDELL	41,930	15,948	25,982	2.63	1,928	1,928	3,856	3,566	....	235	1,840	....	10	100	100 YEAR OF SERVICE	100 YEAR OF SERVICE	100	YEAR OF SERVICE	100	YEAR OF SERVICE	NO
WILMONT FIRE DEPT	34,882	27,524	7,358	1.27	2,228	....	2,228	4,256	....	123	5,700	....	20	100	....	....	....	....	100	LUMP SUM	YES
WOOD LAKE FIRE	39,010	14,282	24,728	2.73	3,032	....	3,032	2,652	35	242	....	....	10	110	....	....	....	....	110	LUMP SUM	YES
WYOMING	47,013	28,134	18,879	1.67	3,189	....	3,189	4,806	....	4	....	....	20	150	150 YEAR OF SERVICE	....	....	....	150	YEAR OF SERVICE	YES

TOTAL 3,240,172 2,526,209 713,963 1.28 234,243 41,170 275,413 269,553 43,862 15,727 151,845 510

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

ADRIAN FIRE DEPT	46,500	28,500	18,000	1.63	....	....	....	4,529	....	737	4,000	....	20	200	50 WEEKLY	....	....	....	....	....	YES
AMBOY	47,160	44,815	2,345	1.05	4,246	49,061	53,307	3,877	....	....	....	....	20	225	....	....	....	....	225	YEAR OF SERVICE	NO
ASHBY	59,899	63,817	-3,918	0.94	5,149	3,918	9,067	3,035	2,027	147	....	....	20	275	275 LUMP SUM	....	....	....	275	....	YES
ASKOV VOL FIRE	27,481	41,855	-14,374	0.66	4,710	9,664	14,374	2,014	....	158	....	....	10	250	50 DAILY	50 DAILY	2,000	....	....	....	YES

TABLE 2
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
ASSETS, LIABILITIES, CONTRIBUTIONS, DISBURSEMENTS, SERVICE PENSIONS EARNED AND OTHER BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1986

NAME OF ASSOCIATION	NET ASSETS	REQUIRED RESERVES	SURPLUS OR DEFICIT	FUNDING RATIO	NORMAL COST	AMORTIZE	TOTAL	STATE AID	MUNICIPAL CONTRIB.	DISBURSEMENTS				VESTING YEARS	DISABILITY		SICK		SURVIVOR		ACCIDENT & HEALTH INSURANCE	
						UNFUNDED LIABILITY	REQUIRED CONTRIB.			ADMINISTRATIVE	SERVICE PENSION	OTHER BENEFITS	AMOUNT		FOR EACH	AMOUNT	FOR EACH	AMOUNT	FOR EACH			
BALATON FIRE DEPT	66,439	60,260	6,179	1.10	....	....	....	5,231	284	570	5,500	....	20	275	....	....	....	....	....	....	...
BEARDSLEY FIREMEN	47,061	47,155	-94	1.00	4,819	....	4,819	2,567	318	405	....	....	20	250	....	....	....	....	....	....	NO
BEAVER CREEK FIRE	33,849	34,278	-429	0.99	....	645	645	2,302	325	190	....	....	20	225	....	....	....	....	225 LUMP SUM	....	YES
BELGRADE FIRE DEPT	56,635	57,537	-902	0.98	....	....	....	3,684	1,337	337	....	....	20	225	....	LUMP SUM	....	LUMP SUM	....	LUMP SUM	YES
BELVIEW FIREMEN	51,727	51,677	50	1.00	4,660	....	4,660	3,275	1,170	92	....	....	20	200	150	YEAR OF SERVICE	150	YEAR OF SERVICE	150	YEAR OF SERVICE	...
BERTHA FIRE DEPT	37,046	37,052	-6	1.00	3,988	....	3,988	3,039	693	135	....	....	20	200	200	LUMP SUM	200	LUMP SUM	....	....	NO
BLACKDUCK FIRE DEPT	43,641	37,577	6,064	1.16	4,483	....	4,483	6,010	....	196	....	....	20	275	....	....	....	....	275	YEAR OF SERVICE	YES
BOYD FIRE DEPT	44,227	39,044	5,183	1.13	3,268	....	3,268	2,399	....	28	....	....	20	200	200	YEAR OF SERVICE	200	YEAR OF SERVICE	200	....	YES
BRICELYN	41,980	48,525	-6,545	0.87	5,935	....	5,935	3,072	1,877	78	....	....	20	250	....	....	....	....	....	....	NO
BROWERVILLE FIRE	55,276	30,744	24,532	1.80	3,096	....	3,096	5,251	....	....	3,200	....	20	200	....	....	....	....	....	....	NO
BROWNTON FIRE DEPT	37,073	49,364	-12,291	0.75	4,636	....	4,636	3,667	6,620	337	4,000	....	10	200	....	LUMP SUM	....	LUMP SUM	....	LUMP SUM	NO
BUFFALO LAKE FIRE	39,086	35,067	4,019	1.11	5,253	5,253	3,954	3,266	6,510	120	20	210	210	YEAR OF SERVICE	210	YEAR OF SERVICE	YES
BYRON VOL FIRE	63,514	59,735	3,779	1.06	5,231	5,231	7,999	574	20	200	200	YEAR OF SERVICE	200	YEAR OF SERVICE	NO
CANOSTA FIRE DEPT	52,394	45,656	6,738	1.15	10,884	....	10,884	2,976	1,000	....	4,034	....	20	200	....	....	....	....	....	....	YES
CARLOS	37,405	47,408	-10,003	0.79	4,516	1,000	5,516	3,203	....	928	....	....	20	200	....	....	....	....	200	YEAR OF SERVICE	YES
CENTER CITY FIRE	29,047	16,062	12,985	1.81	2,478	183	2,661	2,686	285	20	215	215	LUMP SUM	215	LUMP SUM	...
CHANDLER VOL FIRE	52,701	53,630	-929	0.98	4,735	129	4,864	2,174	500	115	....	....	20	250	250	YEAR OF SERVICE	250	YEAR OF SERVICE	250	YEAR OF SERVICE	YES
CHOKIO VOL FIRE	39,396	35,208	4,188	1.12	4,160	....	4,160	4,810	....	....	....	....	20	....	....	....	....	....	....	....	NO
CLAREMONT	44,505	44,748	-243	0.99	4,527	500	5,027	3,167	100	812	....	....	20	225	....	....	....	....	....	YEAR OF SERVICE	YES
CLARKFIELD FIREMEN	50,693	44,217	6,476	1.15	6,166	....	6,166	5,779	1,115	550	....	....	20	250	250	LUMP SUM	250	LUMP SUM	250	LUMP SUM	YES
CLINTON FIRE DEPT	27,154	57,645	-30,491	0.47	....	....	....	3,236	2,500	258	5,000	....	20	250	....	....	....	....	....	....	YES
CLINTON VOL FIRE	41,455	49,542	-8,087	0.84	3,606	....	3,606	2,316	....	50	....	....	10	200	200	YEAR OF SERVICE	25	WEEKLY	200	YEAR OF SERVICE	NO
COOK FIREMEN	91,440	22,368	69,072	4.09	2,368	....	2,368	6,124	500	....	....	....	20	200	....	....	....	....	200	YEAR OF SERVICE	YES
COSMOS FIRE DEPT	56,841	40,280	16,561	1.41	4,512	....	4,512	3,812	....	....	3,150	....	20	200	200	YEAR OF SERVICE	....	....	....	....	YES
COTTONWOOD FIREMEN	67,020	64,560	2,460	1.04	5,980	....	5,980	5,351	....	30	....	....	20	250	250	YEAR OF SERVICE	250	YEAR OF SERVICE	250	YEAR OF SERVICE	YES
COURTLAND VOL FIRE	36,042	50,155	-14,113	0.72	5,035	1,772	6,807	3,515	1,250	263	7,000	....	20	250	....	....	....	....	....	....	YES
CURRIE FIRE DEPT	38,040	32,498	5,542	1.17	4,082	....	4,082	3,086	1,000	221	7,875	....	20	200	....	....	....	....	....	....	YES
CYRUS FIREMEN	40,274	44,455	-4,181	0.91	4,140	....	4,140	2,674	....	265	....	....	20	....	5,000	LUMP SUM	....	....	....	....	NO
DALBO FIRE DEPT	48,119	29,977	18,142	1.61	4,382	....	4,382	2,951	....	....	....	....	20	203	300	MONTHLY	....	....	....	....	YES
DANUBE FIREMEN	70,938	51,412	19,526	1.38	4,940	....	4,940	4,107	....	184	4,400	....	20	200	....	....	....	....	200	YEAR OF SERVICE	YES
EASTON	36,634	27,544	9,090	1.33	4,220	4,647	8,867	2,361	....	381	2,285	....	20	200	200	YEAR OF SERVICE	200	YEAR OF SERVICE	200	YEAR OF SERVICE	YES
EDEN VALLEY FIRE	69,611	46,620	22,991	1.49	3,240	....	3,240	5,683	200	337	....	....	20	250	....	....	....	....	....	....	YES
ELMORE	66,423	51,712	14,711	1.28	4,664	4,664	9,328	3,687	400	185	2,870	....	20	200	200	YEAR OF SERVICE	200	YEAR OF SERVICE	200	....	NO
ELYSIAN FIRE DEPT	51,809	50,147	1,662	1.03	5,590	23	5,613	2,886	2,120	114	7,440	20	225	225	YEAR OF SERVICE	225	YEAR OF SERVICE	YES
EMILY	56,854	58,966	-2,112	0.96	5,164	....	5,164	2,242	3,023	293	....	....	20	275	....	....	....	....	....	....	NO
EYOTA VOL FIRE	71,650	54,185	17,465	1.32	4,880	....	4,880	4,990	262	....	....	....	20	250	28	WEEKLY	28	WEEKLY	....	....	YES
FRANKLIN FIRE DEPT	36,082	29,664	6,418	1.22	3,584	....	3,584	3,206	....	273	....	....	20	200	150	WEEKLY	150	....	4,800	LUMP SUM	YES
GNESEN VOL FIRE	16,685	26,868	-10,183	0.62	4,216	2,749	6,965	1,833	3,200	....	7,800	1,600	20	200	....	....	....	....	200	YEAR OF SERVICE	NO
GOOD THUNDER FIRE	47,869	41,526	6,343	1.15	3,224	....	3,224	5,114	....	1,141	....	300	20	250	70	WEEKLY	60	WEEKLY	....	....	NO
GRAND MEADOW FIRE	80,012	64,575	15,437	1.24	5,625	....	5,625	6,541	....	50	....	....	20	225	....	....	....	....	....	....	YES
HAMBURG FIRE DEPT	35,723	24,016	11,707	1.49	2,500	....	2,500	2,153	557	3,027	....	....	200	200	....	....	....	....	....	....	YES
HAMEL VOL FIRE	80,380	100,695	-20,315	0.80	7,075	14,191	21,266	6,457	800	78	....	....	20	250	....	YEAR OF SERVICE	....	YEAR OF SERVICE	....	YEAR OF SERVICE	YES
HANOVER FIRE DEPT	35,052	64,640	-29,588	0.54	5,760	802	6,562	7,600	75	103	9,400	....	20	240	....	....	....	....	....	....	YES
HANSA FIREMEN	48,431	38,764	9,667	1.25	4,612	....	4,612	3,872	50	462	5,400	....	20	200	....	LUMP SUM	300	LUMP SUM	....	LUMP SUM	YES
HAYWARD	48,074	41,625	6,449	1.15	3,600	....	3,600	3,519	....	....	....	....	20	225	....	....	....	....	....	....	NO
HENDRICKS FIREMEN	39,373	38,464	909	1.02	4,292	3,129	7,421	3,957	2,889	105	5,493	....	20	200	200	YEAR OF SERVICE	200	YEAR OF SERVICE	200	YEAR OF SERVICE	NO
HERMAN	61,498	50,800	10,698	1.21	....	....	....	4,713	300	....	3,000	....	20	200	....	....	....	....	....	....	...
HERON LAKE FIRE	88,065	62,635	25,430	1.41	970	....	970	4,511	391	729	....	....	20	250	....	....	....	....	5,000	LUMP SUM	YES
HILLS FIREMEN	32,493	47,348	-14,855	0.69	3,502	3,502	3,572	769	374	20	200	150	LUMP SUM	150	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, 1986

NAME OF ASSOCIATION	NET ASSETS	REQUIRED RESERVES	SURPLUS OR DEFICIT	FUNDING RATIO	AMORTIZE		TOTAL REQUIRED CONTRIB.	STATE AID	MUNICIPAL CONTRIB.	DISBURSEMENTS			VESTING YEARS	AMOUNT	DISABILITY		SICK		SURVIVOR		ACCIDENT & HEALTH INSURANCE
					NORMAL COST	UNFUNDED LIABILITY				ADMINISTRATIVE	SERVICE PENSION	OTHER BENEFITS			AMOUNT	FOR EACH	AMOUNT	FOR EACH	AMOUNT	FOR EACH	
HOFFMAN VOL FIRE	57,355	50,970	6,385	1.13	4,720	4,720	3,495	1,148	20	250	250 YEAR OF SERVICE	250 YEAR OF SERVICE	NO		
IDEAL	28,040	21,400	6,640	1.31	2,552	2,552	2,282	2,282	20	250	25 LUMP SUM	25 YEAR OF SERVICE	NO		
IRONTON	31,423	29,500	1,923	1.07	11,250	11,250	899	752	13,500	20	250	250 YEAR OF SERVICE	250 YEAR OF SERVICE	YES		
ISLE FIRE DEPT	70,201	37,492	40,709	2.09	3,860	....	3,860	6,252	....	346	....	....	....	....	200 YEAR OF SERVICE	200 YEAR OF SERVICE	200 YEAR OF SERVICE	NO
JASPER FIRE DEPT	34,843	50,771	-15,928	0.69	5,603	....	5,603	4,149	1,800	36	7,250	....	20	290	290 LUMP SUM	290 LUMP SUM	290 LUMP SUM	YES	
JEFFERS	34,210	29,696	4,514	1.15	3,512	....	3,512	3,392	....	50	12,400	....	20	200	....	....	....	NO
KASOTA FIRE DEPT	70,835	58,250	12,585	1.22	4,250	....	4,250	5,933	....	670	23,250	....	20	250	....	10 WEEKLY	300 LUMP SUM	YES
KENSINGTON	49,230	46,315	2,915	1.06	38,123	....	38,123	2,470	930	425	....	....	20	250	.... YEAR OF SERVICE	.... YEAR OF SERVICE	.... YEAR OF SERVICE	YES
KILKENNY FIREMEN	27,884	29,724	-1,840	0.94	3,424	....	3,424	2,721	....	135	3,428	....	20	200	200 YEAR OF SERVICE	200 YEAR OF SERVICE	200 YEAR OF SERVICE	YES
LAFAYETTE FIRE DEPT	82,235	58,394	23,841	1.41	5,817	....	5,817	5,231	639	58	3,850	....	20	275	....	....	....	YES
LAKE LILLIAN FIRE	45,883	46,355	-472	0.99	3,939	....	3,939	3,498	200	....	....	....	20	225	....	....	....	YES
LAKE PARK FIRE	64,236	45,350	18,886	1.42	4,761	....	4,761	5,764	600	1,121	9,240	....	20	220	....	....	220 YEAR OF SERVICE	NO
LANESBORO VOL FIRE	81,485	66,312	15,173	1.23	3,659	....	3,659	4,483	1,100	254	....	....	20	230	....	....	....	YES
LE ROY VOL FIRE	45,242	38,668	6,574	1.17	4,315	....	4,315	4,474	....	133	....	....	20	200	....	....	....	NO
LESTER PRAIRIE FIRE	71,807	63,316	8,491	1.13	4,868	....	4,868	3,757	1,500	....	....	....	20	200	20 WEEKLY	....	250 LUMP SUM	YES
LEWISVILLE VOL FIRE	67,731	50,044	17,687	1.35	3,472	....	3,472	4,228	....	200	4,600	700	20	200	100 WEEKLY	50 WEEKLY	100 LUMP SUM	NO	
LITTLEFORK FIREMEN	48,699	48,474	225	1.00	6,732	....	6,732	3,767	722	100	10,756	....	20	225	225 LUMP SUM	....	....	YES
NABEL	46,289	45,910	379	1.01	3,645	....	3,645	3,758	....	295	5,000	....	15	....	14 WEEKLY	14 WEEKLY	500 LUMP SUM	YES
MADISON LAKE FIRE	41,551	41,791	-240	0.99	1,771	....	1,771	3,707	2,500	102	5,000	....	20	250	20 WEEKLY	20 WEEKLY	100 LUMP SUM	YES	
MAYNARD FIRE DEPT	46,673	38,492	8,181	1.21	4,196	....	4,196	4,251	....	....	4,400	....	20	200	125 LUMP SUM	....	150	YES
MIESVILLE	45,260	53,572	-8,312	0.84	4,576	432	5,008	2,916	1,250	350	....	....	20	200	200 YEAR OF SERVICE	200 YEAR OF SERVICE	200 YEAR OF SERVICE	YES	
MILAN FIRE DEPT	46,594	38,685	7,909	1.20	5,035	....	5,035	3,072	....	100	....	....	20	250	250 YEAR OF SERVICE	21 WEEKLY	250 YEAR OF SERVICE	YES
MILTONA	38,915	40,883	-1,968	0.95	5,471	....	5,471	2,772	2,000	....	....	....	10	275	275 YEAR OF SERVICE	275 YEAR OF SERVICE	275 YEAR OF SERVICE	YES
MISSION	13,546	17,570	-4,024	0.77	2,535	1,111	3,646	1,929	1,409	....	....	....	20	250	250 LUMP SUM	....	....	YES
NT IRON	72,460	40,572	31,888	1.79	1,980	....	1,980	7,357	....	....	16,578	....	20	....	....	....	....	....
NEW GERMANY	92,630	74,202	18,428	1.25	6,672	....	6,672	2,936	837	....	6,766	....	25	250	....	....	....	YES
NEW MARKET FIRE	31,276	15,608	15,668	2.00	....	3,164	3,164	4,415	....	47	....	....	10	200	200 YEAR OF SERVICE	....	200 YEAR OF SERVICE	YES
NEW SCANDIA FIRE	126,540	81,824	44,716	1.55	5,568	....	5,568	6,782	6,782	....	....	....	10	200	200 YEAR OF SERVICE	....	200 YEAR OF SERVICE	YES
NORTHOME FIRE DEPT	36,381	32,184	4,197	1.13	3,148	....	3,148	4,108	....	266	....	....	20	200	....	....	....	YES
NORWOOD FIRE DEPT	69,656	75,772	-6,116	0.92	6,710	1,722	8,432	4,131	1,046	300	....	....	20	250	....	....	250 LUMP SUM YR/SER	YES
OAK GROVE FIRE	25,508	15,383	10,125	1.66	3,336	....	3,336	4,697	1,000	1,140	....	....	10	225	225 LUMP SUM	....	225 LUMP SUM	NO
ORMSBY FIREMEN	24,162	19,552	4,610	1.24	1,882	....	1,882	1,738	....	....	....	....	20	200	200 LUMP SUM	....	....	YES
PENNOCK FIRE	36,934	31,224	5,710	1.18	4,024	....	4,024	3,235	....	....	....	....	20	200	200 YEAR OF SERVICE	....	....	NO
PRINSBURG FIREMEN	49,343	31,394	17,949	1.57	-1,026	....	-1,026	2,450	1,421	....	....	....	20	200	10 WEEKLY	10 WEEKLY	200 LUMP SUM	YES
RANDALL VOL FIRE	25,491	26,772	-1,281	0.95	4,440	3,234	7,674	8,228	....	214	15,600	....	20	200	....	....	....	YES
RAYMOND FIRE DEPT	78,017	61,875	16,142	1.26	4,950	....	4,950	4,300	....	65	5,000	....	20	275	....	....	....	YES
RICHMOND FIREMEN	60,847	44,105	16,742	1.38	5,222	....	5,222	5,398	6,600	290	....	70	10	265	60 WEEK	10 WEEKLY	....	YES
ROBBINSDALE FIRE	753,262	1,112,660	-359,398	0.68	....	....	....	31,515	20,362	8,385	64,368	....	20	200	50 WEEKLY	50 WEEKLY	2,500 LUMP SUM	NO
ROCKVILLE FIREMEN	45,967	51,977	-6,010	0.88	4,267	10,277	14,544	5,249	....	418	....	....	20	240	2,100 LUMP SUM	....	....	NO
ROSE CREEK VOL FIRE	36,149	52,548	-16,399	0.69	2,852	....	2,852	3,682	....	72	5,000	....	20	200	200 YEAR OF SERVICE	200 YEAR OF SERVICE	200 YEAR OF SERVICE	YES
RUSSELL FIRE DEPT	22,781	33,676	-10,895	0.68	3,684	....	3,684	3,188	....	15	2,400	....	10	200	....	....	200 LUMP SUM YR/SER	YES
SANBORN	33,359	36,567	-3,208	0.91	2,574	1,296	3,870	3,617	378	231	....	....	20	200	.... YEAR OF SERVICE	....	....	YES
SCHROEDER	19,391	8,890	10,501	2.18	2,135	....	2,135	2,305	2,305	....	....	....	20	250	....	....	....	YES
SEBEKA FIRE DEPT	93,779	51,067	42,712	1.84	4,254	....	4,254	6,190	500	326	....	....	15	225	....	....	....	YES
SILVER LAKE FIRE	65,314	94,609	-29,295	0.69	6,917	2,737	9,654	4,154	3,978	143	12,507	....	20	200	200 LUMP SUM	200 LUMP SUM	200 LUMP SUM	YES		
ST MICHAEL	51,019	51,019	....	1.00	....	....	....	5,394	....	276	....	....	20	200	....	....	....	....
STARBUCK FIRE DEPT	61,893	45,240	16,653	1.37	5,703	....	5,703	6,635	....	420	2,172	....	20	275	....	....	....	NO
STORDEN	43,463	37,507	5,956	1.16	4,775	....	4,775	3,493	....	50	....	....	20	275	....	....	1,650 LUMP SUM	YES
SUNBURG FIRE DEPT	48,838	39,076	9,762	1.25	3,752	....	3,752	3,277	....	50	....	....	20	200	14 WEEKLY	14 WEEKLY	200 WEEKLY	NO

TABLE 2
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
ASSETS, LIABILITIES, CONTRIBUTIONS, DISBURSEMENTS, SERVICE PENSIONS EARNED AND OTHER BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1986

NAME OF ASSOCIATION	NET ASSETS	REQUIRED RESERVES	SURPLUS OR DEFICIT	FUNDING RATIO	NORMAL COST	AMORTIZE	TOTAL	STATE AID	MUNICIPAL CONTRIB.	DISBURSEMENTS				VESTING YEARS	DISABILITY		SICK		SURVIVOR		ACCIDENT & HEALTH INSURANCE
						UNFUNDED LIABILITY	REQUIRED CONTRIB.			ADMINISTRATIVE	SERVICE PENSION	OTHER BENEFITS	AMOUNT		FOR EACH	AMOUNT	FOR EACH	AMOUNT	FOR EACH		
TWIN VALLEY FIRE	42,717	52,230	-9,513	0.82	6,630	4,705	11,335	4,486	....	110	7,570	....	20	250	....	....	....	....	....	....	....
TYLER FIREMEN	48,773	43,130	5,643	1.13	5,605	....	5,605	5,828	....	268	18,000	3,750	20	250	....	....	....	....	....	LUMP SUM	....
UNDERWOOD FIRE DEPT	49,295	53,000	-3,705	0.93	3,600	53,400	57,000	4,124	500	8	4,057	....	20	200	....	....	....	....	....	....	NO
UPSALA FIRE DEPT	40,341	32,768	7,573	1.23	4,192	....	4,192	3,036	....	155	....	....	10	....	200 YEAR OF SERVICE	200 YEAR OF SERVICE	....	....	200 YEAR OF SERVICE	....	YES
WALDORF VOL FIRE	65,815	52,853	12,962	1.25	5,309	....	5,309	3,688	....	....	....	....	20	240	....	....	....	....	240 YEAR OF SERVICE	....	YES
WALNUT GROVE FIRE	42,621	37,320	5,301	1.14	4,745	....	4,745	4,438	500	132	5,000	....	20	250	250 YEAR OF SERVICE	....	....	....	250 YEAR OF SERVICE	....	....
WARROAD	28,520	63,616	-35,096	0.45	3,916	....	3,916	7,470	....	....	....	....	20	200	200 YEAR OF SERVICE	200 YEAR OF SERVICE	....	....	200 YEAR OF SERVICE	....	NO
WATKINS FIRE DEPT	52,160	51,100	1,060	1.02	5,181	4,122	9,303	4,327	1,000	279	....	....	20	235	.... LUMP SUM	....	....	....	....	LUMP SUM	....
WEST CONCORD	96,528	70,675	25,853	1.37	5,215	....	5,215	5,800	....	....	4,900	....	20	250	250 YEAR OF SERVICE	250 YEAR OF SERVICE	....	....	250	....	YES
WOODSTOCK FIRE DEPT	14,061	23,346	-9,285	0.60	2,000	1,103	3,103	1,137	500	....	....	....	10	200	....	....	....	....	....	....	YES
WYKOFF FIRE DEPT	42,075	30,556	11,519	1.38	1,656	....	1,656	2,938	....	....	4,000	....	20	200	200 LUMP SUM	....	....	....	200 LUMP SUM	....	YES
ZIMMERMAN FIRE	71,320	46,305	25,015	1.54	3,393	....	3,393	7,346	309	233	5,400	....	20	225	....	....	....	....	....	....	YES
ZUMBRO FALLS FIRE	55,747	55,747	....	1.00	....	....	....	4,631	....	555	....	....	20	200	....	....	....	....	....	....	YES
TOTAL	6,477,376	6,243,500	233,876	1.04	494,050	184,380	678,430	493,692	103,750	38,438	380,349	6,740									
LUMP SUM SERVICE PENSION OF \$300 OR MORE PER YEAR OF SERVICE																					
ADA FIRE DEPT	167,177	150,980	16,197	1.11	10,500	....	10,500	7,877	200	141	....	....	20	500	35 WEEKLY	35 WEEKLY	....	....	500 LUMP SUM	....	YES
ADAMS FIREMEN	63,773	60,606	3,167	1.05	7,170	....	7,170	5,886	....	135	....	....	20	300	....	....	....	....	300 LUMP SUM	....	YES
AITKIN FIRE DEPT	141,591	244,384	-102,793	0.58	12,000	13,508	25,508	13,992	1,858	369	....	....	20	800	800 YEAR OF SERVICE	....	....	....	800 YEAR OF SERVICE	....	YES
ALEXANDRIA	323,172	400,068	-76,896	0.81	51,624	15,630	67,254	35,380	33,084	1,369	48,347	....	20	1,800	1,800 LUMP SUM	....	....	....	1,800 LUMP SUM	....	YES
ANNANDALE FIRE DEPT	123,482	163,720	-40,238	0.75	17,960	39,738	57,698	10,940	10,257	....	36,500	....	20	500	500 YEAR OF SERVICE	500 YEAR OF SERVICE	....	....	500 YEAR OF SERVICE	....	NO
ANOKA FIRE DEPT	1,072,701	980,050	92,651	1.09	81,536	....	81,536	73,415	....	2,806	300	88	20	3,170	3,170 YEAR OF SERVICE	672	....	....	3,170 YEAR OF SERVICE	....	YES
ARGYLE VOL FIRE	65,092	46,920	18,172	1.39	4,186	....	4,186	4,665	....	582	....	....	20	4,500	4,000 LUMP SUM	....	....	....	4,000 LUMP SUM	....	YES
ARLINGTON	125,284	123,186	2,098	1.02	9,093	....	9,093	7,771	....	484	12,249	....	20	350	....	....	....	....	....	....	NO
ATWATER FIRE DEPT	74,376	66,241	8,135	1.12	....	7,868	7,868	5,116	....	170	6,050	....	20	350	350 LUMP SUM	....	....	....	....	....	YES
AUDUBON	14,169	11,382	2,787	1.24	4,380	....	4,380	5,190	....	51	....	....	20	300	....	....	....	....	....	....	....
AURORA FIREMEN	146,964	113,302	33,662	1.30	15,232	....	15,232	7,839	2,492	1,009	....	....	20	700	700 YEAR OF SERVICE	700 YEAR OF SERVICE	....	....	700 YEAR OF SERVICE	....	NO
AVON FIRE DEPT	50,795	51,324	-529	0.99	5,887	....	5,887	7,092	....	503	14,000	....	20	350	....	....	....	....	....	....	NO
BABBITT VOL FIRE	137,708	142,347	-4,559	0.97	25,311	....	25,311	6,536	6,000	944	30,008	....	10	....	....	....	....	....	....	....	NO
BACKUS	64,411	94,642	-30,231	0.68	16,730	....	16,730	4,499	3,221	30	14,000	....	20	900	900 YEAR OF SERVICE	....	....	....	900 YEAR OF SERVICE	....	YES
BAGLEY	98,265	105,666	-7,401	0.93	12,518	1,302	13,820	9,202	1,256	227	11,000	....	20	550	....	....	....	....	....	....	....
BARNESVILLE	101,128	83,608	17,520	1.21	9,494	....	9,494	8,508	2,600	629	10,087	....	20	450	....	....	....	....	....	....	YES
BASS BROOK FIREMEN	304,779	325,538	-20,759	0.94	....	25,640	25,640	25,424	....	....	....	....	20	1,300	1,300 LUMP SUM	....	....	....	1,300 LUMP SUM	....	YES
BATTLE LAKE FIRE	77,378	66,496	10,882	1.16	6,808	....	6,808	6,263	....	459	....	....	20	400	.... LUMP SUM	....	....	....	....	....	YES
BAYPORT FIREMEN	292,739	136,200	156,539	2.15	21,400	21,400	42,800	22,750	....	117	....	....	20	1,000	....	....	....	....	....	....	NO
BECKER	129,891	127,582	2,309	1.02	15,400	....	15,400	16,604	2,800	529	57,200	....	20	700	....	....	....	....	3,500 LUMP SUM	....	NO
BELLE PLAINE FIRE	111,733	130,960	-19,227	0.85	11,980	20,175	32,155	10,275	7,000	364	44,800	....	20	400	250 YEAR OF SERVICE	180 MONTHLY	....	....	250 YEAR OF SERVICE	....	YES
BELLE PRAIRIE	68,522	81,972	-13,450	0.84	....	1,418	1,418	8,374	....	....	....	....	20	450	450 LUMP SUM	....	....	....	450 LUMP SUM	....	NO
BEMIDJI PIONEER FIRE	608,556	565,076	43,480	1.08	....	....	....	47,927	1,159	1,211	79,900	....	20	1,700	....	....	....	....	....	....	NO
BIG LAKE FIRE DEPT	112,615	160,548	-47,933	0.70	15,216	2,842	18,058	10,197	....	130	....	....	20	600	600 LUMP SUM	600 LUMP SUM	....	....	600 LUMP SUM	....	YES
BIGFORK FIRE DEPT	126,051	115,582	10,469	1.09	10,101	....	10,101	9,876	....	100	....	....	20	455	....	....	....	....	....	YEAR OF SERVICE	NO
BIRD ISLAND FIRE	65,686	73,116	-7,430	0.90	7,500	340	7,840	6,231	1,250	50	7,225	....	20	300	300 LUMP SUM	300 LUMP SUM	....	....	300 LUMP SUM	....	NO
BIWABIK VOL FIRE	89,037	85,730	3,307	1.04	1,990	....	1,990	4,507	1,800	237	10,000	....	20	500	.... YEAR OF SERVICE	....	....	....	....	YEAR OF SERVICE	YES
BLOOMING PRAIRIE VOL	164,448	172,365	-7,917	0.95	13,892	....	13,892	10,405	1,039	....	21,275	....	20	575	575	....	575	....	575	....	NO
BLUE EARTH	228,090	231,735	-3,645	0.98	23,310	....	23,310	12,879	6,871	484	40,011	....	20	750	750 YEAR OF SERVICE	....	....	....	....	....	YES
BOVEY VOL FIRE DEPT	81,231	70,560	10,671	1.15	4,880	4,880	3,516	2,250	352	20	400	400 YEAR OF SERVICE

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FOR THE YEAR ENDED DECEMBER 31, 1986

NAME OF ASSOCIATION	NET ASSETS	REQUIRED RESERVES	SURPLUS OR -DEFICIT	OR FUNDING RATIO	NORMAL COST	AMORTIZE UNFUNDED LIABILITY	TOTAL REQUIRED CONTRIB.	STATE AID	MUNICIPAL CONTRIB.	DISBURSEMENTS				VESTING AMOUNT	DISABILITY		SICK		SURVIVOR		ACCIDENT & HEALTH INSURANCE
										ADMINI-STRATIVE	SERVICE PENSION	OTHER BENEFITS	AMOUNT		FOR EACH	AMOUNT	FOR EACH	AMOUNT	FOR EACH		
BRAINERD	593,770	598,806	-5,036	0.99	64,623	....	64,623	54,252	32,231	1,801	198,900	....	20	1,950	56 WEEKLY	56 WEEKLY	....	....	....	....	...
BRECKENRIDGE FIRE	199,611	138,777	60,834	1.44	13,150	....	13,150	11,435	....	75	....	....	15	425	35 WEEKLY	35 WEEKLY	....	....	1,200	LUMP SUM	YES
BROOKLYN CENTER FIRE	1,818,046	1,818,046	....	1.00	45,558	46,985	92,543	71,067	41,743	14,819	79,128	....	20	1,260	....	....	....	....	2,500	LUMP SUM	YES
BROOTEN VOL FIRE	69,559	66,752	2,807	1.04	6,239	....	6,239	4,396	400	162	6,500	....	20	325	....	....	....	....	....	....	NO
BROWNS VALLEY FIRE	59,020	76,961	-17,941	0.77	10,588	12,906	23,494	2,131	14,140	285	....	....	20	525	525 LUMP SUM	....	....	....	525	LUMP SUM	YES
BROWNSDALE FIREMEN	29,882	32,016	-2,134	0.93	4,410	....	4,410	4,298	....	271	18,000	....	20	300	....	....	....	....	....	....	NO
BUFFALO FIRE DEPT	170,227	205,092	-34,865	0.83	5,460	....	5,460	21,182	....	220	4,896	17,000	20	700	700 LUMP SUM	700 LUMP SUM	700 LUMP SUM	700 LUMP SUM	700 LUMP SUM	700 LUMP SUM	YES
BUHL VOL FIRE	82,537	88,312	-5,775	0.93	4,608	....	4,608	2,082	8,328	147	3,840	200	20	400	14 WEEKLY	14 WEEKLY	....	....	....	....	YES
CALEDONIA	101,433	100,464	969	1.01	11,480	....	11,480	9,233	2,218	768	15,050	295	20	350	.... WEEKLY	.... WEEKLY	....	....	350	YEAR OF SERVICE	NO
CALUMET FIRE DEPT	37,779	54,584	-16,805	0.69	6,769	2,138	8,907	3,053	2,836	453	23,468	....	10	350	....	....	....	....	....	....	...
CAMBRIDGE FIRE DEPT	192,166	186,057	6,109	1.03	57,350	23,927	81,277	19,766	....	1,672	....	....	20	850	850 YEAR OF SERVICE	....	....	....	850	YEAR OF SERVICE	NO
CANBY FIREMEN	129,449	83,935	45,514	1.54	4,817	4,817	9,634	8,919	....	1,507	8,360	3,000	20	380	....	....	1,500	LUMP SUM	1,500	LUMP SUM	YES
CANNON FALLS VOL	212,020	192,434	19,586	1.10	16,797	....	16,797	15,050	....	542	....	....	20	550	550 YEAR OF SERVICE	550 YEAR OF SERVICE	550 YEAR OF SERVICE	550 YEAR OF SERVICE	550 YEAR OF SERVICE	550 YEAR OF SERVICE	YES
CARLTON FIREMEN	98,861	97,107	1,754	1.02	11,443	389	11,832	6,152	2,460	....	12,600	....	20	525	....	....	....	....	....	....	NO
CASS LAKE FIREMEN	119,200	122,457	-3,257	0.97	11,595	3,257	14,852	11,227	187	346	....	....	20	625	625 YEAR OF SERVICE	625 YEAR OF SERVICE	625 YEAR OF SERVICE	625 YEAR OF SERVICE	625 LUMP SUM	625 LUMP SUM	YES
CENTENNIAL	54,290	42,336	11,954	1.28	31,104	15,400	46,504	18,708	17,000	668	....	....	20	900	900 YEAR OF SERVICE	....	....	....	....	....	NO
CHATFIELD FIRE DEPT	104,747	108,338	-3,591	0.97	15,776	....	15,776	8,539	1,276	....	30,100	....	20	500	500 YEAR OF SERVICE	500 YEAR OF SERVICE	500 YEAR OF SERVICE	500 YEAR OF SERVICE	....	....	YES
CHISAGO CITY	106,631	110,660	-4,029	0.96	14,276	....	14,276	6,762	1,400	....	....	....	20	600	....	....	....	....	....	LUMP SUM	YES
CHISHOLM FIRE	181,114	87,571	93,543	2.07	13,937	....	13,937	11,128	....	434	7,700	....	10	450	450 YEAR OF SERV	....	....	....	....	....	YES
CLARA CITY FIRE	67,440	72,056	-4,616	0.94	7,333	....	7,333	6,259	....	50	10,500	....	10	375	375 YEAR OF SERVICE	....	....	....	....	....	YES
CLEAR LAKE FIRE	71,635	82,050	-10,415	0.87	2,342	1,805	4,147	5,878	643	....	....	....	10	....	....	....	....	....	375	LUMP SUM	YES
CLEARBROOK	126,733	102,288	24,445	1.24	11,196	....	11,196	5,524	403	365	....	....	20	600	....	....	....	....	600	LUMP SUM	NO
COKATO FIRE DEPT	104,661	164,435	-59,774	0.64	10,940	12,547	23,487	8,381	12,547	555	11,088	....	20	500	5,000 LUMP SUM	....	....	....	10,000	LUMP SUM	NO
COLD SPRING VOL FIRE	257,758	362,100	-104,342	0.71	70,435	....	70,435	12,332	8,712	809	36,880	....	20	850	850 LUMP SUM	....	....	....	850	LUMP SUM	YES
COLERAINE FIRE DEPT	82,086	99,900	-17,814	0.82	11,856	4,984	16,840	4,000	2,765	189	37,189	....	20	600	....	....	....	....	600	....	YES
COLUMBIA HEIGHTS VOL	716,216	388,081	328,135	1.85	....	....	....	....	8,391	7,301	26,343	....	20	600	....	....	....	....	....	....	...
COMFREY	47,537	55,106	-7,569	0.86	5,562	....	5,562	4,872	2,600	117	12,900	150	20	300	300 LUMP SUM	....	105	WEEKLY	....	....	NO
COON RAPIDS	991,908	810,766	181,142	1.22	56,321	....	56,321	78,222	....	11,884	....	2,300	20	1,825	....	....	....	....	....	....	YES
COTTAGE GROVE FIRE	443,251	365,736	77,515	1.21	57,072	....	57,072	37,810	....	2,421	9,792	....	20	1,200	....	....	....	....	3,000	LUMP SUM	YES
CROWWELL FIRE	21,590	47,736	-26,146	0.45	6,918	6,817	13,735	2,116	3,832	484	6,900	....	20	300	300 YEAR OF SERVICE	....	....	....	300	YEAR OF SERVICE	YES
CROSBY	129,992	139,980	-9,988	0.93	14,020	3,094	17,114	6,820	6,901	....	20,000	....	20	500	500 LUMP SUM	....	....	....	500	LUMP SUM	YES
CRYSTAL FIRE DEPT	1,504,460	1,582,103	-77,643	0.95	31,361	27,534	58,895	51,654	30,835	6,172	90,048	50	20	1,300	260 MONTHLY	70 WEEKLY	....	....	2,000	LUMP SUM	NO
DASSEL FIREMEN	237,759	343,725	-105,966	0.69	....	....	....	8,490	23,533	804	....	....	20	900	1,000 LUMP SUM	500 LUMP SUM	....	....	1,000	....	YES
DAWSON VOL FIRE	106,460	98,784	7,676	1.08	6,210	....	6,210	8,489	....	230	4,900	....	20	600	300 LUMP SUM	50 WEEKLY	....	....	300	LUMP SUM	NO
DAYTON FIREMEN	65,767	66,259	-492	0.99	....	....	....	8,236	2,500	205	14,669	....	10	300	300 LUMP SUM	....	....	....	300	LUMP SUM	YES
DEER RIVER FIREMEN	105,283	93,096	12,187	1.13	20,121	....	20,121	12,276	....	622	....	....	20	450	450 LUMP SUM	....	....	....	450	LUMP SUM	YES
DEERWOOD	89,820	89,385	435	1.00	7,328	....	7,328	5,104	345	90	....	....	20	375	....	....	....	....	....	....	YES
DELANO FIRE DEPT	126,845	155,148	-28,303	0.82	11,196	4,492	15,688	9,886	6,650	178	8,100	....	20	400	....	....	....	....	....	....	NO
DENT	6,096	13,283	-7,187	0.46	1,472	....	1,472	4,012	2,000	....	....	....	20	75	....	....	....	....	....	....	YES
DILWORTH	137,177	88,256	48,921	1.55	5,838	....	5,838	10,440	510	378	10,734	....	....	350	....	....	....	....	....	....	...
DODGE CENTER	82,057	55,291	26,766	1.48	5,604	....	5,604	5,445	....	....	4,704	....	20	350	....	....	....	....	....	....	...
EAGLE LAKE FIRE DEPT	129,892	165,564	-35,672	0.78	17,808	13,939	31,747	5,297	12,511	168	21,000	....	20	700	700 YEAR OF SERVICE	....	....	....	....	....	NO
EAST BETHEL FIRE	282,062	239,612	42,450	1.18	24,141	....	24,141	12,032	3,000	113	....	....	20	900	900 YEAR OF SERVICE	....	....	....	900	YEAR OF SERVICE	YES
EAST GRAND FORKS	380,781	307,314	73,467	1.24	27,774	....	27,774	20,812	....	1,164	....	....	20	900	....	....	....	....	....	....	YES
EDGERTON FIRE DEPT	56,066	59,730	-3,664	0.94	6,630	913	7,543	5,583	913	....	....	....	20	300	....	....	....	....	....	....	YES
ELK RIVER FIRE	311,814	318,624	-6,810	0.98	25,372	....	25,372	26,997	11,000	791	32,600	....	20	1,200	.... LUMP SUM	....	....	....	....	LUMP SUM	YES
ELY FIRE DEPT	244,778	206,808	37,970	1.18	14,412	....	14,412	16,695	....	1,405	....	1,250	25	600	42 WEEKLY	....	....	....	600	YEAR OF SERVICE	YES
EXCELSIOR	500,897	470,784	30,113	1.06	28,500	....	28,500	35,573	....	3,907	43,021	....	20	1,350	1,350 LUMP SUM	....	....	....	1,350	LUMP SUM	YES
FAIRFAX FIREMEN	240,770	134,800	105,970	1.79	17,800	....	17,800	6,925	6,925	505	20,000	....	20	600	....	....	....	....	....	....	NO

TABLE 2
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
ASSETS, LIABILITIES, CONTRIBUTIONS, DISBURSEMENTS, SERVICE PENSIONS EARNED AND OTHER BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1986

NAME OF ASSOCIATION	NET ASSETS	REQUIRED RESERVES	SURPLUS OR DEFICIT	FUNDING RATIO	AMORTIZE		TOTAL REQUIRED CONTRIB.	STATE AID	MUNICIPAL CONTRIB.	DISBURSEMENTS				SICK		SURVIVOR		ACCIDENT & HEALTH INSURANCE		
					NORMAL COST	UNFUNDED LIABILITY				ADMINISTRATIVE	SERVICE PENSION	OTHER BENEFITS	VESTING YEARS	VESTING AMOUNT	DISABILITY AMOUNT	DISABILITY FOR EACH	SICK AMOUNT		SICK FOR EACH	SURVIVOR AMOUNT	SURVIVOR FOR EACH
FARMINGTON	278,466	306,675	-28,209	0.91	24,075	3,517	27,592	16,707	6,221	845	....	....	20	750	750 YEAR OF SERVICE	750 YEAR OF SERVICE	750 YEAR OF SERVICE	YES	
FERGUS FALLS FIRE	450,348	431,952	18,396	1.04	46,536	....	46,536	34,518	....	529	94,115	....	20	1,400	1,100 YEAR OF SERVICE	....	....	1,100 YEAR OF SERVICE	YES
FERTILE FIREMEN	29,703	43,180	-13,477	0.69	6,298	....	6,298	6,062	....	50	....	....	20	300	....	....	....	....	NO
FLOODWOOD VOL FIRE	46,985	58,219	-11,234	0.81	6,853	....	6,853	6,003	2,873	150	....	600	20	350	350	....	....	350	YES
FOLEY FIREMEN	112,705	121,238	-8,533	0.93	13,702	2,082	15,784	13,532	2,562	96	....	....	20	650	....	....	....	....	YES
FOREST LAKE FIRE	278,682	257,659	21,023	1.08	29,322	1,305	20	950	LUMP SUM	YES
FREEMONT FIRE DEPT	63,376	57,356	6,020	1.10	6,752	....	6,752	4,868	550	125	11,170	....	20	350	....	....	....	....	YES
FULDA FIRE DEPT	115,954	118,245	-2,291	0.98	12,331	....	12,331	7,881	2,000	158	....	....	20	550	....	....	....	....	YES
GARRISON	49,022	40,590	8,432	1.21	5,046	....	5,046	6,345	....	....	12,000	....	20	300	300 YEAR OF SERVICE	....	....	300 YEAR OF SERVICE	YES
GAYLORD	115,391	131,193	-15,802	0.88	385	893	1,278	8,024	2,600	959	10,800	....	20	450	450 YEAR OF SERVICE	450 YEAR OF SERVICE	450 YEAR OF SERVICE	YES	
GILBERT FIRE DEPT	128,217	106,700	21,517	1.20	12,920	....	12,920	4,603	....	6,087	45,625	....	20	750	750 LUMP SUM	750 LUMP SUM	750 LUMP SUM	YES	
GLENCOE FIRE DEPT	240,324	379,745	-139,421	0.63	13,332	26,049	39,381	13,444	18,300	3,570	69,980	....	20	850	600 MONTHLY	600 MONTHLY	....	....	YES
GLENWOOD FIRE DEPT	74,359	172,284	-97,925	0.43	19,632	....	19,632	10,602	4,000	261	39,400	....	20	600	....	....	....	600 LUMP SUM	YES
GOLDEN VALLEY FIRE	1,006,502	865,391	141,111	1.16	....	....	....	68,931	....	12,236	6,750	1,080	10	2,700	300 WEEKLY	100 WEEKLY	5,000 LUMP SUM	NO	
GONVICK	90,879	118,520	-27,641	0.77	8,288	....	8,288	3,506	1,223	....	....	....	20	400	400 YEAR OF SERVICE	....	....	400 YEAR OF SERVICE	YES
GOODVIEW FIREMEN	106,057	88,982	17,075	1.19	21,899	11,593	33,492	4,837	10,000	1,620	12,943	....	10	400	....	....	....	....	YES
GRAND MARAIS	213,544	133,110	80,434	1.60	6,270	....	6,270	10,295	....	319	40,500	....	20	500	....	....	....	....	NO
GRAND RAPIDS FIRE	495,963	498,750	-2,787	0.99	62,650	24,807	87,457	41,788	5,071	838	80,924	500	20	2,500	30 WEEKLY	30 WEEKLY	....	LUMP SUM	YES
GRANITE FALLS FIRE	80,436	94,233	-13,797	0.85	12,632	....	12,632	11,090	....	754	19,898	....	20	525	525 LUMP SUM	525 LUMP SUM	525 LUMP SUM	NO	
GREY EAGLE VOL FIRE	38,651	59,986	-21,335	0.64	5,670	2,150	7,820	3,833	152	....	....	....	20	300	100 YEAR OF SERVICE	100 YEAR OF SERVICE	100 LUMP SUM	YES	
GROVE CITY FIREMEN	57,732	66,529	-8,797	0.87	7,678	....	7,678	5,011	....	226	....	....	20	400	....	....	....	....	NO
HACKENSACK FIRE	26,122	34,722	-8,600	0.75	5,100	....	5,100	3,713	....	1,967	1,800	....	10	300	300 YEAR OF SERVICE	....	....	....	NO
HALLOCK FIREMEN	59,477	52,512	6,965	1.13	7,278	....	7,278	6,623	604	....	6,900	....	20	300	20 YEAR OF SERVICE	....	....	50 YEAR OF SERVICE	NO
HAM LAKE FIRE DEPT	179,231	183,114	-3,883	0.98	25,218	388	25,606	14,319	8,846	312	18,000	....	20	900	....	....	....	....	YES
HARMONY VOL FIRE	51,592	61,038	-9,446	0.85	5,946	3,130	9,076	4,946	....	734	....	....	20	300	300 LUMP SUM	300 LUMP SUM	300 LUMP SUM	YES	
HASTINGS	440,406	389,666	50,740	1.13	49,616	....	49,616	43,787	....	4,102	10,200	546	10	1,700	....	LUMP SUM	....	LUMP SUM	YES
HAYFIELD	74,372	85,584	-11,212	0.87	11,250	....	11,250	7,824	2,000	1,019	7,296	....	20	450	450 YEAR OF SERVICE	450 YEAR OF SERVICE	....	....	YES
HECTOR VOL FIRE	109,985	81,904	28,081	1.34	....	....	....	7,424	2,000	164	....	....	20	400	....	....	....	....	....
HERMANTOWN FIRE	129,768	167,987	-38,219	0.77	18,290	5,937	24,227	12,862	5,481	1,804	93,000	....	20	500	....	....	....	500 LUMP SUM	NO
HIBBING FIREMEN	122,371	112,563	9,808	1.09	11,090	....	11,090	7,667	....	751	....	....	20	650	....	....	....	....	YES
HINCKLEY VOL FIRE	76,839	63,322	13,517	1.21	6,696	....	6,696	6,588	329	217	....	....	20	300	300 YEAR OF SERVICE	....	....	300 YEAR OF SERVICE	YES
HOLDINGFORD FIRE	79,260	76,762	2,498	1.03	7,020	....	7,020	4,602	1,600	240	....	....	20	350	....	....	....	....	NO
HOPKINS VOL FIRE	487,318	567,426	-80,108	0.86	64,151	9,561	73,712	40,218	36,960	2,253	100,500	....	20	2,000	2,000 YEAR OF SERVICE	105 WEEKLY	....	2,000 YEAR OF SERVICE	YES
HOUSTON VOL FIRE	74,767	51,651	23,116	1.45	7,065	....	7,065	4,659	40	228	14,950	....	20	365	....	....	....	365 YEAR OF SERVICE	NO
HOWARD LAKE FIRE	132,222	167,640	-35,418	0.79	12,960	4,969	17,929	6,225	10,599	576	....	....	20	600	....	....	....	....	....
HOYT LAKES FIRE	207,043	200,820	6,223	1.03	22,530	....	22,530	5,798	4,500	240	43,000	....	20	1,000	....	....	....	1,000 YEAR OF SERVICE	NO
HUGO FIRE DEPT	83,848	64,708	19,140	1.30	7,288	....	7,288	7,539	2,000	....	14,070	....	20	300	300 YEAR OF SERVICE	300 YEAR OF SERVICE	300 YEAR OF SERVICE	YES	
INTERNATIONAL FALLS	327,068	331,969	-4,901	0.99	25,869	....	25,869	23,689	....	3,174	13,867	....	10	1,175	1,025 YEAR OF SERVICE	....	....	1,025 YEAR OF SERVICE	....
INVER GROVE HEIGHTS	908,875	851,719	57,156	1.07	73,216	13,764	86,980	39,110	2,700	32,717	20	1,300	LUMP SUM	700 LUMP SUM	NO
ISANTI VOL FIRE	165,955	156,450	9,505	1.06	8,075	....	8,075	10,851	2,488	1,883	....	....	20	525	525 YEAR OF SERVICE	....	....	525 YEAR OF SERVICE	NO
JACKSON FIRE DEPT	235,683	165,047	70,636	1.43	....	....	....	14,954	....	601	23,265	400	20	540	42 WEEKLY	....	....	....	NO
JANESVILLE VOL FIRE	100,934	109,340	-8,406	0.92	12,720	....	12,720	6,892	3,297	475	2,640	250	20	500	....	....	....	250 LUMP SUM	YES
JORDAN FIRE DEPT	130,033	132,900	-2,867	0.98	13,950	6,654	20,604	9,174	7,000	596	....	....	20	575	575 LUMP SUM	575 LUMP SUM	575 LUMP SUM	....	
KASSON	73,366	95,650	-22,284	0.77	11,850	3,851	15,701	8,266	1,997	1,075	8,000	....	20	400	....	....	....	....	NO
KEEWATIN FIREMEN	115,131	127,940	-12,809	0.90	10,164	9,448	19,612	2,732	2,649	189	12,000	20	600	70 WEEKLY	YEAR OF SERVICE	YES
KETTLE RIVER FIRE	29,251	32,915	-3,664	0.89	3,540	569	4,109	2,353	593	115	2,560	....	20	300	....	....	....	....	NO
KIMBALL FIREMEN	43,461	56,244	-12,783	0.77	5,856	6,927	12,783	5,555	....	439	....	....	20	300	250 YEAR OF SERVICE	250 YEAR OF SERVICE	250 YEAR OF SERVICE	YES	
KINNEY VOL FIRE	69,530	25,596	43,934	2.72	4,710	....	4,710	1,673	....	81	....	....	10	300	14 WEEKLY	14 WEEKLY	300 YEAR OF SERVICE	NO	
LACRESCENT	125,183	84,688	40,495	1.48	5,164	....	5,164	9,789	....	402	....	....	20	400	75 WEEKLY	....	....	400 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, 1986

NAME OF ASSOCIATION	NET ASSETS	REQUIRED RESERVES	SURPLUS OR DEFICIT	FUNDING RATIO	NORMAL COST	AMORTIZE	TOTAL	STATE AID	MUNICIPAL CONTRIB.	DISBURSEMENTS				VESTING YEARS	DISABILITY		SICK		SURVIVOR		ACCIDENT & HEALTH INSURANCE	
						UNFUNDED LIABILITY	REQUIRED CONTRIB.			ADMINISTRATIVE	SERVICE PENSION	OTHER BENEFITS	AMOUNT		FOR EACH	AMOUNT	FOR EACH	AMOUNT	FOR EACH			
LAKE BENTON VOL FIRE	53,702	42,120	11,582	1.27	4,025	....	4,025	5,780	1,000	276	....	....	20	300	....	....	....	....	....	....	YES
LAKE CITY FIRE DEPT	173,044	187,904	-14,860	0.92	15,960	....	15,960	14,665	1,836	446	....	....	20	700	70 WEEKLY	....	70 WEEKLY	....	....	....	YES
LAKE CRYSTAL FIRE	126,796	115,200	11,596	1.10	12,792	....	12,792	9,746	....	443	....	....	20	650	....	....	....	....	....	....	...
LAKE ELMO FIRE	211,665	143,773	67,892	1.47	12,720	....	12,720	11,911	....	290	....	....	10	750	....	....	....	....	....	....	YES
LAKEFIELD FIREMEN	118,845	60,606	58,239	1.96	6,960	....	6,960	9,464	....	659	9,000	....	20	300	....	....	....	....	....	....	YES
LAKEVILLE	619,646	555,449	64,197	1.12	127,929	....	127,929	35,149	77,328	1,500	....	....	20	1,550	1,550 LUMP SUM	1,550 LUMP SUM	....	....	....	....	NO
LAMBERTON FIREMEN	77,994	72,824	5,170	1.07	7,616	....	7,616	5,460	....	....	....	....	20	400	400 YEAR OF SERVICE	400 YEAR OF SERVICE	400 YEAR OF SERVICE	400 YEAR OF SERVICE	400 YEAR OF SERVICE	400 YEAR OF SERVICE	NO
LE SUEUR VOL FIRE	183,857	135,558	48,299	1.36	....	16,870	16,870	12,499	2,698	234	29,750	....	10	750	250 YEAR OF SERVICE	....	....	....	....	....	YES
LEWISTON VOL FIRE	115,779	132,921	-17,142	0.87	11,646	....	11,646	8,399	1,000	857	....	400	20	450	50 WEEKLY	....	50 WEEKLY	....	450 YEAR OF SERVICE	450 YEAR OF SERVICE	YES
LExINGTON FIREMEN	107,326	107,277	49	1.00	8,970	....	8,970	3,615	....	202	26,683	....	20	500	....	....	....	....	500 YEAR OF SERVICE	500 YEAR OF SERVICE	0
LINDSTROM	93,909	77,272	16,637	1.22	8,432	....	8,432	7,378	3,229	26,106	....	8,000	20	400	400 LUMP SUM	400 LUMP SUM	400 LUMP SUM	400 LUMP SUM	400 LUMP SUM	400 LUMP SUM	...
LINWOOD TWP FIRE	60,001	82,780	-22,779	0.72	9,260	....	9,260	5,059	2,800	....	....	....	20	500	400 YEAR OF SERVICE	400 YEAR OF SERVICE	400 YEAR OF SERVICE	400 YEAR OF SERVICE	400 YEAR OF SERVICE	400 YEAR OF SERVICE	YES
LITCHFIELD FIRE	168,806	148,245	20,561	1.14	13,904	....	13,904	20,269	....	696	....	712	20	750	560 LUMP SUM	560 LUMP SUM	560 LUMP SUM	560 LUMP SUM	560 LUMP SUM	560 LUMP SUM	NO
LITTLE CANADA FIRE	283,821	274,578	9,243	1.03	....	....	....	17,341	13,500	850	16,200	....	20	800	....	....	....	....	....	....	NO
LITTLE FALLS FIRE	262,904	247,646	15,258	1.06	15,035	7,122	22,157	14,422	12,071	877	....	....	20	800	800 LUMP SUM	800 LUMP SUM	105 WEEKLY	....	....	....	YES
LONG LAKE	203,153	229,380	-26,227	0.89	....	....	....	16,946	3,500	....	11,298	6,500	20	1,000	1,000 LUMP SUM	1,000 LUMP SUM	1,000 LUMP SUM	1,000 LUMP SUM	1,000 LUMP SUM	1,000 LUMP SUM	YES
LONG PRAIRIE FIRE	269,340	239,243	30,097	1.13	20,085	....	20,085	12,379	2,305	1,334	23,750	....	20	950	950 LUMP SUM	950 LUMP SUM	950 LUMP SUM	950 LUMP SUM	950 LUMP SUM	950 LUMP SUM	YES
LONSDALE FIRE DEPT	92,346	90,306	2,040	1.02	....	7,788	7,788	8,405	....	25	....	....	20	350	....	....	....	....	....	....	YES
LOWER ST. CROIX VAL	192,428	178,164	14,264	1.08	20,566	....	20,566	13,103	....	345	33,289	....	20	700	700 LUMP SUM	700 LUMP SUM	700 LUMP SUM	700 LUMP SUM	700 LUMP SUM	700 LUMP SUM	YES
MADELIA FIRE DEPT	109,067	83,803	25,264	1.30	9,642	....	9,642	8,526	....	713	6,033	475	10	400	25 WEEKLY	....	....	....	....	....	YES
MADISON VOL FIRE	111,721	93,451	18,270	1.20	11,480	....	11,480	8,374	3,189	753	23,375	....	20	510	7	7	7	7	7	7	YES
MAHNONEN FIRE DEPT	101,933	96,952	4,981	1.05	13,395	....	13,395	6,881	....	....	4,000	....	20	375	....	....	....	....	....	....	YES
MAHOMEDI FIRE DEPT	103,835	120,492	-16,657	0.86	16,896	2,519	19,415	12,563	....	....	11,000	....	20	600	600 LUMP SUM	600 LUMP SUM	600 LUMP SUM	600 LUMP SUM	600 LUMP SUM	600 LUMP SUM	YES
MAPLE GROVE	358,268	419,808	-61,540	0.85	65,216	10,588	75,804	51,471	9,860	4,238	48,906	145	20	1,600	30 WEEKLY	....	....	....	....	....	YES
MAPLE PLAIN FIRE	194,464	119,230	75,234	1.63	13,636	....	13,636	9,159	....	2,732	....	....	20	500	....	....	500 LUMP SUM	500 LUMP SUM	500 LUMP SUM	500 LUMP SUM	YES
MAPLETON	121,302	127,840	-6,538	0.95	15,223	985	16,208	7,273	4,050	901	2,200	20	650	650 YEAR OF SERVICE	650 YEAR OF SERVICE	650 YEAR OF SERVICE	YES
MAPLEWOOD FIRE	875,315	1,026,512	-151,197	0.85	98,950	13,645	112,595	88,706	61,966	4,826	62,837	....	20	1,000	....	....	....	....	....	....	...
MARBLE FIRE DEPT	45,723	49,976	-4,253	0.91	7,091	....	7,091	....	6,000	337	24,000	20	10	350	10 WEEKLY	10 WEEKLY	10 WEEKLY	10 WEEKLY	10 WEEKLY	10 WEEKLY	NO
MARSHALL FIRE DEPT	644,803	620,920	23,883	1.04	68,780	....	68,780	37,253	17,592	7,294	67,500	12,100	20	1,500	1,400 LUMP SUM	175 WEEKLY	175 WEEKLY	1,400 LUMP SUM	1,400 LUMP SUM	1,400 LUMP SUM	YES
MAYER VOL FIRE DEPT	61,557	62,628	-1,071	0.98	7,044	1,715	8,759	2,803	1,715	8	....	....	20	300	300 YEAR OF SERVICE	....	....	....	....	....	YES
MCCREGOR	69,658	74,388	-4,730	0.94	9,387	....	9,387	9,089	....	387	21,335	....	20	475	475 LUMP SUM	....	....	....	475 LUMP SUM	475 LUMP SUM	YES
MELROSE FIRE DEPT	111,050	125,329	-14,279	0.89	13,307	1,582	14,889	9,832	1,000	313	9,500	2,337	20	475	....	....	....	....	....	....	YES
MENAHGA FIRE DEPT	39,484	49,092	-9,608	0.80	....	....	....	3,170	1,000	260	13,284	....	10	300	300 LUMP SUM	300 LUMP SUM	300 LUMP SUM	300 LUMP SUM	250 LUMP SUM	250 LUMP SUM	NO
MILACA FIRE DEPT	134,280	97,920	36,360	1.37	9,569	....	9,569	11,185	....	304	21,700	....	20	500	....	....	50	....	10,000 LUMP SUM	10,000 LUMP SUM	...
MINNEOTA FIRE DEPT	128,358	117,328	11,030	1.09	12,407	....	12,407	6,932	155	467	....	....	20	475	25 LUMP SUM	25 LUMP SUM	25 LUMP SUM	25 LUMP SUM	475 LUMP SUM	475 LUMP SUM	NO
MONTEVIDEO	158,015	161,434	-3,419	0.98	20,552	....	20,552	15,749	....	1,204	109,500	....	20	700	180 WEEKLY	180 WEEKLY	180 WEEKLY	180 WEEKLY	....	....	YES
MONTICELLO FIRE	154,505	211,664	-57,159	0.73	11,860	29,921	41,781	28,176	....	103	22,400	....	20	800	....	....	....	....	....	....	YES
MOOSE LAKE FIRE	68,240	76,920	-8,680	0.89	9,760	1,993	11,753	7,915	1,500	....	6,000	....	20	400	....	....	....	....	....	....	...
MORA FIRE DEPT	164,087	172,971	-8,884	0.95	18,872	....	18,872	14,732	....	88	26,600	....	20	700	....	....	....	....	....	....	YES
MORGAN FIRE DEPT	133,496	146,575	-13,079	0.91	1,585	....	1,585	6,517	3,018	260	6,388	....	20	700	700 YEAR OF SERVICE	....	....	....	700 YEAR OF SERVICE	700 YEAR OF SERVICE	YES
MORRIS FIRE DEPT	164,338	142,100	22,238	1.16	12,540	....	12,540	14,321	....	985	53,590	....	20	500	....	....	....	....	....	....	NO
MORRISTOWN FIREMEN	100,557	90,737	9,820	1.11	7,506	....	7,506	6,018	2,578	533	....	....	20	325	....	....	....	....	325 YEAR OF SERVICE	325 YEAR OF SERVICE	NO
MORTON FIREMEN	42,690	35,802	6,888	1.19	2,814	2,814	5,628	2,522	....	92	....	....	20	300	....	....	....	....	....	....	NO
MOTLEY VOL FIRE	88,585	54,117	34,468	1.64	8,022	....	8,022	3,985	3,215	110	....	....	20	450	450 LUMP SUM	450 LUMP SUM	450 LUMP SUM	450 LUMP SUM	450 YEAR OF SERVICE	450 YEAR OF SERVICE	YES
MT LAKE	152,985	96,720	56,265	1.58	11,600	....	11,600	8,941	....	....	10,000	....	20	500	500 YEAR OF SERVICE	500 YEAR OF SERVICE	500 YEAR OF SERVICE	500 YEAR OF SERVICE	....	....	YES
MASHWAUK FIRE DEPT	107,418	67,375	40,043	1.59	373	....	373	7,721	2,353	350	13,957	72	20	425	12 WEEKLY	12 WEEKLY	12 WEEKLY	12 WEEKLY	425 YEAR OF SERVICE	425 YEAR OF SERVICE	YES
NEW LONDON FIRE DEPT	112,865	141,792	-28,927	0.80	13,195	3,592	16,787	9,667	3,600	467	13,262	....	20	700	....	....	....	....	100 LUMP SUM	100 LUMP SUM	YES
NEW PRAGUE FIRE	217,775	204,493	13,282	1.06	17,112	6,269	23,381	14,577	6,107	138	....	....	20	575	575 LUMP SUM	....	....	....	575 LUMP SUM	575 LUMP SUM	NO
NEW RICHLAND FIRE	113,670	73,863	39,807	1.54	5,754	....	5,754	7,660	450	186	....	....	20	300	150 YEAR OF SERVICE	....	....	....	150 YEAR OF SERVICE	150 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, 1986

NAME OF ASSOCIATION	NET ASSETS	REQUIRED RESERVES	SURPLUS OR DEFICIT	OR FUNDING RATIO	AMORTIZE		TOTAL REQUIRED CONTRIB.	STATE AID	MUNICIPAL CONTRIB.	DISBURSEMENTS				VESTING YEARS	DISABILITY		SICK		SURVIVOR		ACCIDENT & HEALTH INSURANCE
					NORMAL COST	UNFUNDED LIABILITY				ADMINISTRATIVE	SERVICE PENSION	OTHER BENEFITS	AMOUNT		FOR EACH	AMOUNT	FOR EACH	AMOUNT	FOR EACH		
NEW YORK HILLS FIRE	71,753	88,445	-16,692	0.81	7,287	1,548	8,835	5,684	2,402	526	8,750	....	20	350	125 LUMP SUM	125 LUMP SUM	350 LUMP SUM	NO		
NEWPORT FIRE DEPT	206,623	184,860	21,763	1.12	23,160	9,869	33,029	7,441	9,791	2,193	....	....	20	1,000	1,000 YEAR OF SERVICE	1,000 YEAR OF SERVICE	5,000 LUMP SUM	...	
NICOLLET FIRE DEPT	79,234	109,442	-30,208	0.72	8,400	9,380	17,780	8,322	400	240	10,200	....	20	400	200 LUMP SUM	....	200 LUMP SUM	NO	
NISSWA	179,899	201,138	-21,239	0.89	15,834	2,124	17,958	9,859	5,500	....	....	....	20	700	700 LUMP SUM	....	700 LUMP SUM	YES
NORTH BRANCH	79,036	65,820	13,216	1.20	7,584	1,963	9,547	9,926	2,163	563	....	260	10	300	400 YEAR OF SERVICE	400 YEAR OF SERVICE	300 YEAR OF SERVICE	NO		
NORTH MANKATO FIRE	244,034	354,637	-110,603	0.69	29,546	14,183	43,729	17,647	20,893	130	....	....	20	1,150	....	....	....	YES
NORTH ST. PAUL FIRE	343,178	349,431	-6,253	0.98	37,916	....	37,916	23,455	7,000	3,460	....	....	20	1,160	....	....	....	YES
NORTHFIELD FIRE DEPT	667,349	655,318	12,031	1.02	56,610	13,298	69,908	39,067	17,878	997	....	....	20	1,700	....	....	1,700 YEAR OF SERVICE	YES
OAKDALE FIREMEN	141,126	133,128	7,998	1.06	31,725	....	31,725	13,031	10,800	2,883	17,691	....	20	725	....	....	....	...
OLIVIA	154,402	159,344	-4,942	0.97	15,184	....	15,184	9,503	....	216	....	....	20	650	....	....	....	YES
ONAMIA FIRE DEPT	79,753	45,260	34,493	1.76	8,600	....	8,600	5,313	....	161	....	....	20	500	500 YEAR OF SERVICE	....	500 YEAR OF SERVICE	YES
ORTONVILLE	168,420	193,536	-25,116	0.87	15,120	4,229	19,349	6,114	5,775	1,170	....	....	20	600	....	....	....	YES
OSAKIS	147,341	96,100	51,241	1.53	8,890	....	8,890	7,577	4,000	558	....	....	20	500	500 LUMP SUM	....	500 LUMP SUM	YES
OWATONNA FIRE DEPT	448,670	606,420	-157,750	0.74	51,884	15,973	67,857	53,277	....	729	16,500	....	20	1,500	1,500 LUMP SUM	....	....	YES
PALO FIREMEN	66,724	69,672	-2,948	0.96	8,754	5,000	13,754	698	5,000	388	800	....	10	300	300 YEAR OF SERVICE	....	300 YEAR OF SERVICE	YES	
PARK RAPIDS FIRE	239,122	169,356	69,766	1.41	16,940	....	16,940	19,884	....	864	24,840	....	20	900	....	....	900 YEAR OF SERVICE	YES
PARKERS PRAIRIE VOL	39,856	54,264	-14,408	0.73	5,772	....	5,772	3,475	4,400	....	....	....	20	300	300 YEAR OF SERVICE	300 YEAR OF SERVICE	....	NO
PAYNESVILLE FIRE	144,585	185,892	-41,307	0.78	15,216	9,094	24,310	10,569	2,500	67	....	....	20	600	600 YEAR OF SERVICE	....	600 YEAR OF SERVICE	NO
PELICAN RAPIDS VOL	126,575	102,892	23,683	1.23	16,063	....	16,063	12,245	....	346	....	....	20	800	800 LUMP SUM	800 LUMP SUM	800 LUMP SUM	YES
PEQUOT LAKES	130,048	114,297	15,751	1.14	11,686	....	11,686	6,835	5,019	256	....	....	20	525	525 YEAR OF SERVICE	....	....	YES
PERHAM FIREMEN	39,144	90,736	-51,592	0.43	10,520	5,147	15,667	9,172	8,500	659	....	....	20	400	....	....	....	YES
PIERZ FIRE DEPT	136,735	140,436	-3,701	0.97	....	....	....	13,260	611	950	....	9,000	20	450	....	....	450 YEAR OF SERVICE	YES
PILLAGER FIRE DEPT	60,725	69,550	-8,825	0.87	6,900	....	6,900	7,619	368	300	....	....	10	350	....	....	....	YES
PINE ISLAND VOL FIRE	100,876	101,810	-934	0.99	11,660	....	11,660	11,992	....	....	23,000	....	20	500	.... YEAR OF SERVICE	....	....	YES
PINE RIVER FIRE	99,007	95,508	3,499	1.04	9,864	....	9,864	8,560	13,376	447	3,920	....	20	700	700 YEAR OF SERVICE	700 YEAR OF SERVICE	700 YEAR OF SERVICE	YES	
PLYMOUTH FIRE	931,309	919,221	12,088	1.01	....	....	....	97,877	....	8,386	105,720	....	20	1,500	170 MONTHLY	....	1,500 LUMP SUM	NO
PRESTON FIRE DEPT	96,494	81,350	15,144	1.19	7,632	....	7,632	5,969	....	....	....	....	20	375	....	....	....	YES
PRINCETON FIRE DEPT	270,500	268,044	2,456	1.01	28,084	....	28,084	22,141	6,043	1,094	....	....	20	700	700 YEAR OF SERVICE	140 WEEKLY	750 LUMP SUM	YES
PRIOR LAKE FIRE	342,098	322,091	20,007	1.06	36,542	....	36,542	27,173	9,000	243	33,000	....	10	1,100	....	....	....	YES
PROCTOR FIRE DEPT	106,260	127,800	-21,540	0.83	11,196	....	11,196	9,184	4,100	12	12,650	198	20	600	....	....	500	YES
REDWOOD FALLS FIRE	260,757	272,518	-11,761	0.96	26,935	2,780	29,715	17,750	3,600	....	....	....	20	1,050	1,050 LUMP SUM	1,050 LUMP SUM	....	YES
REMER VOL FIRE	85,029	118,209	-33,180	0.72	8,762	7,151	15,913	4,910	6,361	100	....	....	20	650	....	....	650 LUMP SUM	NO
RENVILLE FIREMEN	70,936	77,976	-7,040	0.91	10,136	1,806	11,942	6,575	3,255	....	32,000	....	20	400	....	....	....	NO
RICE LAKE VOL FIRE	115,592	105,820	9,772	1.09	7,854	....	7,854	5,700	....	....	15,920	....	20	500	....	....	....	YES
RICE VOL FIREMEN	51,109	45,290	5,819	1.13	4,866	....	4,866	4,892	973	341	11,700	....	20	300	....	....	....	NO
ROCKFORD FIRE DEPT	21,993	74,424	-52,431	0.30	13,116	6,003	19,119	6,797	9,911	....	31,434	....	10	600	.... LUMP SUM	....	....	NO
ROSEAU VOL FIRE	134,981	135,432	-451	1.00	....	....	....	12,729	....	299	12,051	....	20	600	600 YEAR OF SERVICE	600 YEAR OF SERVICE	600 YEAR OF SERVICE	YES
ROSEMOUNT	237,198	274,944	-37,746	0.86	31,980	....	31,980	16,428	17,086	602	40,136	....	20	1,000	1,000 LUMP SUM	56 WEEKLY	1,000 LUMP SUM	YES	
ROTHSAY FIRE DEPT	75,134	46,090	29,044	1.63	6,316	....	6,316	5,421	....	317	1,333	....	20	450	.... YEAR OF SERVICE	....	....	YES
RUSH CITY	55,953	67,669	-11,716	0.83	8,554	2,250	10,804	7,075	802	218	2,100	....	20	300	.... LUMP SUM	....	....	YES
SACRED HEART FIRE	57,722	72,984	-15,262	0.79	4,980	20,242	25,222	3,494	....	....	6,000	....	20	300	....	....	300 YEAR OF SERVICE	YES
SANDSTONE FIREMEN	73,468	69,174	4,294	1.06	7,572	....	7,572	6,604	....	720	....	3,600	20	300	300 YEAR OF SERVICE	....	300 YEAR OF SERVICE	NO
SARTELL FIRE DEPT	158,026	148,443	9,583	1.06	12,958	....	12,958	11,627	....	476	....	....	20	620	620 LUMP SUM	....	....	NO
SAUK CENTRE FIRE	120,791	130,260	-9,469	0.93	11,384	....	11,384	14,434	1,000	470	8,400	....	20	400	400 YEAR OF SERVICE	....	400 YEAR OF SERVICE	NO
SAUK RAPIDS	267,306	336,864	-69,558	0.79	32,064	16,408	48,472	22,855	9,515	1,249	58,800	70	20	1,200	35 WEEKLY	....	....	YES	
SCANLON VOL FIRE	22,530	52,878	-30,348	0.43	4,518	4,414	8,932	1,609	6,565	....	21,000	....	10	300	300 YEAR OF SERVICE	....	300 YEAR OF SERVICE	YES
SHAKOPEE FIRE	263,454	322,294	-58,840	0.82	37,218	....	37,218	32,939	....	1,478	13,710	....	20	1,238	.... YEAR OF SERVICE	....	....	YES
SHERBURN FIRE DEPT	77,728	80,580	-2,852	0.96	7,406	400	7,806	5,032	2,500	320	....	....	20	....	375 YEAR OF SERVICE	75 WEEKLY	....	YES
SILVER BAY FIRE	125,322	105,691	19,631	1.19	10,963	....	10,963	7,043	....	306	34,000	....	20	425	425 LUMP SUM	....	425 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, 1986

NAME OF ASSOCIATION	NET ASSETS	REQUIRED RESERVES	SURPLUS OR -DEFICIT	OR FUNDING RATIO	NORMAL COST	AMORTIZE	TOTAL	STATE AID	MUNICIPAL CONTRIB.	DISBURSEMENTS			VESTING YEARS	DISABILITY		SICK		SURVIVOR		ACCIDENT & HEALTH INSURANCE
						UNFUNDED LIABILITY	REQUIRED CONTRIB.			ADMINISTRATIVE	SERVICE PENSION	OTHER BENEFITS		AMOUNT	FOR EACH	AMOUNT	FOR EACH	AMOUNT	FOR EACH	
SLAYTON FIREMEN	68,648	102,084	-33,436	0.67	13,788	7,024	20,812	8,477	6,995	361	5,868	....	20	600	....	....	....	....	....	YES
SLEEPY EYE FIRE DEPT	289,313	341,632	-52,319	0.85	21,308	3,140	24,448	14,552	1,933	929	....	....	20	700	....	....	....	....	....	YES
SO INTERNATL FALLS	41,071	40,596	475	1.01	5,112	....	5,112	4,824	300	668	10,500	....	20	300	....	....	....	....	....	...
SPICER FIREMEN	80,356	97,326	-16,970	0.83	9,636	17,969	27,605	6,440	1,901	....	....	....	20	550	....	....	....	....	....	YES
SPRING GROVE FIRE	47,189	45,870	1,319	1.03	4,596	....	4,596	5,001	1,440	3,633	4,457	....	20	300	20 DAILY	4 DAILY	....	....	....	YES
SPRING VALLEY FIRE	175,793	143,626	32,167	1.22	14,420	....	14,420	8,485	....	314	....	....	20	700	700 LUMP SUM	700 LUMP SUM	....	....	700 LUMP SUM	YES
SPRINGFIELD	104,095	99,603	4,492	1.05	11,439	....	11,439	9,801	....	10,045	9,000	....	10	450	450 YEAR OF SERVICE	....	....	....	450 YEAR OF SERVICE	YES
ST BONIFACIUS	106,066	106,521	-455	1.00	17,166	....	17,166	7,747	914	102	10,500	....	20	350	350 LUMP SUM	....	....	....	....	NO
ST CHARLES	141,050	132,650	8,400	1.06	2,640	....	2,640	7,737	3,140	450	....	....	20	500	....	....	....	....	....	YES
ST JAMES	224,981	316,297	-91,316	0.71	20,365	8,853	29,218	13,908	8,294	605	31,534	150	20	750	....	....	....	....	....	YES
ST PAUL PARK	161,413	172,227	-10,814	0.94	....	....	....	10,304	28,596	590	54,367	....	20	800	800	....	....	....	....	YES
ST PETER	383,548	391,980	-8,432	0.98	35,140	6,441	41,581	21,850	14,919	1,377	62,722	135	20	1,000	.... LUMP SUM	.... LUMP SUM	....	....	.... LUMP SUM	YES
ST. ANTHONY FIRE	120,830	153,696	-32,866	0.79	15,960	19,247	35,207	19,224	3,358	....	....	....	20	600	600 LUMP SUM YR/SER	....	....	....	600 LUMP SUM YR/SER	NO
ST. CLAIR FIRE DEPT	89,705	138,936	-49,231	0.65	15,000	10,353	25,353	7,529	....	772	12,000	....	20	600	600 YEAR OF SERVICE	....	....	....	600 YEAR OF SERVICE	YES
ST. CLOUD FIRE TOWNS	184,934	65,311	119,623	2.83	9,756	....	9,756	11,839	14	3,040	18,518	....	10	750	750 LUMP SUM	....	....	....	.... LUMP SUM	NO
ST. JOSEPH VOL FIRE	135,086	153,348	-18,262	0.88	17,976	9,463	27,439	10,066	9,626	1,697	....	....	20	600	....	....	....	....	....	YES
ST. STEPHEN VOL FIRE	53,064	115,610	-62,546	0.46	4,540	6,254	10,794	6,436	1,000	275	....	....	20	520	520 LUMP SUM	520 LUMP SUM	....	....	520 LUMP SUM	NO
STACY	75,747	86,971	-11,224	0.87	9,955	3,394	13,349	5,017	4,000	194	13,946	....	20	350	350 LUMP SUM	....	....	....	350 LUMP SUM	YES
STAPLES FIRE DEPT	158,583	194,408	-35,825	0.82	13,160	4,203	17,363	10,413	....	471	....	....	20	475	475 LUMP SUM	....	....	....	475 LUMP SUM	YES
STEPHEN FIRE DEPT	86,200	83,150	3,050	1.04	8,208	....	8,208	5,105	1,000	90	....	....	20	300	....	....	....	....	....	YES
STEWART FIREMEN	47,094	67,572	-20,478	0.70	....	....	....	4,283	3,954	387	....	....	10	300	....	....	....	....	....	YES
STEWARTVILLE VOL	169,947	174,580	-4,633	0.97	19,206	....	19,206	14,518	....	1,167	17,964	....	20	975	975 LUMP SUM	....	....	....	....	NO
STILLWATER FIRE	532,037	450,040	81,997	1.18	41,474	....	41,474	39,870	....	2,070	40,788	....	20	1,400	.... LUMP SUM	.... LUMP SUM	....	....	.... LUMP SUM	YES
TACONITE FIREMEN	54,803	35,082	19,721	1.56	4,032	....	4,032	1,759	500	45	....	....	20	300	....	....	....	....	300 LUMP SUM	...
THIEF RIVER FALLS	294,170	230,080	64,090	1.28	24,440	....	24,440	22,700	....	1,699	109,000	1,500	10	1,250	500 YEAR OF SERVICE	500 YEAR OF SERVICE	1,000	LUMP SUM	....	NO
THOMSON TOWN FIRE	88,301	92,089	-3,788	0.96	9,646	2,821	12,467	7,057	4,065	520	....	....	20	400	....	....	....	....	400 LUMP SUM	NO
TRACY VOL FIRE	131,159	102,487	28,672	1.28	11,909	....	11,909	10,271	2,500	6,163	....	....	20	575	575 LUMP SUM	....	....	....	575 LUMP SUM	YES
TRIMONT FIREMEN	93,816	76,090	17,726	1.23	10,500	....	10,500	5,399	3,308	32	....	....	20	500	150 YEAR OF SERVICE	....	....	....	500 YEAR OF SERVICE	NO
TRUMAN FIRE DEPT	73,943	62,172	11,771	1.19	5,712	....	5,712	5,672	....	583	21,400	200	20	400	400 YEAR OF SERVICE	21 WEEKLY	....	....	400 YEAR OF SERVICE	YES
TWO HARBORS VOL	285,298	234,898	50,400	1.21	25,602	....	25,602	15,128	....	751	....	....	20	1,300	1,300 LUMP SUM	....	....	....	1,300 LUMP SUM	YES
VADNAIS HEIGHTS FIRE	214,638	217,595	-2,957	0.99	....	....	....	13,453	5,496	378	....	....	20	650	....	....	....	....	....	...
VICTORIA	66,761	84,498	-17,737	0.79	8,911	5,141	14,052	5,187	3,026	....	7,800	....	20	350	....	....	....	....	....	NO
WABASHA FIRE DEPT	92,576	138,220	-45,644	0.67	13,310	13,963	27,273	6,600	52	1,690	4,280	....	20	500	25 WEEKLY	....	....	....	500 YEAR OF SERVICE	YES
WACONIA	182,879	235,816	-52,937	0.78	22,570	7,000	29,570	11,259	14,000	759	....	100	20	750	....	....	....	....	....	...
WADENA FIREMEN	102,820	151,056	-48,236	0.68	16,020	3,562	19,582	12,722	15,800	66	19,800	....	20	900	....	....	....	....	....	YES
WAITE PARK FIRE	41,396	52,073	-10,677	0.79	-2,666	983	-1,683	7,467	3,500	765	16,020	....	20	450	450 YEAR OF SERVICE	....	....	....	450 YEAR OF SERVICE	YES
WALKER FIREMEN	120,977	82,717	38,260	1.46	7,749	....	7,749	9,509	500	74	10,000	330	20	350	350 LUMP SUM	30 WEEKLY	....	....	500 LUMP SUM	YES
WASECA FIRE DEPT	232,986	266,352	-33,366	0.87	34,008	33,366	67,374	24,225	....	2,241	48,421	280	10	1,200	1,200 LUMP SUM	240 LUMP SUM	....	....	1,500 LUMP SUM	YES
WATERTOWN	164,709	154,301	10,408	1.07	12,602	....	12,602	9,258	....	....	....	....	20	475	....	40 LUMP SUM	....	....	3,000 LUMP SUM	NO
WATERVILLE	91,211	77,798	13,413	1.17	7,154	....	7,154	4,951	2,861	108	7,350	....	20	350	.... LUMP SUM	....	....	....	....	YES
WAYZATA FIRE DEPT	141,258	276,644	-135,386	0.51	....	....	....	17,482	....	4,848	132,610	....	20	1,000	1,000 LUMP SUM	....	....	....	....	NO
WELCOME FIRE DEPT	69,253	73,602	-4,349	0.94	2,695	8,352	11,047	4,602	3,000	325	....	....	20	300	50 WEEKLY	50 WEEKLY	....	....	....	NO
WESTBROOK	75,372	78,760	-3,388	0.96	6,795	....	6,795	6,387	925	176	....	....	20	375	....	....	....	....	1,000 LUMP SUM	NO
WHEATON FIREMEN	77,318	72,577	4,741	1.07	8,183	....	8,183	8,645	2,500	105	7,500	....	20	378	375 YEAR OF SERVICE	375 YEAR OF SERVICE	....	....	375 YEAR OF SERVICE	YES
WILLMAR VOL FIRE	577,504	512,272	65,232	1.13	46,150	....	46,150	36,828	....	160	18,200	....	20	1,400	25 WEEKLY	....	....	....	....	YES
WINDOM	277,566	212,148	65,418	1.31	21,250	....	21,250	17,729	250	99	....	....	20	850	.... YEAR OF SERVICE	....	....	....	4,250	...
WINNEBAGO	47,183	61,145	-13,962	0.77	6,615	....	6,615	7,690	2,700	627	....	....	20	350	....	....	....	....	....	YES
WINSTED FIRE DEPT	82,707	73,554	9,153	1.12	7,998	....	7,998	6,008	....	....	1,476	....	20	300	100 WEEKLY	100 WEEKLY	....	....	....	YES
WOODBURY FIREMEN	345,898	321,448	24,450	1.08	26,419	2,933	29,352	30,019	19,180	2,589	13,380	....	20	1,200	....	40	....	....	600 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, 1986

NAME OF ASSOCIATION	NET ASSETS	REQUIRED RESERVES	SURPLUS OR DEFICIT	FUNDING RATIO	AMORTIZE		TOTAL REQUIRED CONTRIB.	STATE AID	MUNICIPAL CONTRIB.	DISBURSEMENTS			VESTING YEARS	DISABILITY AMOUNT	SICK AMOUNT	SURVIVOR AMOUNT	ACCIDENT & HEALTH INSURANCE		
					NORMAL COST	UNFUNDED LIABILITY				ADMINISTRATIVE	SERVICE PENSION	OTHER BENEFITS							
WRENSHALL	63,580	55,020	8,560	1.16	....	....	....	3,454	330	443	....	....	20	300	20 DAILY	20 DAILY	4,000 LUMP SUM	YES	
YOUNG AMERICA	88,938	80,981	7,957	1.10	8,183	....	8,183	4,089	1,000	225	17,610	....	20	300	300 LUMP SUM	....	....	....	YES
TOTAL	50,270,325	49,816,130	454,195	1.01	4,229,452	907,221	5,136,673	3,655,177	1,139,986	287,655	4,121,735	74,293							
MONTHLY SERVICE PENSION																			
EDINA FIREMEN	2,992,624	2,250,500	742,124	1.33	53,385	....	53,385	154,669	....	11,918	83,895	....	...	....	180 MONTHLY	180 MONTHLY	.... LUMP SUM	YES	
FAIRMONT FIRE DEPT	963,287	964,754	-1,467	1.00	....	....	....	34,048	13,555	6,821	36,650	2,480	...	....	11 MONTHLY	....	....	1,000 LUMP SUM	...
FRIDLEY	1,617,431	1,617,431	....	1.00	25,473	....	25,473	78,499	....	13,334	44,206	....	...	....	....	....	....	1,000 LUMP SUM	YES
MINNETONKA	2,227,215	1,192,341	1,034,874	1.87	....	....	....	121,624	48,200	18,911	124,480	....	20	160	16 MONTH	35 WEEKLY	....	3,000 LUMP SUM	YES
MOUND VOL FIRE	808,563	1,082,469	-273,906	0.75	28,372	62,273	90,645	39,620	43,923	7,391	48,323	575	...	....	290 MONTHLY	....	....	2,000	YES
NEW BRIGHTON FIRE	899,495	794,164	105,331	1.13	24,443	39,789	64,232	49,781	12,000	2,350	51,320	1,970	20	700	....	....	....	1,000 LUMP SUM	YES
SPRING LAKE PARK	1,627,404	1,441,173	186,231	1.13	55,813	....	55,813	99,507	....	15,344	39,956	300	...	....	140 WEEKLY	....	....	1,500 LUMP SUM	YES
WORTHINGTON FIRE	374,983	888,426	-513,443	0.42	16,926	51,140	68,066	22,706	36,113	582	57,720	....	...	....	....	....	....	1,000 LUMP SUM	YES
TOTAL	11,511,002	10,231,258	1,279,744	1.13	204,412	153,202	357,614	600,454	153,791	76,651	486,550	5,325							
MONTHLY SERVICE PENSION																			
ALBERT LEA FIREMEN	81,653	66,065	15,588	1.24	2,339	....	2,339	3,340	....	....	4,114	....	...	....	....	....	....	200 LUMP SUM	NO
APPLE VALLEY	654,113	669,964	-15,851	0.98	40,144	10,122	50,266	50,736	12,178	6,184	6,005	....	...	....	....	....	....	....	...
APPLETON	115,900	144,621	-28,721	0.80	11,002	....	11,002	13,902	....	378	4,896	500	...	....	25 WEEKLY	25 WEEKLY	5,000 OTHER/TIME	YES	
BENSON FIRE DEPT	156,455	219,702	-63,247	0.71	5,169	11,407	16,576	12,621	6,087	1,354	12,920	....	...	....	10 WEEKLY	10 WEEKLY	....	YES	
CHANHASSEN VOL FIRE	405,384	395,000	10,384	1.03	....	....	....	17,244	15,136	4,807	65,253	....	20	1,350	180 MONTHLY	....	....	1,000 LUMP SUM	YES
CHASKA FIREMAN	588,776	773,389	-184,613	0.76	22,819	42,324	65,143	19,170	30,031	1,329	22,657	....	...	....	150 MONTHLY	....	....	2,000 LUMP SUM	YES
DETROIT LAKES FIRE	245,265	258,040	-12,775	0.95	285,580	41,355	326,935	29,294	37,500	1,211	70,025	....	20	1,000	50 WEEKLY	....	....	....	NO
EAGAN	852,523	828,018	24,505	1.03	53,462	77,727	131,189	64,932	....	13,319	117,902	....	20	1,550	....	....	....	1,000 LUMP SUM	YES
EDEN PRAIRIE	1,085,418	1,323,242	-237,824	0.82	91,942	27,799	119,741	69,784	49,957	4,347	16,245	....	20	23	....	....	....	....	YES
ELBOW LAKE	110,521	68,574	41,947	1.61	8,328	....	8,328	4,896	....	222	6,000	....	20	300	....	....	....	....	NO
HUTCHINSON FIRE	405,215	486,706	-81,491	0.83	14,471	17,400	31,871	29,174	6,500	1,639	29,229	4,000	...	....	50 YEAR OF SERVICE	....	....	....	YES
LAKE JOHANNA VOL	834,243	1,668,975	-834,732	0.50	45,332	79,349	124,681	87,671	....	1,278	59,793	....	20	800	80 WEEKLY	....	....	....	NO
LIVERNE FIRE DEPT	164,767	235,067	-70,300	0.70	10,685	8,730	19,415	12,958	11,899	4,074	13,272	5,244	...	....	60 WEEKLY	750 YEAR OF SERVICE	750 LUMP SUM	YES	
MONTGOMERY VOL	93,062	178,442	-85,380	0.52	....	9,493	9,493	7,541	6,459	386	14,150	....	...	....	....	....	....	....	NO
NEW HOPE VOL FIRE	790,429	1,225,845	-435,416	0.64	31,904	37,549	69,453	53,966	12,000	16,235	79,152	462	...	....	35 WEEKLY	35 WEEKLY	4,000 LUMP SUM	NO	
NEW ULM FIRE DEPT	852,991	1,130,894	-277,903	0.75	....	26,220	26,220	32,365	....	2,809	67,484	3,575	...	....	10 MONTHLY	50 DAILY	5,000 LUMP SUM	YES	
OSSEO FIRE DEPT	254,544	254,700	-156	1.00	4,601	....	4,601	7,414	2,750	521	20,840	....	...	....	....	....	....	....	...
PINE CITY VOL FIRE	195,731	187,176	8,555	1.05	7,813	11,164	18,977	14,539	....	1,840	16,150	....	...	....	....	....	....	1,500 LUMP SUM	YES
PIPESTONE FIRE	117,210	342,165	-224,955	0.34	17,108	26,122	43,230	13,800	12,200	1,295	17,304	4,070	20	500	....	22 LUMP SUM	.... 1000	YES	
ROSEVILLE FIRE DEPT	1,758,746	1,930,736	-171,990	0.91	58,333	26,557	84,890	96,307	....	13,010	54,711	....	20	1,100	32 WEEKLY	....	....	550 LUMP SUM	YES
SAVAGE FIRE DEPT	567,049	1,014,831	-447,782	0.56	18,703	65,403	84,106	10,756	64,627	10,547	41,526	....	...	....	25 WEEKLY	....	....	2,000 LUMP SUM	YES
WHITE BEAR LAKE FIRE	1,379,947	1,411,565	-31,618	0.98	....	....	....	67,482	20,000	5,243	45,076	500	...	....	140 WEEKLY	....	....	1,000 YEAR OF SERVICE	NO
TOTAL	11,709,942	14,813,717	-3,103,775	0.79	729,735	518,721	1,248,456	719,892	287,324	92,028	784,704	18,351							
NO SERVICE PENSION																			

TABLE 2
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
ASSETS, LIABILITIES, CONTRIBUTIONS, DISBURSEMENTS, SERVICE PENSIONS EARNED AND OTHER BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 1986

NAME OF ASSOCIATION	NET ASSETS	REQUIRED RESERVES	SURPLUS OR -DEFICIT	FUNDING RATIO	NORMAL COST	AMORTIZE UNFUNDED LIABILITY	TOTAL REQUIRED CONTRIBUT.	STATE AID	MUNICIPAL CONTRIB.	DISBURSEMENTS				VESTING YEARS	DISABILITY AMOUNT FOR EACH	SICK		SURVIVOR		ACCIDENT & HEALTH INSURANCE
										ADMINI-STRATIVE	SERVICE PENSION	OTHER BENEFITS	AMOUNT			AMOUNT	FOR EACH	AMOUNT	FOR EACH	
HANCOCK FIRE DEPT	55,143	12,361	42,782	4.46	1,436	....	1,436	4,414	....	238	1,500	....	20	....	....	....	....	....	....	NO
KELLOGG FIRE DEPT	44,093	44,093	....	1.00	....	....	....	2,420	1,000	41	....	....	....	....	50 WEEKLY	25 LUMP SUM	....	....	....	NO
LAKE BRONSON FIRE	17,397	....	17,397	....	....	....	....	1,922	....	195	....	....	....	....	....	....	....	....	....	....
OKABENA FIREMEN	59,901	59,901	....	1.00	....	....	....	2,285	....	....	....	....	....	....	100 MONTHLY	100 MONTHLY	1,000 LUMP SUM	....	....	YES
TOTAL	176,534	116,355	60,179	1.52	1,436	0	1,436	11,041	1,000	474	1,500	0								
GRAND TOTAL	90,356,641	90,145,895	210,746	1.00	5,993,778	1,807,955	7,801,733	6,275,184	1,814,862	542,548	6,186,054	108,056								

TABLE 3

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, 1986

NAME OF ASSOCIATION	NUMBER OF MEMBERS			MINIMUM RETIREMENT AGE	MINIMUM YEARS		FAITHFUL PERFORMANCE BONDS	
	ACTIVE	RETIRED	DEFERRED		ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
DEFINED CONTRIBUTION SERVICE PENSION								
AKELEY	....	....	....	55	10	10	....	....
ALBANY VOL FIRE	25	....	....	...	20	20	25,000	25,000
ANDOVER FIREFIGHTERS	22	....	....	50	10	10	150,000	150,000
BAUDETTE FIREMEN	20	....	....	50	20	20	10,000	10,000
BINGHAM LAKE	12	....	2	55	10	10	....	....
BRAHAM FIRE DEPT	23	....	....	55	10	10	....	30,000
BREWSTER FIRE DEPT	20	....	2	55	10	10	....	50,000
BROOKLYN PARK	51	....	....	50	10	10	5,000	65,000
CALLAWAY FIRE	20	....	1	50	20	10	....	....
COLOGNE FIRE DEPT	26	....	....	50	20	20	....	5,000
CROSSLAKE	21	....	2	50	10	10	....	10,000
DELAVAN	19	....	....	50	20	20	....	5,000
ECHO FIREMEN	21	....	....	50	20	10	....	10,000
ELGIN VOL FIRE	25	....	1	50	10	10	....	2,000
EMBARRASS VOL FIRE	23	....	....	50	20	20	....	6,000
ERSKINE FIREMEN	20	....	....	50	20	10	....	2,000
FALCON HEIGHTS FIRE	24	1	....	50	...	10	35,000	35,000
FINLAND FIRE DEPT	13	....	3	50	10	10	....	....
FOSSTON FIRE DEPT	23	....	....	50	20	10	....	40,000
FOUNTAIN FIREMEN	19	....	....	50	...	10	....	10,000
GARY FIRE RELIEF	17	....	....	50	10	10	....	10,000
GIBBON	23	....	....	50	20	10	....	1,000
GLENVILLE	25	....	....	50	10	10	....	10,000
GOODHUE FIRE DEPT	30	....	....	50	20	20	....	20,000
HARDWICK FIRE DEPT	17	....	....	50	20	20	....	5,000
HAWLEY	22	....	....	50	10	10	1,000	5,000
HITTERDAL	21	....	....	55	10	10	....	....
IVANHOE FIRE DEPT	21	....	....	40	10	10	....	10,000
KENYON FIREMEN	30	....	....	50	10	10	....	20,000
KERKHOVEN FIRE DEPT	20	....	1	50	10	10	....	6,000
KIESTER FIREMEN	21	....	3	55	10	10	....	35,000
LAKE GEORGE VOL FIRE	....	....	....	55	20	20	....	....
LE CENTER	22	....	....	50	20	10	5,000	7,000
LONDON FIRE DEPT	12	....	....	50	20	10	....	50,000
LONGVILLE FIRE DEPT	14	....	....	50	10	10	5,000	....
LYLE FIRE DEPT	....	....	....	50	10	10	15,000	15,000
MAGNOLIA VOL FIRE	12	....	....	50	10	10	....	10,000
MANTORVILLE	19	....	....	50	10	10	5,000	5,000
MAPLE LAKE FIRE	28	....	....	50	20	10	....	200,000
MAPLEVIEW FIRE DEPT	12	....	1	50	10	10	....	1,000
MARINE ON ST. CROIX	47	....	....	...	...	...	....	10,000
MEDICINE LAKE	21	....	....	50	10	10	....	1,000
MENDOTA HEIGHTS	33	....	....	50	...	10	45,000	45,000
MILROY FIREMEN	16	....	....	50	20	10	....	5,000
MURDOCK FIREMEN	14	....	....	55	20	10	....	5,000
ODESSA FIRE DEPT	17	....	....	55	15	15	....	....
OKLEE FIRE DEPT	13	....	....	50	10	10	....	10,000

TABLE 3
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
NUMBER OF MEMBERS, MINIMUM REQUIREMENTS AND FIDELITY BONDS
FOR THE YEAR ENDED DECEMBER 31, 1986

NAME OF ASSOCIATION	NUMBER OF MEMBERS			MINIMUM RETIREMENT AGE	MINIMUM YEARS		FAITHFUL PERFORMANCE BONDS	
	ACTIVE	RETIRED	DEFERRED		ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
PIKE SANDY BRITT	33	....	....	...	10	10	....	5,000
PLAINVIEW VOL FIRE	22	....	1	50	10	10	10,000	....
PLUMMER VOL FIRE	21	....	....	50	10	10	....	10,000
RED LAKE FALLS FIRE	20	....	1	50	10	10	....	10,000
ROGERS FIRE DEPT	23	....	....	50	10	10	....	....
ROUND LAKE FIRE	17	....	....	50	20	20	5,000	5,000
RUSHFORD FIRE DEPT	32	....	....	...	20	20	....	12,000
SEAFORTH FIREMEN	12	....	1	50	10	10	....	2,000
SOUTH BEND FIRE	24	....	....	50	10	10	....	30,000
SWANVILLE	20	....	....	50	15	15	....	25,000
TOIVOLA VOL FIRE	....	....	....	50	20	10	....	....
ULEN	19	....	....	50	10	10	....	5,000
VERMILION LAKE	16	....	7	50	10	10	....	2,000
WABASSO FIREMEN	22	....	3	50	10	10	....	....
WAHKON VOL FIRE	11	....	....	60	10	10	....	5,000
WANDA FIRE DEPT	26	....	....	50	20	20	....	6,000
WELLS VOL FIRE	25	....	....	50	10	10	....	100,000
WINTHROP	21	....	....	50	10	10	....	10,000
ZUMBROTA VOL FIRE	27	....	....	50	10	10	....	75,000
TOTAL	1,345	1	29					

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

CLIMAX FIREMEN	20	....	....	55	10	10	....	2,000
DENNISON FIRE DEPT	10	....	....	50	20	10	....	7,500
ELMER FIRE DEPT	15	....	....	50	20	20	....	1,500
FLENSBURG FIRE DEPT	24	....	....	...	20	20	....	5,000
IONA FIREMEN	23	....	....	60	20	20	5,000	5,000
LYND VOL FIREMEN	15	....	....	50	20	10	....	10,000
NASSAU FIREFIGHTERS	18	....	....	55	20	20	....	10,000
TOWER VOL FIRE	30	....	....	55	20	20	....	....
TWIN LAKES FIRE	21	....	....	50	20	10	....	20,000
VERNDALE FIRE DEPT	22	....	....	50	...	20	....	....
VESTA FIREMEN	20	....	....	50	20	10	5,000	5,000
TOTAL	218	0	0					

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

ALBORN FIREMEN	19	....	....	...	...	...	....	....
BARRETT	18	....	....	60	20	20	....	2,000
BLACKHOOF FIRE	22	....	....	50	10	10	8,000	8,000
BOWLUS FIRE DEPT	20	....	....	50	10	10	....	3,000
BREITUNG FIRE	33	....	....	50	20	...	10,000	10,000
BREVATOR VOL FIRE	18	....	....	50	10	10	....	100,000
BROOK PARK FIRE	10	....	....	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, 1986

NAME OF ASSOCIATION	NUMBER OF MEMBERS			MINIMUM RETIREMENT AGE	MINIMUM YEARS		FAITHFUL PERFORMANCE BONDS	
	ACTIVE	RETIRED	DEFERRED		ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
BUTTERFIELD FIREMEN	24	....	1	50	10	10	5,000	5,000
CANTON	18	....	....	55	10	10	....	5,000
CARVER FIRE DEPT	26	....	....	50	20	20	10,000	10,000
CEYLON FIRE DEPT	22	....	1	50	10	10	3,500	3,500
CHERRY VOL FIRE	21	....	....	50	10	10	....	5,000
CLARISSA FIRE DEPT	25	....	....	50	10	10	5,000	5,000
CLARKS GROVE	22	....	....	50	10	10	10,000	10,000
CROOKED LAKE FIRE	16	....	....	50	20	20	....	5,000
CUYUNA	20	....	....	50	20	10	....	500
DALTON FIRE DEPT	24	....	....	50	20	10	1,000	10,000
DARFUR FIRE DEPT	14	....	....	50	10	10	....	3,000
DEER CREEK FIRE	23	....	....	50	11	11	3,000	3,000
DEXTER FIREMEN	17	....	....	50	10	10	....	....
DOVER VOL FIRE	20	....	....	55	20	10	....	6,000
DUNNELL FIRE DEPT	15	....	....	50	10	10	....	5,000
EAGLE BEND FIRE DEPT	25	....	....	50	10	10	....	....
ELIZABETH FIRE DEPT	24	....	....	50	10	10	....	10,000
ELLSWORTH VOL FIRE	25	....	....	55	10	10	....	50,000
EMMONS FIRE DEPT	25	....	1	50	20	20	....	5,000
EVANSVILLE	26	....	....	50	20	20	....	30,000
FAYAL	23	....	....	50	10	10	....	....
FIFTY LAKES	13	....	....	50	10	10	....	5,000
FORADA	23	....	1	50	20	20	....	5,000
FORESTON FIRE DEPT	20	....	....	50	10	...	....	2,000
FRAZEE FIRE	22	....	3	50	10	10	10,000	10,000
FREDENBERG VOL FIRE	18	....	....	50	20	10	....	....
FROST VOL FIRE	19	....	....	50	20	20	....	2,500
GARFIELD	21	....	....	50	20	10	....	15,000
GRACEVILLE FIRE DEPT	25	....	2	50	20	20	....	2,500
GRAND LAKE FIRE	....	....	....	50	20	10	1,000	10,000
GREENWOOD VOL FIRE	23	....	....	50	20	...	5,000	5,000
GRYGLA VOL FIRE	20	....	....	50	20	20	....	20,000
HALSTAD FIRE DEPT	24	....	5	55	10	10	....	30,000
HAMPTON	19	....	2	50	10	10	....	10,000
HANLEY FALLS FIRE	23	....	....	55	20	10	....	20,000
HARRIS	21	....	....	50	20	10	25,000	25,000
HARTLAND VOL FIRE	22	....	1	50	20	20	....	5,000
HENDERSON	25	....	1	50	10	10	....	5,000
HENDRUM VOL FIRE	15	....	....	50	20	20	20,000	20,000
HENNING FIRE DEPT	25	....	....	50	20	20	....	7,000
HEWITT FIRE DEPT	15	....	....	50	20	20	....	....
HILL CITY VOL FIRE	28	....	....	50	20	10	....	....
HOKAH FIREMEN	21	....	1	50	10	20	....	45,000
HOLLAND FIRE DEPT	15	3	....	50	10	10	....	1,000
INDUSTRIAL VOL FIRE	1	....	....	50	20	10	5,000	5,000
KARLSTAD FIRE DEPT	27	....	....	50	20	10	....	50,000
KELLIHER FIRE DEPT	18	....	....	50	10	10	....	5,000
LAKE HENRY FIRE	21	....	....	50	20	10	....	5,000
LAKWOOD VOL FIRE	23	....	....	50	20	20	30,000	30,000

TABLE 3
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
NUMBER OF MEMBERS, MINIMUM REQUIREMENTS AND FIDELITY BONDS
FOR THE YEAR ENDED DECEMBER 31, 1986

NAME OF ASSOCIATION	NUMBER OF MEMBERS			MINIMUM RETIREMENT AGE	MINIMUM YEARS		FAITHFUL PERFORMANCE BONDS	
	ACTIVE	RETIRED	DEFERRED		ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
LEAF VALLEY	26	....	....	50	20	20	....	5,000
LORETTO VOL FIRE	30	....	5	50	10	10	....	....
LOWRY FIRE DEPT	20	....	3	50	10	10	....	5,000
LUCAN FIRE DEPT	18	....	....	50	20	10	....	5,000
MC INTOSH FIRE DEPT	20	....	....	50	10	...	....	10,000
MC KINLEY FIRE DEPT	19	....	....	50	10	10	5,000	5,000
MCDAVITT	22	....	1	50	20	20	1,000	1,000
MEDFORD VOL FIRE	25	....	....	50	10	10	30,000	30,000
MINNESOTA LAKE FIRE	23	1	....	50	20	10	....	....
MONTROSE FIRE DEPT	23	....	....	55	20	20	....	4,000
NEW AUBURN	23	....	2	50	20	10	....	3,000
ODIN FIREMEN	13	....	....	50	20	10	....	10,000
OGILVIE VOL FIRE	22	....	....	50	20	20	....	20,000
ORR FIREMEN	15	....	....	50	10	10	10,000	10,000
OSTRANDER FIREMEN	15	....	....	50	20	10	....	5,000
PALISADE FIRE DEPT	20	....	....	50	20	10	....	5,000
PLATO FIRE DEPT	25	....	2	50	20	20	....	8,000
RANDOLPH	30	1	1	50	20	10	....	5,000
ROLLINGSTONE FIRE	25	....	2	50	10	10	....	3,000
ROYALTON FIRE DEPT	24	....	....	50	20	10	....	5,000
RUTHTON FIRE DEPT	18	....	2	50	20	20	....	....
SHAFER	26	....	....	50	20	20	....	30,000
SHELLY FIREMEN	22	....	....	50	20	10	....	5,000
SILICA VOL FIRE	21	....	....	50	10	10	2,000	2,000
SOLWAY VOL FIRE	25	1	....	50	10	10	....	2,500
SOUTH HAVEN FIRE	22	....	1	55	...	10	25,000	50,000
SQUAW LAKE FIRE	21	1	....	55	10	10	2,000	2,000
ST FRANCIS	17	....	....	50	20	10	5,000	5,000
ST HILAIRE	17	....	....	50	20	20	....	25,000
ST. MARTIN FIREMEN	25	....	....	50	20	10	....	30,000
TAYLORS FALLS	24	....	....	50	10	10	....	2,500
TWIN LAKES FIRE DEPT	16	....	....	50	10	10	....	....
WATSON FIRE DEPT	22	....	4	50	20	20	....	25,000
WAUBUN FIRE DEPT	20	....	....	50	20	20	....	5,000
WAVERLY FIRE	22	....	....	50	10	10	....	6,000
WENDELL	21	....	....	50	20	20	....	10,000
WILMONT FIRE DEPT	24	3	....	50	10	10	....	3,000
WOOD LAKE FIRE	20	....	....	50	10	10	20,000	20,000
WYOMING	25	1	....	50	20	10	....	....

TOTAL 2,084 11 43

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

ADRIAN FIRE DEPT	25	....	....	50	20	20	5,000	5,000
AMBOY	20	....	1	...	...	...	....	10,000
ASHBY	24	....	1	50	10	10	....	30,000
ASKOV VOL FIRE	20	....	....	55	10	10	....	5,000

TABLE 3
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
NUMBER OF MEMBERS, MINIMUM REQUIREMENTS AND FIDELITY BONDS
FOR THE YEAR ENDED DECEMBER 31, 1986

NAME OF ASSOCIATION	NUMBER OF MEMBERS			MINIMUM RETIREMENT AGE	MINIMUM YEARS		FAITHFUL PERFORMANCE BONDS	
	ACTIVE	RETIRED	DEFERRED		ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
BALATON FIRE DEPT	22	....	....	55	20	20	....	....
BEARDSLEY FIREMEN	20	....	1	50	20	20	....	1,000
BEAVER CREEK FIRE	18	....	....	50	10	10	....	....
BELGRADE FIRE DEPT	25	....	....	50	10	10	....	10,000
BELVIEW FIREMEN	26	....	4	50	10	10	....	50,000
BERTHA FIRE DEPT	20	....	....	55	10	10	....	2,000
BLACKDUCK FIRE DEPT	25	....	....	50	10	10	10,000	10,000
BOYD FIRE DEPT	20	....	....	50	10	10	....	5,000
BRICELYN	25	....	....	55	20	20	....	5,000
BROWERVILLE FIRE	22	....	....	50	10	10	....	5,000
BROWNTON FIRE DEPT	23	....	....	50	20	10	....	10,000
BUFFALO LAKE FIRE	20	....	....	50	20	20	....	10,000
BYRON VOL FIRE	26	....	5	50	10	10	10,000	10,000
CANOSIA FIRE DEPT	25	....	....	50	10	10	....	....
CARLOS	25	....	....	50	20	10	....	10,000
CENTER CITY FIRE	17	....	....	50	10	10	....	10,000
CHANDLER VOL FIRE	17	....	1	50	20	10	....	60,000
CHOKIO VOL FIRE	20	....	....	50	20	20	....	5,000
CLAREMONT	21	....	....	50	10	10	....	3,000
CLARKFIELD FIREMEN	28	....	1	50	20	10	....	1,000
CLINTON FIRE DEPT	25	....	2	50	20	20	....	5,000
CLINTON VOL FIRE	22	....	1	50	10	10	1,000	1,000
COOK FIREMEN	....	....	....	50	20	10	....	10,000
COSMOS FIRE DEPT	24	....	....	50	20	10	....	5,000
COTTONWOOD FIREMEN	25	....	4	55	20	20	5,000	5,000
COURTLAND VOL FIRE	22	1	....	50	20	20	....	....
CURRIE FIRE DEPT	21	....	1	50	...	...	5,000	5,000
CYRUS FIREMEN	14	....	....	65	20	20	....	5,000
DALBO FIRE DEPT	16	....	4	50	20	10	20,000	35,000
DANUBE FIREMEN	25	....	2	50	20	20	....	25,000
EASTON	22	....	....	50	10	10	....	3,500
EDEN VALLEY FIRE	25	....	1	...	...	...	....	25,000
ELMORE	2	....	....	50	10	10	60,000	60,000
ELYSIAN FIRE DEPT	25	1	....	50	20	20	25,000	25,000
EMILY	19	....	4	50	10	10	1,500	1,500
EYOTA VOL FIRE	20	....	....	50	20	20	....	1,000
FRANKLIN FIRE DEPT	20	....	....	50	10	10	....	5,000
GNESEN VOL FIRE	23	....	....	50	10	10	....	....
GOOD THUNDER FIRE	22	....	2	50	10	10	....	7,500
GRAND MEADOW FIRE	25	....	....	55	20	20	100,000	100,000
HAMBURG FIRE DEPT	29	....	5	50	20	20	....	3,500
HAMEL VOL FIRE	30	....	1	50	10	10	10,000	10,000
HANOVER FIRE DEPT	23	....	....	62	20	10	....	15,000
HANSKA FIREMEN	25	....	1	50	20	20	....	5,000
HAYWARD	17	....	....	50	20	10	....	5,000
HENDRICKS FIREMEN	25	4	....	50	10	10	1,000	1,000
HERMAN	25	....	....	50	20	20	....	75,000
HERON LAKE FIRE	21	....	....	55	20	20	....	10,000
HILLS FIREMEN	24	....	....	50	10	10	....	10,000

TABLE 3
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
NUMBER OF MEMBERS, MINIMUM REQUIREMENTS AND FIDELITY BONDS
FOR THE YEAR ENDED DECEMBER 31, 1986

NAME OF ASSOCIATION	NUMBER OF MEMBERS			MINIMUM RETIREMENT AGE	MINIMUM YEARS		FAITHFUL PERFORMANCE BONDS	
	ACTIVE	RETIRED	DEFERRED		ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
HOFFMAN VOL FIRE	24	....	....	50	20	20	....	5,000
IDEAL	16	....	....	50	10	10	....	8,000
IRONTON	25	....	....	50	10	10	....	25,000
ISLE FIRE DEPT	20	....	....	50	20	10	....	8,000
JASPER FIRE DEPT	21	....	1	50	10	10	....	2,000
JEFFERS	21	....	....	50	20	20	....	10,000
KASOTA FIRE DEPT	18	....	....	50	10	10	500	500
KENSINGTON	22	....	....	50	10	10	10,000	10,000
KILKENNY FIREMEN	19	....	....	50	20	20	....	17,000
LAFAYETTE FIRE DEPT	22	....	....	50	20	10	....	8,000
LAKE LILLIAN FIRE	23	....	....	55	20	20	50,000	50,000
LAKE PARK FIRE	23	....	....	50	20	20	....	15,000
LANESBORO VOL FIRE	22	....	....	50	20	20	....	20,000
LE ROY VOL FIRE	24	....	3	50	10	10	....	20,000
LESTER PRAIRIE FIRE	30	....	....	50	20	10	....	10,000
LEWISVILLE VOL FIRE	18	....	....	50	20	20	....	....
LITTLEFORK FIREMEN	26	....	1	50	10	10	....	2,000
MABEL	17	....	....	50	15	15	3,000	3,000
MADISON LAKE FIRE	24	2	....	50	20	20	....	5,000
MAYNARD FIRE DEPT	21	....	1	55	10	10	20,000	20,000
MIESVILLE	26	....	3	50	20	10	....	5,000
MILAN FIRE DEPT	18	....	....	55	15	15	....	10,000
MILTONA	24	....	....	50	..	10	....	3,000
MISSION	15	....	1	50	20	10	5,000	5,000
MT IRON	20	....	1	50	10	10	....	50,000
NEW GERMANY	27	....	2	50	10	10	....	5,000
NEW MARKET FIRE	21	....	....	50	10	10	....	....
NEW SCANDIA FIRE	28	....	....	50	20	10	....	20,000
NORTHOME FIRE DEPT	18	....	....	50	20	20	....	3,000
NORWOOD FIRE DEPT	28	....	1	50	10	10	....	5,000
OAK GROVE FIRE	....	....	....	50	20	10	....	20,000
ORMSBY FIREMEN	14	....	1	50	10	10	....	2,500
PENNOCK FIRE	22	....	....	50	10	10	....	40,000
PRINSBURG FIREMEN	18	....	1	50	20	10	30,000	30,000
RANDALL VOL FIRE	24	....	....	50	10	10	....	25,000
RAYMOND FIRE DEPT	21	....	....	50	10	10	....	40,000
RICHMOND FIREMEN	24	....	....	50	20	20	....	5,000
ROBBINSDALE FIRE	....	....	....	50	10	10	....	....
ROCKVILLE FIREMEN	23	....	....	50	10	10	....	6,000
ROSE CREEK VOL FIRE	21	....	....	50	20	10	....	....
RUSSELL FIRE DEPT	19	....	....	50	10	10	....	....
SANBORN	19	....	....	50	20	20	5,000	5,000
SCHROEDER	11	....	....	50	20	10	5,000	5,000
SEBEKA FIRE DEPT	20	....	....	50	15	15	....	10,000
SILVER LAKE FIRE	29	....	2	50	10	10	....	5,000
ST MICHAEL	27	....	....	...	...	...	....	50,000
STARBUCK FIRE DEPT	23	....	2	50	10	10	....	10,000
STORDEN	18	....	2	50	20	20	....	10,000
SUNBURG FIRE DEPT	20	....	....	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, 1986

NAME OF ASSOCIATION	NUMBER OF MEMBERS			MINIMUM RETIREMENT AGE	MINIMUM YEARS		FAITHFUL PERFORMANCE BONDS	
	ACTIVE	RETIRED	DEFERRED		ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
TWIN VALLEY FIRE	26	....	....	...	...	...	....	25,000
TYLER FIREMEN	25	....	....	55	20	20	....	10,000
UNDERWOOD FIRE DEPT	18	....	....	50	20	20	....	....
UPSALA FIRE DEPT	20	....	....	50	10	10	....	5,000
WALDORF VOL FIRE	21	....	....	50	10	10	10,000	10,000
WALNUT GROVE FIRE	20	1	....	50	10	10	....	5,000
WARROAD	22	....	2	50	20	10	....	....
WATKINS FIRE DEPT	22	....	....	50	20	20	....	5,000
WEST CONCORD	20	....	....	50	20	20	....	1,000
WOODSTOCK FIRE DEPT	14	....	....	55	10	10	....	....
WYKOFF FIRE DEPT	22	....	1	50	20	10	....	5,000
ZIMMERMAN FIRE	25	....	....	50	10	10	....	....
ZUMBRO FALLS FIRE	26	....	2	50	10	10	....	10,000

TOTAL 2,445 9 69

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

ADA FIRE DEPT	27	....	....	50	10	10	....	100,000
ADAMS FIREMEN	24	....	....	50	10	10	5,000	5,000
AITKIN FIRE DEPT	32	....	1	50	20	20	....	15,000
ALEXANDRIA	30	....	....	50	20	10	....	325,000
ANNANDALE FIRE DEPT	26	....	1	50	20	10	2,500	2,500
ANOKA FIRE DEPT	34	....	....	50	20	10	....	250,000
ARGYLE VOL FIRE	25	....	....	50	20	20	....	6,000
ARLINGTON	26	2	....	50	20	10	....	40,000
ATWATER FIRE DEPT	22	....	2	50	10	10	....	5,000
AUDUBON	21	....	....	50	10	10	8,000	8,000
AURORA FIREMEN	25	....	....	50	10	10	....	1,500
AVON FIRE DEPT	22	....	....	50	20	10	....	10,000
BABBITT VOL FIRE	25	....	3	50	10	10	....	100,000
BACKUS	17	2	2	50	10	10	2,000	2,000
BAGLEY	25	....	....	50	10	10	....	3,000
BARNESVILLE	26	....	1	50	10	10	....	5,000
BASS BROOK FIREMEN	22	....	....	50	20	...	....	40,000
BATTLE LAKE FIRE	19	....	....	50	20	10	5,000	10,000
BAYPORT FIREMEN	25	....	1	50	20	20	....	....
BECKER	27	....	....	50	10	10	....	15,000
BELLE PLAINE FIRE	30	....	2	50	20	20	15,000	15,000
BELLE PRAIRIE	23	....	....	50	10	10	10,000	10,000
BEMIDJI PIONEER FIRE	....	....	3	50	10	10	....	50,000
BIG LAKE FIRE DEPT	25	....	....	50	10	10	....	1,000
BIGFORK FIRE DEPT	22	....	1	50	10	10	....	15,000
BIRD ISLAND FIRE	25	....	....	50	10	10	....	5,000
BIWABIK VOL FIRE	25	....	2	50	10	10	....	10,000
BLOOMING PRAIRIE VOL	24	....	1	50	10	10	....	....
BLUE EARTH	30	2	1	50	20	10	....	225,000
BOVEY VOL FIRE DEPT	20	....	1	50	20	10	....	1,000

TABLE 3
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
NUMBER OF MEMBERS, MINIMUM REQUIREMENTS AND FIDELITY BONDS
FOR THE YEAR ENDED DECEMBER 31, 1986

NAME OF ASSOCIATION	NUMBER OF MEMBERS			MINIMUM RETIREMENT AGE	MINIMUM YEARS		FAITHFUL PERFORMANCE BONDS	
	ACTIVE	RETIRED	DEFERRED		ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
BRAINERD	36	....	....	50	10	10	80,000	80,000
BRECKENRIDGE FIRE	36	....	1	50	15	15	....	114
BROOKLYN CENTER FIRE	34	25	5	50	10	10	10,000	10,000
BROOTEN VOL FIRE	20	....	....	55	10	10	....	5,000
BROWNS VALLEY FIRE	21	....	....	50	20	20	2,500	2,500
BROWNSDALE FIREMEN	18	....	....	50	20	20	....	6,000
BUFFALO FIRE DEPT	25	....	....	50	10	10	....	135,000
BUHL VOL FIRE	22	....	3	50	20	20	....	25,000
CALEDONIA	31	....	1	50	10	10	....	10,000
CALUMET FIRE DEPT	21	....	1	50	10	10	....	10,000
CAMBRIDGE FIRE DEPT	25	....	2	50	20	10	....	60,000
CANBY FIREMEN	23	....	1	50	20	20	....	30,000
CANNON FALLS VOL	30	....	....	50	10	10	....	75,000
CARLTON FIREMEN	25	....	2	...	...	...	10,000	10,000
CASS LAKE FIREMEN	20	....	2	50	10	10	....	15,000
CENTENNIAL	40	....	....	50	10	10	....	50,000
CHATFIELD FIRE DEPT	24	2	....	50	10	10	....	10,000
CHISAGO CITY	25	....	....	50	10	10	....	100,000
CHISHOLM FIRE	27	....	....	50	20	20	2,500	10,000
CLARA CITY FIRE	20	....	....	50	10	20	....	50
CLEAR LAKE FIRE	25	....	....	50	10	10	....	....
CLEARBROOK	20	....	....	50	10	10	....	6,000
COKATO FIRE DEPT	24	9	....	50	10	10	....	100,000
COLD SPRING VOL FIRE	27	....	....	50	10	9	....	6,000
COLERAINE FIRE DEPT	20	....	....	50	20	10	5,000	5,000
COLUMBIA HEIGHTS VOL	27	12	....	50	20	20	....	100,000
COMFREY	23	....	2	50	20	20	....	5,000
COON RAPIDS	39	....	....	50	10	9	25,000	91,400
COTTAGE GROVE FIRE	58	....	2	50	20	10	....	50,000
CROMWELL FIRE	25	....	....	50	20	20	....	5,000
CROSBY	30	....	1	50	10	10	20,000	20,000
CRYSTAL FIRE DEPT	33	31	3	50	20	20	50,000	150,000
DASSEL FIREMEN	30	....	1	50	10	10	....	30,000
DAWSON VOL FIRE	25	....	1	55	10	10	....	10,000
DAYTON FIREMEN	26	....	1	50	10	10	10,000	10,000
DEER RIVER FIREMEN	25	....	....	50	10	10	....	20,000
DEERWOOD	20	....	....	50	10	10	....	2,000
DELANO FIRE DEPT	26	....	....	...	20	...	....	....
DENT	23	....	....	50	20	10	....	....
DILWORTH	31	3	....	...	...	...	2,500	2,500
DODGE CENTER	25	....	1	50	10	10	....	5,000
EAGLE LAKE FIRE DEPT	25	....	1	50	10	10	....	15,000
EAST BETHEL FIRE	27	....	8	50	10	10	....	50,000
EAST GRAND FORKS	30	....	....	55	20	20	....	30,000
EDGERTON FIRE DEPT	24	....	1	50	10	10	....	2,000
ELK RIVER FIRE	28	2	....	50	10	10	250,000	250,000
ELY FIRE DEPT	28	....	1	...	...	...	25,000	25,000
EXCELSIOR	30	....	9	50	10	10	10,000	10,000
FAIRFAX FIREMEN	25	....	....	55	20	20	....	125,000

TABLE 3
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
NUMBER OF MEMBERS, MINIMUM REQUIREMENTS AND FIDELITY BONDS
FOR THE YEAR ENDED DECEMBER 31, 1986

NAME OF ASSOCIATION	NUMBER OF MEMBERS			MINIMUM RETIREMENT AGE	MINIMUM YEARS		FAITHFUL PERFORMANCE BONDS	
	ACTIVE	RETIRED	DEFERRED		ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
FARMINGTON	34	....	11	50	10	10	2,000	2,000
FERGUS FALLS FIRE	37	....	....	50	10	10	....	60,000
FERTILE FIREMEN	24	....	....	50	20	10	....	5,000
FLOODWOOD VOL FIRE	23	....	....	50	20	20	....	5,000
FOLEY FIREMEN	22	....	....	50	20	10	....	1,000
FOREST LAKE FIRE	29	....	....	50	10	10	20,000	20,000
FREEPORT FIRE DEPT	21	....	1	50	10	10	....	80,000
FULDA FIRE DEPT	24	....	1	50	20	10	....	10,000
GARRISON	18	....	2	50	10	10	....	3,000
GAYLORD	25	....	....	50	10	10	15,000	15,000
GILBERT FIRE DEPT	20	....	....	50	10	10	....	5,000
GLENCOE FIRE DEPT	35	10	2	50	10	10	30,000	30,000
GLENWOOD FIRE DEPT	....	....	....	50	10	10	....	44,000
GOLDEN VALLEY FIRE	44	....	4	50	10	10	150,000	150,000
GONVICK	20	....	....	50	10	10	....	5,000
GOODVIEW FIREMEN	31	....	2	55	15	15	....	50,000
GRAND MARAIS	30	....	1	50	20	10	....	100,000
GRAND RAPIDS FIRE	25	....	1	41	20	20	50,000	50,000
GRANITE FALLS FIRE	26	....	....	50	20	10	5,000	5,000
GREY EAGLE VOL FIRE	23	....	....	50	10	10	....	2,000
GROVE CITY FIREMEN	19	....	1	50	10	10	10,000	10,000
HACKENSACK FIRE	20	....	....	50	20	10	5,000	5,000
HALLOCK FIREMEN	28	....	....	50	10	10	....	100,000
HAM LAKE FIRE DEPT	28	....	1	50	10	10	5,000	20,000
HARMONY VOL FIRE	21	....	....	50	10	10	....	5,000
HASTINGS	40	1	....	50	10	10	40,000	7,500
HAYFIELD	25	....	....	50	10	10	....	100,000
HECTOR VOL FIRE	22	....	....	50	10	10	....	150,000
HERMANTOWN FIRE	29	....	4	50	10	10	30,000	30,000
HIBBING FIREMEN	22	....	1	50	10	10	25,000	25,000
HINCKLEY VOL FIRE	24	....	....	50	10	10	....	100,000
HOLDINGFORD FIRE	20	....	....	50	20	10	10,000	10,000
HOPKINS VOL FIRE	41	....	3	50	10	10	15,000	50,000
HOUSTON VOL FIRE	24	....	1	50	20	20	....	50,000
HOWARD LAKE FIRE	27	....	....	50	20	20	2,000	2,000
HOYT LAKES FIRE	25	....	....	50	20	10	....	5,000
HUGO FIRE DEPT	26	....	9	50	10	10	....	10,000
INTERNATIONAL FALLS	22	....	2	50	20	10	....	8,000
INVER GROVE HEIGHTS	55	....	4	50	10	10	....	10,000
ISANTI VOL FIRE	32	....	....	50	20	20	....	....
JACKSON FIRE DEPT	28	....	1	50	20	20	25,000	25,000
JANESVILLE VOL FIRE	25	....	22	50	10	10	....	10,000
JORDAN FIRE DEPT	30	....	2	50	10	10	10,000	10,000
KASSON	24	....	2	50	10	10	....	10,000
KEEWATIN FIREMEN	26	....	1	50	20	20	....	3,500
KETTLE RIVER FIRE	15	....	....	50	10	10	....	....
KIMBALL FIREMEN	23	....	2	50	....	10	....	2,500
KINNEY VOL FIRE	21	....	....	50	10	10	....	100,000
LACRESCENT	21	....	7	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, 1986

NAME OF ASSOCIATION	NUMBER OF MEMBERS			MINIMUM RETIREMENT AGE	MINIMUM YEARS		FAITHFUL PERFORMANCE BONDS	
	ACTIVE	RETIRED	DEFERRED		ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
LAKE BENTON VOL FIRE	20	....	....	50	20	20	....	10,000
LAKE CITY FIRE DEPT	22	....	1	50	20	20	....	15,000
LAKE CRYSTAL FIRE	22	....	....	50	20	20	....	10,000
LAKE ELMO FIRE	19	5	....	50	10	10	15,000	15,000
LAKEFIELD FIREMEN	25	....	1	50	20	10	85,000	85,000
LAKEVILLE	48	....	....	50	10	10	50,000	50,000
LAMBERTON FIREMEN	20	....	1	50	10	10	....	4,000
LE SUEUR VOL FIRE	24	....	1	...	10	10	30,000	30,000
LEWISTON VOL FIRE	32	....	....	50	20	20	....	10,000
LEXINGTON FIREMEN	28	....	....	50	10	10	....	5,000
LINDSTROM	21	....	....	50	20	20	....	1,000
LINWOOD TWP FIRE	21	....	3	50	20	10	10,000	10,000
LITCHFIELD FIRE	29	....	3	50	10	10	....	15,000
LITTLE CANADA FIRE	33	....	1	...	...	...	10,000	40,000
LITTLE FALLS FIRE	24	....	2	50	20	20	1,000	2,000
LONG LAKE	23	....	1	50	10	10	....	30,000
LONG PRAIRIE FIRE	22	....	....	...	...	...	50,000	50,000
LONSDALE FIRE DEPT	25	....	9	50	20	10	....	1,000
LOWER ST. CROIX VAL	27	....	1	50	10	10	....	100,000
MADELIA FIRE DEPT	26	....	2	50	10	10	....	100,000
MADISON VOL FIRE	25	....	1	50	20	20	....	10,000
MAHNOMEN FIRE DEPT	25	1	....	50	10	10	....	10,000
MAHTOMEDI FIRE DEPT	35	....	2	50	10	10	10,000	10,000
MAPLE GROVE	44	3	2	50	10	10	100,000	100,000
MAPLE PLAIN FIRE	27	....	4	55	10	10	10,000	10,000
MAPLETON	26	....	....	50	20	10	10,000	10,000
MAPLEWOOD FIRE	150	....	10	50	20	10	....	30,000
MARBLE FIRE DEPT	20	....	....	50	20	10	60,000	60,000
MARSHALL FIRE DEPT	36	....	....	50	10	10	....	60,000
MAYER VOL FIRE DEPT	24	....	1	50	10	10	....	60,000
MCGREGOR	21	....	....	50	10	10	....	10,000
MELROSE FIRE DEPT	30	....	....	50	20	20	....	5,000
MENAHGA FIRE DEPT	19	....	....	55	10	10	....	25,000
MILACA FIRE DEPT	21	....	3	55	10	10	....	....
MINNEOTA FIRE DEPT	26	....	1	50	10	10	....	14,000
MONTEVIDEO	27	....	....	50	20	20	....	50,000
MONTICELLO FIRE	27	....	....	50	20	10	....	25,000
MOOSE LAKE FIRE	26	....	....	55	20	10	....	10,000
MORA FIRE DEPT	27	....	1	55	20	20	25,000	250,000
MORGAN FIRE DEPT	22	....	....	50	10	10	....	15,000
MORRIS FIRE DEPT	29	....	1	50	20	20	....	3,000
MORRISTOWN FIREMEN	25	....	....	50	10	10	....	100,000
MORTON FIREMEN	21	....	....	50	20	20	....	....
MOTLEY VOL FIRE	23	....	....	50	10	10	....	9,000
MT LAKE	25	....	1	50	10	10	....	50,000
NASHWAUK FIRE DEPT	20	....	....	50	10	10	....	3,500
NEW LONDON FIRE DEPT	21	....	....	50	10	10	....	100,000
NEW PRAGUE FIRE	30	50	20	10	20,000
NEW RICHLAND FIRE	21	1	50	20	10	10,000

TABLE 3
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FOR THE YEAR ENDED DECEMBER 31, 1986

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	ACTIVE	RETIRED	DEFERRED		ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
NEW YORK MILLS FIRE	22	....	....	55	10	10	....	7,000
NEWPORT FIRE DEPT	26	....	2	50	20	10	....	....
NICOLLET FIRE DEPT	22	3	3	50	20	10	....	1,000
NISSWA	23	....	....	50	10	10	....	75,000
NORTH BRANCH	32	....	....	50	20	20	....	7,000
NORTH MANKATO FIRE	30	....	....	50	15	15	20,000	20,000
NORTH ST. PAUL FIRE	34	....	1	50	15	15	....	30,000
NORTHFIELD FIRE DEPT	28	....	1	50	10	10	....	10,000
OAKDALE FIREMEN	25	....	3	50	20	10	....	150,000
OLIVIA	25	....	1	50	10	10	....	50,000
ONAMIA FIRE DEPT	20	....	....	50	20	10	....	15,000
ORTONVILLE	30	....	....	50	20	20	....	100,000
OSAKIS	18	....	....	50	20	10	50,000	50,000
OWATONNA FIRE DEPT	36	....	1	50	20	10	20,000	50,000
PALO FIREMEN	29	....	....	50	10	10	....	2,500
PARK RAPIDS FIRE	26	....	1	50	10	10	5,000	25,000
PARKERS PRAIRIE VOL	22	....	....	50	20	20	10,000	10,000
PAYNESVILLE FIRE	25	....	....	50	10	10	....	2,000
PELICAN RAPIDS VOL	24	....	1	50	10	10	1,000	13,000
PEQUOT LAKES	24	....	1	50	10	10	....	1,000
PERHAM FIREMEN	29	1	....	55	10	10	....	10,000
PIERZ FIRE DEPT	26	....	1	65	12	12	50,000	50,000
PILLAGER FIRE DEPT	21	1	....	55	20	10	....	100,000
PINE ISLAND VOL FIRE	26	....	1	50	...	20	100,000	100,000
PINE RIVER FIRE	23	....	....	50	10	10	....	2,000
PLYMOUTH FIRE	50	10	2	50	10	10	100,000	100,000
PRESTON FIRE DEPT	24	....	....	55	20	20	10,000	10,000
PRINCETON FIRE DEPT	41	....	....	50	10	10	....	40,000
PRIOR LAKE FIRE	35	....	1	...	10	10	75,000	75,000
PROCTOR FIRE DEPT	18	....	....	50	20	20	1,500	1,500
REDWOOD FALLS FIRE	30	....	2	50	10	10	....	50,000
REMER VOL FIRE	14	....	....	50	20	10	....	10,000
RENVILLE FIREMEN	25	....	....	50	20	20	....	10,000
RICE LAKE VOL FIRE	27	....	....	50	20	20	....	40,000
RICE VOL FIREMEN	18	....	1	50	...	20	50,000	50,000
ROCKFORD FIRE DEPT	21	....	....	...	...	10	....	10,000
ROSEAU VOL FIRE	22	....	1	50	20	20	2,500	2,500
ROSEMOUNT	34	2	....	50	10	10	....	2,500
ROTHSAY FIRE DEPT	22	....	....	50	10	10	....	7,000
RUSH CITY	26	....	....	50	10	10	25,000	25,000
SACRED HEART FIRE	25	....	2	50	20	20	....	5,000
SANDSTONE FIREMEN	29	....	....	41	20	20	....	10,000
SARTELL FIRE DEPT	23	....	1	50	...	...	....	2,000
SAUK CENTRE FIRE	30	....	1	50	10	10	100,000	100,000
SAUK RAPIDS	23	....	....	50	...	20	30,000	30,000
SCANLON VOL FIRE	22	....	3	50	20	10	5,000	5,000
SHAKOPEE FIRE	35	2	1	50	15	10	1,000	2,000
SHERBURN FIRE DEPT	21	2	50	10	10	25,000
SILVER BAY	25	1	50	20	20	15,000	15,000

TABLE 3
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NUMBER OF MEMBERS, MINIMUM REQUIREMENTS AND FIDELITY BONDS
FOR THE YEAR ENDED DECEMBER 31, 1986

NAME OF ASSOCIATION	NUMBER OF MEMBERS			MINIMUM RETIREMENT AGE	MINIMUM YEARS		FAITHFUL PERFORMANCE BONDS	
	ACTIVE	RETIRED	DEFERRED		ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
SLAYTON FIREMEN	25	....	2	50	20	20	5,000	5,000
SLEEPY EYE FIRE DEPT	32	....	1	55	10	10	30,000	30,000
SO INTERNATL FALLS	15	....	....	50	20	10	50,000	50,000
SPICER FIREMEN	22	....	2	50	20	20	....	50,000
SPRING GROVE FIRE	23	....	....	50	10	10	....	3,000
SPRING VALLEY FIRE	22	....	....	50	10	10	....	1,000
SPRINGFIELD	26	....	1	50	20	20	....	50,000
ST BONIFACIUS	24	....	....	50	20	19	....	5,000
ST CHARLES	25	....	2	50	20	20	....	100,000
ST JAMES	32	7	3	55	10	10	....	5,000
ST PAUL PARK	26	....	4	50	10	10	....	80,000
ST PETER	33	6	....	50	10	10	1,000	10,000
ST. ANTHONY FIRE	23	....	6	50	20	10	....	25,000
ST. CLAIR FIRE DEPT	26	1	....	50	20	10	....	5,000
ST. CLOUD FIRE TOWNS	30	....	....	50	10	10	15,000	15,000
ST. JOSEPH VOL FIRE	30	....	....	50	10	10	....	....
ST. STEPHEN VOL FIRE	26	....	2	50	10	10	....	25,000
STACY	29	....	2	50	20	10	....	8,000
STAPLES FIRE DEPT	32	....	....	50	10	10	10,000	10,000
STEPHEN FIRE DEPT	29	....	2	50	20	20	....	100,000
STEWART FIREMEN	25	....	....	...	...	...	....	10,000
STEWARTVILLE VOL	23	....	....	50	10	10	....	20,000
STILLWATER FIRE	34	....	2	50	10	10	....	50,000
TACONITE FIREMEN	15	....	....	50	20	20	5,000	....
THIEF RIVER FALLS	23	....	....	...	10	10	....	40,000
THOMSON TOWN FIRE	34	....	2	50	10	10	....	1,000
TRACY VOL FIRE	24	....	8	50	20	10	....	10,000
TRIMONT FIREMEN	23	....	2	50	10	10	....	8,000
TRUMAN FIRE DEPT	20	....	5	50	20	10	....	25,000
TWO HARBORS VOL	19	....	....	50	20	10	10,000	10,000
VADNAIS HEIGHTS FIRE	37	6	....	50	15	15	....	....
VICTORIA	27	....	1	...	20	10	....	2,000
WABASHA FIRE DEPT	28	....	4	50	10	10	35,000	35,000
WACONIA	31	....	2	50	10	10	5,000	5,000
WADENA FIREMEN	20	....	....	50	10	20	10,000	60,000
WAITE PARK FIRE	22	....	....	50	20	20	1,000	60,000
WALKER FIREMEN	25	....	2	50	10	10	....	2,000
WASECA FIRE DEPT	29	2	2	50	10	10	....	50,000
WATERTOWN	28	....	....	50	20	10	....	5,000
WATERVILLE	20	....	....	50	20	20	....	25,000
WAYZATA FIRE DEPT	30	1	....	50	10	10	....	2,000
WELCOME FIRE DEPT	26	....	1	50	20	20	....	10,000
WESTBROOK	19	....	....	50	10	10	....	10,000
WHEATON FIREMEN	25	....	....	50	10	10	....	50,000
WILLMAR VOL FIRE	45	....	7	50	10	10	100,000	100,000
WINDOM	25	....	2	55	10	10	....	30,000
WINNEBAGO	....	....	....	50	10	10	2,500	2,500
WINSTED FIRE DEPT	28	....	....	50	20	10	....	....
WOODBURY FIREMEN	54	....	4	50	10	10	....	50,000

TABLE 3
VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
NUMBER OF MEMBERS, MINIMUM REQUIREMENTS AND FIDELITY BONDS
FOR THE YEAR ENDED DECEMBER 31, 1986

NAME OF ASSOCIATION	NUMBER OF MEMBERS			MINIMUM RETIREMENT AGE	MINIMUM YEARS		FAITHFUL PERFORMANCE BONDS	
	ACTIVE	RETIRED	DEFERRED		ACTIVE SERVICE	ACTIVE MEMBERSHIP	SECRETARY	TREASURER
WRENSHALL	27	....	4	50	15	10	....	50,000
YOUNG AMERICA	26	....	5	50	10	10	10,000	10,000
TOTAL	7,332	152	329					

MONTHLY SERVICE PENSION

EDINA FIREMEN	35	18	....	50	10	10	350,000	350,000
FAIRMONT FIRE DEPT	35	15	5	50	20	20	10,000	10,000
FRIDLEY	34	15	4	50	10	10	5,000	150,000
MINNETONKA	50	23	1	50	10	10	5,000	5,000
MOUND VOL FIRE	36	15	2	50	20	20	....	90,000
NEW BRIGHTON FIRE	....	21	....	50	10	10	....	50,000
SPRING LAKE PARK	61	15	4	50	20	20	....	150,000
WORTHINGTON FIRE	64	27	1	55	20	20	....	32,000
TOTAL	315	149	17					

MONTHLY SERVICE PENSION

ALBERT LEA FIREMEN	11	6	....	50	20	20	....	20,000
APPLE VALLEY	52	4	2	50	10	10	....	75,000
APPLETON	20	1	5	55	15	15	....	40,000
BENSON FIRE DEPT	30	17	....	50	20	20	20,000	20,000
CHANHASSEN VOL FIRE	26	9	2	50	20	10	50,000	50,000
CHASKA FIREMAN	35	11	....	50	20	20	100,000	100,000
DETROIT LAKES FIRE	28	20	1	50	10	10	....	100,000
EAGAN	73	3	5	50	10	10	50,000	50,000
EDEN PRAIRIE	65	6	....	50	10	10	....	125,000
ELBOW LAKE	26	....	1	50	20	20	....	10,000
HUTCHINSON FIRE	40	21	11	31	10	10	....	20,000
LAKE JOHANNA VOL	53	20	....	50	20	10	350,000	350,000
LUVERNE FIRE DEPT	36	18	....	50	10	10	150,000	150,000
MONTGOMERY VOL	30	25	....	55	20	20	....	2,000
NEW HOPE VOL FIRE	30	16	2	50	20	10	50,000	100,000
NEW ULM FIRE DEPT	35	29	1	50	20	20	2,000	98,000
OSSEO FIRE DEPT	....	....	....	....	....	....	....	....
PINE CITY VOL FIRE	30	17	....	50	20	20	10,000	20,000
PIPESTONE FIRE	35	18	1	50	20	20	....	10,000
ROSEVILLE FIRE DEPT	79	12	1	50	20	10	....	50,000
SAVAGE FIRE DEPT	28	18	1	50	10	10	....	50,000
WHITE BEAR LAKE FIRE	48	24	....	50	20	20	10,000	10,000
TOTAL	810	295	33					

NO SERVICE PENSION

TABLE 3
 VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS
 NUMBER OF MEMBERS, MINIMUM REQUIREMENTS AND FIDELITY BONDS
 FOR THE YEAR ENDED DECEMBER 31, 1986

<u>NAME OF ASSOCIATION</u>	<u>NUMBER OF MEMBERS</u>			<u>MINIMUM RETIREMENT AGE</u>	<u>MINIMUM YEARS</u>		<u>FAITHFUL PERFORMANCE BONDS</u>	
	<u>ACTIVE</u>	<u>RETIRED</u>	<u>DEFERRED</u>		<u>ACTIVE SERVICE</u>	<u>ACTIVE MEMBERSHIP</u>	<u>SECRETARY</u>	<u>TREASURER</u>
HANCOCK FIRE DEPT	24	....	....	...	...	20	....	7,500
KELLOGG FIRE DEPT	13	....	....	...	...	...	....	4,000
LAKE BRONSON FIRE	26	....	....	50	20	10	25,000	25,000
OKABENA FIREMEN	20	....	....	...	...	...	....	25,000
 TOTAL	 83	 0	 0					
GRAND TOTAL	15,412	622	530					

APPENDIX A

Office of the State Auditor - Annual Financial Report
Schedules I, II, III - Computation of Benefit Liabilities
Special Fund Assets and Financial Requirements

Office of the State Auditor Firefighters Relief Association Reporting Form



Office of the State Auditor
555 Park Street
St. Paul, Minnesota 55103
(612) 297-3685

Firefighters Relief Association of

For the Year Ended December 31, 1986

Please complete this form, per Minnesota Statutes Section 69.051 subdivision 1a, and return it by March 31 or for associations with assets or liabilities of at least \$200,000 per Minnesota Statutes Section 69.051 subdivision 1, return it along with an audited financial statement by June 30.

**Firefighters Relief Association Reporting Form
Year Ended December 31, 1986**

Name of Relief Association _____

County of _____

Mailing Address _____

City/State _____ Zip Code _____

TYPE OF SERVICE PENSION BENEFIT PROVIDED IN BYLAWS:

- Lump sum Monthly or other annuity Defined contribution lump sum (split-the-pie)
 None Other (specify) _____

FIRE DEPARTMENT REPORT

1. The Fire Department your Relief Association is associated with is:	
<input type="checkbox"/> Municipal Fire Department	<input type="checkbox"/> Independent Nonprofit Firefighting Corporation
2. The Fire Department is:	
<input type="checkbox"/> Salaried (career)	<input type="checkbox"/> Volunteer <input type="checkbox"/> Salaried and Volunteer
3. Number of active firefighters:	
Salaried (career)	_____
Volunteer	_____
Total number of members	_____

RELIEF ASSOCIATION MEMBERSHIP REPORT

4. Number of active members	_____
5. Number of retired and/or disabled members receiving benefits	_____
6. Number of retired members on deferred pension rolls	_____

BOND REPORT

7. Is the Secretary of the Relief Association bonded?			
<input type="checkbox"/> Yes	<input type="checkbox"/> No	Amount of bond	\$ _____
8. Is the Treasurer of the Relief Association bonded?			
<input type="checkbox"/> Yes	<input type="checkbox"/> No	Amount of bond	\$ _____

NOTE: No treasurer of a relief association governed by sections 69.77 (career or paid) shall enter upon his duties until he has given the association a bond in a reasonable amount acceptable to the municipality for faithful discharge of his duties.

No treasurer of a relief association governed by sections 69.771 to 69.776 shall enter upon the duties of the office until the treasurer has given the association a faithful performance bond in the amount equal to ten percent of the assets of the relief association; however, the bond need not exceed \$500,000.

Firefighters Relief Association Reporting Form Year Ended December 31, 1986

BYLAWS REPORT

TYPE AND AMOUNT OF OTHER BENEFITS	AMOUNT (enter N/A if not applicable)
1. Sick: <input type="checkbox"/> Lump Sum <input type="checkbox"/> Weekly <input type="checkbox"/> Monthly <input type="checkbox"/> Year of Service	1 \$ _____
2. Disability: <input type="checkbox"/> Lump Sum <input type="checkbox"/> Weekly <input type="checkbox"/> Monthly <input type="checkbox"/> Year of Service	2 \$ _____
3. Funeral: <input type="checkbox"/> Lump Sum <input type="checkbox"/> Year of Service <input type="checkbox"/> Other _____	3 \$ _____
4. Accident and Health Insurance (Volunteer Firemans Benefit Association or other)	4 <input type="checkbox"/> Yes <input type="checkbox"/> No
MINIMUM REQUIREMENTS FOR SERVICE PENSION	
5. Minimum Retirement Age	5 _____
6. Minimum Years as an Active Member of Fire Department	6 _____
7. Minimum Years as an Active Member of Relief Association	7 _____
COMPLETE SECTION WHICH APPLIES (Lump Sum, Monthly Annuity, or Defined Contribution Lump Sum)	
LUMP SUM PENSION BENEFITS (or lump sum paid in installments)	
Requirements for full vesting	
8. Number of Years of Service	8 _____
9. Amount per Year of Service	9 \$ _____
10. Do Bylaws Provide for Early Vesting?	10 <input type="checkbox"/> Yes <input type="checkbox"/> No
Benefit payable for each year of service	
11. \$1.00 or more but less than \$50.00	11 \$ _____
12. \$50.00 or more but less than \$100.00	12 \$ _____
13. \$100.00 or more but less than \$200.00	13 \$ _____
14. \$200.00 or more but less than \$300.00	14 \$ _____
15. \$300.00 or more but less than \$600.00	15 \$ _____
16. \$600.00 or more but less than \$1,000.00	16 \$ _____
17. \$1,000.00 or more but less than \$2,000.00	17 \$ _____
18. \$2,000.00 or more	18 \$ _____
MONTHLY ANNUITY PENSION BENEFIT	
19. Date of Most Recent Actuarial Valuation	19 _____
20. Date Filed with Dept. of Revenue/State Auditor *	20 _____
Requirements for full vesting	
21. Number of Years of Service	21 _____
22. Amount per Month per Year of Service	22 \$ _____
23. Do Bylaws Provide for Early Vesting?	23 <input type="checkbox"/> Yes <input type="checkbox"/> No
Benefit payable for each month of service	
24. Less than \$2.00	24 \$ _____
25. \$2.00 or more but less than \$4.00	25 \$ _____
26. \$4.00 or more	26 \$ _____
27. Benefits after 20 years (amount per month of service)	27 \$ _____
DEFINED CONTRIBUTION LUMP SUM (split-the-pie)	
28. For Defined Contribution Lump Sum plan, please submit amount of assets accrued to each member's account. Include members' names and date of calculation. Schedule Attached.	28 <input type="checkbox"/> Yes <input type="checkbox"/> No

NOTE: *All relief associations associated with a volunteer fire department and paying a monthly annuity must submit an actuarial survey every four years by July 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 July 1 to the parties listed below.

- a) State Auditor
- b) Your Municipality
- c) Legislative Commission on Pensions and Retirement
- d) Legislative Reference Library

If your relief association bylaws provide lump sum benefits, information for questions 7, 10 and 11 may be obtained by completing Schedules I, II, and III. If your bylaws provide monthly annuity benefits, refer to your most recent actuarial survey. If your bylaws provide defined contribution benefits (split-the-pie), complete questions 1-9.

FINANCIAL CONDITION	SPECIAL FUND	GENERAL FUND
	AMOUNT	AMOUNT
ASSETS		
1. Cash	1 _____	1 _____
2. Investments	2 _____	2 _____
3. Accrued Interest Receivable	3 _____	3 _____
4. Other Receivables	4 _____	4 _____
5. TOTAL ASSETS	5 _____	5 _____
LIABILITIES AND FUND BALANCE		
6. Payables	6 _____	6 _____
7. Required Reserves (Accrued Liability — Schedule 1 line B)	7 _____	7 XXXXXXXXXXXXXXXXXXXX
8. Surplus or (Unfunded Accrued Liability)/Fund Balance	8 _____	8 _____
9. Funding Ratio (line 5 - line 6 + line 7)	9 _____	9 XXXXXXXXXXXXXXXXXXXX
10. Normal Cost - 1986 (see schedule I, line C, filed by August 1, 1985)* ..	10 _____	10 XXXXXXXXXXXXXXXXXXXX
11. Required Contribution to Amortize Unfunded Accrued Liability	11 _____	11 XXXXXXXXXXXXXXXXXXXX

RECEIPTS/REVENUES	AMOUNT	AMOUNT
12. CASH BALANCE/FUND BALANCE JANUARY 1	12 _____	12 _____
13. State Fire Aid	13 _____	13 XXXXXXXXXXXXXXXXXXXX
14. City Contributions	14 _____	14 XXXXXXXXXXXXXXXXXXXX
15. Members' Salary Deductions or Contributions	15 _____	15 XXXXXXXXXXXXXXXXXXXX
16. Members' Dues	16 _____	16 _____
17. Interest Earned	17 _____	17 _____
18. Dividends	18 _____	18 _____
19. Investments Sold	19 _____	19 _____
20. Transfers In	20 _____	20 _____
21. Other (Identify)	21 _____	21 _____
22. TOTAL RECEIPTS/REVENUES	22 _____	22 _____

DISBURSEMENTS/EXPENSES/EXPENDITURES	AMOUNT	AMOUNT
SERVICE PENSIONS		
23. Retired (Number and Amount)	23 _____	23 XXXXXXXXXXXXXXXXXXXX
24. Survivors—Spouses and Children (Number and Amount)	24 _____	24 XXXXXXXXXXXXXXXXXXXX
25. Permanent Disability (Number and Amount)	25 _____	25 XXXXXXXXXXXXXXXXXXXX
OTHER BENEFITS		
26. Sick or Temporary Disability (Number and Amount)	26 _____	26 XXXXXXXXXXXXXXXXXXXX
27. Death and Funeral (Number and Amount)	27 _____	27 XXXXXXXXXXXXXXXXXXXX
ADMINISTRATIVE EXPENSES		
28. Salaries	28 _____	28 _____
29. Conventions and Meetings	29 _____	29 _____
30. Dues	30 _____	30 _____
31. Actuarial Valuation and Audit	31 _____	31 _____
32. Faithful Performance Bond	32 _____	32 XXXXXXXXXXXXXXXXXXXX
33. Other (Identify)	33 _____	33 _____
OTHER		
34. Investments Purchased	34 _____	34 _____
35. State Supplemental Retirement Fund	35 _____	35 XXXXXXXXXXXXXXXXXXXX
36. Transfers Out	36 XXXXXXXXXXXXXXXXXXXX	36 _____
37. Other (Identify)	37 _____	37 _____
38. TOTAL DISBURSEMENTS/EXPENSES/EXPENDITURES	38 _____	38 _____
39. CASH BALANCE/FUND BALANCE DECEMBER 31	39 _____	39 _____

40. Was the Certification of Special Fund Financial Requirements for 1987 (Schedules I, II, III) certified to your municipal governing body (for municipal fire department) or fire department (for independent nonprofit firefighting corporation) by August 1, 1986, in accordance with appropriate general law or special law? Yes No

NOTE: *For relief associations paying lump sum benefits, please attach copies of the Schedules I, II, and III that were submitted by August 1, 1985, to your municipality or independent fire department.

**Firefighters Relief Association Reporting Form
As of December 31, 1986**

INVESTMENT REPORT

PURCHASE DATE	INTEREST RATE	INSTRUMENT NUMBER	NUMBER OF SHARES	TYPE OF INVESTMENT	NAME OF INVESTMENT	AMOUNT (AT COST)
1 _____	_____	_____	_____	_____	_____	\$ _____
2 _____	_____	_____	_____	_____	_____	\$ _____
3 _____	_____	_____	_____	_____	_____	\$ _____
4 _____	_____	_____	_____	_____	_____	\$ _____
5 _____	_____	_____	_____	_____	_____	\$ _____
6 _____	_____	_____	_____	_____	_____	\$ _____
7 _____	_____	_____	_____	_____	_____	\$ _____
8 _____	_____	_____	_____	_____	_____	\$ _____
9 _____	_____	_____	_____	_____	_____	\$ _____
10 _____	_____	_____	_____	_____	_____	\$ _____
11 _____	_____	_____	_____	_____	_____	\$ _____
12 _____	_____	_____	_____	_____	_____	\$ _____
13 _____	_____	_____	_____	_____	_____	\$ _____
14 _____	_____	_____	_____	_____	_____	\$ _____
15 _____	_____	_____	_____	_____	_____	\$ _____
16 _____	_____	_____	_____	_____	_____	\$ _____
17 _____	_____	_____	_____	_____	_____	\$ _____
18 _____	_____	_____	_____	_____	_____	\$ _____
19 _____	_____	_____	_____	_____	_____	\$ _____
20 _____	_____	_____	_____	_____	_____	\$ _____

Explanation of column headings:

- Purchase Date The date the purchase was made
- Interest Rate The interest rate (if applicable)
- Instrument Number The identifying number of the investment certificate
- Number of Shares For common and preferred stock investments/for bonds and CD's use face value
- Type of Investment Certificate of deposit, common stock, bond, etc.
- Name of Investment Such as U.S. Treasury, or the name of the company in which stock was purchased
- Amount (at cost) The purchase price including commissions, fees and any other applicable costs incurred when buying the investment

**CERTIFICATION BY SECRETARY AND TREASURER OF RELIEF ASSOCIATION
AND MUNICIPAL FIRE DEPARTMENT OR INDEPENDENT NONPROFIT FIREFIGHTING CORPORATION**

We certify that to the best of our knowledge and belief, the facts presented in this report are true and correct.

Signature of Secretary of Relief Association	Phone Number	Dated
Signature of Treasurer of Relief Association	Phone Number	Dated
Signature of Municipal Clerk OR if Independent Nonprofit Firefighting Corporation the Municipal Clerk of largest municipality in population contracting with Independent Nonprofit Firefighting Corporation	Phone Number	Dated
Signature of Secretary of Independent Nonprofit Firefighting Corporation (if applicable)	Phone Number	Dated

CERTIFICATION BY INDEPENDENT PUBLIC ACCOUNTANT

Pursuant to Minnesota Statutes Section 69.051 subdivision 1a(b), we have examined the preceding statements of receipts, disbursements and balances of the Special Fund and the General Fund and hereby certify that this is the financial condition of the Special Fund and the General Fund except as noted below:

PRINT NAME OF AUDITOR/ACCOUNTANT	PRINT NAME OF FIRM	
PRINT ADDRESS OF FIRM		
SIGNATURE OF AUDITOR/ACCOUNTANT	PHONE NUMBER	DATED

If an audit or a financial statement is available, please submit it along with this report.

**SCHEDULES I-II-III FOR LUMP SUM PENSION PLANS
STATE FIRE AID YEAR 1987**

Firefighters Relief Association of _____ County of _____

SCHEDULE I

Computation of benefit 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 Name	2 Age	3 F.D. Entry Date	4 1986		5 1987		6 1987		7	
			To End of this Year Yrs. Act Service	Accrued Liability	To End of next Year Yrs. Act Service	Accrued Liability	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										
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. 1987 (total, col.7)										
B. Accrued Liability Thru This Yr. 1986 (total, col.5)										
C. Subtract Line B. from Line A. (normal cost; enter here and on Line 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, 1986)

Assets at January 1, 1986 (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/_86_ (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

This information must be certified to the governing body of the municipality or independent nonprofit firefighting corporation by August 1, 1986.

We, the officers of the _____ Firefighters Relief Association, state that the accompanying schedules have been prepared in accordance with the provisions of the Volunteer Firefighters Relief Association Guidelines Act of 1971 (including M.S. 69.772) and that the schedules are correct and complete to the best of our knowledge. The financial requirements of the relief associations Special Fund for 1987 are \$ _____.

Check here if no municipal support required _____

The average non-investment income per member of said special fund for the past 3 years was \$ _____.

Signature of President

Date

Signature of Secretary

Date

Signature of Treasurer

Date

SCHEDULE III

Computation of Financial Requirements for Next Year - 1987

	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) 1987 estimates _____			
8. Anticipated income Next Year 1987 estimates			
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
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