

**MINNESOTA VOLUNTEER FIREFIGHTER  
RELIEF ASSOCIATIONS**

**COMPILATION REPORT BY BENEFIT PLAN TYPE**

**For the Year Ended December 31, 2000**



# **Minnesota Volunteer Firefighter Relief Associations**

## **Compilation Report by Benefit Plan Type**

**Year Ended December 31, 2000**



December 2001

### **Pension Division Office of the State Auditor State of Minnesota**

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# PREFACE

This report is a compilation of the annual financial reports for Minnesota volunteer fire relief associations for the year ended December 31, 2000. The annual financial reports must be filed with the Office of the State Auditor (OSA) and approved pursuant to Minn. Stat. § 69.051, subds. 1 and 1a. These financial reports were to be filed with the OSA by March 31, 2001, or June 30, 2001, depending on each relief association's Special Fund asset and liability levels.

As of December 31, 2000, there were 705 volunteer firefighter relief associations operating in Minnesota. This report includes financial, actuarial and benefit program data on 671 of those relief associations. Thirty-four relief associations could not be included in this report because they either failed to submit all required information in a timely manner or submitted data that could not be reconciled in time for the relief associations to be included in this report.

Each year, volunteer firefighter relief associations must satisfy all statutory financial, actuarial and investment reporting and legal compliance requirements to be certified as eligible to receive their apportioned share of approximately \$18 million in state fire aid disbursed annually by the Minnesota Department of Revenue. As of December 4, 2001, 688 relief associations were certified as eligible for state fire aid leaving only 17 relief associations pending certification on the publication date. The OSA will continue to work with those relief associations to help them meet all reporting and legal compliance requirements in time for the next state aid disbursements in March 2002.

The OSA is interested in any opportunity to enhance the accuracy or usefulness of this report. Please direct questions, concerns or any ideas for improvements to:

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Many dedicated relief association officers, municipal officials and auditors contributed their valuable knowledge, skills and time to the preparation and refinement of the information compiled in this report. To everyone who contributed to this report, State Auditor Judith H. Dutcher and her staff express sincere appreciation.

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# **Volunteer Firefighter Relief Associations in Minnesota**

## **Compilation Report Notes**

**For the Year Ended December 31, 2000**

### **1. BACKGROUND**

Pursuant to Minn. Stat. § 69.051, subds. 1 and 1a, volunteer firefighter relief associations are required to report annually to the OSA the receipts, disbursements, and balances in their Special and General Funds. Each relief association is required to submit this information on the State Auditor's Firefighters' Relief Association Reporting Form. For relief associations with assets and liabilities less than \$200,000, this Reporting Form must be filed by March 31<sup>st</sup>, as required by Minn. Stat. § 69.051, subd. 1a. For relief associations with assets or liabilities of at least \$200,000, this Reporting Form must be filed by June 30<sup>th</sup>, as required by Minn. Stat. § 69.051, subd. 1.

### **2. SOURCE OF DATA COMPILED**

The information included in this report was compiled from the Special Fund data submitted by relief associations to the OSA.

### **3. BENEFIT-TYPE CLASSIFICATION**

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

### **4. FIRE RELIEF ASSOCIATIONS NOT INCLUDED**

Pursuant to Minn. Stat. § 6.72, this report is a compilation of the financial data submitted by *volunteer* firefighter relief associations. Since the Minneapolis Fire Department Relief Association and Virginia Firemen's Relief Association are salaried, they are not included in this *volunteer* firefighter compilation report. The Bloomington Fire Department Relief Association, partially salaried, partially volunteer, is not included in this report because as defined by Minnesota law, the relief uses a different formula for calculating benefits. Figures for Bloomington are not comparable to those of the other relief associations included in this report.

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## **Volunteer Firefighter Relief Associations Subsidiary to an Independent Nonprofit Firefighting Corporation**

This report includes 65 volunteer firefighter relief associations that are affiliated with independent nonprofit firefighting corporations under Minn. Stat. § 69.774. A nonprofit firefighting corporation provides fire protection and fire suppression services to one or more municipalities under contract(s). The funding status and any required contributions are determined in the same manner as for relief associations affiliated with a municipal fire department. Throughout this report, the terms "municipality" or "municipal contributions" apply to cities, towns, and nonprofit firefighting corporations.

ALASKA	INDUSTRIAL
ALBANY	KEEWATIN
ALPHA	KINNEY
BEAVER BAY	LAKE GEORGE
BOVEY	LAKE JOHANNA
BOYD	LAKE KABETOGAMA
BRIMSON	LAKESWOOD
CANTON	LE CENTER
CLINTON - St Louis	LEWISVILLE
COLVIN	LITTLE CANADA
COTTON	LITTLEFORK
CRANE LAKE	LONDON
CROMWELL	LONGVILLE
CROOKSTON	LORETTO
DAKOTA	MAKINEN
DALBO	MAPLE LAKE
DAWSON	MCDAVITT
EASTERN HUBBARD	MEADOWLANDS
ELBOW-TULABY LK	MOOSE LAKE
ELLENDALE	NASSAU
ELLSBURG	PENNOCK
FEDERAL DAM	PEQUAYWAN
FINLAND	PIKE-SANDY-BRITT
FREDENBERG	PILLAGER
GARRISON	SILICA
GNESEN	SOLWAY TWP
GRAND LAKE TWP	SPRING LAKE PARK
GUN FLINT TRAIL	SWANVILLE
HACKENSACK	TOIVOLA TWP
HAMEL	UNDERWOOD
HARTLAND	WATSON
HERMANTOWN	WILSON
HOVLAND	

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## Types of Service Pension Plans

Pursuant to Minn. Stat. § 6.72, the relief associations that were required to report to the OSA are categorized as follows throughout the report:

<u>All Plans</u>	<u>Included in Report</u>	<u>Plan Type</u>	<u>Benefit Level</u>	<u>Benefit Category</u>
87	85	Defined Contribution	Defined Contribution	Defined Contribution
10	6	Lump Sum	\$ 10, but less than \$100 per YOS*	10 - 100
20	16	Lump Sum	\$ 100, but less than \$200 per YOS	100 - 200
35	35	Lump Sum	\$ 200, but less than \$300 per YOS	200 - 300
109	105	Lump Sum	\$ 300, but less than \$500 per YOS	300 - 500
205	193	Lump Sum	\$ 500, but less than \$1,000 per YOS	500 - 1,000
108	105	Lump Sum	\$1,000, but less than \$1,500 per YOS	1,000 - 1,500
44	41	Lump Sum	\$1,500, but less than \$2,000 per YOS	1,500 - 2,000
32	31	Lump Sum	\$2,000, but less than \$2,500 per YOS	2,000 - 2,500
10	10	Lump Sum	\$2,500, but less than \$3,000 per YOS	2,500 - 3,000
3	3	Lump Sum	\$3,000, but less than \$3,500 per YOS	3,000 - 3,500
19	18	Lump Sum	\$3,500 or more per YOS	3,500 or more
5	5	Monthly Pension	Monthly Service	Monthly
18	18	Monthly/Lump Sum	Monthly/Lump Sum Combination	Monthly - LS
<b><u>705</u></b>	<b><u>671</u></b>	<b>Total Volunteer Firefighter Relief Associations</b>		

\* YOS = Year of Service

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## Index to Relief Associations Required to Report

This index lists alphabetically each volunteer fire relief association that is required by law to report to the OSA. Each data table in this report is sorted according to the plan type and the benefit category.

### Plan Type

LS	= Lump Sum Defined Benefit
DC	= Defined Contribution
MONTHLY	= Monthly Defined Benefit
MTHLY-LS	= Monthly / Lump Sum Combination

### Benefit Category

Monthly - LS	= Monthly / Lump Sum combination plan.
XXX - XXX	= [Example: 500 - 1,000] Lump Sum plan with a per year of service benefit level between \$500 and \$999 (benefit level is at least \$500, but less than \$1,000). See "Types of Service Pension Plans" on the previous page for a full list of benefit categories.

Incomplete Data\* = Data was not provided to the OSA on time, or data was incomplete because inconsistencies could not be reconciled in time to permit inclusion in this report.

<u>Relief Association</u>	<u>Plan Type</u>	<u>Benefit Category</u>	<u>Relief Association</u>	<u>Plan Type</u>	<u>Benefit Category</u>
ADA	LS	500 - 1,000	ADAMS	LS	300 - 500
ADRIAN	LS	500 - 1,000	AITKIN	LS	1,000 - 1,500
ALASKA	DC	Defined Contribution	ALBANY	DC	Defined Contribution
ALBERT LEA TWP	LS	Incomplete Data *	ALBERTVILLE	LS	500 - 1,000
ALBORN	LS	300 - 500	ALDEN	LS	300 - 500
ALEXANDRIA	LS	Incomplete Data *	ALMELUND	LS	200 - 300
ALPHA	LS	300 - 500	ALTURA	LS	200 - 300
AMBOY	LS	500 - 1,000	ANDOVER	DC	Defined Contribution
ANNANDALE	LS	1,000 - 1,500	ANOKA-CHAMPLIN	DC	Defined Contribution
APPLE VALLEY	MTHLY - LS	Monthly - LS	APPLETON	LS	500 - 1,000
ARGYLE	LS	500 - 1,000	ARLINGTON	LS	500 - 1,000
ASHBY	DC	Defined Contribution	ASKOV	LS	300 - 500
ATWATER	LS	500 - 1,000	AUDUBON	LS	500 - 1,000
AURORA	LS	1,000 - 1,500	AUSTIN	DC	Defined Contribution
AVON	LS	500 - 1,000	BABBITT	LS	500 - 1,000
BACKUS	LS	Incomplete Data *	BADGER	LS	300 - 500
BAGLEY	LS	500 - 1,000	BALATON	LS	300 - 500
BALSAM	LS	1,000 - 1,500	BARNESVILLE	LS	1,000 - 1,500
BARNUM	LS	500 - 1,000	BARRETT	LS	300 - 500
BATTLE LAKE	LS	500 - 1,000	BAUDETTE	LS	500 - 1,000
BAYPORT	LS	3,500 or More	BEARDSLEY	LS	300 - 500
BEAVER BAY	LS	500 - 1,000	BEAVER CREEK	LS	500 - 1,000
BECKER	LS	2,000 - 2,500	BELGRADE	LS	500 - 1,000

<u>Relief Association</u>	<u>Plan Type</u>	<u>Benefit Category</u>	<u>Relief Association</u>	<u>Plan Type</u>	<u>Benefit Category</u>
BELLE PLAINE	LS	1,000 - 1,500	BELLINGHAM	LS	300 - 500
BELVIEW	LS	500 - 1,000	BEMIDJI PIONEER	LS	3,500 or More
BENSON	MTHLY - LS	Monthly - LS	BERTHA	LS	300 - 500
BETHEL	LS	100 - 200	BIG LAKE	LS	1,500 - 2,000
BIGELOW	LS	Incomplete Data *	BIGFORK	LS	1,000 - 1,500
BIRD ISLAND	LS	500 - 1,000	BIWABIK	LS	1,000 - 1,500
BIWABIK TWP	LS	500 - 1,000	BLACKDUCK	LS	500 - 1,000
BLACKHOOF	LS	300 - 500	BLOMKEST	LS	500 - 1,000
BLOOMING PRAIRIE	LS	1,000 - 1,500	BLUE EARTH	LS	1,000 - 1,500
BLUFFTON	LS	200 - 300	BOVEY	LS	1,000 - 1,500
BOWLUS	LS	200 - 300	BOYD	LS	300 - 500
BRAHAM	LS	500 - 1,000	BRAINERD	LS	3,500 or More
BRANDON	LS	500 - 1,000	BRECKENRIDGE	LS	1,000 - 1,500
BREITUNG	LS	300 - 500	BREVATOR	LS	300 - 500
BREWSTER	DC	Defined Contribution	BRICELYN	LS	500 - 1,000
BRIMSON	LS	200 - 300	BROOK PARK	LS	200 - 300
BROOKLYN CENTER	MTHLY - LS	Monthly - LS	BROOKLYN PARK	DC	Defined Contribution
BROOTEN	LS	500 - 1,000	BROWERVILLE	LS	500 - 1,000
BROWNS VALLEY	LS	500 - 1,000	BROWNSDALE	LS	500 - 1,000
BROWNTON	LS	500 - 1,000	BUFFALO	LS	2,000 - 2,500
BUFFALO LAKE	LS	500 - 1,000	BUHL	LS	500 - 1,000
BUTTERFIELD	LS	500 - 1,000	BYRON	LS	500 - 1,000
CALEDONIA	LS	500 - 1,000	CALLAWAY	DC	Defined Contribution
CALUMET	LS	1,000 - 1,500	CAMBRIDGE	LS	2,000 - 2,500
CAMPBELL	LS	200 - 300	CANBY	LS	1,000 - 1,500
CANNON FALLS	LS	1,000 - 1,500	CANOSIA TWP	LS	500 - 1,000
CANTON	LS	300 - 500	CARLOS	LS	1,000 - 1,500
CARLTON	LS	1,000 - 1,500	CARSONVILLE	LS	300 - 500
CARVER	LS	Incomplete Data *	CASS LAKE	LS	1,500 - 2,000
CATARACT	LS	2,000 - 2,500	CENTENNIAL	LS	3,500 or More
CENTER CITY	LS	1,000 - 1,500	CEYLON	LS	500 - 1,000
CHANDLER	LS	300 - 500	CHANHASSEN	MTHLY - LS	Monthly - LS
CHASKA	MONTHLY	Monthly	CHATFIELD	LS	500 - 1,000
CHERRY	LS	300 - 500	CHISAGO CITY	LS	1,500 - 2,000
CHISHOLM	LS	2,000 - 2,500	CHOKIO	LS	300 - 500
CLARA CITY	LS	1,000 - 1,500	CLAREMONT	LS	500 - 1,000
CLARISSA	LS	300 - 500	CLARKFIELD	LS	500 - 1,000
CLARKS GROVE	LS	300 - 500	CLEAR LAKE	LS	1,000 - 1,500
CLEARBROOK	LS	1,000 - 1,500	CLEARWATER	LS	500 - 1,000
CLEMENTS	LS	300 - 500	CLEVELAND	LS	500 - 1,000
CLIFTON	LS	200 - 300	CLIMAX	LS	10 - 100
CLINTON - Big Stone	LS	500 - 1,000	CLINTON - St Louis	LS	300 - 500
COHASSET	LS	1,500 - 2,000	COKATO	LS	1,000 - 1,500
COLD SPRING	LS	1,500 - 2,000	COLERAINE	LS	500 - 1,000
COLOGNE	DC	Defined Contribution	COLUMBIA HEIGHTS	DC	Defined Contribution
COLVIN	LS	200 - 300	COMFREY	LS	500 - 1,000



<u>Relief Association</u>	<u>Plan Type</u>	<u>Benefit Category</u>	<u>Relief Association</u>	<u>Plan Type</u>	<u>Benefit Category</u>
COOK	LS	1,000 - 1,500	COON RAPIDS	DC	Defined Contribution
COSMOS	LS	500 - 1,000	COTTAGE GROVE	LS	Incomplete Data *
COTTON	LS	100 - 200	COTTONWOOD	LS	300 - 500
COURTLAND	LS	500 - 1,000	CRANE LAKE	DC	Defined Contribution
CROMWELL	LS	500 - 1,000	CROOKED LAKE	LS	200 - 300
CROOKSTON	LS	1,000 - 1,500	CROSBY	LS	1,000 - 1,500
CROSSLAKE	DC	Defined Contribution	CURRIE	LS	300 - 500
CUYUNA	LS	500 - 1,000	CYRUS	LS	300 - 500
DAKOTA	DC	Defined Contribution	DALBO	DC	Defined Contribution
DALTON	LS	300 - 500	DANUBE	LS	Incomplete Data *
DANVERS	LS	100 - 200	DARFUR	LS	200 - 300
DASSEL	LS	2,000 - 2,500	DAWSON	LS	1,500 - 2,000
DAYTON	LS	500 - 1,000	DEER CREEK	LS	500 - 1,000
DEER RIVER	LS	1,000 - 1,500	DEERWOOD	LS	500 - 1,000
DELANO	LS	1,500 - 2,000	DELAVAN	LS	500 - 1,000
DENT	LS	200 - 300	DETROIT LAKES	MTHLY - LS	Monthly - LS
DEXTER	LS	200 - 300	DILWORTH	DC	Defined Contribution
DODGE CENTER	LS	1,000 - 1,500	DONNELLY	DC	Defined Contribution
DOVER	LS	500 - 1,000	DUMONT	LS	100 - 200
DUNNELL	LS	300 - 500	EAGAN	DC	Defined Contribution
EAGLE BEND	LS	500 - 1,000	EAGLE LAKE	LS	1,000 - 1,500
EAST BETHEL	LS	2,000 - 2,500	EAST GRAND FORKS	LS	2,000 - 2,500
EASTERN HUBBARD	LS	200 - 300	EASTON	LS	500 - 1,000
ECHO	LS	500 - 1,000	EDEN PRAIRIE	MTHLY - LS	Monthly - LS
EDEN VALLEY	LS	1,000 - 1,500	EDGERTON	LS	500 - 1,000
EDINA	DC	Defined Contribution	EITZEN	LS	Incomplete Data *
ELBOW LAKE	DC	Defined Contribution	ELBOW-TULABY LK	LS	100 - 200
ELGIN	DC	Defined Contribution	ELIZABETH	LS	500 - 1,000
ELK RIVER	LS	3,000 - 3,500	ELLENDALE	LS	300 - 500
ELLSBURG	DC	Defined Contribution	ELLSWORTH	LS	300 - 500
ELMER	LS	100 - 200	ELMORE	LS	Incomplete Data *
ELROSA	LS	300 - 500	ELY	LS	1,500 - 2,000
ELYSIAN	LS	500 - 1,000	EMBARRASS	DC	Incomplete Data *
EMILY	LS	500 - 1,000	EMMONS	LS	500 - 1,000
ERSKINE	DC	Defined Contribution	EVANSVILLE	LS	300 - 500
EVELETH	LS	1,500 - 2,000	EXCELSIOR	LS	3,500 or More
EYOTA	LS	500 - 1,000	FAIRFAX	LS	1,000 - 1,500
FAIRMONT	MTHLY - LS	Monthly - LS	FALCON HEIGHTS	DC	Defined Contribution
FAYAL	LS	Incomplete Data *	FEDERAL DAM	LS	100 - 200
FERGUS FALLS	LS	2,500 - 3,000	FERTILE	LS	500 - 1,000
FIFTY LAKES	LS	300 - 500	FINLAND	LS	300 - 500
FINLAYSON	LS	200 - 300	FISHER	DC	Defined Contribution
FLENSBURG	LS	300 - 500	FLOODWOOD	LS	500 - 1,000
FOLEY	LS	1,000 - 1,500	FORADA	LS	500 - 1,000
FOREST LAKE	LS	3,500 or More	FORESTON	LS	500 - 1,000
FOSSTON	DC	Defined Contribution	FOUNTAIN	DC	Defined Contribution

<u>Relief Association</u>	<u>Plan Type</u>	<u>Benefit Category</u>	<u>Relief Association</u>	<u>Plan Type</u>	<u>Benefit Category</u>
FRANKLIN	LS	500 - 1,000	FRAZEE	LS	500 - 1,000
FREDENBERG	LS	500 - 1,000	FREEPORT	DC	Defined Contribution
FRENCH TWP	LS	300 - 500	FRIDLEY	DC	Defined Contribution
FROST	LS	300 - 500	FULDA	LS	500 - 1,000
GARFIELD	LS	500 - 1,000	GARRISON	LS	1,500 - 2,000
GARVIN	LS	300 - 500	GARY	DC	Defined Contribution
GAYLORD	LS	1,000 - 1,500	GENEVA	LS	100 - 200
GHENT	LS	Incomplete Data *	GIBBON	DC	Defined Contribution
GILBERT	LS	Incomplete Data *	GLENCOE	MTHLY - LS	Monthly - LS
GLENVILLE	DC	Defined Contribution	GLENWOOD	LS	500 - 1,000
GLYNDON	LS	Incomplete Data *	GNESEN	LS	300 - 500
GOLDEN VALLEY	LS	3,500 or More	GONVICK	LS	Incomplete Data *
GOOD THUNDER	LS	1,000 - 1,500	GOODHUE	DC	Defined Contribution
GOODLAND	LS	300 - 500	GOODVIEW	LS	1,000 - 1,500
GRACEVILLE	LS	300 - 500	GRANADA	LS	200 - 300
GRAND LAKE TWP	LS	500 - 1,000	GRAND MARAIS	LS	500 - 1,000
GRAND MEADOW	LS	500 - 1,000	GRAND RAPIDS	LS	3,500 or More
GRANITE FALLS	LS	500 - 1,000	GREEN ISLE	LS	Incomplete Data *
GREENBUSH	LS	100 - 200	GREENWOOD	LS	1,000 - 1,500
GREY EAGLE	LS	500 - 1,000	GROVE CITY	LS	500 - 1,000
GRYGLA	LS	300 - 500	GUN FLINT TRAIL	DC	Defined Contribution
HACKENSACK	LS	1,000 - 1,500	HALLOCK	LS	500 - 1,000
HALSTAD	LS	200 - 300	HAM LAKE	LS	2,000 - 2,500
HAMBURG	LS	500 - 1,000	HAMEL	LS	1,500 - 2,000
HAMPTON	LS	500 - 1,000	HANCOCK	LS	300 - 500
HANLEY FALLS	LS	200 - 300	HANOVER	LS	1,000 - 1,500
HANSKA	LS	300 - 500	HARDWICK	DC	Defined Contribution
HARMONY	LS	500 - 1,000	HARRIS	LS	300 - 500
HARTLAND	LS	300 - 500	HASTINGS	LS	3,500 or More
HAWLEY	DC	Defined Contribution	HAYFIELD	LS	1,000 - 1,500
HAYWARD	LS	500 - 1,000	HECTOR	LS	1,000 - 1,500
HENDERSON	LS	500 - 1,000	HENDRICKS	LS	500 - 1,000
HENDRUM	LS	200 - 300	HENNING	LS	500 - 1,000
HERMAN	LS	300 - 500	HERMANTOWN	LS	2,000 - 2,500
HERON LAKE	LS	500 - 1,000	HEWITT	LS	300 - 500
HIBBING	LS	1,000 - 1,500	HILL CITY	LS	300 - 500
HILLS	LS	300 - 500	HINCKLEY	LS	500 - 1,000
HITTERDAL	LS	300 - 500	HOFFMAN	LS	300 - 500
HOKAH	LS	200 - 300	HOLDINGFORD	LS	500 - 1,000
HOLLAND	LS	200 - 300	HOLYOKE	LS	10 - 100
HOPKINS	LS	3,500 or More	HOUSTON	LS	500 - 1,000
HOVLAND	LS	300 - 500	HOWARD LAKE	LS	500 - 1,000
HOYT LAKES	LS	1,500 - 2,000	HUGO	LS	2,000 - 2,500
HUTCHINSON	MONTHLY	Monthly	IDEAL	LS	1,500 - 2,000
INDUSTRIAL	LS	500 - 1,000	INTERNATIONAL FLS	LS	2,000 - 2,500
INVER GROVE HTS	LS	2,500 - 3,000	IONA	LS	200 - 300

<u>Relief Association</u>	<u>Plan Type</u>	<u>Benefit Category</u>	<u>Relief Association</u>	<u>Plan Type</u>	<u>Benefit Category</u>
IRONTON	LS	500 - 1,000	ISANTI	LS	1,500 - 2,000
ISLE	LS	500 - 1,000	IVANHOE	DC	Defined Contribution
JACKSON	LS	1,500 - 2,000	JACOBSON	LS	Incomplete Data *
JANESVILLE	LS	1,000 - 1,500	JASPER	LS	300 - 500
JEFFERS	LS	300 - 500	JORDAN	LS	1,000 - 1,500
KANDIYOHI	LS	500 - 1,000	KARLSTAD	LS	200 - 300
KASOTA	LS	500 - 1,000	KASSON	LS	1,000 - 1,500
KEEWATIN	LS	1,500 - 2,000	KELLIHER	LS	300 - 500
KELLOGG	LS	500 - 1,000	KENNEDY	LS	300 - 500
KENSINGTON	LS	500 - 1,000	KENYON	DC	Defined Contribution
KERKHOVEN	DC	Defined Contribution	KETTLE RIVER	LS	300 - 500
KIESTER	DC	Defined Contribution	KILKENNY	LS	300 - 500
KIMBALL	LS	500 - 1,000	KINNEY	LS	500 - 1,000
LA CRESCENT	LS	1,000 - 1,500	LAFAYETTE	LS	500 - 1,000
LAKE BENTON	LS	500 - 1,000	LAKE BRONSON	LS	300 - 500
LAKE CITY	LS	2,000 - 2,500	LAKE CRYSTAL	LS	1,000 - 1,500
LAKE ELMO	LS	2,000 - 2,500	LAKE GEORGE	DC	Defined Contribution
LAKE HENRY	LS	200 - 300	LAKE JOHANNA	MTHLY - LS	Monthly - LS
LAKE KABETOGAMA	LS	500 - 1,000	LAKE LILLIAN	LS	Incomplete Data *
LAKE PARK	LS	500 - 1,000	LAKE WILSON	LS	200 - 300
LAKEFIELD	LS	1,000 - 1,500	LAKELAND	LS	Incomplete Data *
LAKEPORT	DC	Defined Contribution	LAKEVILLE	LS	3,500 or More
LAKEWOOD	LS	300 - 500	LAMBERTON	LS	500 - 1,000
LANCASTER	LS	200 - 300	LANESBORO	LS	500 - 1,000
LASALLE	LS	10 - 100	LE CENTER	DC	Defined Contribution
LE SUEUR	LS	2,000 - 2,500	LEAF VALLEY TWP	LS	500 - 1,000
LEROY	LS	300 - 500	LESTER PRAIRIE	LS	500 - 1,000
LEWISTON	LS	1,000 - 1,500	LEWISVILLE	LS	500 - 1,000
LEXINGTON	LS	1,500 - 2,000	LINDSTROM	LS	2,000 - 2,500
LINWOOD	LS	1,500 - 2,000	LISMORE	LS	100 - 200
LITCHFIELD	LS	1,500 - 2,000	LITTLE CANADA	LS	2,500 - 3,000
LITTLE FALLS	LS	1,500 - 2,000	LITTLEFORK	LS	300 - 500
LONDON	DC	Defined Contribution	LONG LAKE	LS	2,000 - 2,500
LONG PRAIRIE	LS	1,500 - 2,000	LONGVILLE	DC	Defined Contribution
LONSDALE	LS	1,000 - 1,500	LORETTO	LS	1,500 - 2,000
LOWER St CROIX VAL	LS	Incomplete Data *	LOWRY	LS	500 - 1,000
LUCAN	LS	100 - 200	LUTSEN	LS	1,000 - 1,500
LUVERNE	LS	1,500 - 2,000	LYLE	DC	Defined Contribution
LYND	LS	100 - 200	MABEL	LS	300 - 500
MADELIA	LS	500 - 1,000	MADISON	LS	1,000 - 1,500
MADISON LAKE	LS	500 - 1,000	MAGNOLIA	DC	Defined Contribution
MAHNOMEN	LS	500 - 1,000	MAHTOMEDI	LS	2,000 - 2,500
MAHTOWA	LS	300 - 500	MAKINEN	LS	300 - 500
MANTORVILLE	LS	500 - 1,000	MAPLE GROVE	DC	Defined Contribution
MAPLE HILL	LS	Incomplete Data *	MAPLE LAKE	LS	1,000 - 1,500
MAPLE PLAIN	LS	1,500 - 2,000	MAPLETON	LS	1,500 - 2,000

<u>Relief Association</u>	<u>Plan Type</u>	<u>Benefit Category</u>	<u>Relief Association</u>	<u>Plan Type</u>	<u>Benefit Category</u>
MAPLEVIEW	LS	Incomplete Data *	MAPLEWOOD	LS	3,000 - 3,500
MARBLE	LS	500 - 1,000	MARINE-on-St-CROIX	DC	Defined Contribution
MARSHALL	LS	3,500 or More	MAYER	LS	1,000 - 1,500
MAYNARD	LS	500 - 1,000	MAZEPPA	DC	Defined Contribution
MCDAVITT	LS	500 - 1,000	MCGRATH	LS	300 - 500
MCGREGOR	LS	1,000 - 1,500	MCINTOSH	LS	500 - 1,000
MCKINLEY	LS	300 - 500	MEADOWLANDS	LS	100 - 200
MEDFORD	LS	300 - 500	MEDICINE LAKE	DC	Incomplete Data *
MELROSE	LS	1,000 - 1,500	MENAHGA	LS	500 - 1,000
MENDOTA HEIGHTS	DC	Defined Contribution	MENTOR	DC	Defined Contribution
MIDDLE RIVER	LS	100 - 200	MIESVILLE	LS	Incomplete Data *
MILACA	LS	2,000 - 2,500	MILAN	LS	500 - 1,000
MILLERVILLE	DC	Defined Contribution	MILROY	DC	Defined Contribution
MILTONA	LS	500 - 1,000	MINNEOTA	LS	500 - 1,000
MINNESOTA LAKE	LS	1,000 - 1,500	MINNETONKA	MTHLY - LS	Monthly - LS
MISSION TWP	LS	500 - 1,000	MONTEVIDEO	LS	1,000 - 1,500
MONTGOMERY	LS	500 - 1,000	MONTICELLO	LS	2,000 - 2,500
MONTROSE	LS	1,000 - 1,500	MOOSE LAKE	LS	1,000 - 1,500
MORA	LS	1,500 - 2,000	MORGAN	LS	1,000 - 1,500
MORRIS	LS	1,000 - 1,500	MORRISTOWN	LS	1,000 - 1,500
MORTON	LS	500 - 1,000	MOTLEY	LS	1,000 - 1,500
MOUND	MONTHLY	Monthly	MOUNTAIN IRON	LS	1,500 - 2,000
MOUNTAIN LAKE	LS	1,000 - 1,500	MURDOCK	DC	Defined Contribution
MYRTLE	DC	Defined Contribution	NASHWAUK	LS	1,000 - 1,500
NASSAU	LS	10 - 100	NEVIS	LS	500 - 1,000
NEW AUBURN	LS	500 - 1,000	NEW BRIGHTON	LS	3,500 or More
NEW GERMANY	LS	1,000 - 1,500	NEW LONDON	LS	1,000 - 1,500
NEW MARKET	LS	1,000 - 1,500	NEW MUNICH	LS	200 - 300
NEW PRAGUE	LS	2,000 - 2,500	NEW RICHLAND	LS	500 - 1,000
NEW SCANDIA TWP	LS	1,000 - 1,500	NEW ULM	MTHLY - LS	Monthly - LS
NEW YORK MILLS	LS	500 - 1,000	NEWFOLDEN	LS	500 - 1,000
NEWPORT	LS	2,500 - 3,000	NICOLLET	LS	500 - 1,000
NISSWA	LS	1,500 - 2,000	NODINE	DC	Defined Contribution
NORTH BRANCH	LS	2,000 - 2,500	NORTH MANKATO	LS	2,000 - 2,500
NORTH ST PAUL	LS	2,500 - 3,000	NORTH STAR	LS	200 - 300
NORTHFIELD	LS	3,500 or More	NORTHLAND	LS	Incomplete Data *
NORTHOME	LS	500 - 1,000	NORTHROP	DC	Defined Contribution
NORW /YOUNG AMER	LS	500 - 1,000	OAK GROVE	LS	1,500 - 2,000
OAKDALE	LS	2,500 - 3,000	ODESSA FARM	DC	Defined Contribution
ODIN	LS	300 - 500	OGILVIE	LS	500 - 1,000
OKABENA	LS	300 - 500	OKLEE	DC	Defined Contribution
OLIVIA	LS	500 - 1,000	ONAMIA	LS	1,000 - 1,500
ORMSBY	LS	300 - 500	ORONOCO	LS	500 - 1,000
ORR	LS	500 - 1,000	ORTONVILLE	LS	500 - 1,000
OSAKIS	LS	1,500 - 2,000	OSSEO	LS	1,500 - 2,000
OSTRANDER	LS	200 - 300	OTTERTAIL	LS	500 - 1,000

<u>Relief Association</u>	<u>Plan Type</u>	<u>Benefit Category</u>	<u>Relief Association</u>	<u>Plan Type</u>	<u>Benefit Category</u>
OWATONNA	LS	3,500 or More	PALISADE	LS	300 - 500
PALO	LS	Incomplete Data *	PARK RAPIDS	LS	2,000 - 2,500
PARKERS PRAIRIE	LS	500 - 1,000	PAYNESVILLE	LS	1,000 - 1,500
PELICAN RAPIDS	LS	1,500 - 2,000	PEMBERTON	LS	300 - 500
PENNOCK	LS	500 - 1,000	PEQUAYWAN	LS	10 - 100
PEQUOT LAKES	LS	1,500 - 2,000	PERHAM	LS	1,000 - 1,500
PIERZ	LS	1,000 - 1,500	PIKE-SANDY-BRITT	LS	300 - 500
PILLAGER	LS	500 - 1,000	PINE CITY	MONTHLY	Monthly
PINE ISLAND	LS	1,000 - 1,500	PINE RIVER	LS	1,500 - 2,000
PIPESTONE	MTHLY - LS	Monthly - LS	PLAINVIEW	DC	Defined Contribution
PLATO	LS	500 - 1,000	PLUMMER	DC	Defined Contribution
PLYMOUTH	MTHLY - LS	Monthly - LS	PORTER	LS	200 - 300
PRESTON	LS	500 - 1,000	PRINCETON	LS	2,500 - 3,000
PRINSBURG	LS	300 - 500	PRIOR LAKE	LS	2,500 - 3,000
PROCTOR	LS	1,000 - 1,500	RAMSEY	DC	Defined Contribution
RANDALL	LS	500 - 1,000	RANDOLPH	LS	500 - 1,000
RAYMOND	LS	500 - 1,000	RED LAKE FALLS	DC	Defined Contribution
RED WING	LS	300 - 500	REDWOOD FALLS	LS	2,000 - 2,500
REMER	LS	1,000 - 1,500	RENVILLE	LS	500 - 1,000
REVERE	LS	10 - 100	RICE	LS	500 - 1,000
RICE LAKE	LS	1,000 - 1,500	RICHMOND	LS	500 - 1,000
ROBBINSDALE	MTHLY - LS	Monthly - LS	ROCKFORD	LS	1,000 - 1,500
ROCKVILLE	LS	500 - 1,000	ROGERS	LS	1,000 - 1,500
ROLLINGSTONE	LS	300 - 500	ROSE CREEK	LS	300 - 500
ROSEAU	LS	1,000 - 1,500	ROSEMOUNT	LS	2,500 - 3,000
ROSEVILLE	MTHLY - LS	Monthly - LS	ROTHSAY	LS	300 - 500
ROUND LAKE	DC	Defined Contribution	ROYALTON	LS	500 - 1,000
RUSH CITY	LS	1,000 - 1,500	RUSHFORD	DC	Defined Contribution
RUSHMORE	DC	Defined Contribution	RUSSELL	LS	300 - 500
RUTHTON	LS	500 - 1,000	SABIN-ELMWOOD	LS	500 - 1,000
SACRED HEART	LS	500 - 1,000	SAINT ANTHONY	LS	1,500 - 2,000
SAINT BONIFACIUS	LS	2,000 - 2,500	SAINT CHARLES	LS	1,000 - 1,500
SAINT CLAIR	LS	500 - 1,000	SAINT CLOUD TWP	LS	1,500 - 2,000
SAINT FRANCIS	LS	Incomplete Data *	SAINT HILAIRE	DC	Defined Contribution
SAINT JAMES	LS	1,000 - 1,500	SAINT JOSEPH	LS	1,500 - 2,000
SAINT LEO	LS	100 - 200	SAINT MARTIN	LS	300 - 500
SAINT MICHAEL	LS	1,000 - 1,500	SAINT PAUL PARK	LS	1,500 - 2,000
SAINT PETER	LS	1,500 - 2,000	SAINT STEPHEN	LS	1,000 - 1,500
SANBORN	LS	300 - 500	SANDSTONE	LS	1,000 - 1,500
SARTELL	LS	1,000 - 1,500	SAUK CENTRE	LS	1,000 - 1,500
SAUK RAPIDS	LS	2,500 - 3,000	SAVAGE	MTHLY - LS	Monthly - LS
SCANDIA VALLEY	LS	1,000 - 1,500	SCANLON	LS	500 - 1,000
SCHROEDER	LS	500 - 1,000	SEAFORTH	DC	Defined Contribution
SEBEKA	LS	500 - 1,000	SEDAN	LS	Incomplete Data *
SHAFER	LS	500 - 1,000	SHAKOPEE	LS	3,500 or More
SHELLY	LS	300 - 500	SHERBURN	LS	500 - 1,000

<u>Relief Association</u>	<u>Plan Type</u>	<u>Benefit Category</u>	<u>Relief Association</u>	<u>Plan Type</u>	<u>Benefit Category</u>
SHEVLIN	LS	500 - 1,000	SILICA	LS	500 - 1,000
SILVER BAY	LS	1,000 - 1,500	SILVER LAKE	LS	500 - 1,000
SLAYTON	LS	1,000 - 1,500	SLEEPY EYE	LS	1,000 - 1,500
SOLWAY RURAL	LS	200 - 300	SOLWAY TWP	LS	500 - 1,000
SOUTH BEND TWP	DC	Defined Contribution	SOUTH HAVEN	LS	500 - 1,000
SPICER	LS	1,000 - 1,500	SPRING GROVE	LS	500 - 1,000
SPRING LAKE PARK	MONTHLY	Monthly	SPRING VALLEY	LS	1,000 - 1,500
SPRINGFIELD	LS	500 - 1,000	SQUAW LAKE	LS	300 - 500
STACY-LENT	LS	500 - 1,000	STAPLES	LS	1,000 - 1,500
STARBUCK	LS	500 - 1,000	STEPHEN	LS	300 - 500
STEWART	LS	500 - 1,000	STEWARTVILLE	LS	500 - 1,000
STILLWATER	LS	3,500 or More	STORDEN	LS	300 - 500
STURGEON LAKE	LS	200 - 300	SUNBURG	LS	300 - 500
SWANVILLE	DC	Defined Contribution	TACONITE	LS	500 - 1,000
TAUNTON	LS	100 - 200	TAYLORS FALLS	LS	Incomplete Data *
THIEF R FALLS FIRE	LS	Incomplete Data *	THOMSON	LS	1,000 - 1,500
TOFTE	LS	300 - 500	TOIVOLA TWP	DC	Defined Contribution
TOWER	LS	300 - 500	TRACY	LS	1,000 - 1,500
TRIMONT	LS	500 - 1,000	TRUMAN	LS	500 - 1,000
TWIN LKS -Freeborn	LS	200 - 300	TWIN LKS -Mahnommen	LS	Incomplete Data *
TWIN VALLEY	LS	500 - 1,000	TWO HARBORS	LS	2,000 - 2,500
TYLER	LS	Incomplete Data *	ULEN	DC	Defined Contribution
UNDERWOOD	DC	Defined Contribution	UPSALA	LS	300 - 500
VADNAIS HEIGHTS	LS	2,000 - 2,500	VERGAS	LS	500 - 1,000
VERMILION LAKE	DC	Defined Contribution	VERNDALE	LS	1,000 - 1,500
VERNON CENTER	LS	500 - 1,000	VESTA	LS	300 - 500
VICTORIA	LS	1,000 - 1,500	VILLARD	LS	300 - 500
VINING	LS	300 - 500	WABASHA	LS	1,000 - 1,500
WABASSO	DC	Defined Contribution	WACONIA	LS	1,500 - 2,000
WADENA	LS	1,500 - 2,000	WAITE PARK	LS	1,000 - 1,500
WALDORF	LS	500 - 1,000	WALKER	LS	1,000 - 1,500
WALNUT GROVE	LS	300 - 500	WALTERS	LS	200 - 300
WANAMINGO	DC	Defined Contribution	WANDA	DC	Defined Contribution
WARBA-FEELY-SAGO	LS	500 - 1,000	WARREN	LS	500 - 1,000
WARROAD	LS	500 - 1,000	WASECA	LS	2,000 - 2,500
WATERTOWN	LS	1,000 - 1,500	WATERVILLE	LS	500 - 1,000
WATKINS	LS	500 - 1,000	WATSON	LS	500 - 1,000
WAUBUN	LS	300 - 500	WAVERLY	LS	Incomplete Data *
WAYZATA	LS	1,500 - 2,000	WELCOME	LS	500 - 1,000
WELLS	DC	Defined Contribution	WENDELL	LS	300 - 500
WEST CONCORD	LS	Incomplete Data *	WEST METRO	DC	Defined Contribution
WESTBROOK	LS	500 - 1,000	WHEATON	LS	1,000 - 1,500
WHITE BEAR LAKE	MTHLY - LS	Monthly - LS	WILLIAMS	DC	Defined Contribution
WILLMAR	LS	3,000 - 3,500	WILLOW RIVER	LS	300 - 500
WILMONT	LS	200 - 300	WILSON	LS	300 - 500
WINDOM	LS	2,000 - 2,500	WINGER	DC	Defined Contribution

<u>Relief Association</u>	<u>Plan Type</u>	<u>Benefit Category</u>	<u>Relief Association</u>	<u>Plan Type</u>	<u>Benefit Category</u>
WINNEBAGO	LS	500 - 1,000	WINSTED	LS	1,000 - 1,500
WINTHROP	DC	Defined Contribution	WOLF LAKE	LS	500 - 1,000
WOOD LAKE	LS	300 - 500	WOODBURY	LS	3,500 or More
WOODSTOCK	LS	300 - 500	WORTHINGTON	MTHLY - LS	Monthly - LS
WRENSHALL	LS	300 - 500	WRIGHT	LS	300 - 500
WYKOFF	LS	500 - 1,000	WYOMING	LS	500 - 1,000
ZIMMERMAN	LS	2,000 - 2,500	ZUMBRO FALLS	LS	500 - 1,000
ZUMBROTA	DC	Defined Contribution			

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**Table 1**  
**Summary by Plan Type for the Year Ended December 31, 2000**

	Lump Sum/ Monthly Service Pension Combination	Lump Sum Service Pension	Monthly Service Pension	Defined Contribution Service Pension	Total All Volunteer Fire Plan Types
Net Assets	55,443,773	183,279,497	13,960,203	47,427,772	300,111,245
Required Reserves	54,173,717	171,611,378	15,008,219	47,427,772	288,221,086
<b>Surplus (Unfunded Accrued Liability)</b>	<b>1,270,056</b>	<b>11,668,119</b>	<b>(1,048,016)</b>	<b>-</b>	<b>11,890,159</b>
2% Insurance Aid	1,753,859	7,937,916	395,685	2,212,814	12,300,274
Municipal Contribution	1,069,335	2,375,285	279,476	540,392	4,264,488
Investment Earnings	99,150	(2,534,636)	(121,953)	(2,235,812)	(4,793,251)
Other	63,054	591,970	0	61,804	716,828
<b>Total Revenues</b>	<b>2,985,398</b>	<b>8,370,535</b>	<b>553,208</b>	<b>579,198</b>	<b>12,488,339</b>
Normal Cost	1,662,901	15,189,092	312,019	-	17,164,012
Amortized Unfunded Liability	485,932	488,038	216,494	-	1,190,464
Estimated Administrative Expenses	272,492	753,246	71,478	-	1,097,216
LESS: 10% of Surplus	281,872	2,886,201	56,514	-	3,224,587
<b>Total Financial Requirements</b>	<b>2,139,453</b>	<b>13,544,175</b>	<b>543,477</b>	<b>-</b>	<b>16,227,105</b>
Administrative Expenses	224,024	743,682	71,382	203,552	1,242,640
Service Pension Benefit Expenses	3,492,572	10,875,660	595,348	3,485,024	18,448,604
Other Benefit Expenses	232,358	317,418	58,424	173,600	781,800
<b>Total Expenses</b>	<b>3,948,954</b>	<b>11,936,760</b>	<b>725,154</b>	<b>3,862,176</b>	<b>20,473,044</b>
<b>Relief Associations Reporting</b>	<b>18</b>	<b>563</b>	<b>5</b>	<b>85</b>	<b>671</b>
Number of Active Members	840	13,244	208	2,106	16,398
Number of Deferred/Inactive Members	157	1,801	29	666	2,653
<b>Total Membership (for 671 reporting)</b>	<b>997</b>	<b>15,045</b>	<b>237</b>	<b>2,772</b>	<b>19,051</b>
Number of Retired Members	413	316	164	62	955

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**Table 2**  
**Surplus (Deficit) and Amortized Unfunded Liability**  
**for the Year Ended December 31, 2000**

<u>Name of Association</u>	<u>Net Assets</u>	<u>Required Reserves</u>	<u>Surplus or Deficit</u>	<u>Funding Ratio</u>	<u>Amortized<sup>1</sup> Unfunded Liability</u>
<b><u>Defined Contribution</u></b>					
ALASKA	46,940	46,940	-	100%	-
ALBANY	307,495	307,495	-	100%	-
ANDOVER	1,386,090	1,386,090	-	100%	-
ANOKA-CHAMPLIN	3,223,503	3,223,503	-	100%	-
ASHBY	140,796	140,796	-	100%	-
AUSTIN	358,137	358,137	-	100%	-
BREWSTER	171,049	171,049	-	100%	-
BROOKLYN PARK	5,570,583	5,570,583	-	100%	-
CALLAWAY	111,267	111,267	-	100%	-
COLOGNE	232,964	232,964	-	100%	-
COLUMBIA HEIGHTS	981,560	981,560	-	100%	-
COON RAPIDS	3,280,319	3,280,319	-	100%	-
CRANE LAKE	72,018	72,018	-	100%	-
CROSSLAKE	448,418	448,418	-	100%	-
DAKOTA	6,352	6,352	-	100%	-
DALBO	119,240	119,240	-	100%	-
DILWORTH	590,985	590,985	-	100%	-
DONNELLY	82,077	82,077	-	100%	-
EAGAN	4,559,150	4,559,150	-	100%	-
EDINA	4,559,209	4,559,209	-	100%	-
ELBOW LAKE	263,542	263,542	-	100%	-
ELGIN	173,050	173,050	-	100%	-
ELLSBURG	14,948	14,948	-	100%	-
ERSKINE	70,599	70,599	-	100%	-
FALCON HEIGHTS	1,101,290	1,101,290	-	100%	-
FISHER	72,132	72,132	-	100%	-
FOSSTON	204,731	204,731	-	100%	-
FOUNTAIN	77,676	77,676	-	100%	-
FREEPORT	225,938	225,938	-	100%	-
FRIDLEY	2,024,488	2,024,488	-	100%	-
GARY	50,329	50,329	-	100%	-
GIBBON	194,934	194,934	-	100%	-
GLENVILLE	77,882	77,882	-	100%	-
GOODHUE	455,656	455,656	-	100%	-
GUN FLINT TRAIL	8,343	8,343	-	100%	-
HARDWICK	80,641	80,641	-	100%	-
HAWLEY	293,930	293,930	-	100%	-
IVANHOE	185,672	185,672	-	100%	-
KENYON	239,053	239,053	-	100%	-
KERKHOVEN	160,988	160,988	-	100%	-
KIESTER	145,949	145,949	-	100%	-

**Table 2**  
**Surplus (Deficit) and Amortized Unfunded Liability**  
**for the Year Ended December 31, 2000**

Name of Association	Net Assets	Required Reserves	Surplus or Deficit	Funding Ratio	Amortized <sup>1</sup> Unfunded Liability
LAKE GEORGE	63,679	63,679	-	100%	-
LAKEPORT	73,671	73,671	-	100%	-
LE CENTER	219,295	219,295	-	100%	-
LONDON	55,394	55,394	-	100%	-
LONGVILLE	471,784	471,784	-	100%	-
LYLE	57,912	57,912	-	100%	-
MAGNOLIA	44,205	44,205	-	100%	-
MAPLE GROVE	4,178,718	4,178,718	-	100%	-
MARINE-on-St-CROIX	333,666	333,666	-	100%	-
MAZEPPA	169,821	169,821	-	100%	-
MENDOTA HEIGHTS	1,519,605	1,519,605	-	100%	-
MENTOR	57,371	57,371	-	100%	-
MILLERVILLE	225,047	225,047	-	100%	-
MILROY	87,264	87,264	-	100%	-
MURDOCK	91,662	91,662	-	100%	-
MYRTLE	44,211	44,211	-	100%	-
NODINE	74,974	74,974	-	100%	-
NORTHROP	62,062	62,062	-	100%	-
ODESSA FARM	29,160	29,160	-	100%	-
OKLEE	104,625	104,625	-	100%	-
PLAINVIEW	348,685	348,685	-	100%	-
PLUMMER	78,800	78,800	-	100%	-
RAMSEY	477,381	477,381	-	100%	-
RED LAKE FALLS	165,053	165,053	-	100%	-
ROUND LAKE	95,023	95,023	-	100%	-
RUSHFORD	229,537	229,537	-	100%	-
RUSHMORE	18,599	18,599	-	100%	-
SEAFORTH	26,305	26,305	-	100%	-
SOUTH BEND TWP	214,696	214,696	-	100%	-
SAINT HILAIRE	81,185	81,185	-	100%	-
SWANVILLE	132,018	132,018	-	100%	-
TOIVOLA TWP	84,718	84,718	-	100%	-
ULEN	134,841	134,841	-	100%	-
UNDERWOOD	108,062	108,062	-	100%	-
VERMILION LAKE	80,867	80,867	-	100%	-
WABASSO	162,553	162,553	-	100%	-
WANAMINGO	143,817	143,817	-	100%	-
WANDA	64,610	64,610	-	100%	-
WELLS	265,360	265,360	-	100%	-
WEST METRO	3,590,587	3,590,587	-	100%	-
WILLIAMS	69,264	69,264	-	100%	-
WINGER	11,979	11,979	-	100%	-
WINTHROP	227,421	227,421	-	100%	-

**Table 2**  
**Surplus (Deficit) and Amortized Unfunded Liability**  
**for the Year Ended December 31, 2000**

<u>Name of Association</u>	<u>Net Assets</u>	<u>Required Reserves</u>	<u>Surplus or Deficit</u>	<u>Funding Ratio</u>	<u>Amortized<sup>1</sup> Unfunded Liability</u>
ZUMBROTA	282,362	282,362	-	100%	-
<b><u>Lump Sum - \$ 10 or more, but less than \$100 per year of service</u></b>					
CLIMAX	56,481	6,428	50,053	879%	-
HOLYOKE	21,978	3,161	18,817	695%	-
LASALLE	30,038	2,281	27,757	1317%	-
NASSAU	50,646	5,691	44,955	890%	-
PEQUAYWAN	13,456	3,736	9,720	360%	-
REVERE	33,111	5,452	27,659	607%	-
<b><u>Lump Sum - \$ 100 or more, but less than \$200 per year of service</u></b>					
BETHEL	60,671	11,918	48,753	509%	-
COTTON	80,530	21,008	59,522	383%	-
DANVERS	37,609	33,324	4,285	113%	-
DUMONT	68,416	46,101	22,315	148%	-
ELBOW-TULABY LK	26,709	12,826	13,883	208%	-
ELMER	42,646	32,473	10,173	131%	-
FEDERAL DAM	31,079	9,586	21,493	324%	-
GENEVA	24,561	18,826	5,735	130%	-
GREENBUSH	138,733	52,772	85,961	263%	-
LISMORE	76,656	45,191	31,465	170%	-
LUCAN	56,380	30,430	25,950	185%	-
LYND	55,783	19,880	35,903	281%	-
MEADOWLANDS	17,787	18,278	(491)	97%	-
MIDDLE RIVER	89,101	28,281	60,820	315%	-
SAINT LEO	70,122	41,517	28,605	169%	-
TAUNTON	27,462	23,888	3,574	115%	-
<b><u>Lump Sum - \$ 200 or more, but less than \$300 per year of service</u></b>					
ALMELUND	111,757	79,580	32,177	140%	-
ALTURA	87,291	80,260	7,031	109%	-
BLUFFTON	61,660	42,470	19,190	145%	-
BOWLUS	111,607	80,480	31,127	139%	-
BRIMSON	56,180	39,936	16,244	141%	-
BROOK PARK	105,551	48,400	57,151	218%	-
CAMPBELL	123,117	87,504	35,613	141%	-
CLIFTON	127,092	50,377	76,715	252%	-
COLVIN	88,171	41,680	46,491	212%	-
CROOKED LAKE	90,472	56,755	33,717	159%	-
DARFUR	77,063	64,093	12,970	120%	-
DENT	77,885	59,925	17,960	130%	-
DEXTER	100,800	80,354	20,446	125%	-
EASTERN HUBBARD	86,374	20,800	65,574	415%	-
FINLAYSON	74,078	55,602	18,476	133%	-

**Table 2**  
**Surplus (Deficit) and Amortized Unfunded Liability**  
**for the Year Ended December 31, 2000**

<u>Name of Association</u>	<u>Net Assets</u>	<u>Required Reserves</u>	<u>Surplus or Deficit</u>	<u>Funding Ratio</u>	<u>Amortized<sup>1</sup> Unfunded Liability</u>
GRANADA	179,835	65,272	114,563	276%	-
HALSTAD	104,840	47,852	56,988	219%	-
HANLEY FALLS	79,233	60,555	18,678	131%	-
HENDRUM	52,148	31,732	20,416	164%	-
HOKAH	144,543	96,636	47,907	150%	-
HOLLAND	83,852	58,585	25,267	143%	-
IONA	54,282	35,320	18,962	154%	-
KARLSTAD	83,424	52,204	31,220	160%	-
LAKE HENRY	79,629	64,917	14,712	123%	-
LAKE WILSON	118,115	60,717	57,398	195%	-
LANCASTER	58,492	40,052	18,440	146%	-
NEW MUNICH	71,493	49,545	21,948	144%	-
NORTH STAR	23,190	20,590	2,600	113%	-
OSTRANDER	81,059	62,025	19,034	131%	-
PORTER	126,546	93,451	33,095	135%	-
SOLWAY RURAL	57,147	31,500	25,647	181%	-
STURGEON LAKE	38,016	20,508	17,508	185%	-
TWIN LKS -Freeborn	120,890	52,076	68,814	232%	-
WALTERS	37,124	44,484	(7,360)	83%	617
WILMONT	112,997	71,087	41,910	159%	-
<b><u>Lump Sum - \$ 300 or more, but less than \$500 per year of service</u></b>					
ADAMS	153,059	132,255	20,804	116%	-
ALBORN	88,877	81,354	7,523	109%	-
ALDEN	98,298	123,335	(25,037)	80%	663
ALPHA	111,992	59,768	52,224	187%	-
ASKOV	108,037	77,980	30,057	139%	-
BADGER	114,600	85,608	28,992	134%	-
BALATON	114,450	106,215	8,235	108%	-
BARRETT	86,274	84,949	1,325	102%	-
BEARDSLEY	69,080	55,348	13,732	125%	-
BELLINGHAM	152,856	125,058	27,798	122%	-
BERTHA	96,896	88,614	8,282	109%	-
BLACKHOOF	52,632	78,746	(26,114)	67%	2,275
BOYD	115,950	84,052	31,898	138%	-
BREITUNG	99,582	57,072	42,510	174%	-
BREVATOR	72,379	46,393	25,986	156%	-
CANTON	93,229	117,045	(23,816)	80%	1,695
CARSONVILLE	83,638	85,066	(1,428)	98%	-
CHANDLER	127,281	115,064	12,217	111%	-
CHERRY	94,302	89,788	4,514	105%	-
CHOKIO	128,299	84,944	43,355	151%	-
CLARISSA	82,906	94,530	(11,624)	88%	-

**Table 2**  
**Surplus (Deficit) and Amortized Unfunded Liability**  
**for the Year Ended December 31, 2000**

Name of Association	Net Assets	Required Reserves	Surplus or Deficit	Funding Ratio	Amortized <sup>1</sup> Unfunded Liability
CLARKS GROVE	143,310	92,492	50,818	155%	-
CLEMENTS	89,702	75,834	13,868	118%	-
CLINTON - St Louis	134,192	124,368	9,824	108%	-
COTTONWOOD	254,885	177,504	77,381	144%	-
CURRIE	118,222	126,657	(8,435)	93%	1,841
CYRUS	81,680	58,428	23,252	140%	-
DALTON	143,274	119,671	23,603	120%	-
DUNNELL	93,948	89,442	4,506	105%	-
ELLENDALE	90,203	107,064	(16,861)	84%	1,514
ELLSWORTH	145,980	118,649	27,331	123%	-
ELROSA	161,629	136,852	24,777	118%	-
EVANSVILLE	91,262	98,938	(7,676)	92%	-
FIFTY LAKES	87,340	52,345	34,995	167%	-
FINLAND	90,881	97,094	(6,213)	94%	873
FLENSBURG	49,392	44,454	4,938	111%	-
FRENCH TWP	110,165	77,004	33,161	143%	-
FROST	123,525	111,487	12,038	111%	-
GARVIN	58,691	57,440	1,251	102%	-
GNESEN	211,573	131,423	80,150	161%	-
GOODLAND	40,727	59,406	(18,679)	69%	1,881
GRACEVILLE	147,350	126,971	20,379	116%	-
GRYGLA	58,740	82,243	(23,503)	71%	2,289
HANCOCK	151,592	94,336	57,256	161%	-
HANSKA	105,007	79,310	25,697	132%	-
HARRIS	87,952	63,576	24,376	138%	-
HARTLAND	105,652	89,038	16,614	119%	-
HERMAN	72,918	71,129	1,789	103%	-
HEWITT	62,401	61,960	441	101%	-
HILL CITY	114,356	129,509	(15,153)	88%	1,815
HILLS	141,025	172,480	(31,455)	82%	4,420
HITTERDAL	64,549	57,529	7,020	112%	-
HOFFMAN	162,363	127,491	34,872	127%	-
HOVLAND	93,328	55,200	38,128	169%	-
JASPER	148,806	124,344	24,462	120%	-
JEFFERS	128,790	120,466	8,324	107%	-
KELLIHER	104,826	107,624	(2,798)	97%	-
KENNEDY	58,603	57,687	916	102%	-
KETTLE RIVER	87,827	69,252	18,575	127%	-
KILKENNY	145,537	115,760	29,777	126%	-
LAKE BRONSON	42,044	29,010	13,034	145%	-
LAKEWOOD	132,739	110,898	21,841	120%	-
LEROY	135,228	113,415	21,813	119%	-
LITTLEFORK	145,398	107,813	37,585	135%	-

**Table 2**  
**Surplus (Deficit) and Amortized Unfunded Liability**  
**for the Year Ended December 31, 2000**

<u>Name of Association</u>	<u>Net Assets</u>	<u>Required Reserves</u>	<u>Surplus or Deficit</u>	<u>Funding Ratio</u>	<u>Amortized<sup>1</sup> Unfunded Liability</u>
MABEL	75,111	83,648	(8,537)	90%	-
MAHTOWA	95,530	93,864	1,666	102%	-
MAKINEN	68,812	91,884	(23,072)	75%	2,783
MCGRATH	50,044	32,877	17,167	152%	-
MCKINLEY	54,419	44,848	9,571	121%	-
MEDFORD	130,652	119,763	10,889	109%	-
ODIN	102,052	80,568	21,484	127%	-
OKABENA	124,326	85,442	38,884	146%	-
ORMSBY	95,347	57,160	38,187	167%	-
PALISADE	105,806	77,301	28,505	137%	-
PEMBERTON	98,172	84,931	13,241	116%	-
PIKE-SANDY-BRITT	134,365	92,297	42,068	146%	-
PRINSBURG	155,979	98,064	57,915	159%	-
RED WING	184,238	105,000	79,238	175%	-
ROLLINGSTONE	76,218	102,429	(26,211)	74%	2,058
ROSE CREEK	122,658	171,615	(48,957)	71%	4,904
ROTHSAY	228,128	151,817	76,311	150%	-
RUSSELL	65,134	57,049	8,085	114%	-
SANBORN	58,076	74,529	(16,453)	78%	1,632
SHELLY	106,312	68,604	37,708	155%	-
SQUAW LAKE	101,900	62,532	39,368	163%	-
SAINT MARTIN	145,607	154,617	(9,010)	94%	-
STEPHEN	184,969	138,847	46,122	133%	-
STORDEN	140,063	113,984	26,079	123%	-
SUNBURG	72,916	65,102	7,814	112%	-
TOFTE	74,173	53,768	20,405	138%	-
TOWER	99,607	76,629	22,978	130%	-
UPSALA	92,786	73,266	19,520	127%	-
VESTA	77,543	55,062	22,481	141%	-
VILLARD	91,410	68,502	22,908	133%	-
VINING	59,524	66,936	(7,412)	89%	77
WALNUT GROVE	120,842	92,429	28,413	131%	-
WAUBUN	77,741	73,170	4,571	106%	-
WENDELL	102,316	60,876	41,440	168%	-
WILLOW RIVER	91,882	76,300	15,582	120%	-
WILSON	198,545	122,746	75,799	162%	-
WOOD LAKE	113,688	91,517	22,171	124%	-
WOODSTOCK	63,550	46,574	16,976	136%	-
WRENSHALL	153,480	119,848	33,632	128%	-
WRIGHT	81,486	66,630	14,856	122%	-

**Lump Sum - \$ 500 or more, but less than \$1,000 per year of service**

ADA	179,011	180,894	(1,883)	99%	-
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**Table 2**  
**Surplus (Deficit) and Amortized Unfunded Liability**  
**for the Year Ended December 31, 2000**

Name of Association	Net Assets	Required Reserves	Surplus or Deficit	Funding Ratio	Amortized <sup>1</sup> Unfunded Liability
ADRIAN	217,919	151,170	66,749	144%	-
ALBERTVILLE	187,549	175,364	12,185	107%	-
AMBOY	141,323	136,758	4,565	103%	-
APPLETON	297,691	250,236	47,455	119%	-
ARGYLE	124,585	127,140	(2,555)	98%	-
ARLINGTON	196,839	184,928	11,911	106%	-
ATWATER	193,621	156,571	37,050	124%	-
AUDUBON	189,396	149,129	40,267	127%	-
AVON	214,299	204,146	10,153	105%	-
BABBITT	233,793	221,629	12,164	105%	-
BAGLEY	169,372	170,114	(742)	100%	-
BARNUM	251,537	210,380	41,157	120%	-
BATTLE LAKE	225,685	159,025	66,660	142%	-
BAUDETTE	338,699	268,736	69,963	126%	-
BEAVER BAY	114,116	105,530	8,586	108%	-
BEAVER CREEK	111,858	135,420	(23,562)	83%	1,752
BELGRADE	267,500	265,468	2,032	101%	-
BELVIEW	107,881	133,036	(25,155)	81%	4,226
BIRD ISLAND	137,402	113,108	24,294	121%	-
BIWABIK TWP	107,970	102,048	5,922	106%	-
BLACKDUCK	195,697	196,568	(871)	100%	-
BLOMKEST	116,816	98,736	18,080	118%	-
BRAHAM	309,288	191,542	117,746	161%	-
BRANDON	184,364	170,659	13,705	108%	-
BRICELYN	145,330	139,137	6,193	104%	-
BROOTEN	221,411	166,762	54,649	133%	-
BROWERVILLE	203,971	118,420	85,551	172%	-
BROWNS VALLEY	172,761	150,228	22,533	115%	-
BROWNSDALE	156,014	103,715	52,299	150%	-
BROWNTON	154,958	208,838	(53,880)	74%	6,758
BUFFALO LAKE	244,192	243,656	536	100%	-
BUHL	146,568	128,448	18,120	114%	-
BUTTERFIELD	119,195	128,945	(9,750)	92%	1,732
BYRON	276,461	286,005	(9,544)	97%	-
CALEDONIA	263,827	246,538	17,289	107%	-
CANOSIA TWP	143,190	101,212	41,978	141%	-
CEYLON	113,717	122,740	(9,023)	93%	-
CHATFIELD	235,885	231,755	4,130	102%	-
CLAREMONT	105,447	85,156	20,291	124%	-
CLARKFIELD	216,377	214,855	1,522	101%	-
CLEARWATER	212,163	194,267	17,896	109%	-
CLEVELAND	230,952	219,648	11,304	105%	-
CLINTON - Big Stone	100,397	124,956	(24,559)	80%	1,546

**Table 2**  
**Surplus (Deficit) and Amortized Unfunded Liability**  
**for the Year Ended December 31, 2000**

<b>Name of Association</b>	<b>Net Assets</b>	<b>Required Reserves</b>	<b>Surplus or Deficit</b>	<b>Funding Ratio</b>	<b>Amortized<sup>1</sup> Unfunded Liability</b>
COLERAINE	109,112	121,902	(12,790)	90%	662
COMFREY	159,474	160,440	(966)	99%	181
COSMOS	155,327	89,398	65,929	174%	-
COURTLAND	236,132	253,081	(16,949)	93%	621
CROMWELL	145,493	127,478	18,015	114%	-
CUYUNA	87,519	96,310	(8,791)	91%	918
DAYTON	305,247	302,931	2,316	101%	-
DEER CREEK	97,821	131,217	(33,396)	75%	2,722
DEERWOOD	152,966	144,398	8,568	106%	-
DELAVAN	149,075	136,676	12,399	109%	-
DOVER	150,530	132,176	18,354	114%	-
EAGLE BEND	123,815	131,444	(7,629)	94%	1,267
EASTON	171,365	196,310	(24,945)	87%	-
ECHO	155,985	135,736	20,249	115%	-
EDGERTON	227,176	224,520	2,656	101%	-
ELIZABETH	181,065	162,420	18,645	111%	-
ELYSIAN	187,995	191,000	(3,005)	98%	834
EMILY	142,824	131,110	11,714	109%	-
EMMONS	164,190	136,560	27,630	120%	-
EYOTA	157,644	151,088	6,556	104%	-
FERTILE	189,569	98,806	90,763	192%	-
FLOODWOOD	283,312	159,000	124,312	178%	-
FORADA	151,051	172,009	(20,958)	88%	-
FORESTON	254,120	143,653	110,467	177%	-
FRANKLIN	186,500	148,820	37,680	125%	-
FRAZEE	267,509	260,625	6,884	103%	-
FREDENBERG	117,867	112,130	5,737	105%	792
FULDA	404,498	425,768	(21,270)	95%	4,408
GARFIELD	151,353	132,404	18,949	114%	-
GLENWOOD	168,635	189,378	(20,743)	89%	4,918
GRAND LAKE TWP	165,573	150,446	15,127	110%	-
GRAND MARAIS	299,761	208,513	91,248	144%	-
GRAND MEADOW	201,872	190,145	11,727	106%	-
GRANITE FALLS	279,865	255,202	24,663	110%	-
GREY EAGLE	163,821	160,764	3,057	102%	-
GROVE CITY	135,401	120,412	14,989	112%	-
HALLOCK	197,023	176,767	20,256	111%	-
HAMBURG	195,637	289,679	(94,042)	68%	8,732
HAMPTON	159,912	93,556	66,356	171%	-
HARMONY	150,245	148,802	1,443	101%	-
HAYWARD	189,908	138,300	51,608	137%	-
HENDERSON	181,255	199,212	(17,957)	91%	-
HENDRICKS	169,785	213,424	(43,639)	80%	4,462

**Table 2**  
**Surplus (Deficit) and Amortized Unfunded Liability**  
**for the Year Ended December 31, 2000**

Name of Association	Net Assets	Required Reserves	Surplus or Deficit	Funding Ratio	Amortized <sup>1</sup> Unfunded Liability
HENNING	143,831	169,764	(25,933)	85%	10
HERON LAKE	115,526	143,880	(28,354)	80%	3,435
HINCKLEY	222,800	176,421	46,379	126%	-
HOLDINGFORD	254,895	245,978	8,917	104%	-
HOUSTON	179,654	126,602	53,052	142%	-
HOWARD LAKE	287,233	289,586	(2,353)	99%	-
INDUSTRIAL	139,415	136,390	3,025	102%	-
IRONTON	148,555	123,798	24,757	120%	-
ISLE	195,154	170,231	24,923	115%	-
KANDIYOHI	195,833	177,878	17,955	110%	-
KASOTA	228,001	201,456	26,545	113%	-
KELLOGG	230,411	230,557	(146)	100%	-
KENSINGTON	93,839	61,682	32,157	152%	-
KIMBALL	196,920	207,190	(10,270)	95%	633
KINNEY	182,127	129,296	52,831	141%	-
LAFAYETTE	258,477	189,610	68,867	136%	-
LAKE BENTON	157,371	135,740	21,631	116%	-
LAKE KABETOGAMA	81,085	58,428	22,657	139%	-
LAKE PARK	141,711	125,234	16,477	113%	-
LAMBERTON	169,320	134,558	34,762	126%	-
LANESBORO	134,583	116,194	18,389	116%	-
LEAF VALLEY TWP	169,081	171,832	(2,751)	98%	-
LESTER PRAIRIE	272,215	296,592	(24,377)	92%	-
LEWISVILLE	115,415	86,630	28,785	133%	-
LOWRY	185,208	190,172	(4,964)	97%	-
MADELIA	296,556	296,341	215	100%	-
MADISON LAKE	218,247	176,354	41,893	124%	-
MAHNOMEN	289,346	227,487	61,859	127%	-
MANTORVILLE	154,026	172,146	(18,120)	89%	-
MARBLE	211,998	121,604	90,394	174%	-
MAYNARD	161,210	146,536	14,674	110%	-
MCDAVITT	164,029	166,941	(2,912)	98%	-
MCINTOSH	111,308	105,042	6,266	106%	-
MENAHGA	210,767	205,653	5,114	102%	-
MILAN	200,951	177,510	23,441	113%	-
MILTONA	138,174	146,951	(8,777)	94%	708
MINNEOTA	239,308	216,323	22,985	111%	-
MISSION TWP	86,371	77,665	8,706	111%	-
MONTGOMERY	386,114	390,652	(4,538)	99%	5,747
MORTON	155,572	151,038	4,534	103%	-
NEVIS	270,426	293,157	(22,731)	92%	-
NEW AUBURN	182,666	168,311	14,355	109%	-
NEW RICHLAND	229,212	169,098	60,114	136%	-

**Table 2**  
**Surplus (Deficit) and Amortized Unfunded Liability**  
**for the Year Ended December 31, 2000**

Name of Association	Net Assets	Required Reserves	Surplus or Deficit	Funding Ratio	Amortized <sup>1</sup> Unfunded Liability
NEW YORK MILLS	128,860	142,470	(13,610)	90%	899
NEWFOLDEN	91,610	73,780	17,830	124%	-
NICOLLET	244,160	241,357	2,803	101%	-
NORTHOME	110,757	105,976	4,781	105%	-
NORW /YOUNG AMER	461,104	449,993	11,111	102%	-
OGILVIE	156,901	172,785	(15,884)	91%	164
OLIVIA	213,194	192,084	21,110	111%	-
ORONOCO	170,541	133,935	36,606	127%	-
ORR	92,174	61,191	30,983	151%	-
ORTONVILLE	379,886	336,586	43,300	113%	-
OTTERTAIL	217,203	192,883	24,320	113%	-
PARKERS PRAIRIE	185,811	190,716	(4,905)	97%	-
PENNOCK	115,602	128,380	(12,778)	90%	204
PILLAGER	213,600	179,572	34,028	119%	-
PLATO	293,595	301,829	(8,234)	97%	-
PRESTON	239,257	233,247	6,010	103%	-
RANDALL	267,904	234,675	33,229	114%	-
RANDOLPH	254,213	194,621	59,592	131%	-
RAYMOND	131,806	86,482	45,324	152%	-
RENVILLE	191,817	208,600	(16,783)	92%	957
RICE	182,328	158,116	24,212	115%	-
RICHMOND	257,853	273,660	(15,807)	94%	1,699
ROCKVILLE	204,801	253,309	(48,508)	81%	4,216
ROYALTON	137,969	143,670	(5,701)	96%	-
RUTHTON	118,682	92,799	25,883	128%	-
SABIN-ELMWOOD	123,706	105,131	18,575	118%	-
SACRED HEART	182,302	174,657	7,645	104%	-
SCANLON	129,418	128,224	1,194	101%	-
SCHROEDER	99,453	72,928	26,525	136%	-
SEBEKA	316,812	280,952	35,860	113%	-
SHAFER	129,023	101,996	27,027	126%	-
SHERBURN	265,241	225,841	39,400	117%	-
SHEVLIN	125,830	130,655	(4,825)	96%	317
SILICA	62,709	98,812	(36,103)	63%	3,720
SILVER LAKE	194,632	260,340	(65,708)	75%	10,609
SOLWAY TWP	112,239	102,828	9,411	109%	-
SOUTH HAVEN	213,355	232,396	(19,041)	92%	-
SPRING GROVE	123,073	151,160	(28,087)	81%	1,961
SPRINGFIELD	248,388	245,408	2,980	101%	-
SAINT CLAIR	348,525	255,552	92,973	136%	-
STACY-LENT	244,160	256,638	(12,478)	95%	-
STARBUCK	148,181	144,689	3,492	102%	-
STEWART	181,692	197,936	(16,244)	92%	4,490

**Table 2**  
**Surplus (Deficit) and Amortized Unfunded Liability**  
**for the Year Ended December 31, 2000**

<u>Name of Association</u>	<u>Net Assets</u>	<u>Required Reserves</u>	<u>Surplus or Deficit</u>	<u>Funding Ratio</u>	<u>Amortized<sup>1</sup> Unfunded Liability</u>
STEWARTVILLE	412,497	241,490	171,007	171%	-
TACONITE	117,763	149,915	(32,152)	79%	1,034
TRIMONT	244,538	182,582	61,956	134%	-
TRUMAN	186,803	162,406	24,397	115%	-
TWIN VALLEY	167,700	160,544	7,156	104%	-
VERGAS	178,424	192,808	(14,384)	93%	-
VERNON CENTER	113,830	109,920	3,910	104%	-
WALDORF	190,589	176,371	14,218	108%	-
WARBA-FEELY-SAGO	75,406	69,812	5,594	108%	-
WARREN	118,134	100,988	17,146	117%	-
WARROAD	176,420	213,808	(37,388)	83%	3,337
WATERVILLE	247,748	216,611	31,137	114%	-
WATKINS	232,222	204,316	27,906	114%	-
WATSON	140,210	158,944	(18,734)	88%	-
WELCOME	125,005	123,232	1,773	101%	-
WESTBROOK	138,943	126,088	12,855	110%	-
WINNEBAGO	181,102	168,321	12,781	108%	-
WOLF LAKE	138,681	121,006	17,675	115%	-
WYKOFF	234,705	169,812	64,893	138%	-
WYOMING	214,248	223,522	(9,274)	96%	-
ZUMBRO FALLS	193,068	165,747	27,321	116%	-
<b><u>Lump Sum - \$1,000 or more, but less than \$1,500 per year of service</u></b>					
AITKIN	520,098	480,269	39,829	108%	-
ANNANDALE	242,162	215,006	27,156	113%	-
AURORA	426,391	427,586	(1,195)	100%	-
BALSAM	167,042	181,920	(14,878)	92%	-
BARNESVILLE	292,339	345,510	(53,171)	85%	2,356
BELLE PLAINE	374,627	338,275	36,352	111%	-
BIGFORK	218,888	230,560	(11,672)	95%	-
BIWABIK	382,796	345,356	37,440	111%	-
BLOOMING PRAIRIE	359,162	399,325	(40,163)	90%	2,740
BLUE EARTH	588,866	497,421	91,445	118%	-
BOVEY	175,416	196,480	(21,064)	89%	3,538
BRECKENRIDGE	339,615	352,533	(12,918)	96%	-
CALUMET	230,922	217,701	13,221	106%	-
CANBY	551,213	437,187	114,026	126%	-
CANNON FALLS	441,330	435,466	5,864	101%	-
CARLOS	525,920	516,161	9,759	102%	-
CARLTON	342,612	312,522	30,090	110%	-
CENTER CITY	218,957	175,172	43,785	125%	-
CLARA CITY	252,577	249,260	3,317	101%	-
CLEAR LAKE	335,108	379,044	(43,936)	88%	-

**Table 2**  
**Surplus (Deficit) and Amortized Unfunded Liability**  
**for the Year Ended December 31, 2000**

Name of Association	Net Assets	Required Reserves	Surplus or Deficit	Funding Ratio	Amortized <sup>1</sup> Unfunded Liability
CLEARBROOK	342,403	275,774	66,629	124%	-
COKATO	354,147	377,206	(23,059)	94%	8,520
COOK	321,760	278,740	43,020	115%	-
CROOKSTON	475,474	494,804	(19,330)	96%	-
CROSBY	414,474	483,237	(68,763)	86%	8,102
DEER RIVER	328,631	257,300	71,331	128%	-
DODGE CENTER	303,666	201,225	102,441	151%	-
EAGLE LAKE	215,906	198,018	17,888	109%	7,775
EDEN VALLEY	304,420	310,215	(5,795)	98%	-
FAIRFAX	478,919	460,009	18,910	104%	-
FOLEY	514,370	507,800	6,570	101%	-
GAYLORD	450,994	481,298	(30,304)	94%	-
GOOD THUNDER	367,588	356,935	10,653	103%	-
GOODVIEW	303,202	209,117	94,085	145%	-
GREENWOOD	198,008	261,024	(63,016)	76%	3,794
HACKENSACK	141,577	141,056	521	100%	-
HANOVER	217,378	254,394	(37,016)	85%	1,962
HAYFIELD	234,319	264,697	(30,378)	89%	-
HECTOR	368,513	286,240	82,273	129%	-
HIBBING	373,423	286,579	86,844	130%	-
JANESVILLE	181,463	213,729	(32,266)	85%	2,297
JORDAN	363,147	544,003	(180,856)	67%	5,841
KASSON	346,830	306,621	40,209	113%	-
LA CRESCENT	436,810	391,510	45,300	112%	-
LAKE CRYSTAL	390,655	371,868	18,787	105%	-
LAKEFIELD	289,305	277,340	11,965	104%	-
LEWISTON	443,999	443,986	13	100%	-
LINWOOD	388,190	387,584	606	100%	-
LONSDALE	270,068	303,284	(33,216)	89%	7,701
LUTSEN	186,297	171,320	14,977	109%	-
MADISON	286,138	325,742	(39,604)	88%	188
MAPLE LAKE	503,828	438,100	65,728	115%	-
MAYER	256,541	251,538	5,003	102%	-
MCGREGOR	236,712	223,617	13,095	106%	-
MELROSE	282,932	304,940	(22,008)	93%	2,150
MINNESOTA LAKE	309,052	218,086	90,966	142%	-
MONTEVIDEO	439,770	398,472	41,298	110%	-
MONTROSE	187,654	194,220	(6,566)	97%	-
MOOSE LAKE	231,453	253,162	(21,709)	91%	1,989
MORGAN	347,816	294,282	53,534	118%	-
MORRIS	460,177	412,632	47,545	112%	-
MORRISTOWN	650,492	413,666	236,826	157%	-
MOTLEY	258,909	245,544	13,365	105%	-

**Table 2**  
**Surplus (Deficit) and Amortized Unfunded Liability**  
**for the Year Ended December 31, 2000**

Name of Association	Net Assets	Required Reserves	Surplus or Deficit	Funding Ratio	Amortized <sup>1</sup> Unfunded Liability
MOUNTAIN LAKE	350,916	335,928	14,988	104%	-
NASHWAUK	298,193	250,385	47,808	119%	-
NEW GERMANY	305,832	288,140	17,692	106%	-
NEW LONDON	290,921	332,008	(41,087)	88%	4,598
NEW MARKET	270,736	186,088	84,648	145%	-
NEW SCANDIA TWP	314,945	359,339	(44,394)	88%	5,247
ONAMIA	233,095	273,024	(39,929)	85%	-
PAYNESVILLE	286,594	281,477	5,117	102%	-
PERHAM	424,008	403,027	20,981	105%	-
PIERZ	431,431	455,984	(24,553)	95%	-
PINE ISLAND	367,420	323,370	44,050	114%	-
PROCTOR	251,474	275,727	(24,253)	91%	4,481
REMER	162,602	152,664	9,938	107%	-
RICE LAKE	446,650	435,858	10,792	102%	-
ROCKFORD	334,649	252,990	81,659	132%	-
ROGERS	381,996	460,422	(78,426)	83%	7,817
ROSEAU	328,769	317,672	11,097	103%	-
RUSH CITY	325,321	374,225	(48,904)	87%	-
SANDSTONE	354,900	371,819	(16,919)	95%	1,730
SARTELL	414,580	370,272	44,308	112%	-
SAUK CENTRE	301,643	296,240	5,403	102%	1,525
SCANDIA VALLEY	258,939	246,744	12,195	105%	-
SILVER BAY	283,670	225,618	58,052	126%	-
SLAYTON	343,903	376,388	(32,485)	91%	4,542
SLEEPY EYE	592,609	671,466	(78,857)	88%	17,547
SPICER	321,208	323,395	(2,187)	99%	-
SPRING VALLEY	492,086	406,773	85,313	121%	-
SAINT CHARLES	398,115	275,864	122,251	144%	-
SAINT JAMES	453,175	471,648	(18,473)	96%	4,130
SAINT MICHAEL	308,145	356,900	(48,755)	86%	4,301
SAINT STEPHEN	273,609	383,001	(109,392)	71%	5,629
STAPLES	225,937	322,046	(96,109)	70%	7,286
THOMSON	369,717	365,637	4,080	101%	-
TRACY	373,370	337,408	35,962	111%	-
VERNDALE	257,605	230,244	27,361	112%	-
VICTORIA	380,076	416,716	(36,640)	91%	396
WABASHA	380,769	427,168	(46,399)	89%	1,597
WAITE PARK	320,250	271,488	48,762	118%	-
WALKER	424,044	258,400	165,644	164%	-
WATERTOWN	503,195	538,666	(35,471)	93%	-
WHEATON	347,808	253,064	94,744	137%	-
WINSTED	296,579	326,782	(30,203)	91%	1,122

**Table 2**  
**Surplus (Deficit) and Amortized Unfunded Liability**  
**for the Year Ended December 31, 2000**

Name of Association	Net Assets	Required Reserves	Surplus or Deficit	Funding Ratio	Amortized <sup>1</sup> Unfunded Liability
<b><u>Lump Sum - \$1,500 or more, but less than \$2,000 per year of service</u></b>					
BIG LAKE	404,292	425,725	(21,433)	95%	509
CASS LAKE	468,330	395,837	72,493	118%	-
CHISAGO CITY	560,378	537,666	22,712	104%	-
COHASSET	531,899	511,368	20,531	104%	-
COLD SPRING	575,383	648,086	(72,703)	89%	-
DAWSON	367,269	368,192	(923)	100%	-
DELANO	370,059	558,086	(188,027)	66%	20,071
ELY	485,884	431,370	54,514	113%	-
EVELETH	258,656	235,560	23,096	110%	-
GARRISON	444,809	354,736	90,073	125%	-
HAMEL	573,769	652,658	(78,889)	88%	9,789
HOYT LAKES	420,162	371,188	48,974	113%	-
IDEAL	372,138	384,977	(12,839)	97%	-
ISANTI	608,954	630,151	(21,197)	97%	-
JACKSON	536,814	507,101	29,713	106%	-
KEEWATIN	359,376	420,926	(61,550)	85%	4,388
LEXINGTON	359,816	330,550	29,266	109%	-
LITCHFIELD	521,852	570,894	(49,042)	91%	9,347
LITTLE FALLS	533,507	508,716	24,791	105%	-
LONG PRAIRIE	363,590	358,680	4,910	101%	-
LORETTO	700,035	555,219	144,816	126%	-
LUVERNE	503,564	815,977	(312,413)	62%	32,942
MAPLE PLAIN	659,732	678,900	(19,168)	97%	-
MAPLETON	418,573	374,304	44,269	112%	-
MORA	411,231	474,522	(63,291)	87%	-
MOUNTAIN IRON	356,751	359,298	(2,547)	99%	-
NISSWA	393,242	400,020	(6,778)	98%	-
OAK GROVE	486,725	497,448	(10,723)	98%	-
OSAKIS	299,648	260,250	39,398	115%	-
OSSEO	453,335	439,558	13,777	103%	-
PELICAN RAPIDS	517,646	565,840	(48,194)	91%	6,978
PEQUOT LAKES	396,211	399,232	(3,021)	99%	-
PINE RIVER	615,584	685,766	(70,182)	90%	-
SAINT PAUL PARK	663,765	527,904	135,861	126%	-
SAINT ANTHONY	530,180	505,180	25,000	105%	-
SAINT CLOUD TWP	627,157	477,630	149,527	131%	-
SAINT JOSEPH	674,301	794,739	(120,438)	85%	8,845
SAINT PETER	654,504	786,874	(132,370)	83%	14,204
WACONIA	489,847	565,245	(75,398)	87%	-
WADENA	441,150	432,981	8,169	102%	-
WAYZATA	785,165	703,600	81,565	112%	-



**Table 2**  
**Surplus (Deficit) and Amortized Unfunded Liability**  
**for the Year Ended December 31, 2000**

<u>Name of Association</u>	<u>Net Assets</u>	<u>Required Reserves</u>	<u>Surplus or Deficit</u>	<u>Funding Ratio</u>	<u>Amortized<sup>1</sup> Unfunded Liability</u>
<b><u>Lump Sum - \$2,000 or more, but less than \$2,500 per year of service</u></b>					
BECKER	775,609	659,998	115,611	118%	-
BUFFALO	457,162	473,440	(16,278)	97%	704
CAMBRIDGE	616,254	569,760	46,494	108%	-
CATARACT	1,071,660	985,322	86,338	109%	-
CHISHOLM	1,028,840	717,164	311,676	143%	-
DASSEL	573,384	560,914	12,470	102%	-
EAST BETHEL	644,370	554,310	90,060	116%	-
EAST GRAND FORKS	607,486	581,520	25,966	104%	-
HAM LAKE	701,735	646,152	55,583	109%	-
HERMANTOWN	922,337	1,103,696	(181,359)	84%	39,399
HUGO	445,496	428,152	17,344	104%	-
INTERNATIONAL FLS	589,276	626,930	(37,654)	94%	3,649
LAKE CITY	463,060	492,560	(29,500)	94%	-
LAKE ELMO	663,203	455,530	207,673	146%	-
LE SUEUR	658,698	583,948	74,750	113%	-
LINDSTROM	622,869	496,856	126,013	125%	-
LONG LAKE	856,572	868,941	(12,369)	99%	-
MAHTOMEDI	784,374	722,535	61,839	109%	-
MILACA	479,920	399,756	80,164	120%	-
MONTICELLO	646,959	752,516	(105,557)	86%	11,330
NEW PRAGUE	475,622	530,060	(54,438)	90%	1,156
NORTH BRANCH	658,344	843,450	(185,106)	78%	8,587
NORTH MANKATO	655,497	544,380	111,117	120%	-
PARK RAPIDS	646,073	599,408	46,665	108%	-
REDWOOD FALLS	792,301	808,725	(16,424)	98%	-
SAINT BONIFACIUS	262,167	317,376	(55,209)	83%	1,536
TWO HARBORS	515,553	446,345	69,208	116%	-
VADNAIS HEIGHTS	741,566	772,625	(31,059)	96%	6,879
WASECA	838,043	847,228	(9,185)	99%	-
WINDOM	728,633	601,227	127,406	121%	-
ZIMMERMAN	563,599	529,784	33,815	106%	-
<b><u>Lump Sum - \$2,500 or more, but less than \$3,000 per year of service</u></b>					
FERGUS FALLS	1,243,589	1,159,132	84,457	107%	-
INVER GROVE HTS	1,862,128	1,239,201	622,927	150%	-
LITTLE CANADA	1,345,583	1,191,073	154,510	113%	-
NEWPORT	814,698	816,480	(1,782)	100%	-
NORTH ST PAUL	1,225,524	1,169,496	56,028	105%	-
OAKDALE	1,160,303	1,034,682	125,621	112%	-
PRINCETON	1,064,781	1,014,471	50,310	105%	-
PRIOR LAKE	1,217,781	1,064,707	153,074	114%	-

**Table 2**  
**Surplus (Deficit) and Amortized Unfunded Liability**  
**for the Year Ended December 31, 2000**

<u>Name of Association</u>	<u>Net Assets</u>	<u>Required Reserves</u>	<u>Surplus or Deficit</u>	<u>Funding Ratio</u>	<u>Amortized<sup>1</sup> Unfunded Liability</u>
ROSEMOUNT	951,722	815,493	136,229	117%	-
SAUK RAPIDS	923,140	951,530	(28,390)	97%	-
<b><u>Lump Sum - \$3,000 or more, but less than \$3,500 per year of service</u></b>					
ELK RIVER	1,273,996	1,305,344	(31,348)	98%	-
MAPLEWOOD	4,046,733	3,853,452	193,281	105%	-
WILLMAR	1,568,194	1,471,160	97,034	107%	-
<b><u>Lump Sum - \$3,500 or more per year of service</u></b>					
BAYPORT	1,387,841	1,182,786	205,055	117%	-
BEMIDJI PIONEER	1,667,584	1,620,070	47,514	103%	-
BRAINERD	2,587,413	2,527,933	59,480	102%	-
CENTENNIAL	1,513,469	1,414,071	99,398	107%	-
EXCELSIOR	2,173,008	2,096,077	76,931	104%	-
FOREST LAKE	1,040,811	1,267,374	(226,563)	82%	4,942
GOLDEN VALLEY	3,908,286	3,136,786	771,500	125%	-
GRAND RAPIDS	1,322,695	1,413,463	(90,768)	94%	-
HASTINGS	2,258,610	2,095,271	163,339	108%	-
HOPKINS	2,694,230	2,350,363	343,867	115%	-
LAKEVILLE	2,769,546	2,508,784	260,762	110%	-
MARSHALL	1,685,096	1,355,865	329,231	124%	-
NEW BRIGHTON	1,234,738	1,434,258	(199,520)	86%	-
NORTHFIELD	1,594,465	1,592,912	1,553	100%	-
OWATONNA	1,163,544	1,477,208	(313,664)	79%	19,381
SHAKOPEE	1,640,303	1,957,499	(317,196)	84%	30,493
STILLWATER	2,045,954	1,729,623	316,331	118%	-
WOODBURY	3,307,710	2,976,099	331,611	111%	-
<b><u>Monthly Service</u></b>					
CHASKA	2,610,018	3,270,429	(660,411)	80%	105,646
HUTCHINSON	1,294,743	1,586,805	(292,062)	82%	20,214
MOUND	3,026,646	3,384,869	(358,223)	89%	34,120
PINE CITY	625,587	550,733	74,854	114%	2,100
SPRING LAKE PARK	6,403,209	6,215,383	187,826	103%	54,414
<b><u>Monthly/Lump Sum Combination</u></b>					
APPLE VALLEY	2,870,722	3,683,576	(812,854)	78%	40,191
BENSON	385,860	420,272	(34,412)	92%	2,630
BROOKLYN CENTER	3,078,163	2,800,487	277,676	110%	27,768
CHANHASSEN	1,263,767	1,405,823	(142,056)	90%	16,071
DETROIT LAKES	945,494	662,698	282,796	143%	26,319
EDEN PRAIRIE	10,047,296	9,642,803	404,493	104%	36,476
FAIRMONT	2,005,447	2,242,089	(236,642)	89%	718
GLENCOE	636,866	901,866	(265,000)	71%	16,491

**Table 2**  
**Surplus (Deficit) and Amortized Unfunded Liability**  
**for the Year Ended December 31, 2000**

Name of Association	Net Assets	Required Reserves	Surplus or Deficit	Funding Ratio	Amortized <sup>1</sup> Unfunded Liability
LAKE JOHANNA	4,169,729	4,080,718	89,011	102%	24,246
MINNETONKA	9,201,684	7,576,022	1,625,662	121%	118,298
NEW ULM	2,126,915	1,837,182	289,733	116%	900
PIPESTONE	518,378	715,977	(197,599)	72%	13,198
PLYMOUTH	3,702,711	2,186,571	1,516,140	169%	28,875
ROBBINSDALE	1,049,966	1,290,040	(240,074)	81%	18,919
ROSEVILLE	6,263,506	6,787,517	(524,011)	92%	2,617
SAVAGE	1,885,926	2,281,778	(395,852)	83%	31,937
WHITE BEAR LAKE	4,344,363	4,387,966	(43,603)	99%	4,360
WORTHINGTON	946,980	1,270,332	(323,352)	75%	75,918

TOTALS	Net Assets	Required Reserves	Surplus or Deficit	Amortized Unfunded Liability
<b>Defined Contribution</b>	<b>47,427,772</b>	<b>47,427,772</b>	<b>0</b>	<b>0</b>
<b>Lump Sum</b>	<b>183,279,497</b>	<b>171,611,378</b>	<b>11,668,119</b>	<b>488,038</b>
<b>Monthly</b>	<b>13,960,203</b>	<b>15,008,219</b>	<b>(1,048,016)</b>	<b>216,494</b>
<b>Monthly / Lump Sum</b>	<b>55,443,773</b>	<b>54,173,717</b>	<b>1,270,056</b>	<b>485,932</b>
<b>Grand Total</b>	<b><u>300,111,245</u></b>	<b><u>288,221,086</u></b>	<b><u>11,890,159</u></b>	<b><u>1,190,464</u></b>

<sup>1</sup> For lump sum type plans, the Amortized Unfunded Liability amounts are based on projected amounts as of August 1, 2000, as reported by the reliefs on the 2000 Schedules. For monthly type plans, the Amortized Unfunded Liability amounts are obtained from actuarial valuations or actuarial estimates prepared according to the benefit provisions applicable on December 31, 2000.

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**Table 2-A**  
**Defined Benefit Plans Reporting Funding Ratios Under 95%**

<u>Name of Association</u>	<u>Funding Ratio</u>	<u>Deficit</u>	<u>Pension Benefit</u>	<u>Municipal Contribution</u>
<b><u>Lump Sum - \$ 200 or more, but less than \$300 per year of service</u></b>				
WALTERS	83%	7,360	200	-
<b><u>Lump Sum - \$ 300 or more, but less than \$500 per year of service</u></b>				
ALDEN	80%	25,037	375	-
BLACKHOOF	67%	26,114	400	-
CANTON	80%	23,816	450	-
CLARISSA	88%	11,624	375	1,933
CURRIE	93%	8,435	450	1,000
ELLENDALE	84%	16,861	400	3,000
EVANSVILLE	92%	7,676	320	-
FINLAND	94%	6,213	375	-
GOODLAND	69%	18,679	360	2,000
GRYGLA	71%	23,503	350	-
HILL CITY	88%	15,153	380	1,251
HILLS	82%	31,455	475	3,000
MABEL	90%	8,537	425	853
MAKINEN	75%	23,072	300	3,000
ROLLINGSTONE	74%	26,211	395	-
ROSE CREEK	71%	48,957	400	3,771
SANBORN	78%	16,453	450	2,000
SAINT MARTIN	94%	9,010	450	6,910
VINING	89%	7,412	400	-
<b><u>Lump Sum - \$ 500 or more, but less than \$1,000 per year of service</u></b>				
BEAVER CREEK	83%	23,562	500	64
BELVIEW	81%	25,155	600	153
BROWNTON	74%	53,880	700	14,496
BUTTERFIELD	92%	9,750	500	3,487
CEYLON	93%	9,023	500	-
CLINTON - Big Stone	80%	24,559	500	3,000
COLERAINE	90%	12,790	900	5,712
COURTLAND	93%	16,949	750	4,000
CUYUNA	91%	8,791	500	1,577
DEER CREEK	75%	33,396	550	921
EAGLE BEND	94%	7,629	500	5,460
EASTON	87%	24,945	500	1,000
FORADA	88%	20,958	600	2,487
GLENWOOD	89%	20,743	900	11,349
HAMBURG	68%	94,042	875	16,784

**Table 2-A**  
**Defined Benefit Plans Reporting Funding Ratios Under 95%**

<u>Name of Association</u>	<u>Funding Ratio</u>	<u>Deficit</u>	<u>Pension Benefit</u>	<u>Municipal Contribution</u>
HENDERSON	91%	17,957	760	4,683
HENDRICKS	80%	43,639	600	3,879
HENNING	85%	25,933	700	4,363
HERON LAKE	80%	28,354	600	7,739
LESTER PRAIRIE	92%	24,377	800	8,000
MANTORVILLE	89%	18,120	800	2,500
MILTONA	94%	8,777	650	3,000
NEVIS	92%	22,731	950	-
NEW YORK MILLS	90%	13,610	700	2,611
OGILVIE	91%	15,884	750	6,000
PENNOCK	90%	12,778	600	2,800
RENVILLE	92%	16,783	700	2,500
RICHMOND	94%	15,807	800	8,400
ROCKVILLE	81%	48,508	875	5,417
SILICA	63%	36,103	640	-
SILVER LAKE	75%	65,708	550	13,000
SOUTH HAVEN	92%	19,041	800	11,081
SPRING GROVE	81%	28,087	600	3,500
STEWART	92%	16,244	900	10,000
TACONITE	79%	32,152	750	4,788
VERGAS	93%	14,384	720	-
WARROAD	83%	37,388	800	-
WATSON	88%	18,734	675	3,600
<b>Lump Sum - \$1,000 or more, but less than \$1,500 per year of service</b>				
BALSAM	92%	14,878	1,000	7,000
BARNESVILLE	85%	53,171	1,000	5,225
BIGFORK	95%	11,672	1,100	5,000
BLOOMING PRAIRIE	90%	40,163	1,075	4,014
BOVEY	89%	21,064	1,000	10,000
CLEAR LAKE	88%	43,936	1,200	4,000
COKATO	94%	23,059	1,200	7,409
CROSBY	86%	68,763	1,450	16,000
GAYLORD	94%	30,304	1,350	2,600
GREENWOOD	76%	63,016	1,200	8,600
HANOVER	85%	37,016	1,000	3,000
HAYFIELD	89%	30,378	1,000	5,301
JANESVILLE	85%	32,266	1,000	5,803
JORDAN	67%	180,856	1,300	6,469
LONSDALE	89%	33,216	1,100	5,000

**Table 2-A**  
**Defined Benefit Plans Reporting Funding Ratios Under 95%**

<u>Name of Association</u>	<u>Funding Ratio</u>	<u>Deficit</u>	<u>Pension Benefit</u>	<u>Municipal Contribution</u>
MADISON	88%	39,604	1,000	3,564
MELROSE	93%	22,008	1,000	2,700
MOOSE LAKE	91%	21,709	1,100	3,000
NEW LONDON	88%	41,087	1,175	4,226
NEW SCANDIA TWP	88%	44,394	1,350	4,000
ONAMIA	85%	39,929	1,200	1,951
PIERZ	95%	24,553	1,200	5,843
PROCTOR	91%	24,253	1,100	2,246
ROGERS	83%	78,426	1,400	2,000
RUSH CITY	87%	48,904	1,200	2,458
SLAYTON	91%	32,485	1,200	9,808
SLEEPY EYE	88%	78,857	1,450	7,255
SAINT MICHAEL	86%	48,755	1,100	-
SAINT STEPHEN	71%	109,392	1,050	9,550
STAPLES	70%	96,109	1,200	13,437
VICTORIA	91%	36,640	1,400	19,414
WABASHA	89%	46,399	1,200	16,306
WATERTOWN	93%	35,471	1,422	10,000
WINSTED	91%	30,203	1,100	13,700
<b><u>Lump Sum - \$1,500 or more, but less than \$2,000 per year of service</u></b>				
BIG LAKE	95%	21,433	1,500	6,000
COLD SPRING	89%	72,703	1,900	12,995
DELANO	66%	188,027	1,700	32,975
HAMEL	88%	78,889	1,600	14,500
KEEWATIN	85%	61,550	1,600	7,000
LITCHFIELD	91%	49,042	1,650	12,632
LUVERNE	62%	312,413	1,700	54,502
MORA	87%	63,291	1,600	-
PELICAN RAPIDS	91%	48,194	1,600	-
PINE RIVER	90%	70,182	1,750	10,782
SAINT JOSEPH	85%	120,438	1,600	3,000
SAINT PETER	83%	132,370	1,900	6,400
WACONIA	87%	75,398	1,750	15,000
<b><u>Lump Sum - \$2,000 or more, but less than \$2,500 per year of service</u></b>				
HERMANTOWN	84%	181,359	2,200	21,786
INTERNATIONAL FLS	94%	37,654	2,000	-
LAKE CITY	94%	29,500	2,000	9,019
MONTICELLO	86%	105,557	2,085	-

**Table 2-A**  
**Defined Benefit Plans Reporting Funding Ratios Under 95%**

<u>Name of Association</u>	<u>Funding Ratio</u>	<u>Deficit</u>	<u>Pension Benefit</u>	<u>Municipal Contribution</u>
NEW PRAGUE	90%	54,438	2,000	5,000
NORTH BRANCH	78%	185,106	2,100	13,045
SAINT BONIFACIUS	83%	55,209	2,000	7,862
<b><u>Lump Sum - \$3,500 or more per year of service</u></b>				
FOREST LAKE	82%	226,563	4,100	3,000
GRAND RAPIDS	94%	90,768	5,000	5,000
NEW BRIGHTON	86%	199,520	4,000	28,000
OWATONNA	79%	313,664	3,500	-
SHAKOPEE	84%	317,196	3,847	65,211
<b><u>Monthly Service</u></b>				
CHASKA	80%	660,411	22	113,414
HUTCHINSON	82%	292,062	10	26,400
MOUND	89%	358,223	26	101,810
<b><u>Monthly/Lump Sum Combination</u></b>				
APPLE VALLEY	78%	812,854	3,800	128,542
BENSON	92%	34,412	800	-
CHANHASSEN	90%	142,056	2,700	17,101
FAIRMONT	89%	236,642	3,800	22,730
GLENCOE	71%	265,000	1,400	58,342
PIPESTONE	72%	197,599	1,325	38,616
ROBBINSDALE	81%	240,074	3,500	25,901
ROSEVILLE	92%	524,011	2,700	100,000
SAVAGE	83%	395,852	3,210	150,583
WORTHINGTON	75%	323,352	2,230	55,353



## Table 2-B Defined Benefit Plans Reporting Funding Ratios Above 110%

<u>Name of Association</u>	<u>Funding Ratio</u>	<u>Surplus</u>	<u>Pension Benefit</u>	<u>Municipal Contribution</u>
<b><u>Lump Sum - \$ 10 or more, but less than \$100 per year of service</u></b>				
CLIMAX	879%	50,053	25	-
HOLYOKE	695%	18,817	25	-
LASALLE	1317%	27,757	25	-
NASSAU	890%	44,955	25	-
PEQUAYWAN	360%	9,720	30	58
REVERE	607%	27,659	50	-
<b><u>Lump Sum - \$ 100 or more, but less than \$200 per year of service</u></b>				
BETHEL	509%	48,753	120	-
COTTON	383%	59,522	100	-
DANVERS	113%	4,285	175	-
DUMONT	148%	22,315	150	-
ELBOW-TULABY LK	208%	13,883	100	-
ELMER	131%	10,173	150	-
FEDERAL DAM	324%	21,493	100	-
GENEVA	130%	5,735	100	-
GREENBUSH	263%	85,961	145	-
LISMORE	170%	31,465	140	-
LUCAN	185%	25,950	160	-
LYND	281%	35,903	100	-
MIDDLE RIVER	315%	60,820	150	-
SAINT LEO	169%	28,605	175	-
TAUNTON	115%	3,574	120	210
<b><u>Lump Sum - \$ 200 or more, but less than \$300 per year of service</u></b>				
ALMELUND	140%	32,177	250	1,200
BLUFFTON	145%	19,190	250	-
BOWLUS	139%	31,127	250	254
BRIMSON	141%	16,244	200	-
BROOK PARK	218%	57,151	200	-
CAMPBELL	141%	35,613	200	-
CLIFTON	252%	76,715	250	2,200
COLVIN	212%	46,491	250	2,500
CROOKED LAKE	159%	33,717	250	-
DARFUR	120%	12,970	275	-
DENT	130%	17,960	250	-
DEXTER	125%	20,446	225	7,000
EASTERN HUBBARD	415%	65,574	200	3,500
FINLAYSON	133%	18,476	200	-

**Table 2-B**  
**Defined Benefit Plans Reporting Funding Ratios Above 110%**

<u>Name of Association</u>	<u>Funding Ratio</u>	<u>Surplus</u>	<u>Pension Benefit</u>	<u>Municipal Contribution</u>
GRANADA	276%	114,563	250	4,000
HALSTAD	219%	56,988	200	-
HANLEY FALLS	131%	18,678	250	200
HENDRUM	164%	20,416	200	-
HOKAH	150%	47,907	250	-
HOLLAND	143%	25,267	250	-
IONA	154%	18,962	250	-
KARLSTAD	160%	31,220	200	-
LAKE HENRY	123%	14,712	250	186
LAKE WILSON	195%	57,398	250	400
LANCASTER	146%	18,440	200	4,000
NEW MUNICH	144%	21,948	250	2,000
NORTH STAR	113%	2,600	200	-
OSTRANDER	131%	19,034	250	200
PORTER	135%	33,095	225	1,972
SOLWAY RURAL	181%	25,647	200	150
STURGEON LAKE	185%	17,508	200	-
TWIN LKS -Freeborn	232%	68,814	200	-
WILMONT	159%	41,910	250	-

**Lump Sum - \$ 300 or more, but less than \$500 per year of service**

ADAMS	116%	20,804	440	-
ALPHA	187%	52,224	400	-
ASKOV	139%	30,057	400	-
BADGER	134%	28,992	400	-
BEARDSLEY	125%	13,732	325	239
BELLINGHAM	122%	27,798	400	-
BOYD	138%	31,898	320	-
BREITUNG	174%	42,510	300	12,000
BREVATOR	156%	25,986	475	1,000
CHANDLER	111%	12,217	400	660
CHOKIO	151%	43,355	425	-
CLARKS GROVE	155%	50,818	300	-
CLEMENTS	118%	13,868	300	1,526
COTTONWOOD	144%	77,381	450	-
CYRUS	140%	23,252	325	-
DALTON	120%	23,603	450	30
ELLSWORTH	123%	27,331	300	-
ELROSA	118%	24,777	300	5,000
FIFTY LAKES	167%	34,995	400	-

**Table 2-B**  
**Defined Benefit Plans Reporting Funding Ratios Above 110%**

<u>Name of Association</u>	<u>Funding Ratio</u>	<u>Surplus</u>	<u>Pension Benefit</u>	<u>Municipal Contribution</u>
FLENSBURG	111%	4,938	300	-
FRENCH TWP	143%	33,161	300	1,767
FROST	111%	12,038	350	-
GNESEN	161%	80,150	400	6,400
GRACEVILLE	116%	20,379	485	2,500
HANCOCK	161%	57,256	300	-
HANSKA	132%	25,697	350	100
HARRIS	138%	24,376	400	1,500
HARTLAND	119%	16,614	425	-
HITTERDAL	112%	7,020	350	650
HOFFMAN	127%	34,872	350	103
HOVLAND	169%	38,128	400	1,000
JASPER	120%	24,462	450	2,500
KETTLE RIVER	127%	18,575	450	1,200
KILKENNY	126%	29,777	400	5,000
LAKE BRONSON	145%	13,034	300	-
LAKEWOOD	120%	21,841	450	-
LEROY	119%	21,813	300	-
LITTLEFORK	135%	37,585	450	3,021
MCGRATH	152%	17,167	350	-
MCKINLEY	121%	9,571	300	-
ODIN	127%	21,484	450	-
OKABENA	146%	38,884	350	-
ORMSBY	167%	38,187	350	-
PALISADE	137%	28,505	450	2,000
PEMBERTON	116%	13,241	350	1,000
PIKE-SANDY-BRITT	146%	42,068	300	-
PRINSBURG	159%	57,915	400	2,183
RED WING	175%	79,238	300	-
ROTHSAY	150%	76,311	450	-
RUSSELL	114%	8,085	375	-
SHELLY	155%	37,708	300	257
SQUAW LAKE	163%	39,368	400	-
STEPHEN	133%	46,122	375	1,000
STORDEN	123%	26,079	400	-
SUNBURG	112%	7,814	350	-
TOFTE	138%	20,405	400	3,000
TOWER	130%	22,978	350	5,132
UPSALA	127%	19,520	350	-
VESTA	141%	22,481	300	-
VILLARD	133%	22,908	300	1,872

## Table 2-B Defined Benefit Plans Reporting Funding Ratios Above 110%

<u>Name of Association</u>	<u>Funding Ratio</u>	<u>Surplus</u>	<u>Pension Benefit</u>	<u>Municipal Contribution</u>
WALNUT GROVE	131%	28,413	400	500
WENDELL	168%	41,440	300	-
WILLOW RIVER	120%	15,582	400	-
WILSON	162%	75,799	300	5,254
WOOD LAKE	124%	22,171	350	500
WOODSTOCK	136%	16,976	325	-
WRENSHALL	128%	33,632	400	-
WRIGHT	122%	14,856	320	4,000
<b><u>Lump Sum - \$ 500 or more, but less than \$1,000 per year of service</u></b>				
ADRIAN	144%	66,749	500	4,767
APPLETON	119%	47,455	800	-
ATWATER	124%	37,050	650	-
AUDUBON	127%	40,267	750	-
BARNUM	120%	41,157	700	-
BATTLE LAKE	142%	66,660	900	-
BAUDETTE	126%	69,963	800	-
BIRD ISLAND	121%	24,294	500	1,875
BLOMKEST	118%	18,080	500	1,500
BRAHAM	161%	117,746	800	-
BROOTEN	133%	54,649	500	-
BROWERVILLE	172%	85,551	500	800
BROWNS VALLEY	115%	22,533	650	4
BROWNSDALE	150%	52,299	500	-
BUHL	114%	18,120	800	1,123
CANOSIA TWP	141%	41,978	500	10,000
CLAREMONT	124%	20,291	500	-
COSMOS	174%	65,929	675	-
CROMWELL	114%	18,015	700	9,576
DOVER	114%	18,354	550	3,036
ECHO	115%	20,249	500	950
ELIZABETH	111%	18,645	500	-
EMMONS	120%	27,630	500	-
FERTILE	192%	90,763	500	-
FLOODWOOD	178%	124,312	600	9,500
FORESTON	177%	110,467	600	2,000
FRANKLIN	125%	37,680	700	6,586
GARFIELD	114%	18,949	700	2,000
GRAND LAKE TWP	110%	15,127	750	5,000
GRAND MARAIS	144%	91,248	825	-

**Table 2-B**  
**Defined Benefit Plans Reporting Funding Ratios Above 110%**

<u>Name of Association</u>	<u>Funding Ratio</u>	<u>Surplus</u>	<u>Pension Benefit</u>	<u>Municipal Contribution</u>
GROVE CITY	112%	14,989	720	-
HALLOCK	111%	20,256	500	-
HAMPTON	171%	66,356	500	-
HAYWARD	137%	51,608	800	9,000
HINCKLEY	126%	46,379	650	1,556
HOUSTON	142%	53,052	510	5,036
IRONTON	120%	24,757	500	-
ISLE	115%	24,923	842	-
KANDIYOHI	110%	17,955	900	9,715
KASOTA	113%	26,545	600	4,000
KENSINGTON	152%	32,157	500	-
KINNEY	141%	52,831	500	-
LAFAYETTE	136%	68,867	700	1,500
LAKE BENTON	116%	21,631	500	1,000
LAKE KABETOGAMA	139%	22,657	600	-
LAKE PARK	113%	16,477	525	1,200
LAMBERTON	126%	34,762	650	1,000
LANESBORO	116%	18,389	650	1,750
LEWISVILLE	133%	28,785	500	-
MADISON LAKE	124%	41,893	700	7,096
MAHNOMEN	127%	61,859	800	700
MARBLE	174%	90,394	875	8,000
MAYNARD	110%	14,674	600	-
MILAN	113%	23,441	500	-
MINNEOTA	111%	22,985	745	3,226
MISSION TWP	111%	8,706	900	-
NEW RICHLAND	136%	60,114	700	450
NEWFOLDEN	124%	17,830	500	-
OLIVIA	111%	21,110	900	-
ORONOCO	127%	36,606	750	-
ORR	151%	30,983	650	1,500
ORTONVILLE	113%	43,300	800	97
OTTERTAIL	113%	24,320	500	7,500
PILLAGER	119%	34,028	800	8,000
RANDALL	114%	33,229	750	5,000
RANDOLPH	131%	59,592	625	4,000
RAYMOND	152%	45,324	550	1,500
RICE	115%	24,212	650	1,120
RUTHTON	128%	25,883	650	425
SABIN-ELMWOOD	118%	18,575	650	-
SCHROEDER	136%	26,525	800	-

**Table 2-B**  
**Defined Benefit Plans Reporting Funding Ratios Above 110%**

<u>Name of Association</u>	<u>Funding Ratio</u>	<u>Surplus</u>	<u>Pension Benefit</u>	<u>Municipal Contribution</u>
SEBEKA	113%	35,860	925	2,000
SHAFFER	126%	27,027	550	3,000
SHERBURN	117%	39,400	915	8,000
SAINT CLAIR	136%	92,973	800	5,000
STEWARTVILLE	171%	171,007	975	-
TRIMONT	134%	61,956	700	2,600
TRUMAN	115%	24,397	650	-
WARREN	117%	17,146	500	-
WATERVILLE	114%	31,137	800	-
WATKINS	114%	27,906	700	6,500
WESTBROOK	110%	12,855	600	1,000
WOLF LAKE	115%	17,675	625	-
WYKOFF	138%	64,893	800	2,700
ZUMBRO FALLS	116%	27,321	750	2,220

**Lump Sum - \$1,000 or more, but less than \$1,500 per year of service**

ANNANDALE	113%	27,156	1,000	3,000
BELLE PLAINE	111%	36,352	1,100	-
BIWABIK	111%	37,440	1,400	10,000
BLUE EARTH	118%	91,445	1,350	12,000
CANBY	126%	114,026	1,275	3,000
CENTER CITY	125%	43,785	1,100	5,500
CLEARBROOK	124%	66,629	1,300	-
COOK	115%	43,020	1,400	1,500
DEER RIVER	128%	71,331	1,250	-
DODGE CENTER	151%	102,441	1,000	8,120
GOODVIEW	145%	94,085	1,000	3,244
HECTOR	129%	82,273	1,000	3,800
HIBBING	130%	86,844	1,000	800
KASSON	113%	40,209	1,065	7,417
LA CRESCENT	112%	45,300	1,150	-
MAPLE LAKE	115%	65,728	1,000	9,000
MINNESOTA LAKE	142%	90,966	1,050	2,000
MONTEVIDEO	110%	41,298	1,200	-
MORGAN	118%	53,534	1,200	2,313
MORRIS	112%	47,545	1,200	-
MORRISTOWN	157%	236,826	1,100	2,000
NASHWAUK	119%	47,808	1,000	7,620
NEW MARKET	145%	84,648	1,200	10,900
PINE ISLAND	114%	44,050	1,100	7,000

## Table 2-B Defined Benefit Plans Reporting Funding Ratios Above 110%

<u>Name of Association</u>	<u>Funding Ratio</u>	<u>Surplus</u>	<u>Pension Benefit</u>	<u>Municipal Contribution</u>
ROCKFORD	132%	81,659	1,000	15,000
SARTELL	112%	44,308	1,450	4,250
SILVER BAY	126%	58,052	1,000	-
SPRING VALLEY	121%	85,313	1,250	2,400
SAINT CHARLES	144%	122,251	1,000	-
TRACY	111%	35,962	1,200	2,500
VERNDALE	112%	27,361	1,000	1,853
WAITE PARK	118%	48,762	1,300	3,500
WALKER	164%	165,644	1,250	11,275
WHEATON	137%	94,744	1,275	7,500
<b><u>Lump Sum - \$1,500 or more, but less than \$2,000 per year of service</u></b>				
CASS LAKE	118%	72,493	1,800	6,185
ELY	113%	54,514	1,500	-
GARRISON	125%	90,073	1,800	-
HOYT LAKES	113%	48,974	1,600	7,185
LORETTO	126%	144,816	1,800	20,000
MAPLETON	112%	44,269	1,500	5,775
OSAKIS	115%	39,398	1,500	16,000
SAINT PAUL PARK	126%	135,861	1,600	-
SAINT CLOUD TWP	131%	149,527	1,600	-
WAYZATA	112%	81,565	1,500	11,017
<b><u>Lump Sum - \$2,000 or more, but less than \$2,500 per year of service</u></b>				
BECKER	118%	115,611	2,000	4,500
CHISHOLM	143%	311,676	2,000	-
EAST BETHEL	116%	90,060	2,400	3,500
LAKE ELMO	146%	207,673	2,200	-
LE SUEUR	113%	74,750	2,000	21,648
LINDSTROM	125%	126,013	2,000	3,275
MILACA	120%	80,164	2,200	-
NORTH MANKATO	120%	111,117	2,100	2,171
TWO HARBORS	116%	69,208	2,100	-
WINDOM	121%	127,406	2,200	5,000
<b><u>Lump Sum - \$2,500 or more, but less than \$3,000 per year of service</u></b>				
INVER GROVE HTS	150%	622,927	2,500	15,000
LITTLE CANADA	113%	154,510	2,500	18,000
OAKDALE	112%	125,621	2,900	-
PRIOR LAKE	114%	153,074	2,900	-

**Table 2-B**  
**Defined Benefit Plans Reporting Funding Ratios Above 110%**

<u>Name of Association</u>	<u>Funding Ratio</u>	<u>Surplus</u>	<u>Pension Benefit</u>	<u>Municipal Contribution</u>
ROSEMOUNT	117%	136,229	2,800	26,000
<b><u>Lump Sum - \$3,500 or more per year of service</u></b>				
BAYPORT	117%	205,055	4,750	-
GOLDEN VALLEY	125%	771,500	5,500	-
HOPKINS	115%	343,867	5,300	29,000
LAKEVILLE	110%	260,762	4,500	88,244
MARSHALL	124%	329,231	3,500	-
STILLWATER	118%	316,331	4,000	-
WOODBURY	111%	331,611	4,650	16,418
<b><u>Monthly Service</u></b>				
PINE CITY	114%	74,854	6	7,000
<b><u>Monthly/Lump Sum Combination</u></b>				
DETROIT LAKES	143%	282,796	2,300	6,407
MINNETONKA	121%	1,625,662	4,940	-
NEW ULM	116%	289,733	2,550	36,150
PLYMOUTH	169%	1,516,140	5,500	-



## Notes to Table 3: Lump Sum Plans

Table 3 provides key statistics on the actuarial status of volunteer firefighter lump sum defined benefit pension plans. This table includes data taken from the 2000 Schedules I & II, a simplified form of actuarial valuation that projects service pension liabilities, normal cost, amortization cost, administrative cost, future assets and the financial requirements for the next year. Under Minn. Stat. § 69.772, this information must be provided to the municipality by August 1<sup>st</sup> each year. Any required municipal contribution for the next budget year is also certified at this time.

Column headings for Table 3 are explained below:

<b>2000 Accrued Liabilities</b> *	. . . . .	Projected service pension liability through 12/31/00.
<b>Normal Cost</b>	. . . . .	Accrued liability at 12/31/01 minus liability at 12/31/00.
<b>2000 Projected Assets</b>	. . . . .	Net Assets at 12/31/99 plus estimated 2000 revenues minus estimated 2000 expenditures.
<b>Projected Surplus (Deficit)</b>	. . . . .	Projected assets minus projected liabilities at 12/31/00.
<b>10% of Surplus</b>	. . . . .	Credit to be applied against financial requirements in the year 2001.
<b>Deficit Amortization</b>	. . . . .	Contributions in excess of normal and administrative costs to be applied in the year 2001 toward any net deficits accumulated in the most recent 10-year period.
<b>Projected State Aid</b>	. . . . .	Anticipated state fire aid in calendar year 2001.
<b>Projected Investment Earnings</b>	. . .	5% of 2000 projected assets.
<b>2001 Required Municipal Contribution</b>	. . . . .	Municipal contribution (if any) after all other revenues.

\* 2000 Accrued Liabilities in Table 3 may differ from the required reserves shown in Table 2 and from the data applied to derive funded ratios listed in Tables 2-A and 2-B. This is because Table 3 is based on projections made as of August 1, 2000, whereas Tables 2, 2-A and 2-B rely on *end of year* figures that are adjusted for any difference between actual benefit payments made between August 1, 2000 and December 31, 2000.

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**Table 3**  
**Key Actuarial Statistics - Lump Sum Plans**

<u>Name of Association</u>	<u>2000 Accrued Liabilities</u>	<u>Normal Cost</u>	<u>2000 Projected Assets</u>	<u>Projected Surplus (Deficit)</u>	<u>10% of Surplus</u>	<u>Deficit Amortization</u>	<u>Projected State Aid</u>	<u>Projected Investment Earnings</u>	<u>2001 Required Municipal Contribution</u>
<b><u>Lump Sum - \$ 10 or more, but less than \$100 per year of service</u></b>									
CLIMAX	6,428	502	55,504	49,076	4,908	-	5,461	2,775	-
HOLYOKE	3,161	252	23,451	20,290	2,029	-	2,891	1,173	-
LASALLE	2,903	441	29,648	26,745	2,675	-	4,176	1,482	-
NASSAU	5,691	440	50,210	44,519	4,452	-	6,425	2,511	-
PEQUAYWAN	3,736	360	8,846	5,110	511	-	4,498	442	-
REVERE	5,452	665	32,171	26,719	2,672	-	6,426	1,609	-
<b><u>Lump Sum - \$ 100 or more, but less than \$200 per year of service</u></b>									
BETHEL	11,918	1,306	66,144	54,226	5,423	-	3,534	3,307	-
COTTON	21,008	1,852	80,435	59,427	5,943	-	9,639	4,022	-
DANVERS	33,324	2,493	37,337	4,013	401	-	5,140	1,867	-
DUMONT	46,101	2,859	68,058	21,957	2,196	-	6,425	3,403	-
ELBOW-TULABY LK	12,826	1,606	26,310	13,484	1,348	-	2,891	1,316	-
ELMER	32,473	2,292	42,064	9,591	959	-	5,140	2,103	-
FEDERAL DAM	9,586	1,200	31,006	21,420	2,142	-	2,891	1,550	-
GENEVA	18,826	1,898	23,050	4,224	422	-	6,104	1,153	-
GREENBUSH	52,772	4,852	154,258	101,486	10,149	-	9,638	7,713	-
LISMORE	45,191	3,674	86,504	41,313	4,131	-	7,389	4,325	-
LUCAN	30,430	3,090	57,594	27,164	2,716	-	7,068	2,880	-
LYND	19,880	1,320	58,829	38,949	3,895	-	4,819	2,941	-
MEADOWLANDS	18,278	1,084	21,651	3,373	337	-	4,176	1,083	-
MIDDLE RIVER	28,281	2,223	89,027	60,746	6,075	-	6,104	4,451	-
SAINT LEO	41,517	2,905	70,066	28,549	2,855	-	7,710	3,503	-
TAUNTON	23,888	1,872	27,553	3,665	367	-	4,498	1,378	-

**Table 3**  
**Key Actuarial Statistics - Lump Sum Plans**

Name of Association	2000 Accrued Liabilities	Normal Cost	2000 Projected Assets	Projected Surplus (Deficit)	10% of Surplus	Deficit Amortization	Projected State Aid	Projected Investment Earnings	2001 Required Municipal Contribution
<b><u>Lump Sum - \$ 200 or more, but less than \$300 per year of service</u></b>									
ALMELUND	79,580	7,841	107,947	28,367	2,837	-	8,353	5,397	-
ALTURA	80,260	5,375	87,105	6,845	685	-	6,746	4,355	-
BLUFFTON	42,470	3,630	62,540	20,070	2,007	-	5,140	3,127	-
BOWLUS	80,480	4,980	104,604	24,124	2,412	-	6,746	5,230	-
BRIMSON	39,936	4,080	55,739	15,803	1,580	-	5,140	2,787	-
BROOK PARK	48,400	3,330	106,888	58,488	5,849	-	5,200	5,344	-
CAMPBELL	87,504	4,828	129,037	41,533	4,153	-	8,353	6,452	-
CLIFTON	50,377	4,025	132,054	81,677	8,168	-	6,425	6,603	-
COLVIN	41,680	3,840	87,634	45,954	4,595	-	4,819	4,382	-
CROOKED LAKE	56,755	4,970	90,472	33,717	3,372	-	6,257	4,524	-
DARFUR	64,093	4,228	76,941	12,848	1,285	-	5,140	3,847	-
DENT	59,925	5,770	81,034	21,109	2,111	-	7,710	4,052	-
DEXTER	80,354	4,660	93,177	12,823	1,282	-	5,140	4,659	-
EASTERN HUBBARD	20,800	3,688	86,229	65,429	6,543	-	5,783	4,311	-
FINLAYSON	55,602	3,860	73,549	17,947	1,795	-	9,638	3,677	-
GRANADA	65,272	4,865	197,013	131,741	13,174	-	5,461	9,851	-
HALSTAD	54,752	4,412	103,687	48,935	4,894	-	7,710	5,184	-
HANLEY FALLS	60,555	5,620	81,647	21,092	2,109	-	7,389	4,082	-
HENDRUM	31,732	4,692	51,383	19,651	1,965	-	6,104	2,569	-
HOKAH	96,636	7,040	149,348	52,712	5,271	-	9,638	7,467	-
HOLLAND	58,585	5,450	87,210	28,625	2,863	-	6,425	4,361	-
IONA	42,820	3,925	72,111	29,291	2,929	-	2,891	3,606	-
KARLSTAD	52,204	5,308	81,545	29,341	2,934	-	9,638	4,077	-
LAKE HENRY	64,917	5,015	80,870	15,953	1,595	-	5,783	4,044	-

**Table 3**  
**Key Actuarial Statistics - Lump Sum Plans**

<b>Name of Association</b>	<b>2000 Accrued Liabilities</b>	<b>Normal Cost</b>	<b>2000 Projected Assets</b>	<b>Projected Surplus (Deficit)</b>	<b>10% of Surplus</b>	<b>Deficit Amortization</b>	<b>Projected State Aid</b>	<b>Projected Investment Earnings</b>	<b>2001 Required Municipal Contribution</b>
LAKE WILSON	60,717	4,010	117,831	57,114	5,711	-	5,461	5,892	-
LANCASTER	40,052	4,052	59,547	19,495	1,950	-	6,104	2,977	-
NEW MUNICH	49,545	4,210	70,381	20,836	2,084	-	5,461	3,519	-
NORTH STAR	20,590	2,648	23,102	2,512	251	-	3,534	1,155	-
OSTRANDER	62,025	4,480	80,269	18,244	1,824	-	4,498	4,013	-
PORTER	93,451	5,900	132,152	38,701	3,870	-	7,710	6,608	-
SOLWAY RURAL	31,500	2,828	59,644	28,144	2,814	-	6,104	2,982	-
STURGEON LAKE	20,508	2,296	39,278	18,770	1,877	-	4,498	1,964	-
TWIN LKS -Freeborn	52,076	3,564	120,738	68,662	6,866	-	6,104	6,037	-
WALTERS	44,484	3,816	38,310	(6,174)	-	617	5,461	1,916	-
WILMONT	71,087	6,095	109,790	38,703	3,870	-	7,710	5,490	-
<b><u>Lump Sum - \$ 300 or more, but less than \$500 per year of service</u></b>									
ADAMS	132,255	11,265	150,708	18,453	1,845	-	7,636	7,535	-
ALBORN	81,354	6,370	89,656	8,302	830	-	5,783	4,483	-
ALDEN	123,333	10,186	116,702	(6,631)	-	663	7,389	5,835	-
ALPHA	59,768	4,648	123,086	63,318	6,332	-	4,819	6,154	-
ASKOV	77,980	6,952	110,064	32,084	3,208	-	5,783	5,503	-
BADGER	94,008	9,152	151,470	57,462	5,746	-	5,783	7,574	-
BALATON	117,402	10,827	128,334	10,932	1,093	-	8,353	6,417	-
BARRETT	84,949	7,933	86,163	1,214	121	-	5,140	4,308	-
BEARDSLEY	55,348	6,407	72,222	16,874	1,687	-	6,425	3,611	-
BELLINGHAM	125,058	7,867	162,730	37,672	3,767	-	6,425	8,137	-
BERTHA	88,614	7,998	108,330	19,716	1,972	-	6,425	5,417	-
BLACKHOOF	78,746	7,075	55,996	(22,750)	-	2,275	6,238	2,800	670
BOYD	84,052	6,470	128,029	43,977	4,398	-	6,104	6,401	-

**Table 3**  
**Key Actuarial Statistics - Lump Sum Plans**

<b>Name of Association</b>	<b>2000 Accrued Liabilities</b>	<b>Normal Cost</b>	<b>2000 Projected Assets</b>	<b>Projected Surplus (Deficit)</b>	<b>10% of Surplus</b>	<b>Deficit Amortization</b>	<b>Projected State Aid</b>	<b>Projected Investment Earnings</b>	<b>2001 Required Municipal Contribution</b>
BREITUNG	57,072	5,880	93,870	36,798	3,680	-	6,746	4,694	-
BREVATOR	46,393	6,352	87,318	40,925	4,093	-	6,425	4,366	-
CANTON	117,045	9,324	100,097	(16,948)	-	1,695	6,104	5,005	453
CARSONVILLE	85,066	6,566	90,519	5,453	545	-	6,104	4,526	-
CHANDLER	125,967	7,738	132,981	7,014	701	-	5,461	6,649	-
CHERRY	89,788	8,226	98,963	9,175	918	-	6,425	4,948	-
CHOKIO	88,932	8,991	144,997	56,065	5,607	-	7,068	7,250	-
CLARISSA	104,280	7,327	111,901	7,621	762	-	7,710	5,595	-
CLARKS GROVE	92,492	6,702	151,187	58,695	5,870	-	5,921	7,559	-
CLEMENTS	75,834	5,334	94,759	18,925	1,893	-	7,068	4,738	-
CLINTON - St Louis	124,368	7,086	156,837	32,469	3,247	-	5,783	7,842	-
COTTONWOOD	177,504	12,141	254,430	76,926	7,693	-	8,995	12,722	-
CURRIE	126,657	10,017	123,498	(3,159)	-	1,841	7,068	6,175	-
CYRUS	58,428	5,397	78,091	19,663	1,966	-	5,783	3,905	-
DALTON	119,671	9,269	141,379	21,708	2,171	-	7,710	7,069	-
DUNNELL	77,742	6,651	81,874	4,132	413	-	4,819	4,094	-
ELLENDALE	107,064	8,616	97,639	(9,425)	-	1,514	6,104	4,882	-
ELLSWORTH	118,649	6,912	144,994	26,345	2,635	-	8,031	7,250	-
ELROSA	136,852	8,478	173,616	36,764	3,676	-	9,638	8,681	-
EVANSVILLE	98,938	8,115	106,222	7,284	728	-	9,638	5,311	-
FIFTY LAKES	52,345	5,116	88,407	36,062	3,606	-	4,176	4,420	-
FINLAND	97,094	7,598	89,364	(7,730)	-	873	7,068	4,468	-
FLENSBURG	44,454	4,770	46,789	2,335	234	-	7,069	2,339	-
FRENCH TWP	78,054	9,300	129,832	51,778	5,178	-	8,031	6,492	-
FROST	111,487	8,911	126,347	14,860	1,486	-	7,068	6,317	-

**Table 3**  
**Key Actuarial Statistics - Lump Sum Plans**

<b>Name of Association</b>	<b>2000 Accrued Liabilities</b>	<b>Normal Cost</b>	<b>2000 Projected Assets</b>	<b>Projected Surplus (Deficit)</b>	<b>10% of Surplus</b>	<b>Deficit Amortization</b>	<b>Projected State Aid</b>	<b>Projected Investment Earnings</b>	<b>2001 Required Municipal Contribution</b>
GARVIN	57,440	5,856	62,482	5,042	504	-	4,819	3,124	-
GNESEN	131,423	10,452	201,930	70,507	7,051	-	8,031	10,097	-
GOODLAND	59,406	5,861	40,594	(18,812)	-	1,881	5,783	2,030	-
GRACEVILLE	139,566	12,473	147,235	7,669	767	-	8,031	7,362	-
GRYGLA	82,243	7,077	59,349	(22,894)	-	2,289	6,425	2,967	408
HANCOCK	94,336	7,320	147,032	52,696	5,270	-	7,389	7,352	-
HANSKA	79,310	8,183	105,252	25,942	2,594	-	8,031	5,263	-
HARRIS	66,576	7,240	75,659	9,083	908	-	6,104	3,783	-
HARTLAND	89,038	8,178	120,981	31,943	3,194	-	6,746	6,049	-
HEWITT	61,960	5,432	62,172	212	21	-	4,498	3,109	-
HILL CITY	129,509	8,895	114,595	(14,914)	-	1,815	7,389	5,730	-
HITTERDAL	57,529	7,266	62,285	4,756	476	-	4,819	3,114	-
HOFFMAN	127,491	7,889	162,013	34,522	3,452	-	7,710	8,101	-
HOVLAND	55,200	5,736	91,287	36,087	3,609	-	3,534	4,564	-
JASPER	124,344	11,052	139,183	14,839	1,484	-	7,068	6,959	-
JEFFERS	120,466	7,866	150,076	29,610	2,961	-	6,425	7,504	-
KELLIHER	107,624	9,441	108,778	1,154	115	-	7,389	5,439	-
KENNEDY	63,147	7,154	65,336	2,189	219	-	4,866	3,267	-
KETTLE RIVER	69,252	7,623	95,150	25,898	2,590	-	6,104	4,758	-
KILKENNY	115,760	7,928	144,806	29,046	2,905	-	7,068	7,240	-
LAKE BRONSON	29,010	4,710	43,928	14,918	1,492	-	4,498	2,196	-
LAKESWOOD	110,898	11,367	126,552	15,654	1,565	-	8,031	6,328	-
LEROY	113,415	8,955	134,980	21,565	2,157	-	7,710	6,749	-
LITTLEFORK	107,813	11,007	187,441	79,628	7,963	-	8,353	9,372	-
MABEL	83,648	8,775	84,843	1,195	120	-	6,425	4,242	-

**Table 3**  
**Key Actuarial Statistics - Lump Sum Plans**

<b>Name of Association</b>	<b>2000 Accrued Liabilities</b>	<b>Normal Cost</b>	<b>2000 Projected Assets</b>	<b>Projected Surplus (Deficit)</b>	<b>10% of Surplus</b>	<b>Deficit Amortization</b>	<b>Projected State Aid</b>	<b>Projected Investment Earnings</b>	<b>2001 Required Municipal Contribution</b>
MAHTOWA	93,864	7,344	95,016	1,152	115	-	5,140	4,751	-
MAKINEN	91,884	5,064	67,198	(24,686)	-	2,783	5,783	3,360	95
MCGRATH	32,877	4,963	53,649	20,772	2,077	-	6,425	2,682	-
MCKINLEY	44,848	3,990	54,518	9,670	967	-	3,534	2,726	-
MEDFORD	119,763	10,768	126,338	6,575	658	-	8,031	6,317	-
ODIN	80,568	6,399	101,833	21,265	2,127	-	4,176	5,092	-
OKABENA	85,442	6,755	121,863	36,421	3,642	-	6,425	6,093	-
ORMSBY	57,160	4,725	94,531	37,371	3,737	-	4,819	4,727	-
PALISADE	98,571	8,784	107,007	8,436	844	-	6,104	5,350	-
PEMBERTON	84,931	6,531	91,934	7,003	700	-	5,461	4,597	-
PIKE-SANDY-BRITT	74,471	6,498	137,589	63,118	6,312	-	9,638	6,879	-
PRINSBURG	98,064	7,080	158,853	60,789	6,079	-	6,425	7,943	-
RED WING	105,000	9,284	172,034	67,034	6,703	-	5,000	8,602	-
ROLLINGSTONE	102,429	9,086	81,847	(20,582)	-	2,058	7,068	4,092	-
ROSE CREEK	171,615	10,159	130,371	(41,244)	-	4,904	6,746	6,519	1,798
ROTHSAY	155,713	9,863	224,241	68,528	6,853	-	7,068	11,212	-
RUSSELL	58,249	6,722	66,085	7,836	784	-	6,425	3,304	-
SAINT MARTIN	154,617	9,356	160,115	5,498	550	-	7,710	8,006	-
SANBORN	74,529	8,433	60,291	(14,238)	-	1,632	6,104	3,015	1,283
SHELLY	69,288	4,584	109,861	40,573	4,057	-	7,389	5,493	-
SQUAW LAKE	52,932	5,336	95,914	42,982	4,298	-	7,068	4,796	-
STEPHEN	138,847	10,508	194,498	55,651	5,565	-	9,316	9,725	-
STORDEN	113,984	8,600	151,321	37,337	3,734	-	3,491	7,566	-
SUNBURG	65,102	6,790	73,761	8,659	866	-	6,104	3,688	-
TOFTE	53,768	3,592	87,902	34,134	3,413	-	3,534	4,395	-



**Table 3**  
**Key Actuarial Statistics - Lump Sum Plans**

<u>Name of Association</u>	<u>2000 Accrued Liabilities</u>	<u>Normal Cost</u>	<u>2000 Projected Assets</u>	<u>Projected Surplus (Deficit)</u>	<u>10% of Surplus</u>	<u>Deficit Amortization</u>	<u>Projected State Aid</u>	<u>Projected Investment Earnings</u>	<u>2001 Required Municipal Contribution</u>
TOWER	76,629	7,742	98,340	21,711	2,171	-	6,104	4,917	-
UPSALA	73,266	5,306	97,240	23,974	2,397	-	5,461	4,862	-
VESTA	55,062	4,068	80,124	25,062	2,506	-	5,461	4,006	-
VILLARD	68,502	7,914	92,696	24,194	2,419	-	7,710	4,635	-
VINING	66,936	5,672	66,163	(773)	-	77	4,819	3,308	-
WALNUT GROVE	92,429	8,679	123,963	31,534	3,153	-	6,425	6,198	-
WAUBUN	73,170	6,384	77,905	4,735	474	-	6,425	3,895	-
WENDELL	60,876	6,450	103,322	42,446	4,245	-	6,425	5,166	-
WILLOW RIVER	76,300	6,832	94,591	18,291	1,829	-	5,140	4,730	-
WILSON	122,746	11,088	198,247	75,501	7,550	-	9,638	9,912	-
WOOD LAKE	91,517	7,857	119,612	28,095	2,810	-	6,425	5,981	-
WOODSTOCK	46,574	5,232	67,007	20,433	2,043	-	4,819	3,350	-
WRENSHALL	119,848	9,768	158,615	38,767	3,877	-	6,104	7,931	-
WRIGHT	66,630	5,029	87,919	21,289	2,129	-	5,783	4,396	-
HILLS	172,480	11,400	140,816	(31,664)		4,420	8,353	7,041	880
HERMAN	71,129	7,420	73,252	2,123	212	-	8,031	3,663	-
<b><u>Lump Sum - \$ 500 or more, but less than \$1,000 per year of service</u></b>									
ADA	180,894	15,400	212,209	31,315	3,132	-	9,641	10,610	-
ADRIAN	151,170	12,880	248,033	96,863	9,686	-	8,031	12,402	-
ALBERTVILLE	175,166	14,280	196,850	21,684	2,168	-	13,446	9,843	-
AMBOY	136,758	11,256	150,617	13,859	1,386	-	6,746	7,531	-
APPLETON	250,236	14,988	307,145	56,909	5,691	-	11,560	15,357	-
ARGYLE	127,140	13,588	128,106	966	97	-	8,031	6,405	-
ARLINGTON	184,928	20,036	190,852	5,924	592	-	11,212	9,543	-
ATWATER	156,571	14,066	205,640	49,069	4,907	-	7,726	10,282	-

**Table 3**  
**Key Actuarial Statistics - Lump Sum Plans**

<b>Name of Association</b>	<b>2000 Accrued Liabilities</b>	<b>Normal Cost</b>	<b>2000 Projected Assets</b>	<b>Projected Surplus (Deficit)</b>	<b>10% of Surplus</b>	<b>Deficit Amortization</b>	<b>Projected State Aid</b>	<b>Projected Investment Earnings</b>	<b>2001 Required Municipal Contribution</b>
AUDUBON	149,129	16,513	196,380	47,251	4,725	-	7,710	9,819	-
AVON	204,146	19,397	212,332	8,186	819	-	14,825	10,617	-
BABBITT	221,629	20,142	278,458	56,829	5,683	-	8,031	13,923	-
BAGLEY	170,114	22,092	171,014	900	90	-	11,660	8,551	2,790
BARNUM	212,480	19,264	289,408	76,928	7,693	-	8,031	14,470	-
BATTLE LAKE	159,025	15,822	222,488	63,463	6,346	-	11,176	11,124	-
BAUDETTE	268,736	21,072	338,699	69,963	6,996	-	9,739	16,935	-
BEAVER BAY	105,530	9,640	115,270	9,740	974	-	4,498	5,764	-
BEAVER CREEK	135,420	7,590	123,686	(11,734)	-	1,752	5,140	6,184	-
BELGRADE	263,068	17,251	271,458	8,390	839	-	8,030	13,573	-
BELVIEW	144,346	10,995	114,071	(30,275)	-	4,226	7,710	5,704	1,807
BIRD ISLAND	113,108	12,891	146,852	33,744	3,374	-	8,370	7,343	-
BIWABIK TWP	102,048	11,184	114,339	12,291	1,229	-	7,389	5,717	-
BLACKDUCK	196,570	18,283	214,010	17,440	1,744	-	8,354	10,701	-
BLOMKEST	98,736	7,350	120,681	21,945	2,195	-	5,322	6,034	-
BRAHAM	191,542	20,702	315,739	124,197	12,420	-	13,311	15,787	-
BRANDON	170,659	16,427	208,280	37,621	3,762	-	8,031	10,414	-
BRICELYN	139,137	11,143	160,162	21,025	2,103	-	7,068	8,008	-
BROOTEN	154,762	9,900	235,649	80,887	8,089	-	6,746	11,782	-
BROWERVILLE	118,420	10,500	203,641	85,221	8,522	-	7,100	10,182	-
BROWNS VALLEY	150,228	13,039	192,409	42,181	4,218	-	6,746	9,620	-
BROWNSDALE	103,715	9,051	172,273	68,558	6,856	-	6,425	8,614	-
BROWNTON	208,838	18,522	156,200	(52,638)	-	6,758	7,068	7,810	12,920
BUFFALO LAKE	243,656	22,559	269,937	26,281	2,628	-	7,710	13,497	73
BUHL	128,448	16,192	175,547	47,099	4,710	-	5,783	8,777	-

**Table 3**  
**Key Actuarial Statistics - Lump Sum Plans**

<b>Name of Association</b>	<b>2000 Accrued Liabilities</b>	<b>Normal Cost</b>	<b>2000 Projected Assets</b>	<b>Projected Surplus (Deficit)</b>	<b>10% of Surplus</b>	<b>Deficit Amortization</b>	<b>Projected State Aid</b>	<b>Projected Investment Earnings</b>	<b>2001 Required Municipal Contribution</b>
BUTTERFIELD	128,945	10,680	117,690	(11,255)	-	1,732	7,710	5,885	-
BYRON	287,489	23,657	321,645	34,156	3,416	-	15,491	16,082	-
CALEDONIA	246,538	22,035	284,836	38,298	3,830	-	14,449	14,242	-
CANOSIA TWP	101,212	8,660	143,064	41,852	4,185	-	6,425	7,153	-
CEYLON	122,740	11,300	147,993	25,253	2,525	-	6,746	7,400	-
CHATFIELD	231,755	20,774	239,741	7,986	799	-	13,031	11,987	-
CLAREMONT	85,156	7,275	124,978	39,822	3,982	-	4,819	6,249	-
CLARKFIELD	216,615	21,563	246,962	30,347	3,035	-	8,995	12,348	-
CLEARWATER	194,267	16,477	211,948	17,681	1,768	-	10,276	10,597	-
CLEVELAND	203,648	16,425	214,713	11,065	1,107	-	7,980	10,736	-
CLINTON - Big Stone	124,956	11,700	109,494	(15,462)	-	1,546	6,576	5,475	1,723
COLERAINE	143,502	16,524	136,883	(6,619)	-	662	6,425	6,844	5,694
COMFREY	183,080	12,330	181,272	(1,808)	-	181	7,389	9,064	-
COSMOS	91,738	10,808	149,054	57,316	5,732	-	5,251	7,453	-
COURTLAND	253,081	17,175	246,871	(6,210)	-	621	7,068	12,344	-
CROMWELL	127,478	13,664	140,130	12,652	1,265	-	8,674	7,007	-
CUYUNA	96,310	11,040	91,309	(5,001)	-	918	7,711	4,565	2,482
DAYTON	302,931	25,948	308,634	5,703	570	-	15,191	15,432	-
DEER CREEK	131,217	10,604	107,373	(23,844)	-	2,722	6,425	5,369	1,843
DEERWOOD	161,118	15,436	204,234	43,116	4,312	-	9,364	10,212	-
DELAVAN	136,676	11,013	149,074	12,398	1,240	-	6,104	7,454	-
DOVER	132,176	11,154	154,700	22,524	2,252	-	6,746	7,735	-
EAGLE BEND	119,944	11,560	110,942	(9,002)	-	1,267	8,031	5,547	-
EASTON	196,310	12,030	196,472	162	16	-	7,389	9,824	-
ECHO	135,736	9,930	163,122	27,386	2,739	-	6,746	8,156	-

**Table 3**  
**Key Actuarial Statistics - Lump Sum Plans**

<b>Name of Association</b>	<b>2000 Accrued Liabilities</b>	<b>Normal Cost</b>	<b>2000 Projected Assets</b>	<b>Projected Surplus (Deficit)</b>	<b>10% of Surplus</b>	<b>Deficit Amortization</b>	<b>Projected State Aid</b>	<b>Projected Investment Earnings</b>	<b>2001 Required Municipal Contribution</b>
EDGERTON	224,520	18,720	255,972	31,452	3,145	-	8,110	12,799	-
ELIZABETH	162,420	11,220	212,837	50,417	5,042	-	6,746	10,642	-
ELYSIAN	191,000	13,020	186,233	(4,767)	-	834	6,746	9,312	-
EMILY	131,110	10,716	184,684	53,574	5,357	-	6,104	9,234	-
EMMONS	136,560	12,430	171,182	34,622	3,462	-	7,389	8,559	-
EYOTA	151,088	12,736	158,999	7,911	791	-	8,623	7,950	-
FERTILE	98,806	11,160	244,110	145,304	14,530	-	8,070	12,206	-
FLOODWOOD	159,000	14,388	297,644	138,644	13,864	-	8,674	14,882	-
FORADA	172,009	14,520	172,126	117	12	-	7,710	8,606	-
FORESTON	143,653	14,654	260,049	116,396	11,640	-	7,389	13,002	-
FRANKLIN	148,820	15,084	184,056	35,236	3,524	-	6,425	9,203	-
FRAZEE	260,625	18,766	288,733	28,108	2,811	-	10,831	14,437	-
FREDENBERG	112,130	9,130	104,214	(7,916)	-	792	4,819	5,211	254
FULDA	425,768	26,286	403,634	(22,134)	-	4,408	10,254	20,182	1,147
GARFIELD	132,404	15,988	158,436	26,032	2,603	-	7,710	7,922	-
GLENWOOD	189,378	23,328	162,253	(27,125)	-	4,918	14,886	8,113	7,916
GRAND LAKE TWP	150,446	19,183	160,790	10,344	1,034	-	9,638	8,040	471
GRAND MARAIS	208,513	21,331	293,511	84,998	8,500	-	9,638	14,676	-
GRAND MEADOW	190,145	20,522	228,427	38,282	3,828	-	8,878	11,421	-
GRANITE FALLS	247,901	28,216	286,441	38,540	3,854	-	14,234	14,322	-
GREY EAGLE	160,764	11,492	181,127	20,363	2,036	-	6,291	9,056	-
GROVE CITY	120,412	13,884	156,886	36,474	3,647	-	7,081	7,844	-
HALLOCK	176,767	14,761	206,119	29,352	2,935	-	8,995	10,306	-
HAMBURG	289,679	25,777	227,446	(62,233)	-	8,732	8,674	11,372	17,427
HAMPTON	93,556	6,330	160,686	67,130	6,713	-	5,461	8,034	-

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<b>Name of Association</b>	<b>2000 Accrued Liabilities</b>	<b>Normal Cost</b>	<b>2000 Projected Assets</b>	<b>Projected Surplus (Deficit)</b>	<b>10% of Surplus</b>	<b>Deficit Amortization</b>	<b>Projected State Aid</b>	<b>Projected Investment Earnings</b>	<b>2001 Required Municipal Contribution</b>
HARMONY	148,802	12,435	157,571	8,769	877	-	8,031	7,879	-
HAYWARD	138,300	16,720	222,882	84,582	8,458	-	7,068	11,144	-
HENDERSON	199,212	17,630	202,553	3,341	334	-	7,710	10,128	4,662
HENDRICKS	213,424	15,864	172,885	(40,539)	-	4,462	8,031	8,644	3,879
HENNING	191,464	16,842	191,366	(98)	-	10	7,710	9,568	-
HERON LAKE	143,880	11,748	120,581	(23,299)	-	3,435	6,425	6,029	4,213
HINCKLEY	176,421	11,622	208,779	32,358	3,236	-	12,779	10,439	-
HOLDINGFORD	245,978	16,618	283,217	37,239	3,724	-	7,710	14,161	-
HOUSTON	126,602	12,212	171,477	44,875	4,488	-	8,031	8,574	-
HOWARD LAKE	289,586	23,621	299,142	9,556	956	-	10,673	14,957	-
INDUSTRIAL	136,390	8,970	157,444	21,054	2,105	-	5,461	7,872	-
IRONTON	123,798	13,481	170,212	46,414	4,641	-	8,032	8,511	-
ISLE	170,231	18,355	217,150	46,919	4,692	-	12,255	10,858	-
KANDIYOHI	177,878	17,910	202,446	24,568	2,457	-	6,425	10,122	-
KASOTA	162,016	11,940	235,877	73,861	7,386	-	10,079	11,794	-
KELLOGG	230,557	19,068	264,713	34,156	3,416	-	7,389	13,236	-
KENSINGTON	61,682	9,135	97,172	35,490	3,549	-	7,710	4,859	-
KIMBALL	209,461	18,333	208,860	(601)	-	633	8,736	10,443	512
KINNEY	149,796	12,240	213,859	64,063	6,406	-	6,104	10,693	-
LAFAYETTE	240,010	14,798	324,179	84,169	8,417	-	7,224	16,209	-
LAKE BENTON	135,740	11,640	157,027	21,287	2,129	-	7,710	7,851	-
LAKE KABETOGAMA	58,428	8,112	91,734	33,306	3,331	-	6,104	4,587	-
LAKE PARK	125,234	12,684	145,678	20,444	2,044	-	8,159	7,284	-
LAMBERTON	134,558	12,688	183,925	49,367	4,937	-	6,530	9,196	-
LANESBORO	116,194	11,349	161,732	45,538	4,554	-	7,068	8,087	-

**Table 3**  
**Key Actuarial Statistics - Lump Sum Plans**

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LEAF VALLEY TWP	171,832	11,417	221,524	49,692	4,969	-	6,104	11,076	-
LESTER PRAIRIE	296,592	22,192	305,437	8,845	885	-	9,638	15,272	-
LEWISVILLE	86,630	8,190	115,442	28,812	2,881	-	5,783	5,772	-
LOWRY	190,172	17,686	218,295	28,123	2,812	-	7,389	10,915	-
MADELIA	300,541	22,226	317,350	16,809	1,681	-	11,757	15,868	-
MADISON LAKE	192,496	14,504	257,076	64,580	6,458	-	7,710	12,854	-
MAHNOMEN	261,087	20,235	340,135	79,048	7,905	-	8,453	17,007	-
MANTORVILLE	172,146	14,864	188,693	16,547	1,655	-	5,964	9,435	-
MARBLE	121,604	17,713	225,031	103,427	10,343	-	6,104	11,252	-
MAYNARD	146,536	12,679	173,677	27,141	2,714	-	7,389	8,684	-
MCDAVITT	166,941	14,959	180,026	13,085	1,309	-	5,783	9,001	-
MCINTOSH	105,042	10,548	136,325	31,283	3,128	-	5,461	6,816	-
MENAHGA	205,653	16,740	206,498	845	85	-	6,425	10,325	112
MILAN	177,510	10,320	239,861	62,351	6,235	-	6,425	11,993	-
MILTONA	146,951	16,318	139,874	(7,077)	-	708	8,031	6,994	2,524
MINNEOTA	215,104	18,349	237,388	22,284	2,228	-	9,387	11,869	-
MISSION TWP	77,665	12,672	91,422	13,757	1,376	-	7,495	4,571	-
MONTGOMERY	390,652	27,847	366,096	(24,556)	-	5,747	13,158	18,305	3,628
MORTON	151,038	16,640	155,411	4,373	437	-	6,425	7,771	4,645
NEVIS	293,157	24,507	320,187	27,030	2,703	-	8,674	16,009	-
NEW AUBURN	168,311	15,840	207,352	39,041	3,904	-	7,068	10,368	-
NEW RICHLAND	169,098	15,036	227,618	58,520	5,852	-	10,637	11,381	-
NEW YORK MILLS	142,470	15,050	134,970	(7,500)	-	899	8,614	6,749	1,265
NEWFOLDEN	73,780	8,500	89,597	15,817	1,582	-	6,600	4,480	-
NICOLLET	241,357	20,646	267,269	25,912	2,591	-	13,719	13,363	-

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**Key Actuarial Statistics - Lump Sum Plans**

<b>Name of Association</b>	<b>2000 Accrued Liabilities</b>	<b>Normal Cost</b>	<b>2000 Projected Assets</b>	<b>Projected Surplus (Deficit)</b>	<b>10% of Surplus</b>	<b>Deficit Amortization</b>	<b>Projected State Aid</b>	<b>Projected Investment Earnings</b>	<b>2001 Required Municipal Contribution</b>
NORTHOME	105,976	9,130	122,185	16,209	1,621	-	6,425	6,109	-
NORW /YOUNG AMER	466,245	35,952	545,815	79,570	7,957	-	13,892	27,291	-
OGILVIE	172,785	15,798	171,150	(1,635)	-	164	8,415	8,558	2,716
OLIVIA	192,084	20,826	247,459	55,375	5,538	-	12,601	12,373	-
ORONOCO	133,935	11,145	163,264	29,329	2,933	-	7,068	8,163	-
ORR	61,191	8,554	95,531	34,340	3,434	-	3,284	4,777	-
ORTONVILLE	336,586	24,158	379,785	43,199	4,320	-	9,316	18,989	-
OTTERTAIL	192,883	15,139	230,150	37,267	3,727	-	8,353	11,508	-
PARKERS PRAIRIE	190,716	17,374	225,337	34,621	3,462	-	8,031	11,267	-
PENNOCK	128,380	11,832	126,532	(1,848)	-	204	6,569	6,327	-
PILLAGER	179,573	14,149	208,602	29,029	2,903	-	11,289	10,430	-
PLATO	301,829	23,837	318,968	17,139	1,714	-	8,353	15,948	23
PRESTON	233,247	20,315	243,300	10,053	1,005	-	8,644	12,165	-
RANDALL	234,675	18,690	311,285	76,610	7,661	-	8,031	15,564	-
RANDOLPH	194,621	18,468	253,932	59,311	5,931	-	9,638	12,697	-
RAYMOND	86,482	11,946	156,631	70,149	7,015	-	7,068	7,832	-
RENVILLE	224,000	17,280	215,708	(8,292)	-	957	8,836	10,785	-
RICE	158,116	13,214	201,210	43,094	4,309	-	8,794	10,061	-
RICHMOND	273,660	20,456	264,507	(9,153)	-	1,699	11,160	13,225	245
ROCKVILLE	258,829	22,576	232,124	(26,705)	-	4,216	9,997	11,606	5,499
ROYALTON	143,670	11,617	157,856	14,186	1,419	-	7,068	7,893	-
RUTHTON	92,799	7,995	121,559	28,760	2,876	-	5,783	6,078	-
SABIN-ELMWOOD	105,131	9,511	116,873	11,742	1,174	-	6,746	5,844	-
SACRED HEART	174,657	13,286	181,146	6,489	649	-	8,031	9,057	-
SAINT CLAIR	255,552	18,688	363,841	108,289	10,829	-	11,972	18,192	-

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**Key Actuarial Statistics - Lump Sum Plans**

<b>Name of Association</b>	<b>2000 Accrued Liabilities</b>	<b>Normal Cost</b>	<b>2000 Projected Assets</b>	<b>Projected Surplus (Deficit)</b>	<b>10% of Surplus</b>	<b>Deficit Amortization</b>	<b>Projected State Aid</b>	<b>Projected Investment Earnings</b>	<b>2001 Required Municipal Contribution</b>
SCANLON	128,224	12,960	136,441	8,217	822	-	5,461	6,822	-
SCHROEDER	72,928	7,432	150,530	77,602	7,760	-	3,534	7,527	-
SEBEKA	280,952	18,973	284,948	3,996	400	-	9,015	14,247	-
SHAFFER	101,996	9,372	126,704	24,708	2,471	-	7,068	6,335	-
SHERBURN	225,841	19,818	259,844	34,003	3,400	-	8,031	12,992	-
SHEVLIN	130,655	11,812	127,488	(3,167)	-	317	6,425	6,374	-
SILVER LAKE	260,340	17,467	217,119	(43,221)	-	10,609	8,674	10,856	8,844
SOLWAY TWP	102,828	7,590	116,996	14,168	1,417	-	9,638	5,850	-
SOUTH HAVEN	228,576	17,152	230,916	2,340	234	-	7,670	11,546	-
SPRING GROVE	151,160	13,968	134,047	(17,113)	-	1,961	8,031	6,702	1,677
SPRINGFIELD	268,358	24,022	278,583	10,225	1,023	-	12,237	13,929	-
STACY-LENT	257,730	20,865	262,790	5,060	506	-	10,772	13,140	-
STARBUCK	144,689	13,024	154,855	10,166	1,017	-	9,342	7,743	-
STEWART	191,216	18,270	183,668	(7,548)	-	4,490	7,710	9,183	7,960
STEWARTVILLE	241,490	24,628	382,645	141,155	14,116	-	23,278	19,132	-
TACONITE	149,915	13,757	144,343	(5,572)	-	1,034	4,498	7,217	3,806
TRIMONT	196,582	16,240	241,690	45,108	4,511	-	7,068	12,085	-
TRUMAN	162,406	16,809	199,111	36,705	3,671	-	8,031	9,956	-
TWIN VALLEY	160,544	13,624	175,178	14,634	1,463	-	8,353	8,759	-
VERNON CENTER	109,920	10,170	115,594	5,674	567	-	6,425	5,780	-
WALDORF	177,051	14,651	215,964	38,913	3,891	-	7,389	10,798	-
WARBA-FEELY-SAGO	69,812	9,432	78,239	8,427	843	-	6,104	3,912	-
WARREN	109,628	11,420	137,597	27,969	2,797	-	11,789	6,880	-
WARROAD	213,808	21,200	180,434	(33,374)	-	3,337	15,928	9,022	-
WATERVILLE	216,611	15,488	255,908	39,297	3,930	-	8,224	12,795	-



**Table 3**  
**Key Actuarial Statistics - Lump Sum Plans**

<b>Name of Association</b>	<b>2000 Accrued Liabilities</b>	<b>Normal Cost</b>	<b>2000 Projected Assets</b>	<b>Projected Surplus (Deficit)</b>	<b>10% of Surplus</b>	<b>Deficit Amortization</b>	<b>Projected State Aid</b>	<b>Projected Investment Earnings</b>	<b>2001 Required Municipal Contribution</b>
WATKINS	204,316	18,214	255,285	50,969	5,097	-	8,031	12,764	-
WATSON	158,944	11,644	161,779	2,835	284	-	6,425	8,089	-
WELCOME	123,232	13,557	129,131	5,899	590	-	8,031	6,457	-
WESTBROOK	126,088	12,036	130,455	4,367	437	-	6,561	6,523	-
WINNEBAGO	168,321	16,315	183,856	15,535	1,554	-	9,315	9,193	-
WOLF LAKE	121,006	12,735	138,511	17,505	1,751	-	6,746	6,926	-
WYKOFF	169,812	13,600	261,122	91,310	9,131	-	6,425	13,056	-
WYOMING	223,552	13,100	227,434	3,882	388	-	13,068	11,372	-
ZUMBRO FALLS	169,647	13,815	203,063	33,416	3,342	-	7,556	10,153	-
SILICA	98,812	11,813	61,612	(37,200)	-	3,720	5,140	3,081	7,312
VERGAS	192,808	12,685	197,861	5,053	505	-	6,497	9,893	-
<b><u>Lump Sum - \$1,000 or more, but less than \$1,500 per year of service</u></b>									
AITKIN	508,869	35,788	595,492	86,623	8,662	-	21,981	29,775	-
ANNANDALE	215,006	21,803	261,547	46,541	4,654	-	20,179	13,077	-
AURORA	427,586	33,986	489,202	61,616	6,162	-	7,068	24,460	-
BALSAM	181,920	17,520	190,674	8,754	875	-	6,425	9,534	686
BARNESVILLE	345,510	28,117	336,214	(9,296)	-	2,356	11,531	16,811	5,019
BELLE PLAINE	338,275	34,609	394,502	56,227	5,623	-	18,092	19,725	-
BIGFORK	230,560	20,768	238,043	7,483	748	-	9,782	11,902	-
BIWABIK	345,356	28,644	477,118	131,762	13,176	-	7,068	23,856	-
BLOOMING PRAIRIE	375,063	29,612	360,311	(14,752)	-	2,740	15,556	18,016	-
BLUE EARTH	497,421	43,308	605,530	108,109	10,811	-	16,052	30,277	-
BOVEY	196,480	18,020	176,344	(20,136)	-	3,538	6,425	8,817	7,300
BRECKENRIDGE	412,393	30,162	471,489	59,096	5,910	-	15,251	23,574	-
CALUMET	217,701	18,827	230,441	12,740	1,274	-	6,746	11,522	252

**Table 3**  
**Key Actuarial Statistics - Lump Sum Plans**

<b>Name of Association</b>	<b>2000 Accrued Liabilities</b>	<b>Normal Cost</b>	<b>2000 Projected Assets</b>	<b>Projected Surplus (Deficit)</b>	<b>10% of Surplus</b>	<b>Deficit Amortization</b>	<b>Projected State Aid</b>	<b>Projected Investment Earnings</b>	<b>2001 Required Municipal Contribution</b>
CANBY	437,187	33,414	604,621	167,434	16,743	-	9,850	30,231	-
CANNON FALLS	435,466	34,667	443,424	7,958	796	-	25,016	22,171	-
CARLOS	516,161	36,846	552,169	36,008	3,601	-	8,995	27,608	-
CARLTON	312,522	30,265	364,017	51,495	5,150	-	10,229	18,201	-
CENTER CITY	175,182	21,296	233,469	58,287	5,829	-	5,783	11,673	-
CLARA CITY	249,260	19,000	256,263	7,003	700	-	8,627	12,813	-
CLEAR LAKE	379,044	29,568	384,256	5,212	521	-	12,733	19,213	-
CLEARBROOK	275,772	20,774	375,199	99,427	9,943	-	8,370	18,760	-
COKATO	377,206	27,276	330,493	(46,713)	-	8,520	14,483	16,525	5,530
COOK	278,740	26,768	363,958	85,218	8,522	-	8,871	18,198	-
CROOKSTON	494,804	36,176	525,430	30,626	3,063	-	12,533	26,272	-
DEER RIVER	257,300	30,150	359,855	102,555	10,256	-	15,150	17,993	-
DODGE CENTER	201,225	17,720	316,836	115,611	11,561	-	8,906	15,842	-
EAGLE LAKE	198,018	28,014	169,956	(28,062)	-	7,775	9,036	8,498	19,601
EDEN VALLEY	330,565	25,856	361,526	30,961	3,096	-	8,548	18,076	-
FAIRFAX	460,009	33,588	476,813	16,804	1,680	-	9,106	23,841	1,112
FOLEY	468,462	30,386	529,065	60,603	6,060	-	23,473	26,453	-
GAYLORD	488,588	34,047	583,802	95,214	9,521	-	11,119	29,190	-
GOOD THUNDER	364,998	27,872	458,180	93,182	9,318	-	8,035	22,909	-
GOODVIEW	209,117	25,200	334,887	125,770	12,577	-	9,638	16,744	-
GREENWOOD	261,816	27,840	226,099	(35,717)	-	3,794	9,638	11,305	11,996
HACKENSACK	141,056	15,160	144,122	3,066	307	-	7,711	7,206	616
HANOVER	254,394	24,180	234,778	(19,616)	-	1,962	16,031	11,739	-
HAYFIELD	264,697	26,654	287,783	23,086	2,309	-	11,461	14,389	-
HECTOR	286,240	23,420	415,487	129,247	12,925	-	9,599	20,774	-

**Table 3**  
**Key Actuarial Statistics - Lump Sum Plans**

<b>Name of Association</b>	<b>2000 Accrued Liabilities</b>	<b>Normal Cost</b>	<b>2000 Projected Assets</b>	<b>Projected Surplus (Deficit)</b>	<b>10% of Surplus</b>	<b>Deficit Amortization</b>	<b>Projected State Aid</b>	<b>Projected Investment Earnings</b>	<b>2001 Required Municipal Contribution</b>
HIBBING	311,579	24,145	475,451	163,872	16,387	-	-	23,773	-
JANESVILLE	213,729	23,756	196,443	(17,286)	-	2,297	10,760	9,822	6,153
JORDAN	544,003	42,277	485,598	(58,405)	-	5,841	16,492	24,280	9,633
KASSON	306,621	22,046	329,658	23,037	2,304	-	15,494	16,483	-
LA CRESCENT	391,510	25,438	425,340	33,830	3,383	-	18,844	21,267	-
LAKE CRYSTAL	371,868	30,966	472,850	100,982	10,098	-	14,479	23,643	-
LAKEFIELD	277,340	25,740	301,328	23,988	2,399	-	11,731	15,066	-
LEWISTON	448,270	30,880	463,347	15,077	1,508	-	13,523	23,167	-
LONSDALE	257,984	23,694	228,099	(29,885)	-	7,701	16,742	11,405	4,173
LUTSEN	171,320	15,800	211,802	40,482	4,048	-	4,498	10,590	-
MADISON	373,742	27,892	371,865	(1,877)	-	188	9,476	18,593	2,165
MAPLE LAKE	438,100	30,500	516,456	78,356	7,836	-	21,733	25,823	-
MAYER	251,538	21,336	273,166	21,628	2,163	-	7,710	13,658	-
MCGREGOR	280,451	24,794	286,127	5,676	568	-	13,122	14,306	-
MELROSE	304,940	28,480	283,445	(21,495)	-	2,150	14,800	14,172	2,419
MINNESOTA LAKE	281,086	26,544	357,472	76,386	7,639	-	8,031	17,874	-
MONTEVIDEO	398,472	35,880	454,145	55,673	5,567	-	19,886	22,707	-
MONTROSE	194,220	18,760	204,200	9,980	998	-	6,425	10,210	2,672
MOOSE LAKE	253,162	24,772	233,277	(19,885)	-	1,989	13,500	11,664	2,062
MORGAN	294,282	26,976	380,802	86,520	8,652	-	8,410	19,040	-
MORRIS	436,632	40,152	550,713	114,081	11,408	-	20,265	27,536	-
MORRISTOWN	413,666	23,408	746,039	332,373	33,237	-	10,048	37,302	-
MOTLEY	245,544	19,728	296,275	50,731	5,073	-	6,692	14,814	-
MOUNTAIN LAKE	335,928	30,600	346,418	10,490	1,049	-	10,142	17,321	3,811
NASHWAUK	250,385	24,608	295,152	44,767	4,477	-	8,674	14,758	1,174

**Table 3**  
**Key Actuarial Statistics - Lump Sum Plans**

<b>Name of Association</b>	<b>2000 Accrued Liabilities</b>	<b>Normal Cost</b>	<b>2000 Projected Assets</b>	<b>Projected Surplus (Deficit)</b>	<b>10% of Surplus</b>	<b>Deficit Amortization</b>	<b>Projected State Aid</b>	<b>Projected Investment Earnings</b>	<b>2001 Required Municipal Contribution</b>
NEW GERMANY	288,140	26,765	329,004	40,864	4,086	-	8,674	16,450	-
NEW LONDON	332,008	30,548	298,655	(33,353)	-	4,598	17,649	14,933	4,160
NEW MARKET	186,088	21,384	257,167	71,079	7,108	-	12,976	12,858	-
NEW SCANDIA TWP	387,689	37,080	339,442	(48,247)	-	5,247	15,553	16,972	9,802
ONAMIA	289,024	22,752	292,776	3,752	375	-	9,047	14,639	-
PAYNESVILLE	281,477	27,800	294,908	13,431	1,343	-	17,418	14,745	-
PERHAM	403,027	32,407	498,486	95,459	9,546	-	16,272	24,924	-
PIERZ	455,984	31,584	461,839	5,855	586	-	20,967	23,092	-
PINE ISLAND	323,370	27,787	379,921	56,552	5,655	-	20,516	18,996	-
PROCTOR	274,768	23,889	236,432	(38,336)	-	4,481	13,004	11,822	3,544
REMER	152,664	20,640	164,387	11,723	1,172	-	5,783	8,219	5,914
RICE LAKE	435,858	40,888	484,787	48,929	4,893	-	10,549	24,239	1,207
ROCKFORD	252,990	25,789	332,939	79,949	7,995	-	13,396	16,647	-
ROGERS	483,575	36,497	421,315	(62,260)	-	7,817	23,186	21,066	62
ROSEAU	317,672	32,508	318,121	449	45	-	19,560	15,906	-
RUSH CITY	374,225	37,564	400,509	26,284	2,628	-	11,809	20,025	3,776
SAINT CHARLES	275,864	23,440	443,691	167,827	16,783	-	13,129	22,185	-
SAINT JAMES	471,648	47,299	450,661	(20,987)	-	4,130	19,274	22,533	14,346
SAINT MICHAEL	356,900	33,154	313,893	(43,007)	-	4,301	13,343	15,695	10,270
SAINT STEPHEN	383,001	24,570	330,359	(52,642)	-	5,629	10,279	16,518	5,476
SANDSTONE	371,819	24,750	354,523	17,296	-	1,730	11,023	17,726	-
SARTELL	370,272	43,121	411,251	40,979	4,098	-	25,995	20,563	-
SAUK CENTRE	296,240	28,340	280,994	(15,246)	-	1,525	21,644	14,050	-
SCANDIA VALLEY	246,744	25,104	287,969	41,225	4,123	-	6,746	14,398	303
SILVER BAY	225,618	20,800	277,428	51,810	5,181	-	8,874	13,871	-

**Table 3**  
**Key Actuarial Statistics - Lump Sum Plans**

<b>Name of Association</b>	<b>2000 Accrued Liabilities</b>	<b>Normal Cost</b>	<b>2000 Projected Assets</b>	<b>Projected Surplus (Deficit)</b>	<b>10% of Surplus</b>	<b>Deficit Amortization</b>	<b>Projected State Aid</b>	<b>Projected Investment Earnings</b>	<b>2001 Required Municipal Contribution</b>
SLAYTON	376,388	34,825	367,740	(8,648)	-	4,542	10,922	18,387	11,383
SLEEPY EYE	671,466	44,196	556,418	(115,048)	-	17,547	21,570	27,821	13,708
SPICER	323,395	26,674	366,639	43,244	4,324	-	11,669	18,332	-
SPRING VALLEY	406,773	28,510	517,085	110,312	11,031	-	11,777	25,854	-
STAPLES	321,416	27,288	263,954	(57,462)	-	7,286	13,657	13,198	8,677
THOMSON	365,409	34,936	444,481	79,072	7,907	-	12,498	22,224	-
TRACY	363,808	29,112	425,042	61,234	6,123	-	11,818	21,252	-
VERNDALE	231,224	18,060	304,946	73,722	7,372	-	7,710	15,247	-
VICTORIA	416,716	37,338	415,617	(1,099)	-	396	15,166	20,781	2,046
WABASHA	427,168	35,688	424,861	(2,307)	-	1,597	13,688	21,243	5,694
WAITE PARK	271,488	32,214	324,945	53,457	5,346	-	17,702	16,247	-
WALKER	258,400	27,225	419,800	161,400	16,140	-	16,703	20,990	-
WATERTOWN	538,666	43,139	538,687	21	2	-	16,984	26,934	-
WHEATON	253,064	31,640	338,307	85,243	8,524	-	10,646	16,915	-
WINSTED	345,460	30,690	335,015	(10,445)	-	1,122	9,638	16,751	9,439
CROSBY	483,237	44,283	459,100	(24,137)	-	8,102	11,837	22,955	17,930
LINWOOD	387,584	37,248	434,541	46,957	4,696	-	12,143	21,727	-
<b><u>Lump Sum - \$1,500 or more, but less than \$2,000 per year of service</u></b>									
BIG LAKE	425,725	40,560	420,633	(5,092)	-	509	27,756	21,032	-
CASS LAKE	395,837	35,216	511,614	115,777	11,578	-	18,197	25,581	-
CHISAGO CITY	537,666	43,134	595,242	57,576	5,758	-	15,518	29,762	-
COHASSET	511,368	44,004	537,613	26,245	2,625	-	19,283	26,881	-
COLD SPRING	648,086	59,909	662,866	14,780	1,478	-	20,618	33,143	7,755
DAWSON	386,192	41,667	435,773	49,581	4,958	-	10,083	21,789	7,122
DELANO	567,686	43,622	434,459	(133,227)	-	20,071	20,756	21,723	21,312

**Table 3**  
**Key Actuarial Statistics - Lump Sum Plans**

<b>Name of Association</b>	<b>2000 Accrued Liabilities</b>	<b>Normal Cost</b>	<b>2000 Projected Assets</b>	<b>Projected Surplus (Deficit)</b>	<b>10% of Surplus</b>	<b>Deficit Amortization</b>	<b>Projected State Aid</b>	<b>Projected Investment Earnings</b>	<b>2001 Required Municipal Contribution</b>
ELY	431,370	45,030	517,533	86,163	8,616	-	21,393	25,877	-
EVELETH	235,560	32,850	284,181	48,621	4,862	-	10,179	14,209	3,600
GARRISON	354,736	36,216	491,302	136,566	13,657	-	12,779	24,565	-
HAMEL	661,485	46,882	603,349	(58,136)	-	9,789	17,613	30,167	11,826
HOYT LAKES	371,188	29,856	538,987	167,799	16,780	-	8,031	26,949	-
IDEAL	408,377	34,529	424,797	16,420	1,642	-	9,192	21,240	3,697
ISANTI	630,151	47,520	750,009	119,858	11,986	-	23,679	37,500	-
JACKSON	507,101	45,423	655,485	148,384	14,838	-	18,918	32,774	-
KEEWATIN	420,926	29,088	377,044	(43,882)	-	4,388	6,746	18,852	9,113
LEXINGTON	330,550	31,903	359,614	29,064	2,906	-	8,031	17,981	4,805
LITCHFIELD	563,178	49,537	507,646	(55,532)	-	9,347	30,278	25,382	4,671
LITTLE FALLS	547,816	45,457	580,479	32,663	3,266	-	42,009	29,024	-
LONG PRAIRIE	358,680	33,180	371,967	13,287	1,329	-	17,574	18,598	-
LORETTO	555,219	54,581	782,947	227,728	22,773	-	13,275	39,147	-
LUVERNE	819,782	65,620	565,507	(254,275)	-	32,942	18,754	28,275	51,532
MAPLE PLAIN	678,900	53,640	752,768	73,868	7,387	-	19,493	37,638	-
MAPLETON	374,304	35,310	577,804	203,500	20,350	-	10,796	28,890	-
MORA	474,522	45,390	485,313	10,791	1,079	-	26,721	24,266	-
MOUNTAIN IRON	359,298	32,430	360,708	1,410	141	-	8,992	18,035	5,288
NISSWA	400,020	37,950	402,063	2,043	204	-	21,354	20,103	-
OAK GROVE	497,448	52,858	594,929	97,481	9,748	-	18,827	29,746	-
OSAKIS	260,250	28,020	331,385	71,135	7,114	-	12,028	16,569	-
OSSEO	439,558	35,483	512,605	73,047	7,305	-	9,210	25,630	-
PELICAN RAPIDS	565,840	40,736	512,595	(53,245)	-	6,978	22,073	25,630	921
PEQUOT LAKES	399,232	37,664	402,483	3,251	325	-	12,930	20,124	4,681

**Table 3**  
**Key Actuarial Statistics - Lump Sum Plans**

<b>Name of Association</b>	<b>2000 Accrued Liabilities</b>	<b>Normal Cost</b>	<b>2000 Projected Assets</b>	<b>Projected Surplus (Deficit)</b>	<b>10% of Surplus</b>	<b>Deficit Amortization</b>	<b>Projected State Aid</b>	<b>Projected Investment Earnings</b>	<b>2001 Required Municipal Contribution</b>
PINE RIVER	685,766	44,825	690,115	4,349	435	-	11,920	34,506	2,869
SAINT ANTHONY	505,180	34,290	605,187	100,007	10,001	-	26,184	30,259	-
SAINT CLOUD TWP	477,630	34,842	640,225	162,595	16,260	-	31,149	32,011	-
SAINT JOSEPH	794,739	47,542	710,662	(84,077)	-	8,845	23,462	35,533	936
SAINT PAUL PARK	557,904	44,928	727,266	169,362	16,936	-	16,152	36,363	-
SAINT PETER	786,874	58,727	677,940	(108,934)	-	14,204	33,120	33,897	8,532
WACONIA	565,247	46,410	610,360	45,113	4,511	-	23,291	30,518	-
WADENA	432,981	40,511	470,294	37,313	3,731	-	16,388	23,515	-
WAYZATA	703,600	44,520	842,248	138,648	13,865	-	32,293	42,112	-
<b><u>Lump Sum - \$2,000 or more, but less than \$2,500 per year of service</u></b>									
BECKER	659,998	65,274	810,681	150,683	15,068	-	35,551	40,534	-
BUFFALO	473,440	51,176	466,399	(7,041)	-	704	43,854	23,320	-
CAMBRIDGE	569,760	47,760	750,139	180,379	18,038	-	37,002	37,507	-
CATARACT	985,322	85,836	1,224,576	239,254	23,925	-	37,327	61,229	-
CHISHOLM	696,938	61,625	1,178,234	481,296	48,130	-	17,127	58,912	-
DASSEL	560,914	51,828	585,292	24,378	2,438	-	15,458	29,265	7,714
EAST BETHEL	554,310	60,384	692,956	138,646	13,865	-	26,816	34,648	-
EAST GRAND FORKS	581,520	60,659	655,326	73,806	7,381	-	30,397	32,766	-
HAM LAKE	654,888	69,930	737,802	82,914	8,291	-	32,857	36,890	-
HERMANTOWN	1,103,696	75,196	825,113	(278,583)	-	39,399	22,425	41,256	55,400
HUGO	428,152	33,800	512,441	84,289	8,429	-	17,620	25,622	-
INTERNATIONAL FLS	626,930	56,960	591,747	(35,183)	-	3,649	35,739	29,587	-
LAKE CITY	492,560	44,040	508,321	15,761	1,576	-	23,627	25,416	-
LAKE ELMO	445,530	47,640	770,602	325,072	32,507	-	23,807	38,530	-
LE SUEUR	601,108	47,560	751,024	149,916	14,992	-	19,763	37,551	-

**Table 3**  
**Key Actuarial Statistics - Lump Sum Plans**

<b>Name of Association</b>	<b>2000 Accrued Liabilities</b>	<b>Normal Cost</b>	<b>2000 Projected Assets</b>	<b>Projected Surplus (Deficit)</b>	<b>10% of Surplus</b>	<b>Deficit Amortization</b>	<b>Projected State Aid</b>	<b>Projected Investment Earnings</b>	<b>2001 Required Municipal Contribution</b>
LINDSTROM	496,856	47,200	678,183	181,327	18,133	-	15,384	33,909	-
LONG LAKE	868,941	65,113	914,405	45,464	4,546	-	33,954	45,720	-
MAHTOMEDI	722,535	78,792	846,012	123,477	12,348	-	31,406	42,301	-
MILACA	399,756	37,928	559,145	159,389	15,939	-	18,102	27,957	-
MONTICELLO	752,516	63,631	678,852	(73,664)	-	11,330	44,927	33,943	-
NEW PRAGUE	530,060	56,280	518,498	(11,562)	-	1,156	27,250	25,925	4,412
NORTH BRANCH	843,450	52,248	785,342	(58,108)	-	8,587	22,651	39,267	703
NORTH MANKATO	544,380	71,759	728,125	183,745	18,375	-	34,263	36,406	-
PARK RAPIDS	599,408	52,374	624,405	24,997	2,500	-	34,135	31,220	-
REDWOOD FALLS	808,725	69,500	828,790	20,065	2,007	-	23,736	41,440	2,317
SAINT BONIFACIUS	317,376	38,785	302,018	(15,358)	-	1,536	15,471	15,101	9,761
TWO HARBORS	446,345	43,848	512,791	66,446	6,645	-	23,392	25,640	-
VADNAIS HEIGHTS	772,625	76,930	766,986	(5,639)	-	6,879	41,734	38,349	11,506
WASECA	847,228	76,440	906,804	59,576	5,958	-	36,279	45,340	-
WINDOM	601,227	58,740	733,673	132,446	13,245	-	22,780	36,684	-
ZIMMERMAN	529,784	41,840	677,174	147,390	14,739	-	18,824	33,859	-
<b><u>Lump Sum - \$2,500 or more, but less than \$3,000 per year of service</u></b>									
FERGUS FALLS	1,159,132	97,382	1,327,458	168,326	16,833	-	48,929	66,373	-
INVER GROVE HTS	1,338,977	112,900	2,029,947	690,970	69,097	-	81,656	101,497	-
LITTLE CANADA	1,191,073	94,626	1,353,144	162,071	16,207	-	29,580	67,657	-
NEWPORT	816,480	65,184	842,952	26,472	2,647	-	11,937	42,148	14,126
NORTH ST PAUL	1,169,496	78,408	1,274,022	104,526	10,453	-	36,486	63,701	-
OAKDALE	1,072,498	123,954	1,296,929	224,431	22,443	-	69,261	64,846	-
PRINCETON	1,014,471	100,974	1,105,101	90,630	9,063	-	40,345	55,255	-
PRIOR LAKE	1,078,975	119,482	1,181,489	102,514	10,251	-	70,810	59,074	-



**Table 3**  
**Key Actuarial Statistics - Lump Sum Plans**

<b>Name of Association</b>	<b>2000 Accrued Liabilities</b>	<b>Normal Cost</b>	<b>2000 Projected Assets</b>	<b>Projected Surplus (Deficit)</b>	<b>10% of Surplus</b>	<b>Deficit Amortization</b>	<b>Projected State Aid</b>	<b>Projected Investment Earnings</b>	<b>2001 Required Municipal Contribution</b>
ROSEMOUNT	815,493	91,068	993,390	177,897	17,790	-	40,771	49,670	-
SAUK RAPIDS	951,530	79,982	1,027,636	76,106	7,611	-	45,941	51,382	-
<b><u>Lump Sum - \$3,000 or more, but less than \$3,500 per year of service</u></b>									
ELK RIVER	1,305,344	112,521	1,383,126	77,782	7,778	-	61,600	69,156	-
MAPLEWOOD	3,853,452	340,167	4,829,860	976,408	97,641	-	118,926	241,493	-
WILLMAR	1,471,160	141,632	1,681,355	210,195	21,020	-	57,376	84,068	-
<b><u>Lump Sum - \$3,500 or more per year of service</u></b>									
BAYPORT	1,182,786	115,871	1,386,115	203,329	20,333	-	45,114	69,306	-
BEMIDJI PIONEER	1,620,070	148,212	1,774,348	154,278	15,428	-	79,285	88,717	-
BRAINERD	2,527,933	212,691	2,827,289	299,356	29,936	-	95,482	141,364	-
CENTENNIAL	1,414,071	170,065	1,572,523	158,452	15,845	-	60,088	78,626	20,757
EXCELSIOR	2,096,077	153,901	2,313,709	217,632	21,763	-	69,734	115,685	-
FOREST LAKE	1,294,680	106,026	1,245,257	(49,423)	-	4,942	60,820	62,263	-
GOLDEN VALLEY	3,136,786	293,387	4,777,965	1,641,179	164,118	-	87,648	238,898	-
GRAND RAPIDS	1,368,583	123,279	1,378,925	10,342	1,034	-	58,743	68,946	-
HASTINGS	2,095,271	182,168	2,460,996	365,725	36,573	-	80,148	123,050	-
HOPKINS	2,350,363	201,905	2,808,206	457,843	45,784	-	54,494	140,410	-
LAKEVILLE	2,489,100	265,500	2,882,495	393,395	39,340	-	109,634	144,125	-
MARSHALL	1,355,865	142,036	1,688,422	332,557	33,256	-	49,585	84,421	-
NEW BRIGHTON	1,434,258	130,640	1,528,745	94,487	9,449	-	72,673	76,437	-
NORTHFIELD	1,592,912	160,050	1,743,463	150,551	15,055	-	67,547	87,173	-
OWATONNA	1,477,208	107,030	1,358,243	(118,965)	-	19,381	85,837	67,912	-
SHAKOPEE	1,957,499	175,177	1,724,618	(232,881)	-	30,493	59,397	86,231	65,211
STILLWATER	1,890,743	136,560	2,211,312	320,569	32,057	-	80,597	110,566	-

**Table 3**  
**Key Actuarial Statistics - Lump Sum Plans**

<b>Name of Association</b>	<b>2000 Accrued Liabilities</b>	<b>Normal Cost</b>	<b>2000 Projected Assets</b>	<b>Projected Surplus (Deficit)</b>	<b>10% of Surplus</b>	<b>Deficit Amortization</b>	<b>Projected State Aid</b>	<b>Projected Investment Earnings</b>	<b>2001 Required Municipal Contribution</b>
WOODBURY	2,976,099	302,398	3,636,529	660,430	66,043	-	113,310	181,826	-
<b>Total - Lump Sum Plans</b>	<b>172,642,626</b>	<b>15,189,092</b>	<b>198,088,834</b>	<b>25,464,133</b>	<b>2,886,201</b>	<b>488,038</b>	<b>7,650,766</b>	<b>9,904,457</b>	<b>680,334</b>

## Notes to Table 4: Monthly Plans

Table 4 provides key statistics on the actuarial status of volunteer firefighter monthly and combined monthly/lump sum defined benefit pension plans. Monthly plans are defined in state law as those that offer or pay monthly benefits to any of their members.

Liability projections for monthly plans require more precise modeling of demographic and other factors over longer full-funding target periods than that required with the more simple benefit structure of lump sum plans listed in Table 3. Pursuant to Minnesota law, monthly plans are required to have an actuarial valuation prepared at least every other year. Some plans elect to obtain a new actuarial valuation every year.

Under Minn. Stat. § 69.773, the financial requirements of the pension plan derived through the actuarial valuation information must be provided to the municipality by August 1 each year. Any required municipal contribution for the next budget year is certified at that time. Table 4 provides actuarial valuation statistics associated with the December 31, 2000 benefit level of the monthly plans. Column headings for Table 4 are explained below:

- Valuation Date** . . . . . The valuation date is a reference point to project the funded status of the fund to the end of the subsequent 12-month period.
- Accrued Liabilities\*** . . . . . The accrued liability is based on the Entry Age Normal estimation method.
- Funding Ratio** . . . . . Current assets (not listed) divided by accrued liabilities.
- Normal Cost** . . . . . The total projected dollar value of an additional year of active member benefit liability accruals.
- Surplus (Deficit)** . . . . . Current assets minus accrued liabilities.
- Amortization of Surplus (Deficit)** . . . . . A *positive* number indicates the fund carried a surplus and the amount shown is to be applied against the fund's financial requirements.  
  
A *negative* number indicates the fund carried a deficit and the amount shown is to be applied against the deficit.
- Est. State Aid** . . . . . The estimated state fire aid in the valuation year.
- Est. Admin. Expense** . . . . . The estimated administrative expense is obtained from the actuarial valuation, or if not provided in the actuarial valuation, is calculated by multiplying prior year actual administrative expenditures by 1.035.
- Est. Required Municipal Contribution** . . . . . The estimated municipal contribution (if any) is either obtained from the actuarial valuation, or if not provided in the actuarial valuation, is calculated by reducing the total financial requirements as stated in the actuarial valuation by the estimated state aid.

\* Accrued liability figures in Table 4 may differ from the required reserves shown in Table 2 and from the data applied to funding ratios listed in Tables 2-A and 2-B. This is because Table 4 figures are based on actuarial valuations or actuarial estimates prepared according to the benefit provisions applicable on December 31, 2000. By contrast, the figures in Tables 2, 2-A and 2-B for monthly-type plans are calculated from the actuarial valuation in effect at the time municipalities begin budgeting for the year ending December 31, 2000.

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**Table 4**  
**Key Actuarial Statistics - Monthly Plans**

<u>Name of Association</u>	<u>Valuation Date</u>	<u>Accrued Liabilities</u>	<u>Funding Ratio</u>	<u>Normal Cost</u>	<u>Surplus (Deficit)</u>	<u>Amortization of Surplus (Deficit)</u>	<u>Est. State Aid</u>	<u>Est. Admin. Expense</u>	<u>Est. Required Municipal Contribution</u>
<b><u>Monthly Service</u></b>									
CHASKA	12/31/00	3,812,238	68%	74,696	(1,202,220)	(105,646)	52,200	5,994	134,136
HUTCHINSON	01/01/00	1,570,000	83%	29,000	(264,505)	(20,214)	60,500	5,881	-
MOUND	12/31/99	3,339,161	88%	56,095	(388,273)	(34,120)	70,000	22,426	42,641
PINE CITY	01/01/99	539,262	104%	9,185	20,995	2,100	24,973	3,435	-
SPRING LAKE PARK	12/31/99	5,983,459	109%	143,043	544,143	54,414	185,154	33,742	-
<b><u>Monthly/Lump Sum Combination</u></b>									
APPLE VALLEY	01/01/00	3,838,182	87%	131,012	(510,013)	(40,191)	133,000	22,188	70,061
BENSON	01/01/01	420,272	92%	9,677	(34,412)	(2,630)	15,000	2,168	199
BROOKLYN CENTER	01/01/01	2,800,487	110%	73,563	277,676	27,768	92,000	11,084	-
CHANHASSEN	01/01/99	1,427,613	85%	42,167	(210,299)	(16,071)	61,426	7,044	7,120
DETROIT LAKES	01/01/00	657,937	140%	26,660	263,194	26,319	40,717	6,407	-
EDEN PRAIRIE	12/31/99	9,149,824	104%	279,954	364,759	36,476	211,531	11,201	55,882
FAIRMONT	01/01/00	2,332,400	100%	57,600	(9,400)	(718)	45,000	15,900	19,318
GLENCOE	01/01/01	770,176	79%	53,676	(164,907)	(16,491)	22,000	8,086	25,990
LAKE JOHANNA	12/31/00	4,080,718	106%	119,886	242,459	24,246	160,000	26,000	-
MINNETONKA	01/01/99	6,787,584	117%	247,942	1,182,976	118,298	214,000	73,681	-
NEW ULM	01/01/99	1,979,000	100%	37,000	9,000	900	48,000	6,000	-
PIPESTONE	01/01/00	739,046	82%	47,862	(131,980)	(13,198)	18,000	4,972	17,679
PLYMOUTH	01/01/00	2,851,205	116%	157,229	452,478	45,248	250,437	10,768	-
ROBBINSDALE	01/01/01	1,290,040	81%	49,892	(240,074)	(18,919)	51,000	7,664	25,475
ROSEVILLE	01/01/00	6,715,009	100%	149,163	26,171	2,617	127,393	19,595	46,075
SAVAGE	01/01/00	2,247,807	83%	51,851	(385,978)	(31,937)	45,829	11,112	59,538

**Table 4**  
**Key Actuarial Statistics - Monthly Plans**

<u>Name of Association</u>	<u>Valuation Date</u>	<u>Accrued Liabilities</u>	<u>Funding Ratio</u>	<u>Normal Cost</u>	<u>Surplus (Deficit)</u>	<u>Amortization of Surplus (Deficit)</u>	<u>Est. State Aid</u>	<u>Est. Admin. Expense</u>	<u>Est. Required Municipal Contribution</u>
WHITE BEAR LAKE	01/01/01	4,387,966	99%	90,405	(43,603)	(4,360)	132,382	19,100	-
WORTHINGTON	12/31/00	1,466,609	65%	37,362	(519,629)	(75,918)	33,168	9,522	89,639
<b>Total - All Monthly Plans</b>		<b>69,185,995</b>		<b>1,974,920</b>	<b>(721,442)</b>	<b>(42,027)</b>	<b>2,093,710</b>	<b>343,970</b>	<b>593,753</b>

**Table 5**  
**Revenues and Expenditures**  
**for the Year Ended December 31, 2000**

Name of Association	Revenues				Expenditures		
	State Aid	Municipal Contribution	Investment Earnings	All Other	Administration	Service Pensions	Other Benefits
<b>Defined Contribution</b>							
ALASKA	4,940	-	371	-	-	-	-
ALBANY	9,764	10,000	(9,424)	1,000	1,570	26,292	-
ANDOVER	64,082	40,000	40,784	-	-	-	-
ANOKA-CHAMPLIN	123,314	-	(285,496)	4,000	7,487	384,666	-
ASHBY	7,904	3,000	(7,412)	-	180	7,619	-
AUSTIN	35,100	-	(51,743)	-	4,316	-	-
BREWSTER	7,687	-	1,084	-	257	-	-
BROOKLYN PARK	193,748	19,887	(261,558)	2,000	10,665	735,606	-
CALLAWAY	5,928	-	5,254	-	1,105	-	-
COLOGNE	8,892	2,000	(11,233)	3,281	1,250	5,613	-
COLUMBIA HEIGHTS	56,826	-	(61,975)	1,572	4,460	-	67,833
COON RAPIDS	182,400	-	204,460	2,000	27,521	490,855	-
CRANE LAKE	3,952	2,500	(4,681)	65	-	-	-
CROSSLAKE	15,568	13,656	(27,575)	2,899	-	10,232	102,605
DAKOTA	5,269	1,050	33	-	-	-	-
DALBO	7,574	-	5,512	-	-	-	-
DILWORTH	16,020	5,250	(22,380)	128	15	-	-
DONNELLY	8,892	-	(1,184)	20	901	-	-
EAGAN	209,034	153,031	(693,152)	1,000	25,730	123,248	-
EDINA	238,426	-	(106,896)	2,000	41,883	527,233	-
ELBOW LAKE	8,892	2,000	(12,939)	1,796	2,853	26,750	-
ELGIN	9,962	-	(15,655)	882	1,346	43,714	-
ELLSBURG	3,293	3,000	(862)	-	193	-	-
ERSKINE	6,257	2,000	4,658	-	-	-	-
FALCON HEIGHTS	32,362	-	(50,563)	-	4,844	-	-
FISHER	8,562	-	(2,030)	-	1,385	-	-
FOSSTON	10,731	1,000	9,882	1,000	729	17,135	-
FOUNTAIN	6,586	-	5,532	-	-	-	-
FREEPORT	7,740	1,530	4,844	367	-	-	-
FRIDLEY	100,841	-	16,308	3,000	9,202	514,803	-
GARY	5,269	-	1,895	335	100	3,682	-
GIBBON	9,070	3,810	11,196	3,000	1,832	60,233	-
GLENVILLE	8,892	-	(10,686)	-	200	-	-
GOODHUE	17,545	-	2,964	1,659	-	28,959	-
GUN FLINT TRAIL	7,904	800	-	-	1,148	-	-
HARDWICK	5,928	-	1,889	1,000	487	12,516	-
HAWLEY	11,135	6,600	5,348	1,000	2,415	24,936	-
IVANHOE	8,892	2,000	6,702	-	1,482	-	-
KENYON	13,594	3,000	(5,873)	3,874	2,045	19,869	-
KERKHOVEN	7,245	1,300	(4,153)	69	120	-	-
KIESTER	6,916	-	765	624	210	6,861	-
LAKE GEORGE	5,598	-	3,728	445	-	-	-
LAKEPORT	4,610	3,194	(553)	-	105	-	-
LE CENTER	11,908	4,000	(8,020)	-	1,325	-	-

**Table 5**  
**Revenues and Expenditures**  
**for the Year Ended December 31, 2000**

Name of Association	Revenues				Expenditures		
	State Aid	Municipal Contribution	Investment Earnings	All Other	Administration	Service Pensions	Other Benefits
LONDON	4,610	-	(6,385)	-	570	-	-
LONGVILLE	11,388	12,500	(10,590)	-	1,365	-	-
LYLE	5,928	-	3,050	-	431	-	-
MAGNOLIA	3,952	250	1,550	367	10	-	-
MAPLE GROVE	167,676	127,897	(165,551)	3,000	13,288	175,214	-
MARINE-on-St-CROIX	7,904	3,000	(21,649)	-	440	-	-
MAZEPPA	7,904	3,201	(355)	-	724	-	-
MENDOTA HEIGHTS	54,992	31,311	(135,080)	2,000	2,200	28,910	-
MENTOR	3,622	-	(1,358)	739	-	4,972	3,162
MILLERVILLE	5,598	16,950	(16,006)	1,000	1,989	23,032	-
MILROY	4,940	-	4,032	1,000	395	12,734	-
MURDOCK	5,269	1,800	(7,621)	2,000	-	25,996	-
MYRTLE	8,233	-	3,050	170	-	1,411	-
NODINE	5,598	600	(1,862)	209	-	2,294	-
NORTHROP	4,940	800	(4,890)	581	-	6,395	-
ODESSA FARM	4,281	-	(4,405)	-	253	-	-
OKLEE	5,928	-	4,210	-	445	9,101	-
PLAINVIEW	15,560	4,400	(3,590)	1,000	-	26,843	-
PLUMMER	7,904	-	(196)	-	430	-	-
RAMSEY	49,414	7,050	(50,796)	-	-	-	-
RED LAKE FALLS	7,533	2,000	6,219	1,000	375	13,183	-
ROUND LAKE	6,257	-	2,052	18	-	-	-
RUSHFORD	12,771	1,500	(8,684)	-	1,583	-	-
RUSHMORE	6,916	11,220	463	-	-	-	-
SEAFORTH	4,610	-	1,102	-	-	-	-
SOUTH BEND TWP	6,257	2,869	(6,444)	1,000	-	15,232	-
SAINT HILAIRE	6,257	-	1,738	-	488	-	-
SWANVILLE	5,928	4,000	(3,349)	-	-	-	-
TOIVOLA TWP	7,574	-	(149)	-	422	9,603	-
ULEN	7,245	300	7,006	-	-	-	-
UNDERWOOD	9,015	3,500	1,417	-	-	-	-
VERMILION LAKE	5,269	700	(1,581)	-	350	-	-
WABASSO	7,245	-	(12,458)	-	632	-	-
WANAMINGO	10,338	-	17,347	-	-	11,408	-
WANDA	6,586	-	3,188	510	-	-	-
WELLS	12,904	1,750	(15,254)	1,914	-	25,258	-
WEST METRO	143,859	-	(446,759)	2,000	15,938	-	-
WILLIAMS	6,586	-	(5,619)	-	-	-	-
WINGER	7,847	-	(402)	-	-	-	-
WINTHROP	8,257	5,720	(13,405)	-	595	-	-
ZUMBROTA	12,867	12,466	(24,964)	4,280	1,268	22,616	-

**Lump Sum - \$ 10 or more, but less than \$100 per year of service**

CLIMAX	5,598	-	2,365	-	215	-	-
HOLYOKE	2,964	-	593	-	-	-	-
LASALLE	4,281	-	1,432	90	-	-	-



**Table 5**  
**Revenues and Expenditures**  
**for the Year Ended December 31, 2000**

Name of Association	Revenues				Expenditures		
	State Aid	Municipal Contribution	Investment Earnings	All Other	Administration	Service Pensions	Other Benefits
NASSAU	6,586	-	2,058	-	193	-	-
PEQUAYWAN	4,610	58	78	-	-	780	-
REVERE	6,587	-	1,829	-	400	-	100
<b><u>Lump Sum - \$ 100 or more, but less than \$200 per year of service</u></b>							
BETHEL	3,622	-	(392)	-	-	-	-
COTTON	9,879	-	4,593	-	-	-	-
DANVERS	5,269	-	1,853	-	175	-	-
DUMONT	6,586	-	2,647	40	354	-	-
ELBOW-TULABY LK	2,964	-	1,158	-	180	-	-
ELMER	5,269	-	1,690	-	322	-	-
FEDERAL DAM	2,964	-	(1,707)	-	-	-	-
GENEVA	6,257	-	1,991	-	-	-	-
GREENBUSH	9,879	-	2,094	126	639	12,760	-
LISMORE	7,574	-	(4,035)	-	-	-	-
LUCAN	7,245	-	1,219	1,452	512	15,488	-
LYND	4,940	-	1,244	-	-	-	-
MEADOWLANDS	4,281	-	(38)	-	-	-	-
MIDDLE RIVER	6,257	-	4,768	133	240	13,860	-
SAINT LEO	7,904	-	2,487	-	300	-	-
TAUNTON	4,610	210	939	-	7	-	160
<b><u>Lump Sum - \$ 200 or more, but less than \$300 per year of service</u></b>							
ALMELUND	8,562	1,200	(11,050)	180	868	-	-
ALTURA	6,916	-	3,978	42	426	-	-
BLUFFTON	5,269	-	1,491	-	-	-	-
BOWLUS	6,916	254	4,434	-	-	-	-
BRIMSON	5,269	-	2,478	-	100	-	-
BROOK PARK	5,598	-	(2,051)	-	700	-	-
CAMPBELL	8,562	-	(6,677)	-	216	-	-
CLIFTON	6,586	2,200	3,377	1,425	36	-	-
COLVIN	4,940	2,500	5,248	340	1,451	2,341	-
CROOKED LAKE	6,257	-	(5,590)	100	100	-	-
DARFUR	5,269	-	3,250	520	245	-	-
DENT	7,904	-	(4,092)	-	1	-	-
DEXTER	5,269	7,000	4,749	100	2,105	-	-
EASTERN HUBBARD	5,928	3,500	3,801	-	-	-	-
FINLAYSON	9,879	-	3,608	-	140	-	-
GRANADA	5,598	4,000	(10,472)	1,000	941	2,100	-
HALSTAD	7,904	-	4,959	-	-	-	-
HANLEY FALLS	7,574	200	2,910	216	-	16,775	-
HENDRUM	6,257	-	2,449	-	202	6,900	-
HOKAH	9,879	-	3,654	-	-	-	-
HOLLAND	6,586	-	181	-	-	-	-
IONA	2,964	-	(6,241)	-	478	7,500	-

**Table 5**  
**Revenues and Expenditures**  
**for the Year Ended December 31, 2000**

Name of Association	Revenues				Expenditures		
	State Aid	Municipal Contribution	Investment Earnings	All Other	Administration	Service Pensions	Other Benefits
KARLSTAD	9,879	-	3,629	549	-	4,840	-
LAKE HENRY	5,928	186	1,742	274	522	-	-
LAKE WILSON	5,598	400	5,646	-	239	13,500	-
LANCASTER	6,257	4,000	1,061	-	450	-	-
NEW MUNICH	5,598	2,000	3,575	-	51	-	-
NORTH STAR	3,622	-	(1,854)	381	-	-	-
OSTRANDER	4,610	200	3,715	-	12	-	-
PORTER	7,904	1,972	928	-	-	-	-
SOLWAY RURAL	6,257	150	(203)	75	464	-	-
STURGEON LAKE	4,610	-	162	1,145	-	12,593	-
TWIN LKS -Freeborn	6,257	-	5,499	-	10	-	-
WALTERS	5,598	-	(1,243)	-	-	-	-
WILMONT	7,904	-	6,713	1,059	334	-	-
<b>Lump Sum - \$ 300 or more, but less than \$500 per year of service</b>							
ADAMS	7,913	-	7,970	-	-	-	-
ALBORN	5,928	500	999	-	448	-	-
ALDEN	7,574	-	(9,674)	2,020	2,499	-	-
ALPHA	4,940	-	(4,488)	-	-	-	-
ASKOV	5,928	-	1,778	285	340	2,574	-
BADGER	5,928	-	(13,877)	1,000	1,256	8,800	-
BALATON	8,562	-	2,918	1,025	1,263	11,273	-
BARRETT	5,269	-	4,531	-	705	7,700	-
BEARDSLEY	13,011	239	(603)	650	444	8,580	-
BELLINGHAM	6,586	-	(1,863)	-	75	6,879	-
BERTHA	6,586	-	(1,135)	5,300	295	9,240	-
BLACKHOOF	6,586	-	(2,986)	-	297	-	-
BOYD	6,257	-	2,731	750	887	8,253	-
BREITUNG	6,916	12,000	2,799	-	2,157	6,600	-
BREVATOR	6,586	1,000	(4,276)	900	205	-	-
CANTON	6,257	-	(2,017)	60	669	-	-
CARSONVILLE	6,257	100	(244)	1,000	-	8,855	-
CHANDLER	5,598	660	11,096	1,090	428	11,993	-
CHERRY	6,586	100	(1,564)	2,104	100	-	-
CHOKIO	7,245	-	(685)	1,000	482	16,675	-
CLARISSA	7,904	1,933	(11,753)	958	585	10,313	-
CLARKS GROVE	6,165	-	(10,021)	900	900	-	-
CLEMENTS	7,245	1,526	1,287	80	296	-	-
CLINTON - St Louis	5,928	-	18,525	1,763	172	26,266	7,168
COTTONWOOD	9,221	-	6,997	-	129	16,638	-
CURRIE	7,245	1,000	(176)	1,000	912	12,250	-
CYRUS	5,928	-	4,162	-	-	-	-
DALTON	7,904	30	7,662	-	991	-	-
DUNNELL	4,940	-	4,242	-	692	-	-
ELLEDALE	6,414	3,000	(1,826)	-	120	-	-
ELLSWORTH	8,233	-	7,066	-	-	-	-

**Table 5**  
**Revenues and Expenditures**  
**for the Year Ended December 31, 2000**

Name of Association	Revenues				Expenditures		
	State Aid	Municipal Contribution	Investment Earnings	All Other	Administration	Service Pensions	Other Benefits
ELROSA	9,879	5,000	2,142	-	820	13,530	-
EVANSVILLE	9,879	-	(8,089)	-	487	-	-
FIFTY LAKES	4,281	-	2,665	-	1,213	-	-
FINLAND	7,245	-	4,737	-	738	-	-
FLENSBURG	7,245	-	5,435	-	8	-	2,706
FRENCH TWP	8,233	1,767	(4,667)	425	-	-	-
FROST	7,245	-	1,518	104	369	-	-
GARVIN	4,940	-	845	-	357	-	-
GNESEN	8,233	6,400	12,272	2,279	-	-	-
GOODLAND	5,928	2,000	(4,220)	255	-	9,360	-
GRACEVILLE	8,233	2,500	11,257	860	807	10,780	211
GRYGLA	6,586	-	(7,497)	-	262	-	4,235
HANCOCK	7,574	-	9,745	-	-	-	-
HANSKA	8,233	100	4,752	1,610	1,349	17,710	-
HARRIS	6,257	1,500	4,970	-	-	3,300	-
HARTLAND	6,916	-	(5,594)	-	830	21,627	-
HERMAN	8,233	-	(3,994)	1,064	41	5,595	6,105
HEWITT	4,610	-	2,757	-	275	-	-
HILL CITY	7,574	1,251	1,933	-	2,108	-	-
HILLS	8,562	3,000	1,391	-	595	-	-
HITTERDAL	4,940	650	5,719	-	-	4,688	-
HOFFMAN	7,904	103	7,436	-	-	-	-
HOVLAND	3,622	1,000	4,353	-	375	-	-
JASPER	7,245	2,500	(22,968)	-	439	-	-
JEFFERS	6,586	-	(9,472)	-	275	-	-
KELLIHER	7,574	-	(1,644)	2,080	165	-	-
KENNEDY	4,977	-	(2,931)	57	694	6,376	-
KETTLE RIVER	6,257	1,200	(2,392)	22	906	-	-
KILKENNY	7,245	5,000	7,466	2,000	-	-	-
LAKE BRONSON	4,610	-	(51)	260	585	6,600	-
LAKEWOOD	8,233	-	13,952	33	240	17,820	-
LEROY	7,904	-	7,179	808	959	-	-
LITTLEFORK	8,562	3,021	(17,387)	159	1,006	10,890	-
MABEL	6,586	853	(5,133)	-	460	5,535	-
MAHTOWA	5,269	4,805	4,606	1,885	-	-	-
MAKINEN	5,928	3,000	5,210	-	1,097	7,590	-
MCGRATH	6,586	-	434	-	-	-	-
MCKINLEY	3,622	-	1,773	-	-	-	-
MEDFORD	8,233	7,500	4,662	-	200	-	-
ODIN	4,281	-	4,805	-	616	-	-
OKABENA	6,586	-	6,153	106	-	-	-
ORMSBY	4,940	-	4,668	-	6	-	-
PALISADE	6,257	2,000	(2,154)	-	-	-	-
PEMBERTON	5,598	1,000	5,096	7,840	-	8,085	-
PIKE-SANDY-BRITT	9,879	-	5,803	3,546	-	17,580	-
PRINSBURG	6,586	2,183	4,406	145	550	-	-

**Table 5**  
**Revenues and Expenditures**  
**for the Year Ended December 31, 2000**

Name of Association	Revenues				Expenditures		
	State Aid	Municipal Contribution	Investment Earnings	All Other	Administration	Service Pensions	Other Benefits
RED WING	10,000	-	14,458	1,011	2,650	6,504	-
ROLLINGSTONE	7,245	-	(3,708)	-	-	2,057	-
ROSE CREEK	6,916	3,771	120	-	3	-	-
ROTHSAY	7,245	-	17,555	-	1,607	4,347	-
RUSSELL	6,586	-	3,211	200	-	2,200	-
SANBORN	6,257	2,000	2,507	1,000	335	11,350	-
SHELLY	7,574	257	(810)	-	881	-	-
SQUAW LAKE	7,245	-	4,970	480	1,741	-	-
SAINT MARTIN	7,904	6,910	(670)	4,036	580	781	9,900
STEPHEN	9,550	1,000	(6,903)	1,715	224	8,085	-
STORDEN	7,245	-	(2,462)	-	200	-	-
SUNBURG	6,257	-	2,287	61	675	-	-
TOFTE	3,622	3,000	(4,231)	1,010	381	-	-
TOWER	6,257	5,132	4,414	37	2,149	8,470	-
UPSALA	5,598	-	2,350	-	263	5,628	-
VESTA	5,598	-	952	606	302	6,600	-
VILLARD	7,904	1,872	6,163	-	525	-	-
VINING	4,940	-	(2,698)	800	377	-	-
WALNUT GROVE	6,586	500	3,544	1,035	-	11,380	-
WAUBUN	6,586	-	3,497	-	869	-	-
WENDELL	6,586	-	3,425	-	522	-	-
WILLOW RIVER	5,269	-	994	-	-	-	-
WILSON	9,879	5,254	18,585	467	1,801	-	-
WOOD LAKE	6,586	500	(1,885)	600	100	7,546	-
WOODSTOCK	4,940	-	(735)	-	-	-	-
WRENSHALL	6,257	-	5,838	-	1,622	-	500
WRIGHT	5,928	4,000	(1,718)	-	460	-	-

**Lump Sum - \$ 500 or more, but less than \$1,000 per year of service**

ADA	9,746	-	(7,485)	2,000	240	30,000	-
ADRIAN	8,233	4,767	(11,223)	1,000	10	12,000	-
ALBERTVILLE	14,476	2,493	(3,769)	-	-	2,809	-
AMBOY	6,916	-	(64)	-	-	-	-
APPLETON	12,705	-	2,046	145	1,138	7,872	-
ARGYLE	8,233	-	(1,104)	1,983	770	4,756	-
ARLINGTON	11,248	2,600	10,075	3,781	670	-	-
ATWATER	7,922	-	(7,637)	-	365	14,000	-
AUDUBON	7,904	-	(5,840)	5,000	424	-	-
AVON	15,068	-	9,876	-	1,519	-	-
BABBITT	8,233	360	(27,300)	1,128	1,830	25,000	-
BAGLEY	11,984	3,160	6,944	5,221	621	24,496	19,000
BARNUM	8,233	-	(24,545)	210	1,715	2,310	-
BATTLE LAKE	11,731	-	16,593	1,000	1,951	-	-
BAUDETTE	9,739	-	(47,925)	125	4,322	66,200	-
BEAVER BAY	4,610	544	6,254	-	464	-	3,492
BEAVER CREEK	5,269	64	(4,490)	2,883	456	-	-

**Table 5**  
**Revenues and Expenditures**  
**for the Year Ended December 31, 2000**

Name of Association	Revenues				Expenditures		
	State Aid	Municipal Contribution	Investment Earnings	All Other	Administration	Service Pensions	Other Benefits
BELGRADE	8,233	3,000	11,485	-	495	-	-
BELVIEW	7,904	153	5,911	1,497	-	12,390	-
BIRD ISLAND	8,644	1,875	(891)	-	333	9,630	-
BIWABIK TWP	7,574	1,000	4,348	446	830	-	-
BLACKDUCK	8,924	-	(7,657)	1,571	143	30,329	-
BLOMKEST	5,477	1,500	2,586	-	550	21,000	-
BRAHAM	13,850	-	3,191	4,298	3,205	-	-
BRANDON	8,233	3,100	(15,757)	1,855	1,616	-	-
BRICELYN	7,245	-	(3,459)	800	-	-	-
BROOTEN	6,916	-	(12,643)	1,000	965	19,500	-
BROWERVILLE	7,474	800	9,916	2,200	-	-	-
BROWNS VALLEY	6,916	4	(7,820)	20	1,022	-	-
BROWNSDALE	6,586	-	3,801	80	1,251	13,000	-
BROWNTON	7,245	14,496	4,792	46	2,457	-	-
BUFFALO LAKE	7,904	4,000	(14,046)	-	1,443	-	-
BUHL	5,928	1,123	(11,328)	-	601	-	5,336
BUTTERFIELD	7,904	3,487	4,338	1,000	194	-	-
BYRON	16,134	1,500	(8,994)	-	-	20,533	-
CALEDONIA	14,850	2,400	1,742	2,000	755	18,250	350
CANOSIA TWP	6,586	10,000	5,487	-	36	-	-
CEYLON	6,916	-	(6,546)	3,612	896	25,454	-
CHATFIELD	13,561	1,459	7,289	-	110	-	-
CLAREMONT	4,940	-	(6,553)	3,500	2,775	16,244	-
CLARKFIELD	9,221	750	(6,703)	1,176	2,911	15,449	-
CLEARWATER	10,782	2,294	6,295	1,197	1,677	-	-
CLEVELAND	8,276	11,000	9,658	285	-	14,975	-
CLINTON - Big Stone	6,916	3,000	(2,927)	-	510	6,600	-
COLERAINE	6,586	5,712	2,484	4,000	1,656	76,115	-
COMFREY	7,574	4,000	7,725	840	298	23,100	300
COSMOS	5,426	-	7,015	2,000	-	2,574	-
COURTLAND	7,245	4,000	6,544	1,000	10	14,000	-
CROMWELL	8,892	9,576	9,989	660	80	7,260	-
CUYUNA	7,905	1,577	665	1,000	2,149	11,000	-
DAYTON	15,837	6,000	748	2,000	2,120	2,418	5,400
DEER CREEK	6,586	921	(3,651)	-	425	-	-
DEERWOOD	9,918	-	(20,752)	2,432	-	19,152	-
DELAVAN	6,257	1,600	5,768	3,257	540	-	-
DOVER	6,916	3,036	1,848	1,020	370	-	-
EAGLE BEND	8,233	5,460	5,673	2,894	145	15,500	-
EASTON	7,574	1,000	(10,784)	1,000	758	14,000	-
ECHO	6,916	950	(5,691)	374	-	4,118	-
EDGERTON	8,386	4,193	(6,998)	24	467	-	-
ELIZABETH	6,916	-	(11,411)	120	951	-	-
ELYSIAN	6,916	4,625	10,734	-	817	-	-
EMILY	6,257	-	(21,889)	-	2,624	24,198	-
EMMONS	7,574	-	(7,937)	972	-	-	-

**Table 5**  
**Revenues and Expenditures**  
**for the Year Ended December 31, 2000**

Name of Association	Revenues				Expenditures		
	State Aid	Municipal Contribution	Investment Earnings	All Other	Administration	Service Pensions	Other Benefits
EYOTA	8,931	1,700	4,077	625	-	-	-
FERTILE	8,265	-	(13,311)	-	-	-	-
FLOODWOOD	8,892	9,500	2,718	-	2,168	16,638	-
FORADA	7,904	2,487	(4,180)	3,810	100	-	-
FORESTON	7,574	2,000	6,237	-	2,035	-	13,200
FRANKLIN	6,586	6,586	9,437	2,238	1,228	-	-
FRAZEE	11,667	2,640	(12,560)	-	2,213	-	-
FREDENBERG	4,940	1,000	13,549	-	395	-	-
FULDA	10,569	4,000	21,975	-	1,070	-	-
GARFIELD	7,904	2,000	(4,063)	2,485	279	16,400	-
GLENWOOD	15,376	11,349	10,254	2,000	1,862	-	-
GRAND LAKE TWP	9,879	5,000	8,125	-	-	-	16,000
GRAND MARAIS	9,879	-	11,724	-	1,171	-	-
GRAND MEADOW	9,226	2	(7,933)	390	1,683	5,849	-
GRANITE FALLS	14,539	4,500	5,994	-	2,375	37,700	-
GREY EAGLE	6,551	2,000	(10,963)	95	253	-	-
GROVE CITY	7,213	-	(9,357)	-	600	11,426	-
HALLOCK	9,221	-	178	180	-	180	-
HAMBURG	8,892	16,784	(15,104)	30	4,816	10,395	-
HAMPTON	5,598	-	(3,471)	1,095	33	-	-
HARMONY	8,233	5,000	1,890	245	943	9,184	-
HAYWARD	7,245	9,000	(21,456)	2,000	555	40,600	-
HENDERSON	7,904	4,683	(6,056)	-	2,877	-	-
HENDRICKS	8,233	3,879	2,570	1,405	2,103	1,405	-
HENNING	7,904	4,363	(11,499)	-	-	74,409	-
HERON LAKE	6,586	7,739	(580)	2,105	761	47,000	-
HINCKLEY	13,206	1,556	11,331	1,942	1,416	71,250	-
HOLDINGFORD	7,904	3,000	(14,759)	1,000	-	21,300	-
HOUSTON	8,233	5,036	9,503	2,171	1,235	11,220	-
HOWARD LAKE	11,041	3,116	991	-	3,050	-	-
INDUSTRIAL	5,598	5,000	(12,191)	-	775	-	-
IRONTON	8,233	-	(5,359)	1,000	2,399	-	-
ISLE	12,698	-	(9,771)	1,000	1,785	-	-
KANDIYOHI	6,586	9,715	5,137	-	745	-	-
KASOTA	10,477	4,000	7,142	1,000	1,249	9,917	-
KELLOGG	7,574	2,000	(23,371)	-	2,473	-	-
KENSINGTON	7,904	-	2,873	-	400	3,529	-
KIMBALL	8,977	3,115	(3,337)	5,067	936	25,664	-
KINNEY	6,257	-	4,184	1,910	468	22,410	-
LAFAYETTE	7,837	1,500	(4,718)	4,500	847	51,050	-
LAKE BENTON	8,152	1,000	6,724	104	520	-	-
LAKE KABETOGAMA	6,257	-	(3,796)	85	371	2,957	-
LAKE PARK	8,447	1,200	5,027	2,126	1,262	-	-
LAMBERTON	6,694	1,000	(3,469)	-	-	-	-
LANESBORO	7,245	1,750	(5,591)	509	575	14,800	-
LEAF VALLEY TWP	6,257	1,600	(10,579)	2,600	655	30,950	-

**Table 5**  
**Revenues and Expenditures**  
**for the Year Ended December 31, 2000**

Name of Association	Revenues				Expenditures		
	State Aid	Municipal Contribution	Investment Earnings	All Other	Administration	Service Pensions	Other Benefits
LESTER PRAIRIE	9,879	8,000	(15,283)	-	2,392	53,130	-
LEWISVILLE	5,928	-	5,340	-	612	-	-
LOWRY	7,574	5,000	(5,841)	3,300	-	11,946	-
MADELIA	11,992	-	1,980	420	127	4,620	-
MADISON LAKE	7,904	7,096	(8,494)	1,526	980	17,071	-
MAHNOMEN	8,614	700	4,631	1,272	-	33,800	-
MANTORVILLE	6,254	2,500	(19,657)	1,331	-	-	-
MARBLE	6,257	8,000	4,100	-	2,908	-	120
MAYNARD	7,574	-	2,848	2,000	-	30,200	-
MCDAVITT	5,928	2	(4,622)	-	-	-	-
MCINTOSH	5,598	-	(10,217)	1,567	586	13,600	-
MENAHGA	6,586	2,000	13,558	-	380	-	-
MILAN	6,586	-	(16,911)	-	30	-	-
MILTONA	8,233	3,000	4,262	-	505	-	-
MINNEOTA	9,634	3,226	14,272	2,000	67	36,595	-
MISSION TWP	7,894	-	4,762	-	365	-	-
MONTGOMERY	13,608	20,000	13,164	-	1,618	-	-
MORTON	6,586	2,000	(461)	-	1,012	1,021	-
NEVIS	8,892	-	(14,226)	1,000	1,153	-	-
NEW AUBURN	7,245	3,480	(13,726)	1,169	2,770	-	-
NEW RICHLAND	11,042	450	12,544	-	355	-	-
NEW YORK MILLS	8,992	2,611	905	2,623	676	9,900	-
NEWFOLDEN	6,773	-	2,854	-	375	-	-
NICOLLET	13,964	600	(8,633)	2,000	1,105	36,963	-
NORTHOME	6,586	-	(2,232)	19	876	-	-
NORW /YOUNG AMER	14,282	10,586	(49,051)	-	2,875	51,112	-
OGILVIE	8,694	6,000	(5,166)	110	925	-	-
OLIVIA	13,014	-	(19,424)	3,000	904	50,868	-
ORONOCO	7,245	-	3,892	5,309	-	-	-
ORR	3,398	1,500	(2,124)	87	155	949	-
ORTONVILLE	9,550	97	28,859	2,605	1,670	-	2,024
OTTERTAIL	8,562	7,500	(2,301)	2,000	625	14,000	-
PARKERS PRAIRIE	8,233	2,873	(18,862)	1,033	626	-	-
PENNOCK	6,757	2,800	(13,574)	2,120	757	-	-
PILLAGER	11,843	8,000	4,073	1,077	1,906	15,067	-
PLATO	8,562	7,250	(25,233)	3,216	1,807	-	-
PRESTON	8,972	3,085	6,590	2,000	-	-	-
RANDALL	8,233	5,000	(28,688)	1,000	1,238	17,500	-
RANDOLPH	9,924	4,000	(14,491)	1,000	825	32,136	-
RAYMOND	7,245	1,500	(13,302)	1,160	-	-	-
RENVILLE	9,143	2,500	2,241	-	771	16,400	-
RICE	9,096	1,120	(5,286)	1,240	1,175	-	-
RICHMOND	11,551	8,400	5,686	566	2,616	-	-
ROCKVILLE	10,322	5,417	(8,263)	1,552	-	36,312	-
ROYALTON	7,245	1,500	(5,617)	1,367	690	-	-
RUTHTON	5,928	425	1,800	-	64	-	-

**Table 5**  
**Revenues and Expenditures**  
**for the Year Ended December 31, 2000**

Name of Association	Revenues				Expenditures		
	State Aid	Municipal Contribution	Investment Earnings	All Other	Administration	Service Pensions	Other Benefits
SABIN-ELMWOOD	6,916	-	12,490	-	640	-	445
SACRED HEART	8,233	-	9,421	58	864	-	-
SCANLON	5,598	-	(2,701)	4,229	3,788	-	-
SCHROEDER	3,622	-	(12,921)	135	361	17,763	-
SEBEKA	9,355	2,000	53,075	240	1,100	-	7,400
SHAFER	7,245	3,000	3,746	116	1,717	13,117	-
SHERBURN	8,233	8,000	2,365	1,491	675	37,515	975
SHEVLIN	6,586	3,915	4,352	-	-	-	-
SILICA	5,269	-	4,618	-	-	-	-
SILVER LAKE	8,892	13,000	9,171	-	455	26,409	-
SOLWAY TWP	9,879	3,000	4,394	-	954	10,890	-
SOUTH HAVEN	7,965	11,081	(9,861)	1,110	3,657	-	-
SPRING GROVE	8,233	3,500	4,324	2,857	440	12,000	-
SPRINGFIELD	12,580	76	12,080	1,000	1,665	24,800	-
SAINT CLAIR	12,177	5,000	(217)	3,000	1,279	55,080	-
STACY-LENT	11,152	3,000	(2,187)	506	3,329	-	-
STARBUCK	9,689	-	1,595	-	925	-	-
STEWART	7,904	10,000	23	-	2,485	21,700	-
STEWARTVILLE	24,329	-	39,340	-	2,188	-	-
TACONITE	4,610	4,788	(20,628)	890	694	-	-
TRIMONT	7,245	2,600	13,431	2,025	579	30,233	-
TRUMAN	8,260	-	(3,037)	100	-	-	1,100
TWIN VALLEY	8,562	-	(727)	828	306	-	-
VERGAS	6,933	-	(1,723)	-	-	-	-
VERNON CENTER	6,586	1,000	2,522	-	847	-	-
WALDORF	7,574	-	(11,160)	1,000	-	14,650	-
WARBA-FEELY-SAGO	6,257	1,267	791	-	180	-	-
WARREN	11,847	-	(9,449)	-	411	9,042	-
WARROAD	16,059	-	(4,007)	-	-	17,200	-
WATERVILLE	8,538	-	8,900	22	758	-	-
WATKINS	8,233	6,500	(10,427)	2,100	2,465	-	-
WATSON	6,586	3,600	(6,730)	1,000	-	18,400	-
WELCOME	8,233	5,512	6,069	75	565	-	-
WESTBROOK	6,709	1,000	10,742	1,000	765	-	-
WINNEBAGO	9,695	2,000	8,353	-	1,187	-	-
WOLF LAKE	6,916	-	47	600	238	-	-
WYKOFF	6,586	2,700	(13,748)	20	250	-	-
WYOMING	13,547	2,600	7,696	-	2,324	12,037	-
ZUMBRO FALLS	7,820	2,220	(2,009)	1,510	1,050	24,040	-
<b>Lump Sum - \$1,000 or more, but less than \$1,500 per year of service</b>							
AITKIN	22,407	10,000	(1,870)	1,000	1,350	29,600	-
ANNANDALE	20,937	3,000	(12,707)	4,000	1,336	-	-
AURORA	7,245	300	(54,318)	2,144	2,915	56,600	-
BALSAM	6,586	7,000	(11,218)	4,000	-	5,071	-
BARNESVILLE	11,857	5,225	(8,847)	1,000	3,854	-	-



**Table 5**  
**Revenues and Expenditures**  
**for the Year Ended December 31, 2000**

Name of Association	Revenues				Expenditures		
	State Aid	Municipal Contribution	Investment Earnings	All Other	Administration	Service Pensions	Other Benefits
BELLE PLAINE	18,841	-	3,920	3,000	2,844	-	-
BIGFORK	10,169	5,000	(9,067)	-	975	32,468	-
BIWABIK	7,245	10,000	(24,704)	1,000	272	21,000	-
BLOOMING PRAIRIE	17,447	4,014	18,551	140	81	-	-
BLUE EARTH	16,565	12,000	(643)	11,160	2,394	28,300	-
BOVEY	6,586	10,000	(11,199)	1,000	828	-	-
BRECKENRIDGE	15,832	-	(33,683)	13,225	4,127	59,217	-
CALUMET	6,916	10,000	11,273	-	1,130	-	-
CANBY	10,005	3,000	(23,613)	-	1,755	33,340	-
CANNON FALLS	25,766	-	17,161	-	1,205	-	-
CARLOS	9,221	17,600	(15,654)	4,000	-	4,633	-
CARLTON	10,619	3,982	6,863	1,000	1,450	27,000	-
CENTER CITY	5,928	5,500	(4,339)	14	453	34,200	-
CLARA CITY	8,798	-	10,504	1,320	714	-	-
CLEAR LAKE	13,210	4,000	(24,633)	-	75	-	-
CLEARBROOK	8,674	-	(11,169)	72	1,276	-	-
COKATO	14,933	7,409	5,644	1,000	740	31,000	-
COOK	9,203	1,500	(10,145)	-	1,385	-	-
CROOKSTON	12,400	-	11,015	-	3,938	-	-
CROSBY	12,241	16,000	(18,430)	1,000	1,300	38,217	-
DEER RIVER	15,613	-	4,369	1,000	1,475	15,000	-
DODGE CENTER	9,206	8,120	9,636	2,310	3,550	4,290	-
EAGLE LAKE	9,259	21,738	9,413	4,558	1,600	47,528	-
EDEN VALLEY	8,938	3,500	(10,734)	2,414	407	55,650	-
FAIRFAX	9,402	4,701	24,685	50	2,189	-	-
FOLEY	24,393	3,500	4,685	1,000	-	-	-
GAYLORD	11,500	2,600	(83,006)	729	2,693	8,019	-
GOOD THUNDER	8,107	5,200	(26,207)	791	1,904	10,168	510
GOODVIEW	9,879	3,244	4,725	4,493	-	50,671	-
GREENWOOD	9,879	8,600	(8,681)	1,000	950	-	-
HACKENSACK	8,137	-	5,555	2,000	695	25,000	-
HANOVER	16,739	3,000	3,527	-	135	-	-
HAYFIELD	11,930	5,301	(25,388)	-	1,033	9,384	-
HECTOR	9,964	3,800	(8,278)	39	-	-	-
HIBBING	-	800	(18,817)	1,000	1,677	26,000	-
JANESVILLE	11,088	5,803	(2,851)	1,175	493	-	-
JORDAN	17,259	6,469	(100,074)	61	2,643	28,969	-
KASSON	16,159	7,417	21,690	-	3,200	-	-
LA CRESCENT	19,579	-	7,529	355	2,060	-	-
LAKE CRYSTAL	14,766	5,000	(26,282)	-	800	-	-
LAKEFIELD	11,822	3,200	(6,784)	500	1,830	-	-
LEWISTON	14,041	2,000	9,334	1,000	-	5,284	-
LINWOOD	12,677	7,500	(8,867)	145	199	4,488	-
LONSDALE	17,514	5,000	18,076	3,594	1,801	56,968	-
LUTSEN	4,706	5,000	9,381	-	-	-	-
MADISON	9,557	3,564	(7,900)	2,000	4,849	50,000	-

**Table 5**  
**Revenues and Expenditures**  
**for the Year Ended December 31, 2000**

Name of Association	Revenues				Expenditures		
	State Aid	Municipal Contribution	Investment Earnings	All Other	Administration	Service Pensions	Other Benefits
MAPLE LAKE	22,578	9,000	13,243	1,184	1,291	31,000	-
MAYER	7,904	6,431	(8,862)	-	1,105	32,802	-
MCGREGOR	13,647	8,000	(4,406)	95	1,325	33,083	-
MELROSE	15,273	2,700	(5,676)	-	660	-	-
MINNESOTA LAKE	8,233	2,000	(22,226)	1,608	704	-	-
MONTEVIDEO	20,437	-	15,874	5,000	-	173,700	-
MONTROSE	6,586	16,586	(10,483)	2,000	1,885	-	-
MOOSE LAKE	13,884	3,000	3,017	-	755	-	-
MORGAN	8,713	2,313	(6,206)	37	1,889	-	-
MORRIS	20,723	-	(32,511)	1,874	3,865	25,100	-
MORRISTOWN	10,423	2,000	(40,922)	-	950	-	-
MOTLEY	6,961	3,772	(9,874)	2,000	1,271	31,260	-
MOUNTAIN LAKE	10,469	6,550	19,439	50	1,600	-	-
NASHWAUK	8,892	7,620	15,087	-	4,380	-	-
NEW GERMANY	8,892	7,302	(6,701)	8,009	-	-	-
NEW LONDON	18,255	4,226	6,872	180	1,211	-	-
NEW MARKET	13,779	10,900	3,934	17,760	-	-	-
NEW SCANDIA TWP	16,210	4,000	(4,758)	-	-	25,000	-
ONAMIA	9,430	1,951	(19,348)	3,000	1,716	43,200	-
PAYNESVILLE	17,975	3,000	11,069	115	1,905	-	-
PERHAM	16,742	-	(34,378)	1,375	1,479	-	-
PIERZ	21,861	5,843	(11,167)	-	2,378	-	-
PINE ISLAND	21,376	7,000	(5,616)	2,000	945	-	-
PROCTOR	13,361	2,246	24,080	-	-	-	95
REMER	6,007	7,203	8,681	1,000	468	-	-
RICE LAKE	10,957	6,000	(29,109)	1,000	-	27,000	-
ROCKFORD	14,106	15,000	13,689	-	-	-	-
ROGERS	25,431	2,000	5,899	-	-	67,029	-
ROSEAU	19,931	3,500	41,672	2,080	-	123,400	-
RUSH CITY	12,240	2,458	(16,870)	-	701	34,398	-
SANDSTONE	11,400	-	(22,654)	2,864	1,200	-	33,300
SARTELL	27,166	4,250	20,108	-	600	-	-
SAUK CENTRE	22,274	3,500	22,360	3,000	1,713	69,236	-
SCANDIA VALLEY	6,916	6,916	(5,231)	95	650	4,480	-
SILVER BAY	9,039	-	15,182	-	643	-	-
SLAYTON	11,197	9,808	(7,468)	-	1,145	-	-
SLEEPY EYE	22,060	7,255	71,945	3,000	1,394	112,952	-
SPICER	11,964	2,970	(31,075)	41	4,762	-	-
SPRING VALLEY	12,187	2,400	12,025	-	2,234	-	-
SAINT CHARLES	13,669	-	29,684	3,432	1,878	85,500	-
SAINT JAMES	19,674	13,060	11,201	1,165	4,837	34,600	-
SAINT MICHAEL	14,187	-	(50,184)	4,454	862	-	-
SAINT STEPHEN	10,567	9,550	(26,986)	1,000	2,106	66,050	-
STAPLES	14,208	13,437	(38,516)	-	1,189	-	-
THOMSON	12,695	3,990	(33,640)	-	2,011	-	-
TRACY	12,168	2,500	6,711	2,178	2,311	66,800	3,000

**Table 5**  
**Revenues and Expenditures**  
**for the Year Ended December 31, 2000**

Name of Association	Revenues				Expenditures		
	State Aid	Municipal Contribution	Investment Earnings	All Other	Administration	Service Pensions	Other Benefits
VERNDALE	7,904	1,853	(15,988)	230	830	-	-
VICTORIA	15,604	19,414	(31,242)	1,000	400	-	-
WABASHA	14,105	16,306	(7,974)	300	2,335	-	-
WAITE PARK	18,550	3,500	128	1,000	1,871	32,900	-
WALKER	17,564	11,275	(36,617)	-	-	-	-
WATERTOWN	17,660	10,000	(11,255)	8,515	-	-	-
WHEATON	10,687	7,500	17,148	12,320	2,008	-	-
WINSTED	9,879	13,700	(20,084)	4,000	2,210	69,960	-
<b>Lump Sum - \$1,500 or more, but less than \$2,000 per year of service</b>							
BIG LAKE	29,291	6,000	945	-	3,684	-	-
CASS LAKE	18,841	6,185	(8,674)	1,038	1,593	-	1,530
CHISAGO CITY	16,218	14,677	(4,512)	1,000	2,342	-	-
COHASSET	19,715	4,000	21,606	-	1,332	-	-
COLD SPRING	21,240	12,995	(27,143)	1,000	3,670	38,101	-
DAWSON	10,201	10,000	(25,101)	3,000	3,521	80,936	-
DELANO	21,526	32,975	(33,133)	1,300	155	10,432	-
ELY	22,223	-	(1,754)	-	5,205	-	70
EVELETH	10,516	-	(3,411)	-	-	-	-
GARRISON	13,294	-	(16,828)	1,320	-	-	-
HAMEL	18,546	14,500	8,284	1,000	2,160	37,800	-
HOYT LAKES	8,233	7,185	(44,485)	3,000	3,505	106,867	-
IDEAL	9,611	10,784	(3,395)	1,000	2,305	22,105	-
ISANTI	24,763	5,032	(73,046)	1,000	5,635	-	-
JACKSON	19,431	2,055	(69,892)	2,678	1,112	8,724	420
KEEWATIN	6,916	7,000	2,175	1,000	1,513	39,400	-
LEXINGTON	8,233	8,700	18,331	-	155	-	-
LITCHFIELD	31,175	12,632	14,333	1,872	1,124	-	408
LITTLE FALLS	42,988	7,000	20,805	2,060	3,566	39,250	58,800
LONG PRAIRIE	18,134	3,013	6,820	1,000	1,612	-	-
LORETTO	13,980	20,000	(25,517)	2,000	1,100	-	-
LUVERNE	19,300	54,502	(22,356)	-	-	6,492	-
MAPLE PLAIN	20,384	22,125	(34,681)	3,000	1,830	119,854	-
MAPLETON	10,966	5,775	(74,730)	1,000	2,946	41,500	-
MORA	27,529	-	(39,108)	-	933	43,464	-
MOUNTAIN IRON	9,374	9,600	16,927	6,340	36	31,000	-
NISSWA	22,493	7,000	16,456	508	-	-	-
OAK GROVE	19,682	6,000	(59,570)	1,000	-	39,000	-
OSAKIS	12,501	16,000	(14,427)	1,000	1,915	23,440	-
OSSEO	9,479	9,735	5,627	-	1,645	-	-
PELICAN RAPIDS	23,385	-	17,169	1,000	949	36,200	-
PEQUOT LAKES	13,797	16,651	(3,860)	1,000	437	21,500	-
PINE RIVER	12,364	10,782	(29,693)	1,140	1,409	-	-
SAINT PAUL PARK	16,552	-	(28,427)	-	2,874	30,000	-
SAINT ANTHONY	27,113	6,000	(34,606)	1,000	1,630	44,500	-
SAINT CLOUD TWP	42,358	-	6,572	6,000	3,368	146,755	31,400

**Table 5**  
**Revenues and Expenditures**  
**for the Year Ended December 31, 2000**

Name of Association	Revenues				Expenditures		
	State Aid	Municipal Contribution	Investment Earnings	All Other	Administration	Service Pensions	Other Benefits
SAINT JOSEPH	24,084	3,000	(24,587)	1,742	3,452	-	-
SAINT PETER	34,063	6,400	19,144	2,000	1,788	90,504	-
WACONIA	24,397	15,000	(21,419)	5,160	2,879	228,645	-
WADENA	16,831	2,950	(19,805)	-	1,717	40,114	-
WAYZATA	33,983	11,017	(978)	-	3,834	-	-
<b>Lump Sum - \$2,000 or more, but less than \$2,500 per year of service</b>							
BECKER	35,981	4,500	5,802	1,447	2,615	42,800	-
BUFFALO	45,357	-	4,311	-	4,251	101,172	1,500
CAMBRIDGE	38,082	-	(32,834)	-	451	-	-
CATARACT	39,383	50,000	(108,111)	-	120	10,349	-
CHISHOLM	17,513	-	(664)	-	2,242	-	-
DASSEL	16,117	18,669	11,878	885	3,388	-	-
EAST BETHEL	28,016	3,500	(23,201)	-	2,085	-	-
EAST GRAND FORKS	31,414	-	(10,852)	4,388	3,005	52,332	-
HAM LAKE	34,825	-	(31,354)	790	2,285	8,686	-
HERMANTOWN	23,164	21,786	105,015	-	4,980	-	-
HUGO	18,452	-	(48,387)	40	3,800	-	-
INTERNATIONAL FLS	35,739	-	14,078	-	740	45,923	-
LAKE CITY	24,552	9,019	(6,753)	-	-	-	-
LAKE ELMO	25,405	-	(52,867)	-	6,091	-	-
LE SUEUR	20,775	21,648	(21,731)	2,710	2,178	53,787	21,000
LINDSTROM	15,960	3,275	(25,435)	1,000	2,372	42,958	-
LONG LAKE	35,390	28,000	(20,778)	7,672	12	85,467	-
MAHTOMEDI	32,863	28,000	7,808	2,000	4,060	80,700	-
MILACA	18,770	-	(20,180)	-	1,613	-	-
MONTICELLO	46,321	-	20,530	-	1,428	48,348	-
NEW PRAGUE	28,302	5,000	(30,818)	1,000	-	33,000	-
NORTH BRANCH	23,856	13,045	(51,772)	-	1,431	40,000	-
NORTH MANKATO	35,307	2,171	(25,345)	-	2,798	-	-
PARK RAPIDS	35,737	-	26,891	1,850	1,875	-	-
REDWOOD FALLS	24,249	15,600	1,487	511	-	57,125	-
SAINT BONIFACIUS	16,151	7,862	(30,453)	77	1,668	-	-
TWO HARBORS	24,242	-	6,372	-	3,318	1,040	-
VADNAIS HEIGHTS	43,400	30,988	10,672	-	10,438	98,243	11,456
WASECA	37,138	5,000	(12,759)	-	1,561	-	-
WINDOM	23,255	5,000	34,548	1,000	1,239	57,100	-
ZIMMERMAN	19,872	982	7,839	4,025	124	35,145	-
<b>Lump Sum - \$2,500 or more, but less than \$3,000 per year of service</b>							
FERGUS FALLS	50,187	1,700	960	2,150	4,467	143,000	330
INVER GROVE HTS	87,272	15,000	87,161	3,000	11,468	134,219	-
LITTLE CANADA	30,460	18,000	60,598	900	2,975	-	-
NEWPORT	12,327	20,868	(7,988)	-	6,156	-	-
NORTH ST PAUL	37,521	-	56,362	-	8,195	-	-

**Table 5**  
**Revenues and Expenditures**  
**for the Year Ended December 31, 2000**

Name of Association	Revenues				Expenditures		
	State Aid	Municipal Contribution	Investment Earnings	All Other	Administration	Service Pensions	Other Benefits
OAKDALE	72,783	-	(49,825)	1,000	13,673	32,407	-
PRINCETON	42,198	31,039	36,648	1,000	3,047	28,083	-
PRIOR LAKE	73,576	-	97,112	1,000	169	31,856	-
ROSEMOUNT	42,723	26,000	(24,697)	1,002	1,675	-	-
SAUK RAPIDS	47,178	9,515	(35,984)	2,000	4,978	-	-
<b><u>Lump Sum - \$3,000 or more, but less than \$3,500 per year of service</u></b>							
ELK RIVER	64,092	22,000	(13,021)	3,000	3,575	107,719	-
MAPLEWOOD	122,682	9,810	(364,584)	10,486	16,108	403,144	-
WILLMAR	58,403	-	(22,402)	1,150	4,644	-	-
<b><u>Lump Sum - \$3,500 or more per year of service</u></b>							
BAYPORT	46,872	-	37,693	2,000	6,287	204,271	-
BEMIDJI PIONEER	80,594	47	(82,737)	3,149	6,532	58,600	-
BRAINERD	98,586	10,763	(77,967)	2,000	15,101	159,809	-
CENTENNIAL	63,551	21,000	29,736	-	4,253	-	-
EXCELSIOR	72,388	-	(108,129)	2,084	7,831	16,023	-
FOREST LAKE	63,001	3,000	(64,758)	1,000	1,969	-	37,217
GOLDEN VALLEY	90,452	-	(235,642)	6,000	10,686	-	10,155
GRAND RAPIDS	60,048	5,000	(31,248)	1,000	3,167	-	-
HASTINGS	82,847	-	8,710	2,184	5,786	121,000	-
HOPKINS	56,480	29,000	75,053	-	6,803	-	-
LAKEVILLE	115,753	88,244	12,643	6,000	6,461	555,000	-
MARSHALL	50,439	-	65,586	1,000	3,585	119,983	-
NEW BRIGHTON	74,431	28,000	(69,034)	1,200	11,353	1,453,596	-
NORTHFIELD	69,387	38,380	(109,102)	2,000	1,611	356,102	-
OWATONNA	86,304	-	(79,443)	3,000	2,413	-	-
SHAKOPEE	63,999	65,211	(62,991)	184	4,996	-	-
STILLWATER	83,966	-	115,127	1,000	5,258	154,800	-
WOODBURY	122,477	16,418	(215,973)	1,000	12,012	72,904	-
<b><u>Monthly Service</u></b>							
CHASKA	51,811	113,414	32,389	-	5,291	128,478	14,849
HUTCHINSON	55,220	26,400	6,548	-	8,178	89,898	-
MOUND	68,798	101,810	(47,220)	-	7,175	140,566	35,190
PINE CITY	26,334	7,000	(23,846)	-	3,935	31,150	1,500
SPRING LAKE PARK	193,522	30,852	(89,824)	-	46,803	205,256	6,885
<b><u>Monthly/Lump Sum Combination</u></b>							
APPLE VALLEY	138,127	128,542	(135,155)	18,915	16,915	591,463	-
BENSON	16,813	-	11,802	208	2,095	22,785	-
BROOKLYN CENTER	92,155	28,020	(6,271)	6,000	20,909	306,366	33,808
CHANHASSEN	66,223	17,101	(46,313)	-	8,924	94,522	-
DETROIT LAKES	42,400	6,407	32,008	2,000	3,692	54,760	-
EDEN PRAIRIE	220,200	307,800	270,242	-	13,369	251,800	360

**Table 5**  
**Revenues and Expenditures**  
**for the Year Ended December 31, 2000**

Name of Association	Revenues				Expenditures		
	State Aid	Municipal Contribution	Investment Earnings	All Other	Administration	Service Pensions	Other Benefits
FAIRMONT	46,164	22,730	(127,863)	10,375	18,184	155,600	-
GLENCOE	22,033	58,342	(28,521)	-	4,104	121,570	-
LAKE JOHANNA	160,381	73,790	28,366	-	22,400	406,231	70,488
MINNETONKA	229,865	-	168,258	5,456	24,212	157,806	48,076
NEW ULM	51,875	36,150	63,371	-	5,548	94,744	3,950
PIPESTONE	18,684	38,616	(1,275)	-	5,411	107,587	-
PLYMOUTH	250,437	-	306,158	1,000	8,881	145,646	4,040
ROBBINSDALE	50,609	25,901	(60,808)	2,000	10,377	41,880	-
ROSEVILLE	132,626	100,000	(267,643)	978	27,261	378,195	31,428
SAVAGE	49,717	150,583	(38,819)	-	12,159	94,900	34,722
WHITE BEAR LAKE	132,382	20,000	(37,473)	4,122	18,454	319,583	5,486
WORTHINGTON	33,168	55,353	(30,914)	12,000	1,129	147,134	-

<b>TOTALS</b>	State Aid	Municipal Contribution	Investment Earnings	All Other	Administration	Service Pensions	Other Benefits
Defined Contribution	2,212,814	540,392	(2,235,812)	61,804	203,552	3,485,024	173,600
Lump Sum	7,937,916	2,375,285	(2,534,636)	591,970	743,682	10,875,660	317,418
Monthly	395,685	279,476	(121,953)	0	71,382	595,348	58,424
Monthly / Lump Sum	1,753,859	1,069,335	99,150	63,054	224,024	3,492,572	232,358
<b>Grand Total</b>	<u>12,300,274</u>	<u>4,264,488</u>	<u>(4,793,251)</u>	<u>716,828</u>	<u>1,242,640</u>	<u>18,448,604</u>	<u>781,800</u>

## Table 5-A

### Relief Associations Reporting Expenses Greater Than 1% of Assets

<u>Name of Association</u>	<u>Salaries</u>	<u>Conventions</u>	<u>Dues Actuarial Audit &amp; Bond</u>	<u>Other</u>	<u>Total Expenses</u>	<u>% of Assets</u>
<b><u>Defined Contribution</u></b>						
AUSTIN	978	-	1,972	1,366	4,316	1.21%
DONNELLY	-	-	845	56	901	1.10%
ELBOW LAKE	-	-	2,782	71	2,853	1.08%
ELLSBURG	-	-	193	-	193	1.29%
FISHER	500	-	885	-	1,385	1.92%
GUN FLINT TRAIL	-	-	185	963	1,148	13.76%
LONDON	170	-	400	-	570	1.03%
<b><u>Lump Sum - \$ 10 or more, but less than \$100 per year of service</u></b>						
REVERE	400	-	-	-	400	1.21%
<b><u>Lump Sum - \$ 200 or more, but less than \$300 per year of service</u></b>						
COLVIN	600	-	825	26	1,451	1.65%
DEXTER	600	-	1,260	245	2,105	2.09%
<b><u>Lump Sum - \$ 300 or more, but less than \$500 per year of service</u></b>						
ALDEN	200	1,498	735	66	2,499	2.54%
BADGER	-	-	1,191	65	1,256	1.10%
BALATON	575	-	486	202	1,263	1.10%
BREITUNG	1,275	116	666	100	2,157	2.17%
FIFTY LAKES	-	-	1,200	13	1,213	1.39%
HANSKA	230	-	921	198	1,349	1.28%
HILL CITY	-	-	1,684	424	2,108	1.84%
KENNEDY	-	-	694	-	694	1.18%
KETTLE RIVER	-	-	825	81	906	1.03%
LAKE BRONSON	125	-	460	-	585	1.39%
MAKINEN	600	-	490	7	1,097	1.59%
RED WING	750	-	1,900	-	2,650	1.44%
SQUAW LAKE	-	-	1,741	-	1,741	1.71%
TOWER	900	-	1,238	11	2,149	2.16%
WAUBUN	-	-	869	-	869	1.12%
WRENSHALL	538	-	925	159	1,622	1.06%
<b><u>Lump Sum - \$ 500 or more, but less than \$1,000 per year of service</u></b>						
BAUDETTE	-	-	385	3,937	4,322	1.28%
BRAHAM	400	860	1,945	-	3,205	1.04%
BROWNTON	500	-	1,955	2	2,457	1.59%

**Table 5-A**  
**Relief Associations Reporting Expenses Greater Than 1% of Assets**

<u>Name of Association</u>	<u>Salaries</u>	<u>Conventions</u>	<u>Dues Actuarial Audit &amp; Bond</u>	<u>Other</u>	<u>Total Expenses</u>	<u>% of Assets</u>
CLAREMONT	885	900	990	-	2,775	2.63%
CLARKFIELD	250	-	2,661	-	2,911	1.35%
COLERAINE	-	-	1,638	18	1,656	1.52%
CUYUNA	-	-	2,149	-	2,149	2.46%
EMILY	-	-	2,312	312	2,624	1.84%
GLENWOOD	100	-	1,710	52	1,862	1.10%
HAMBURG	450	850	3,461	55	4,816	2.46%
HENDERSON	1,100	-	773	1,004	2,877	1.59%
HENDRICKS	-	-	1,435	668	2,103	1.24%
HOWARD LAKE	1,100	-	1,950	-	3,050	1.06%
IRONTON	320	-	2,079	-	2,399	1.61%
KELLOGG	800	-	1,431	242	2,473	1.07%
MARBLE	600	-	2,308	-	2,908	1.37%
NEW AUBURN	1,600	-	1,165	5	2,770	1.52%
RICHMOND	450	-	2,166	-	2,616	1.01%
SCANLON	-	-	-	3,788	3,788	2.93%
SHAFER	-	710	845	162	1,717	1.33%
SOUTH HAVEN	800	-	2,842	15	3,657	1.71%
STACY-LENT	1,000	-	2,317	12	3,329	1.36%
STEWART	500	-	1,947	38	2,485	1.37%
WATKINS	490	-	1,975	-	2,465	1.06%
WYOMING	200	-	2,025	99	2,324	1.08%
<b><u>Lump Sum - \$1,000 or more, but less than \$1,500 per year of service</u></b>						
BARNESVILLE	1,040	-	2,814	-	3,854	1.32%
BRECKENRIDGE	2,400	-	1,600	127	4,127	1.22%
DODGE CENTER	-	-	3,550	-	3,550	1.17%
MADISON	250	175	4,377	47	4,849	1.69%
MONTROSE	-	-	1,885	-	1,885	1.00%
NASHWAUK	500	-	3,870	10	4,380	1.47%
SPICER	650	-	2,335	1,777	4,762	1.48%
SAINT JAMES	1,500	1,045	2,100	192	4,837	1.07%
<b><u>Lump Sum - \$1,500 or more, but less than \$2,000 per year of service</u></b>						
ELY	959	271	3,382	593	5,205	1.07%
<b><u>Lump Sum - \$2,000 or more, but less than \$2,500 per year of service</u></b>						
VADNAIS HEIGHTS	653	-	9,735	50	10,438	1.41%



**Table 5-A**  
**Relief Associations Reporting Expenses Greater Than 1% of Assets**

<u>Name of Association</u>	<u>Salaries</u>	<u>Conventions</u>	<u>Dues Actuarial Audit &amp; Bond</u>	<u>Other</u>	<u>Total Expenses</u>	<u>% of Assets</u>
<b><u>Lump Sum - \$2,500 or more, but less than \$3,000 per year of service</u></b>						
OAKDALE	6,020	-	7,575	78	13,673	1.18%
<b><u>Monthly/Lump Sum Combination</u></b>						
PIPESTONE	1,000	-	2,692	1,719	5,411	1.04%

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**Table 5-B**  
**Relief Associations Reporting Expenses Greater Than \$20,000**

<u>Name of Association</u>	<u>Salaries</u>	<u>Conventions</u>	<u>Dues Actuarial Audit &amp; Bond</u>	<u>Other</u>	<u>Total Expenses</u>	<u>% of Assets</u>
<b><u>Defined Contribution</u></b>						
COON RAPIDS	3,875	8,760	5,006	9,880	27,521	0.84%
EAGAN	6,300	6,366	12,178	886	25,730	0.56%
EDINA	21,500	-	13,620	6,763	41,883	0.92%
<b><u>Monthly Service</u></b>						
SPRING LAKE PARK	10,587	3,634	30,084	2,498	46,803	0.73%
<b><u>Monthly/Lump Sum Combination</u></b>						
BROOKLYN CENTER	10,200	-	10,164	545	20,909	0.68%
LAKE JOHANNA	8,600	-	12,029	1,771	22,400	0.54%
MINNETONKA	12,268	-	4,614	7,330	24,212	0.26%
ROSEVILLE	2,165	-	18,956	6,140	27,261	0.44%

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**Table 6**  
**Volunteer Firefighters Relief Associations**  
**Summary of Data on Relief Association Membership and Bylaw Provisions for the Year Ended December 31, 2000**

Name of Association	Number of Members			Minimum Retirement Age	Minimum Years		Faithful Performance Bond		Pension Amount**	Long-Term Disability		Short-Term Disability		Funeral Benefit		Survivor Benefit	
	Active	Retired	Deferred		Active Service	Active Membership	Secretary	Treasurer		Amount	Type	Amount	Type	Amount	Type	Amount	Type
<b><u>Defined Contribution</u></b>																	
ALASKA	14	-	4	50	10	10	-	10,000	-	-	BAL	-	-	-	-	-	BAL
ALBANY	24	1	1	50	5	5	35,000	35,000	-	-	BAL	-	-	-	-	-	BAL
ANDOVER	44	-	17	50	5	5	2,500	150,000	-	-	BAL	-	-	-	-	-	BAL
ANOKA-CHAMPLIN	39	2	8	50	10	10	-	500,000	-	-	BAL	-	-	-	-	-	BAL
ASHBY	24	1	2	50	5	5	-	15,000	-	-	BAL	-	-	-	-	-	BAL
AUSTIN	26	-	1	50	10	10	-	50,000	-	-	BAL	-	-	-	-	-	BAL
BREWSTER	23	-	8	50	10	10	-	25,000	-	-	BAL	-	-	-	-	-	BAL
BROOKLYN PARK	68	5	24	50	5	5	750,000	750,000	-	-	BAL	-	-	-	-	-	BAL
CALLAWAY	18	-	3	50	10	10	-	70,000	-	-	BAL	-	-	-	-	-	BAL
COLOGNE	28	1	5	50	10	10	10,000	50,000	-	-	-	-	-	-	-	-	BAL
COLUMBIA HEIGHTS	22	-	9	50	10	10	-	110,000	-	-	BAL	-	-	-	-	-	BAL
COON RAPIDS	49	5	9	50	5	5	350,000	350,000	-	-	BAL	-	-	-	-	-	BAL
CRANE LAKE	13	-	-	50	10	10	50,000	50,000	-	-	BAL	-	-	-	-	-	BAL
CROSSLAKE	24	2	2	50	10	10	-	60,000	-	-	BAL	-	-	-	-	-	BAL
DAKOTA	16	-	-	50	5	5	-	10,000	-	-	BAL	-	-	-	-	-	BAL
DALBO	19	-	3	50	10	10	-	110,000	-	-	-	-	-	-	-	-	BAL
DILWORTH	29	-	2	50	10	10	60,000	60,000	-	-	BAL	-	-	-	-	-	BAL
DONNELLY	29	-	5	50	10	10	-	10,000	-	-	BAL	-	-	-	-	-	BAL
EAGAN	90	1	13	50	5	5	-	500,000	-	-	BAL	-	-	-	-	-	BAL
EDINA	46	2	8	50	5	5	500,000	500,000	-	-	BAL	-	-	-	-	-	BAL
ELBOW LAKE	26	2	3	50	10	10	-	30,000	-	-	BAL	-	-	-	-	-	BAL
ELGIN	20	4	8	50	10	10	-	25,000	-	-	BAL	-	-	-	-	-	BAL
ELLSBURG	11	-	-	55	10	10	-	10,000	-	-	BAL	-	-	-	-	-	BAL
ERSKINE	19	-	-	50	10	10	10,000	10,000	-	-	BAL	-	-	-	-	-	BAL
FALCON HEIGHTS	17	-	19	50	10	10	-	120,000	-	-	BAL	15	DAY	-	-	-	BAL
FISHER	24	-	-	50	20	5	-	10,000	-	-	BAL	-	-	-	-	-	BAL
FOSSTON	19	-	-	50	10	10	-	25,000	-	-	BAL	-	-	-	-	-	BAL
FOUNTAIN	20	-	2	50	10	10	75,000	75,000	-	-	BAL	-	-	-	-	-	BAL
FREEPORT	19	-	5	50	10	10	-	25,000	-	-	BAL	-	-	-	-	-	BAL
FRIDLEY	31	5	6	50	10	10	-	250,000	-	-	-	-	-	-	-	-	BAL
GARY	20	1	3	50	10	10	-	20,000	-	-	-	-	-	-	-	-	BAL
GIBBON	19	3	1	50	13	13	-	30,000	-	-	-	-	-	-	-	-	BAL
GLENVILLE	25	-	7	50	5	5	-	10,000	-	-	BAL	-	-	-	-	-	BAL
GOODHUE	24	1	5	50	5	5	-	50,000	-	-	BAL	-	-	-	-	-	BAL
GUN FLINT TRAIL	14	-	11	50	5	5	-	4,000	-	-	BAL	-	-	-	-	-	BAL
HARDWICK	18	1	1	50	10	10	-	45,000	-	-	BAL	-	-	-	-	-	BAL
HAWLEY	22	1	-	50	10	10	-	40,000	-	-	-	-	-	-	-	-	BAL

\*\* Pension amount is per year of service, except monthly plans where amount is per month for each year served.

Key: LUMP = Lump Sum MO = Month Y/S = Year of Service BAL = Balance of Account

**Table 6**  
**Volunteer Firefighters Relief Associations**  
**Summary of Data on Relief Association Membership and Bylaw Provisions for the Year Ended December 31, 2000**

Name of Association	Number of Members			Minimum Retirement Age	Minimum Years		Faithful Performance Bond		Pension Amount**	Long-Term Disability		Short-Term Disability		Funeral Benefit		Survivor Benefit	
	Active	Retired	Deferred		Active Service	Active Membership	Secretary	Treasurer		Amount	Type	Amount	Type	Amount	Type	Amount	Type
IVANHOE	27	-	5	50	10	10	-	20,000	-	-	BAL	-	-	-	-	-	BAL
KENYON	30	1	1	50	10	10	-	25,000	-	-	BAL	-	-	-	-	-	BAL
KERKHOVEN	23	-	2	50	10	10	20,000	20,000	-	-	BAL	-	-	-	-	-	BAL
KIESTER	21	1	3	55	20	10	-	35,000	-	-	BAL	42	WEEK	-	-	-	BAL
LAKE GEORGE	16	-	8	50	10	10	-	10,000	-	-	BAL	-	-	-	-	-	BAL
LAKEPORT	17	-	-	55	10	10	-	100,000	-	-	-	-	-	-	-	-	BAL
LE CENTER	20	-	2	50	10	10	-	25,000	-	-	BAL	-	-	-	-	-	BAL
LONDON	16	-	-	50	20	10	-	50,000	-	-	-	100	WEEK	-	-	-	BAL
LONGVILLE	24	-	1	50	5	5	-	50,000	-	-	-	-	-	-	-	-	BAL
LYLE	17	-	3	50	10	10	10,000	10,000	-	-	-	-	-	-	-	-	BAL
MAGNOLIA	13	-	-	50	10	10	-	10,000	-	-	-	-	-	-	-	-	-
MAPLE GROVE	85	4	22	50	5	5	1,000,000	1,000,000	-	-	BAL	-	-	-	-	-	BAL
MARINE-on-St-CROIX	32	-	20	50	5	5	-	40,000	-	-	BAL	-	-	-	-	-	BAL
MAZEPPA	27	-	1	50	10	10	-	20,000	-	-	-	-	-	-	-	-	BAL
MENDOTA HEIGHTS	35	-	4	50	10	10	200,000	200,000	-	-	BAL	-	-	-	-	-	BAL
MENTOR	15	2	-	50	10	10	-	10,000	-	-	-	-	-	-	-	-	BAL
MILLERVILLE	28	1	1	50	10	10	-	25,000	-	-	BAL	-	-	-	-	-	BAL
MILROY	18	1	-	50	10	10	-	10,000	-	-	BAL	-	-	-	-	-	BAL
MURDOCK	18	2	1	50	10	10	-	15,000	-	-	BAL	-	-	-	-	-	BAL
MYRTLE	20	1	1	50	5	5	5,000	5,000	-	-	BAL	-	-	-	-	-	BAL
NODINE	20	1	-	55	10	10	-	20,000	-	-	BAL	-	-	-	-	-	BAL
NORTHROP	19	1	-	50	10	10	-	100,000	-	-	BAL	-	-	-	-	-	BAL
ODESSA FARM	13	-	-	50	10	5	-	10,000	-	-	BAL	-	-	-	-	-	BAL
OKLEE	14	1	3	50	10	10	-	15,000	-	1,000	LUMP	-	-	-	-	-	BAL
PLAINVIEW	22	1	1	50	10	10	15,000	40,000	-	-	BAL	-	-	-	-	-	BAL
PLUMMER	23	-	1	50	10	10	-	10,000	-	-	BAL	-	-	-	-	-	BAL
RAMSEY	32	-	2	50	10	10	-	50,000	-	-	BAL	-	-	-	-	-	BAL
RED LAKE FALLS	23	-	1	50	10	10	-	17,000	-	-	BAL	-	-	-	-	-	BAL
ROUND LAKE	20	-	1	50	10	10	-	10,000	-	-	BAL	-	-	-	-	-	BAL
RUSHFORD	29	-	2	50	10	10	-	30,000	-	-	BAL	-	-	-	-	-	BAL
RUSHMORE	22	-	-	50	5	5	100,000	100,000	-	-	BAL	-	-	-	-	-	BAL
SEAFORTH	13	-	4	50	10	10	-	4,000	-	-	BAL	-	-	-	-	-	BAL
SOUTH BEND TWP	16	1	2	50	10	10	-	30,000	-	-	BAL	-	-	-	-	-	BAL
SAINT HILAIRE	17	-	2	50	10	10	-	20,000	-	-	BAL	-	-	-	-	-	BAL
SWANVILLE	21	-	1	50	10	10	-	50,000	-	-	BAL	-	-	-	-	-	BAL
TOIVOLA TWP	18	-	-	50	5	5	10,000	10,000	-	-	BAL	-	-	-	-	-	BAL
ULEN	19	-	3	50	10	10	-	50,000	-	-	-	-	-	-	-	-	BAL
UNDERWOOD	19	-	-	50	10	10	-	20,000	-	-	BAL	-	-	-	-	-	BAL
VERMILION LAKE	12	-	2	50	20	10	-	100,000	-	-	BAL	-	-	-	-	-	BAL
WABASSO	22	-	4	50	10	10	-	25,000	-	-	BAL	-	-	-	-	-	BAL

\*\* Pension amount is per year of service, except monthly plans where amount is per month for each year served.

Key: LUMP = Lump Sum MO = Month Y/S = Year of Service BAL = Balance of Account

**Table 6**  
**Volunteer Firefighters Relief Associations**  
**Summary of Data on Relief Association Membership and Bylaw Provisions for the Year Ended December 31, 2000**

Name of Association	Number of Members			Minimum Retirement Age	Minimum Years		Faithful Performance Bond		Pension Amount**	Long-Term Disability		Short-Term Disability		Funeral Benefit		Survivor Benefit	
	Active	Retired	Deferred		Active Service	Active Membership	Secretary	Treasurer		Amount	Type	Amount	Type	Amount	Type	Amount	Type
WANAMINGO	25	2	6	50	10	10	-	20,000	-	-	BAL	-	-	-	-	-	BAL
WANDA	17	-	2	50	10	10	-	10,000	-	-	BAL	-	-	-	-	-	BAL
WELLS	24	3	3	50	10	10	-	100,000	-	-	-	-	-	-	-	-	BAL
WEST METRO	67	-	23	50	5	5	400,000	400,000	-	-	BAL	-	-	-	-	-	BAL
WILLIAMS	22	-	4	50	10	10	-	24,000	-	-	-	-	-	-	-	-	BAL
WINGER	12	-	2	50	10	10	-	10,000	-	-	BAL	-	-	-	-	-	BAL
WINTHROP	22	-	-	50	10	10	-	300,000	-	-	BAL	-	-	-	-	-	BAL
ZUMBROTA	28	1	1	50	10	10	-	75,000	-	-	BAL	-	-	-	-	-	BAL

**Lump Sum - \$ 10 or more, but less than \$100 per year of service**

CLIMAX	20	-	-	50	10	10	-	10,000	25	-	-	-	-	-	-	-	-
HOLYOKE	11	-	3	50	5	5	-	5,000	25	-	-	-	-	-	-	25	Y/S
LASALLE	14	-	-	50	10	10	-	10,000	25	25	Y/S	-	-	-	-	25	Y/S
NASSAU	17	-	-	55	20	10	-	10,000	25	-	-	-	-	-	-	25	Y/S
PEQUAYWAN	11	-	-	50	5	5	5,000	5,000	30	-	-	-	-	-	-	30	Y/S
REVERE	10	1	-	50	10	10	5,000	5,000	50	25	Y/S	-	-	-	-	50	Y/S

**Lump Sum - \$ 100 or more, but less than \$200 per year of service**

BETHEL	12	-	-	50	10	10	-	15,000	120	120	Y/S	-	-	-	-	120	Y/S
COTTON	18	-	3	50	5	5	-	20,000	100	100	Y/S	-	-	-	-	100	Y/S
DANVERS	12	-	1	50	10	10	5,000	5,000	175	175	Y/S	-	-	-	-	175	Y/S
DUMONT	20	-	2	50	10	10	-	10,000	150	150	Y/S	-	-	-	-	150	Y/S
ELBOW-TULABY LK	17	-	-	62	10	10	5,000	5,000	100	100	Y/S	-	-	-	-	100	Y/S
ELMER	16	-	1	60	5	5	-	5,000	150	-	-	-	-	-	-	150	Y/S
FEDERAL DAM	13	-	-	55	20	10	10,000	10,000	100	100	Y/S	-	-	-	-	100	Y/S
GENEVA	18	-	-	55	10	10	-	5,000	100	100	Y/S	-	-	-	-	100	Y/S
GREENBUSH	29	3	-	50	10	10	-	15,000	145	-	-	-	-	-	-	145	Y/S
LISMORE	25	-	-	50	20	5	-	30,000	140	140	Y/S	100	WEEK	200	LUMP	140	Y/S
LUCAN	23	2	1	50	10	10	-	6,500	160	-	-	-	-	-	-	160	Y/S
LYND	14	-	-	50	20	20	-	10,000	100	-	-	-	-	-	-	100	Y/S
MEADOWLANDS	12	-	1	50	5	5	-	3,000	100	100	Y/S	-	-	-	-	100	Y/S
MIDDLE RIVER	16	3	-	50	20	10	-	10,000	150	150	Y/S	100	WEEK	-	-	150	Y/S
SAINT LEO	17	-	5	50	10	10	-	20,000	175	175	WEEK	-	-	-	-	175	Y/S
TAUNTON	15	-	1	55	10	10	10,000	10,000	120	-	-	10	WEEK	-	-	120	Y/S

**Lump Sum - \$ 200 or more, but less than \$300 per year of service**

ALMELUND	29	-	3	50	10	10	-	20,000	250	250	Y/S	-	-	-	-	250	Y/S
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**Key:** LUMP = Lump Sum MO = Month Y/S = Year of Service BAL = Balance of Account

**Table 6**  
**Volunteer Firefighters Relief Associations**  
**Summary of Data on Relief Association Membership and Bylaw Provisions for the Year Ended December 31, 2000**

Name of Association	Number of Members			Minimum Retirement Age	Minimum Years		Faithful Performance Bond		Pension Amount**	Long-Term Disability		Short-Term Disability		Funeral Benefit		Survivor Benefit	
	Active	Retired	Deferred		Active Service	Active Membership	Secretary	Treasurer		Amount	Type	Amount	Type	Amount	Type	Amount	Type
ALTURA	23	-	-	50	20	20	-	10,000	250	-	-	25	WEEK	-	-	250	Y/S
BLUFFTON	15	-	-	50	20	10	-	6,500	250	250	Y/S	-	-	-	-	250	Y/S
BOWLUS	21	-	1	50	20	10	-	15,000	250	250	Y/S	-	-	-	-	250	Y/S
BRIMSON	21	-	2	50	20	10	15,000	15,000	200	200	Y/S	-	-	-	-	200	Y/S
BROOK PARK	15	-	1	50	5	5	-	50,000	200	200	Y/S	-	-	-	-	200	Y/S
CAMPBELL	25	-	1	50	20	10	-	25,000	200	-	-	-	-	-	-	200	Y/S
CLIFTON	18	-	4	50	5	5	10,000	20,000	250	250	Y/S	-	-	-	-	250	Y/S
COLVIN	16	-	-	50	20	20	10,000	10,000	250	-	-	-	-	-	-	250	Y/S
CROOKED LAKE	19	-	-	50	5	5	-	10,000	250	250	Y/S	-	-	-	-	250	Y/S
DARFUR	16	-	1	50	10	10	-	10,000	275	275	Y/S	20	DAY	-	-	275	Y/S
DENT	24	-	4	50	10	10	-	10,000	250	-	-	-	-	-	-	250	Y/S
DEXTER	20	-	1	50	10	10	-	15,000	225	225	Y/S	-	-	-	-	225	Y/S
EASTERN HUBBARD	14	-	1	55	10	10	-	25,000	200	-	-	-	-	-	-	200	Y/S
FINLAYSON	20	-	5	50	10	10	-	10,000	200	200	Y/S	-	-	-	-	200	Y/S
GRANADA	19	-	2	50	10	10	-	35,000	250	-	-	-	-	-	-	250	Y/S
HALSTAD	24	-	4	55	10	10	-	30,000	200	200	Y/S	-	-	-	-	200	Y/S
HANLEY FALLS	21	3	3	50	10	10	-	10,000	250	-	-	-	-	-	-	250	Y/S
HENDRUM	27	1	1	50	10	10	25,000	25,000	200	200	Y/S	-	-	-	-	200	Y/S
HOKAH	27	-	3	50	10	10	150,000	150,000	250	250	Y/S	-	-	-	-	250	Y/S
HOLLAND	20	-	1	50	10	10	-	10,000	250	250	Y/S	-	-	-	-	250	Y/S
IONA	15	-	-	50	20	20	10,000	10,000	250	250	Y/S	-	-	-	-	250	Y/S
KARLSTAD	29	-	3	50	10	10	-	55,000	200	200	Y/S	-	-	-	-	200	Y/S
LAKE HENRY	21	-	5	50	10	10	-	10,000	250	250	Y/S	-	-	-	-	-	Y/S
LAKE WILSON	17	-	1	50	10	10	-	15,000	250	-	-	-	-	-	-	250	Y/S
LANCASTER	23	-	3	55	10	10	-	20,000	200	50	Y/S	-	-	-	-	50	Y/S
NEW MUNICH	17	-	2	50	10	10	-	10,000	250	250	Y/S	-	-	-	-	250	Y/S
NORTH STAR	13	-	4	50	5	5	5,000	5,000	200	-	-	-	-	-	-	200	Y/S
OSTRANDER	18	-	1	50	10	10	-	10,000	250	250	Y/S	-	-	-	-	250	Y/S
PORTER	26	-	3	55	10	10	-	20,000	225	135	Y/S	-	-	-	-	225	Y/S
SOLWAY RURAL	17	-	-	50	10	10	-	10,000	200	150	Y/S	-	-	-	-	200	Y/S
STURGEON LAKE	12	-	-	50	10	10	-	5,000	200	200	Y/S	-	-	-	-	200	Y/S
TWIN LKS -Freeborn	17	-	3	50	10	9	-	15,000	200	-	-	-	-	-	-	200	Y/S
WALTERS	20	-	1	50	5	5	-	10,000	200	-	-	-	-	-	-	200	Y/S
WILMONT	24	-	4	50	10	10	150,000	150,000	250	250	Y/S	-	-	-	-	250	Y/S

**Lump Sum - \$ 300 or more, but less than \$500 per year of service**

ADAMS	25	-	-	50	10	10	-	20,000	440	440	Y/S	-	-	-	-	440	Y/S
ALBORN	19	-	-	50	20	10	-	10,000	350	350	Y/S	-	-	-	-	350	Y/S
ALDEN	25	-	4	50	10	10	-	15,000	375	375	Y/S	-	-	-	-	375	Y/S

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**Table 6**  
**Volunteer Firefighters Relief Associations**  
**Summary of Data on Relief Association Membership and Bylaw Provisions for the Year Ended December 31, 2000**

Name of Association	Number of Members			Minimum Retirement Age	Minimum Years		Faithful Performance Bond		Pension Amount**	Long-Term Disability		Short-Term Disability		Funeral Benefit		Survivor Benefit	
	Active	Retired	Deferred		Active Service	Active Membership	Secretary	Treasurer		Amount	Type	Amount	Type	Amount	Type	Amount	Type
ALPHA	12	-	3	50	10	10	-	25,000	400	400	Y/S	-	-	-	-	400	Y/S
ASKOV	18	-	2	55	10	10	-	12,000	400	400	Y/S	-	-	-	-	400	Y/S
BADGER	23	1	-	50	10	10	-	15,000	400	400	Y/S	-	-	-	-	400	Y/S
BALATON	25	-	3	50	10	10	15,000	15,000	450	450	Y/S	10	DAY	-	-	450	Y/S
BARRETT	21	-	-	55	10	10	-	10,000	400	-	-	-	-	-	-	400	Y/S
BEARDSLEY	20	-	-	50	10	10	-	7,500	325	325	Y/S	-	-	-	-	325	Y/S
BELLINGHAM	20	-	3	50	5	5	10,000	20,000	400	400	Y/S	-	-	-	-	400	Y/S
BERTHA	20	-	1	50	10	10	-	15,000	400	400	Y/S	-	-	-	-	400	Y/S
BLACKHOOF	18	-	3	50	10	10	7,000	7,000	400	400	Y/S	55	DAY	-	-	400	Y/S
BOYD	17	1	3	50	10	10	-	15,000	320	320	Y/S	-	-	-	-	320	Y/S
BREITUNG	21	-	1	50	10	10	-	10,000	300	300	Y/S	-	-	-	-	300	Y/S
BREVATOR	18	-	2	50	5	5	-	10,000	475	475	Y/S	-	-	-	-	475	Y/S
CANTON	20	-	1	50	15	10	-	10,000	450	450	Y/S	-	-	-	-	450	Y/S
CARSONVILLE	18	1	2	50	10	10	-	10,000	350	350	Y/S	-	-	-	-	350	Y/S
CHANDLER	18	-	3	50	10	10	-	60,000	400	400	Y/S	-	-	-	-	400	Y/S
CHERRY	19	-	2	50	5	5	-	10,000	450	450	Y/S	-	-	-	-	450	Y/S
CHOKIO	20	2	1	50	10	10	-	20,000	425	300	Y/S	-	-	-	-	425	Y/S
CLARISSA	19	-	1	50	10	10	10,000	10,000	375	375	Y/S	-	-	-	-	375	Y/S
CLARKS GROVE	24	-	1	50	10	10	10,000	20,000	300	300	Y/S	-	-	-	-	300	Y/S
CLEMENTS	17	-	-	50	10	10	-	10,000	300	300	Y/S	-	-	-	-	300	Y/S
CLINTON - St Louis	16	-	2	50	10	10	-	15,000	400	400	Y/S	25	WEEK	-	-	400	Y/S
COTTONWOOD	28	2	10	55	10	10	-	30,000	450	450	Y/S	-	-	-	-	450	Y/S
CURRIE	21	-	-	50	10	10	15,000	15,000	450	450	Y/S	-	-	-	-	450	Y/S
CYRUS	17	-	1	50	10	10	-	10,000	325	-	-	-	-	-	-	325	Y/S
DALTON	22	-	7	50	10	10	-	20,000	450	450	Y/S	-	-	-	-	450	Y/S
DUNNELL	17	-	-	50	10	10	-	100,000	450	450	Y/S	-	-	-	-	450	Y/S
ELLENDALE	21	-	3	50	5	5	-	10,000	400	400	Y/S	-	-	-	-	400	Y/S
ELLSWORTH	24	-	6	55	10	10	15,000	15,000	300	-	-	-	-	-	-	300	Y/S
ELROSA	29	-	5	55	5	5	-	20,000	300	300	Y/S	-	-	-	-	300	Y/S
EVANSVILLE	27	-	2	50	10	10	-	10,000	320	320	Y/S	-	-	-	-	320	Y/S
FIFTY LAKES	13	-	4	50	5	5	-	-	400	400	Y/S	-	-	-	-	400	Y/S
FINLAND	19	-	-	50	10	10	-	10,000	375	-	-	-	-	-	-	375	Y/S
FLENSBURG	17	1	-	50	10	10	-	40,000	300	300	Y/S	-	-	-	-	300	Y/S
FRENCH TWP	33	-	1	50	10	10	15,000	15,000	300	300	Y/S	-	-	-	-	300	Y/S
FROST	26	-	2	50	10	10	-	15,000	350	350	Y/S	5	DAY	-	-	350	Y/S
GARVIN	15	-	1	50	5	5	-	25,000	400	400	Y/S	-	-	-	-	400	Y/S
GNESEN	24	-	1	50	10	10	-	30,000	400	200	Y/S	-	-	-	-	400	Y/S
GOODLAND	16	1	5	50	5	5	-	7,000	360	360	Y/S	-	-	-	-	360	Y/S
GRACEVILLE	25	2	-	50	10	10	-	15,000	485	485	Y/S	-	-	-	-	485	Y/S
GRYGLA	20	-	-	50	10	10	-	20,000	350	350	Y/S	-	-	-	-	350	Y/S

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Name of Association	Number of Members			Minimum Retirement Age	Minimum Years		Faithful Performance Bond		Pension Amount**	Long-Term Disability		Short-Term Disability		Funeral Benefit		Survivor Benefit	
	Active	Retired	Deferred		Active Service	Active Membership	Secretary	Treasurer		Amount	Type	Amount	Type	Amount	Type	Amount	Type
HANCOCK	24	-	2	50	10	10	-	100,000	300	-	-	-	-	-	-	100	Y/S
HANSKA	24	-	1	50	10	10	-	15,000	350	350	Y/S	-	-	-	-	350	Y/S
HARRIS	18	-	1	50	10	10	-	50,000	400	400	Y/S	-	-	-	-	400	Y/S
HARTLAND	20	2	1	50	10	10	-	25,000	425	425	Y/S	-	-	-	-	425	Y/S
HERMAN	18	2	5	50	10	10	-	10,000	485	485	Y/S	-	-	-	-	485	Y/S
HEWITT	14	-	1	50	10	10	25,000	25,000	400	400	Y/S	-	-	-	-	400	Y/S
HILL CITY	25	-	5	50	5	5	100,000	100,000	380	380	Y/S	-	-	-	-	380	Y/S
HILLS	24	-	3	50	10	10	-	20,000	475	475	Y/S	-	-	-	-	475	Y/S
HITTERDAL	19	1	1	50	10	10	-	20,000	350	350	Y/S	-	-	-	-	350	Y/S
HOFFMAN	23	-	5	50	10	10	-	20,000	350	350	Y/S	-	-	-	-	350	Y/S
HOVLAND	13	-	-	50	10	10	-	10,000	400	250	Y/S	-	-	-	-	400	Y/S
JASPER	25	-	3	50	10	10	-	20,000	450	450	Y/S	-	-	-	-	450	Y/S
JEFFERS	21	-	-	50	15	10	-	20,000	375	-	-	-	-	-	-	375	Y/S
KELLIHER	21	-	2	50	10	10	-	15,000	400	400	Y/S	-	-	-	-	400	Y/S
KENNEDY	19	1	-	50	10	10	-	100,000	350	350	Y/S	-	-	-	-	350	Y/S
KETTLE RIVER	17	-	3	50	5	5	30,000	30,000	450	450	Y/S	-	-	-	-	450	Y/S
KILKENNY	20	-	4	50	10	10	-	60,000	400	400	Y/S	-	-	-	-	400	Y/S
LAKE BRONSON	19	1	-	50	10	10	-	8,000	300	150	Y/S	-	-	-	-	300	Y/S
LAKEWOOD	27	-	-	50	20	20	-	50,000	450	450	Y/S	-	-	-	-	450	Y/S
LEROY	24	-	5	50	10	10	-	15,000	300	300	Y/S	-	-	-	-	300	Y/S
LITTLEFORK	26	1	8	50	5	5	20,000	20,000	450	450	Y/S	-	-	-	-	450	Y/S
MABEL	20	-	-	50	10	10	-	10,000	425	250	Y/S	-	-	-	-	125	Y/S
MAHTOWA	19	-	2	50	5	5	-	10,000	400	400	Y/S	-	-	-	-	400	Y/S
MAKINEN	19	1	2	50	5	5	30,000	30,000	300	300	Y/S	-	-	-	-	300	Y/S
MCGRATH	18	-	4	50	5	5	-	10,000	350	350	Y/S	-	-	-	-	350	Y/S
MCKINLEY	15	-	3	50	10	10	-	10,000	300	300	Y/S	-	-	-	-	300	Y/S
MEDFORD	25	-	5	50	10	10	-	150,000	430	430	Y/S	-	-	-	-	430	Y/S
ODIN	14	-	-	50	10	10	-	15,000	450	-	-	15	WEEK	-	-	450	Y/S
OKABENA	19	-	2	55	5	5	-	15,000	350	350	Y/S	-	-	-	-	350	Y/S
ORMSBY	17	-	2	50	10	10	-	10,000	350	-	-	10	WEEK	-	-	350	Y/S
PALISADE	23	-	1	50	10	10	-	15,000	450	350	Y/S	100	WEEK	-	-	350	Y/S
PEMBERTON	19	1	2	50	10	10	-	10,000	350	-	Y/S	-	-	-	-	350	Y/S
PIKE-SANDY-BRITT	22	3	7	50	10	10	10,000	20,000	300	300	Y/S	-	-	-	-	300	Y/S
PRINSBURG	17	-	2	50	10	10	20,000	20,000	400	400	Y/S	-	-	-	-	400	Y/S
RED WING	29	1	7	55	10	10	30,000	30,000	300	300	Y/S	-	-	1,000	LUMP	300	Y/S
ROLLINGSTONE	25	-	1	50	10	10	-	10,000	395	395	Y/S	-	-	-	-	395	Y/S
ROSE CREEK	22	-	4	50	10	10	-	15,000	400	400	Y/S	-	-	-	-	400	Y/S
ROTHSAY	22	1	5	50	10	10	-	25,000	450	450	Y/S	-	-	-	-	450	Y/S
RUSSELL	19	1	3	50	10	10	-	20,000	375	375	Y/S	-	-	-	-	375	Y/S
SANBORN	20	-	-	50	20	10	-	10,000	450	450	Y/S	-	-	-	-	450	Y/S

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Key: LUMP = Lump Sum MO = Month Y/S = Year of Service BAL = Balance of Account

**Table 6**  
**Volunteer Firefighters Relief Associations**  
**Summary of Data on Relief Association Membership and Bylaw Provisions for the Year Ended December 31, 2000**

Name of Association	Number of Members			Minimum Retirement Age	Minimum Years		Faithful Performance Bond		Pension Amount**	Long-Term Disability		Short-Term Disability		Funeral Benefit		Survivor Benefit	
	Active	Retired	Deferred		Active Service	Active Membership	Secretary	Treasurer		Amount	Type	Amount	Type	Amount	Type	Amount	Type
SHELLY	15	-	1	50	10	10	-	11,000	300	300	Y/S	-	-	-	-	300	Y/S
SQUAW LAKE	15	-	2	50	10	10	-	15,000	400	200	Y/S	-	-	-	-	250	Y/S
SAINT MARTIN	24	2	4	50	10	10	-	15,000	450	450	Y/S	-	-	-	-	450	Y/S
STEPHEN	26	1	2	50	10	10	-	20,000	375	-	-	-	-	-	-	375	Y/S
STORDEN	21	-	-	50	10	10	-	20,000	400	400	Y/S	-	-	-	-	400	Y/S
SUNBURG	21	-	1	50	10	10	-	100,000	350	350	Y/S	2	DAY	-	-	350	Y/S
TOFTE	18	-	-	50	20	10	10,000	10,000	400	-	-	-	-	-	-	400	Y/S
TOWER	24	-	-	50	10	10	-	10,000	350	100	Y/S	-	-	-	-	300	Y/S
UPSALA	17	-	3	50	10	10	10,000	10,000	350	350	Y/S	-	-	-	-	350	Y/S
VESTA	16	-	-	50	10	10	5,000	10,000	300	300	Y/S	-	-	-	-	300	Y/S
VILLARD	25	-	-	50	10	10	-	10,000	300	300	Y/S	-	-	-	-	100	Y/S
VINING	16	-	-	55	10	10	-	7,500	400	-	-	-	-	300	LUMP	-	-
WALNUT GROVE	18	2	4	50	10	10	-	100,000	400	400	Y/S	-	-	-	-	400	Y/S
WAUBUN	17	-	2	50	10	10	-	8,000	400	400	Y/S	-	-	-	-	400	Y/S
WENDELL	20	-	-	50	10	10	-	12,000	300	300	Y/S	-	-	-	-	300	Y/S
WILLOW RIVER	18	-	1	50	10	10	-	10,000	400	400	Y/S	-	-	-	-	400	Y/S
WILSON	28	-	4	50	10	10	20,000	20,000	300	300	Y/S	-	-	-	-	300	Y/S
WOOD LAKE	18	1	4	50	10	10	20,000	20,000	350	350	Y/S	-	-	-	-	350	Y/S
WOODSTOCK	16	-	-	50	10	10	-	15,000	325	325	Y/S	-	-	-	-	325	Y/S
WRENSHALL	24	2	-	50	10	10	-	20,000	400	400	Y/S	20	DAY	500	LUMP	400	Y/S
WRIGHT	16	-	4	50	5	5	10,000	10,000	320	320	Y/S	-	-	-	-	320	Y/S

**Lump Sum - \$ 500 or more, but less than \$1,000 per year of service**

ADA	21	-	1	50	10	10	-	75,000	700	-	-	-	-	-	-	700	Y/S
ADRIAN	25	1	-	50	10	10	-	25,000	500	500	Y/S	-	-	-	-	500	Y/S
ALBERTVILLE	26	-	7	50	10	10	-	20,000	600	-	-	-	-	-	-	600	Y/S
AMBOY	20	-	2	50	10	10	-	15,000	600	100	Y/S	-	-	-	-	600	Y/S
APPLETON	21	8	2	55	10	10	40,000	40,000	800	800	Y/S	25	WEEK	-	-	800	Y/S
ARGYLE	25	-	2	50	10	10	-	15,000	575	-	Y/S	-	-	-	-	575	Y/S
ARLINGTON	26	-	6	50	10	10	-	40,000	800	800	Y/S	-	-	-	-	800	Y/S
ATWATER	22	-	1	50	10	10	-	25,000	650	650	Y/S	-	-	-	-	650	Y/S
AUDUBON	20	-	6	50	5	5	-	25,000	750	750	Y/S	-	-	-	-	750	Y/S
AVON	21	-	1	50	10	10	-	30,000	850	850	Y/S	-	-	-	-	850	Y/S
BABBITT	23	-	5	50	5	5	-	40,000	900	900	Y/S	-	-	-	-	900	Y/S
BAGLEY	25	-	3	50	10	10	-	30,000	900	450	Y/S	-	-	-	-	900	Y/S
BARNUM	27	-	1	50	10	10	-	250,000	700	700	Y/S	-	-	-	-	700	Y/S
BATTLE LAKE	20	-	3	50	10	10	2,000	25,000	900	900	Y/S	-	-	-	-	900	Y/S
BAUDETTE	23	-	3	50	10	10	-	45,000	800	350	Y/S	-	-	-	-	800	Y/S
BEAVER BAY	19	-	3	50	20	10	-	12,000	500	100	Y/S	5	DAY	-	-	500	Y/S

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**Table 6**  
**Volunteer Firefighters Relief Associations**  
**Summary of Data on Relief Association Membership and Bylaw Provisions for the Year Ended December 31, 2000**

Name of Association	Number of Members			Minimum Retirement Age	Minimum Years		Faithful Performance Bond		Pension Amount**	Long-Term Disability		Short-Term Disability		Funeral Benefit		Survivor Benefit	
	Active	Retired	Deferred		Active Service	Active Membership	Secretary	Treasurer		Amount	Type	Amount	Type	Amount	Type	Amount	Type
BEAVER CREEK	16	-	2	50	10	10	-	20,000	500	500	Y/S	-	-	-	-	500	Y/S
BELGRADE	25	-	1	50	10	10	-	30,000	650	650	Y/S	-	-	-	-	650	Y/S
BELVIEW	21	1	6	50	10	10	-	25,000	600	600	Y/S	-	-	-	-	600	Y/S
BIRD ISLAND	23	-	5	50	10	10	-	15,000	500	500	Y/S	-	-	-	-	500	Y/S
BIWABIK TWP	17	-	-	50	10	10	20,000	20,000	600	600	Y/S	-	-	-	-	600	Y/S
BLACKDUCK	25	-	1	50	10	10	-	25,000	720	720	Y/S	-	-	-	-	720	Y/S
BLOMKEST	15	1	3	55	10	10	-	20,000	500	-	-	-	-	-	-	500	Y/S
BRAHAM	25	-	7	50	7	7	-	35,000	800	800	Y/S	-	-	-	-	800	Y/S
BRANDON	23	-	2	50	5	5	25,000	25,000	725	725	Y/S	-	-	-	-	725	Y/S
BRICELYN	20	-	1	55	10	10	15,000	15,000	550	550	Y/S	-	-	-	-	550	Y/S
BROOTEN	22	-	3	50	10	10	-	30,000	500	500	Y/S	-	-	-	-	500	Y/S
BROWERVILLE	22	-	3	50	10	10	-	25,000	500	400	Y/S	-	-	-	-	400	Y/S
BROWNS VALLEY	20	-	-	50	20	20	-	18,000	650	650	Y/S	-	-	-	-	650	Y/S
BROWNSDALE	17	-	1	50	10	10	-	20,000	500	500	Y/S	-	-	-	-	500	Y/S
BROWNTON	26	-	-	50	10	10	-	20,000	700	600	Y/S	-	-	-	-	700	Y/S
BUFFALO LAKE	25	-	2	50	10	10	-	30,000	850	850	Y/S	25	DAY	-	-	850	Y/S
BUHL	21	-	1	50	10	10	-	20,000	800	800	Y/S	2	DAY	-	-	800	Y/S
BUTTERFIELD	23	-	5	50	5	5	-	15,000	500	500	Y/S	5	DAY	-	-	500	Y/S
BYRON	28	-	9	50	5	5	30,000	30,000	800	800	Y/S	-	-	-	-	800	Y/S
CALEDONIA	30	1	4	50	10	10	-	200,000	750	750	Y/S	5	DAY	-	-	750	Y/S
CANOSIA TWP	19	-	3	50	10	10	200,000	200,000	500	500	Y/S	-	-	-	-	500	Y/S
CEYLON	23	3	2	50	20	10	-	15,000	500	-	-	50	WEEK	-	-	500	Y/S
CHATFIELD	24	-	3	50	5	5	-	25,000	850	850	Y/S	-	-	-	-	850	Y/S
CLAREMONT	15	2	4	50	10	10	-	50,000	500	500	Y/S	-	-	-	-	500	Y/S
CLARKFIELD	26	2	5	50	10	10	-	30,000	800	800	Y/S	-	-	-	-	800	Y/S
CLEARWATER	22	-	5	50	10	10	30,000	30,000	700	700	Y/S	-	-	-	-	700	Y/S
CLEVELAND	22	-	4	50	5	5	-	25,000	750	100	Y/S	-	-	-	-	750	Y/S
CLINTON - Big Stone	23	-	3	50	10	10	-	12,000	500	500	Y/S	-	-	-	-	500	Y/S
COLERAINE	19	4	2	50	5	5	20,000	20,000	900	900	Y/S	-	-	-	-	900	Y/S
COMFREY	22	-	-	50	10	10	-	200,000	500	500	Y/S	15	DAY	-	-	500	Y/S
COSMOS	21	-	6	50	5	5	-	16,000	675	675	Y/S	-	-	-	-	675	Y/S
COURTLAND	22	-	4	50	10	10	-	30,000	750	750	Y/S	-	-	-	-	750	Y/S
CROMWELL	19	-	1	50	20	20	-	15,000	700	300	Y/S	-	-	-	-	700	Y/S
CUYUNA	25	1	1	50	10	10	-	10,000	500	500	Y/S	-	-	-	-	500	Y/S
DAYTON	26	-	5	50	5	5	-	500,000	900	900	Y/S	-	-	-	-	900	Y/S
DEER CREEK	21	-	1	50	10	10	10,000	10,000	550	550	Y/S	-	-	-	-	550	Y/S
DEERWOOD	20	2	-	50	10	10	-	20,000	850	-	-	-	-	-	-	850	Y/S
DELAVAN	19	-	-	50	5	5	-	15,000	625	625	Y/S	-	-	-	-	625	Y/S
DOVER	21	-	-	50	10	10	-	25,000	550	550	Y/S	-	-	-	-	550	Y/S
EAGLE BEND	23	-	3	50	10	10	-	30,000	500	500	Y/S	-	-	-	-	500	Y/S

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**Table 6**  
**Volunteer Firefighters Relief Associations**  
**Summary of Data on Relief Association Membership and Bylaw Provisions for the Year Ended December 31, 2000**

Name of Association	Number of Members			Minimum Retirement Age	Minimum Years		Faithful Performance Bond		Pension Amount**	Long-Term Disability		Short-Term Disability		Funeral Benefit		Survivor Benefit	
	Active	Retired	Deferred		Active Service	Active Membership	Secretary	Treasurer		Amount	Type	Amount	Type	Amount	Type	Amount	Type
EASTON	25	-	2	50	10	10	-	20,000	500	500	Y/S	-	-	-	-	500	Y/S
ECHO	20	-	2	50	10	10	-	20,000	500	500	Y/S	-	-	-	-	500	Y/S
EDGERTON	24	-	-	50	10	10	-	30,000	750	750	Y/S	-	-	-	-	750	Y/S
ELIZABETH	23	-	-	50	10	10	-	30,000	500	500	Y/S	-	-	-	-	500	Y/S
ELYSIAN	23	-	6	50	10	10	-	20,000	600	600	Y/S	-	-	-	-	600	Y/S
EMILY	19	-	3	50	10	10	-	20,000	600	-	-	-	-	-	-	600	Y/S
EMMONS	25	-	1	50	10	10	25,000	50,000	500	-	-	-	-	-	-	500	Y/S
EYOTA	17	-	-	50	15	10	-	25,000	800	250	Y/S	5	DAY	-	-	800	Y/S
FERTILE	22	-	3	50	10	10	-	20,000	500	500	Y/S	-	-	-	-	500	Y/S
FLOODWOOD	22	2	1	50	5	5	-	125,000	600	600	Y/S	100	WEEK	1,000	LUMP	600	Y/S
FORADA	25	-	2	50	10	10	20,000	20,000	600	600	Y/S	-	-	-	-	600	Y/S
FORESTON	22	1	5	50	5	5	-	30,000	600	600	Y/S	-	-	-	-	600	Y/S
FRANKLIN	19	-	5	50	10	10	-	20,000	700	700	Y/S	-	-	-	-	700	Y/S
FRAZEE	22	-	4	50	5	5	-	30,000	800	800	Y/S	-	-	-	-	800	Y/S
FREDENBERG	20	-	-	50	10	10	10,000	40,000	500	500	Y/S	-	-	-	-	500	Y/S
FULDA	26	-	1	50	10	10	-	50,000	950	950	Y/S	-	-	-	-	950	Y/S
GARFIELD	24	-	3	50	10	10	25,000	25,000	700	700	Y/S	-	-	-	-	700	Y/S
GLENWOOD	27	-	-	50	10	10	-	44,000	900	900	Y/S	-	-	-	-	900	Y/S
GRAND LAKE TWP	29	1	4	50	10	10	20,000	20,000	750	750	Y/S	-	-	-	-	750	Y/S
GRAND MARAIS	25	-	1	50	10	10	-	30,000	825	825	Y/S	-	-	-	-	825	Y/S
GRAND MEADOW	25	-	7	50	10	10	-	30,000	900	900	Y/S	-	-	-	-	900	Y/S
GRANITE FALLS	34	-	3	50	10	10	40,000	40,000	850	-	-	-	-	-	-	-	-
GREY EAGLE	18	-	7	50	5	5	-	20,000	650	100	Y/S	-	-	-	-	650	Y/S
GROVE CITY	17	-	4	50	10	10	-	25,000	720	720	Y/S	-	-	-	-	720	Y/S
HALLOCK	26	-	4	50	10	10	-	100,000	500	20	Y/S	-	-	-	-	50	Y/S
HAMBURG	30	1	-	50	10	10	-	25,000	875	875	Y/S	-	-	-	-	875	Y/S
HAMPTON	12	-	5	50	10	10	-	20,000	500	500	Y/S	-	-	-	-	500	Y/S
HARMONY	26	1	3	50	10	10	-	20,000	500	500	Y/S	-	-	-	-	500	Y/S
HAYWARD	24	-	-	50	10	10	-	30,000	800	800	Y/S	-	-	-	-	800	Y/S
HENDERSON	24	-	1	50	10	10	-	25,000	760	760	Y/S	-	-	-	-	760	Y/S
HENDRICKS	25	-	5	50	5	5	-	100,000	600	600	Y/S	-	-	-	-	600	Y/S
HENNING	25	4	-	50	5	5	-	22,000	700	700	Y/S	-	-	-	-	700	Y/S
HERON LAKE	21	2	-	55	10	10	-	20,000	600	600	Y/S	-	-	-	-	600	Y/S
HINCKLEY	19	-	4	50	10	10	-	100,000	650	650	Y/S	-	-	-	-	650	Y/S
HOLDINGFORD	23	1	4	50	10	10	-	30,000	700	700	Y/S	-	-	-	-	700	Y/S
HOUSTON	25	-	5	50	10	10	-	20,000	510	510	Y/S	-	-	-	-	510	Y/S
HOWARD LAKE	27	-	2	50	10	10	30,000	30,000	900	900	Y/S	-	-	-	-	900	Y/S
INDUSTRIAL	18	-	4	50	5	5	-	200,000	500	500	Y/S	-	-	-	-	500	Y/S
IRONTON	25	-	6	50	10	10	-	20,000	500	-	-	-	-	-	-	500	Y/S
ISLE	24	-	1	50	10	10	-	25,000	842	842	Y/S	-	-	-	-	842	Y/S

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Name of Association	Number of Members			Minimum Retirement Age	Minimum Years		Faithful Performance Bond		Pension Amount**	Long-Term Disability		Short-Term Disability		Funeral Benefit		Survivor Benefit	
	Active	Retired	Deferred		Active Service	Active Membership	Secretary	Treasurer		Amount	Type	Amount	Type	Amount	Type	Amount	Type
KANDIYOHI	21	-	2	50	5	5	25,000	25,000	900	-	-	-	-	-	-	900	Y/S
KASOTA	21	-	1	50	10	10	-	30,000	600	600	Y/S	-	-	-	-	600	Y/S
KELLOGG	29	-	1	50	10	10	-	30,000	680	680	Y/S	-	-	-	-	680	Y/S
KENSINGTON	20	1	1	50	10	10	-	10,000	500	-	-	-	-	-	-	-	-
KIMBALL	27	-	2	50	10	10	-	25,000	680	680	Y/S	-	-	-	-	680	Y/S
KINNEY	22	2	4	50	10	10	-	20,000	500	500	Y/S	2	DAY	-	-	500	Y/S
LAFAYETTE	22	3	4	50	10	10	-	40,000	700	-	-	-	-	-	-	700	Y/S
LAKE BENTON	24	-	2	50	10	10	-	20,000	500	500	Y/S	-	-	-	-	500	Y/S
LAKE KABETOGAMA	18	1	3	50	5	5	10,000	10,000	600	600	Y/S	-	-	-	-	600	Y/S
LAKE PARK	20	-	-	50	10	10	-	25,000	525	525	Y/S	-	-	-	-	525	Y/S
LAMBERTON	20	-	2	50	10	10	-	20,000	650	650	Y/S	-	-	-	-	650	Y/S
LANESBORO	19	1	1	50	10	10	-	15,000	650	-	-	-	-	-	-	-	-
LEAF VALLEY TWP	19	-	-	50	5	5	-	30,000	600	600	Y/S	-	-	-	-	600	Y/S
LESTER PRAIRIE	29	3	-	50	20	10	-	35,000	800	-	-	20	WEEK	250	LUMP	800	Y/S
LEWISVILLE	18	-	-	50	10	10	-	50,000	500	500	Y/S	100	WEEK	-	-	500	Y/S
LOWRY	24	-	3	50	10	10	-	22,000	700	100	Y/S	-	-	-	-	700	Y/S
MADIELIA	26	1	5	50	10	10	-	100,000	825	825	Y/S	-	-	-	-	825	Y/S
MADISON LAKE	21	2	6	50	10	10	-	25,000	700	-	-	-	-	-	-	700	Y/S
MAHNOMEN	25	1	6	50	10	10	-	250,000	800	800	Y/S	-	-	-	-	800	Y/S
MANTORVILLE	19	-	7	50	10	10	-	20,000	800	800	Y/S	-	-	-	-	800	Y/S
MARBLE	18	-	1	50	10	10	20,000	25,000	875	875	Y/S	10	WEEK	-	-	875	Y/S
MAYNARD	20	2	1	50	10	10	75,000	75,000	600	600	Y/S	-	-	-	-	150	Y/S
MCDAVITT	19	-	6	50	10	10	20,000	20,000	760	760	Y/S	-	-	-	-	760	Y/S
MCINTOSH	19	1	1	50	10	10	-	20,000	600	600	Y/S	-	-	-	-	600	Y/S
MENAHGA	21	-	3	55	10	10	-	100,000	750	750	Y/S	6	DAY	250	LUMP	750	Y/S
MILAN	20	-	1	55	10	10	-	30,000	500	500	Y/S	3	DAY	-	-	500	Y/S
MILTONA	22	-	4	50	10	10	-	15,000	650	650	Y/S	-	-	-	-	650	Y/S
MINNEOTA	26	2	4	50	10	10	-	40,000	745	745	Y/S	25	WEEK	-	-	745	Y/S
MISSION TWP	14	-	3	50	5	5	10,000	10,000	900	900	Y/S	-	-	-	-	900	Y/S
MONTGOMERY	30	-	5	55	20	20	20,000	50,000	975	-	-	-	-	-	-	975	Y/S
MORTON	24	-	6	50	10	10	-	50,000	800	800	Y/S	-	-	-	-	800	Y/S
NEVIS	28	-	1	50	10	10	5,000	40,000	950	950	Y/S	-	-	-	-	950	Y/S
NEW AUBURN	22	-	4	50	5	5	-	20,000	750	750	Y/S	-	-	-	-	750	Y/S
NEW RICHLAND	22	-	3	50	10	10	-	25,000	700	700	Y/S	-	-	-	-	700	Y/S
NEW YORK MILLS	22	1	2	50	10	10	-	15,000	700	700	Y/S	-	-	-	-	700	Y/S
NEWFOLDEN	19	-	-	50	10	10	-	20,000	500	500	Y/S	200	WEEK	300	LUMP	500	Y/S
NICOLLET	23	-	3	50	5	5	-	25,000	925	-	-	-	-	-	-	-	-
NORTHOME	17	-	2	50	10	10	-	20,000	500	500	Y/S	-	-	-	-	500	Y/S
NORW /YOUNG AMER	34	3	12	50	10	10	-	60,000	925	925	Y/S	-	-	-	-	925	Y/S
OGILVIE	24	-	1	50	10	10	-	100,000	750	750	Y/S	-	-	-	-	750	Y/S

\*\* Pension amount is per year of service, except monthly plans where amount is per month for each year served.

**Key:** LUMP = Lump Sum MO = Month Y/S = Year of Service BAL = Balance of Account

**Table 6**  
**Volunteer Firefighters Relief Associations**  
**Summary of Data on Relief Association Membership and Bylaw Provisions for the Year Ended December 31, 2000**

Name of Association	Number of Members			Minimum Retirement Age	Minimum Years		Faithful Performance Bond		Pension Amount**	Long-Term Disability		Short-Term Disability		Funeral Benefit		Survivor Benefit	
	Active	Retired	Deferred		Active Service	Active Membership	Secretary	Treasurer		Amount	Type	Amount	Type	Amount	Type	Amount	Type
OLIVIA	25	-	1	50	10	10	-	50,000	900	900	Y/S	-	-	-	-	900	Y/S
ORONOCO	15	-	-	50	10	10	-	20,000	750	-	-	-	-	-	-	750	Y/S
ORR	14	-	-	50	10	10	-	10,000	650	650	Y/S	-	-	-	-	650	Y/S
ORTONVILLE	28	-	4	50	10	10	-	100,000	800	800	Y/S	-	-	-	-	800	Y/S
OTTERTAIL	30	1	5	50	10	10	-	25,000	500	500	Y/S	-	-	-	-	500	Y/S
PARKERS PRAIRIE	26	-	4	50	10	10	-	25,000	650	650	Y/S	-	-	-	-	650	Y/S
PENNOCK	19	-	6	50	10	10	-	20,000	600	600	Y/S	-	-	-	-	600	Y/S
PILLAGER	17	1	6	50	10	10	-	25,000	800	800	Y/S	-	-	-	-	800	Y/S
PLATO	25	-	9	50	5	5	-	50,000	990	990	Y/S	-	-	-	-	990	Y/S
PRESTON	24	-	2	50	10	10	-	25,000	850	-	-	-	-	-	-	850	Y/S
RANDALL	24	1	3	50	10	10	-	40,000	750	750	Y/S	-	-	-	-	750	Y/S
RANDOLPH	27	2	9	50	5	5	-	35,000	625	-	-	-	-	-	-	-	-
RAYMOND	25	-	-	50	10	10	-	15,000	550	550	Y/S	-	-	-	-	550	Y/S
RENVILLE	25	-	1	50	10	10	-	25,000	700	700	Y/S	-	-	-	-	700	Y/S
RICE	19	-	5	50	5	5	-	20,000	650	650	Y/S	-	-	-	-	650	Y/S
RICHMOND	22	-	2	50	10	10	200,000	200,000	800	800	Y/S	-	-	-	-	800	Y/S
ROCKVILLE	27	2	3	50	20	10	-	30,000	875	875	Y/S	30	DAY	-	-	875	Y/S
ROYALTON	24	-	-	50	10	10	-	15,000	525	525	Y/S	-	-	-	-	525	Y/S
RUTHTON	12	-	4	50	10	10	-	15,000	650	-	-	-	-	-	-	650	Y/S
SABIN-ELMWOOD	15	1	7	50	10	10	12,500	12,500	650	650	Y/S	-	-	-	-	650	Y/S
SACRED HEART	25	-	4	50	10	10	-	20,000	560	-	-	-	-	-	-	560	Y/S
SCANLON	20	-	6	50	10	10	15,000	15,000	800	-	-	-	-	-	-	800	Y/S
SCHROEDER	9	-	1	50	10	10	15,000	15,000	800	800	Y/S	-	-	-	-	800	Y/S
SEBEKA	19	1	2	50	10	10	-	35,000	925	925	Y/S	-	-	-	-	925	Y/S
SHAFER	19	2	4	50	10	10	-	100,000	550	550	Y/S	-	-	-	-	550	Y/S
SHERBURN	23	-	1	50	10	10	-	150,000	915	915	Y/S	75	WEEK	-	-	915	Y/S
SHEVLIN	23	-	2	50	10	10	-	15,000	500	500	Y/S	-	-	-	-	500	Y/S
SILICA	18	-	1	50	10	10	10,000	10,000	640	-	-	-	-	-	-	640	Y/S
SILVER LAKE	27	-	2	50	10	10	-	25,000	550	550	Y/S	-	-	-	-	550	Y/S
SOLWAY TWP	15	-	5	50	10	10	12,500	12,500	550	550	Y/S	-	-	-	-	550	Y/S
SOUTH HAVEN	21	-	1	50	5	5	-	30,000	800	800	Y/S	-	-	-	-	800	Y/S
SPRING GROVE	25	1	2	50	10	10	-	20,000	600	-	-	20	DAY	-	-	600	Y/S
SPRINGFIELD	25	1	4	50	10	10	-	50,000	850	850	Y/S	15	DAY	-	-	850	Y/S
SAINT CLAIR	26	3	4	50	10	10	50,000	50,000	800	800	Y/S	-	-	-	-	800	Y/S
STACY-LENT	30	-	5	50	10	10	-	25,000	750	750	Y/S	-	-	-	-	750	Y/S
STARBUCK	23	-	1	50	10	10	-	20,000	550	550	Y/S	-	-	-	-	550	Y/S
STEWART	20	1	6	50	10	10	-	34,000	900	900	Y/S	-	-	-	-	900	Y/S
STEWARTVILLE	27	-	2	50	10	10	-	45,000	975	975	Y/S	-	-	-	-	975	Y/S
TACONITE	16	-	4	50	10	10	-	15,000	750	-	-	5	DAY	-	-	750	Y/S
TRIMONT	25	4	5	50	10	10	-	35,000	700	700	Y/S	-	-	-	-	700	Y/S

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**Table 6**  
**Volunteer Firefighters Relief Associations**  
**Summary of Data on Relief Association Membership and Bylaw Provisions for the Year Ended December 31, 2000**

Name of Association	Number of Members			Minimum Retirement Age	Minimum Years		Faithful Performance Bond		Pension Amount**	Long-Term Disability		Short-Term Disability		Funeral Benefit		Survivor Benefit	
	Active	Retired	Deferred		Active Service	Active Membership	Secretary	Treasurer		Amount	Type	Amount	Type	Amount	Type	Amount	Type
TRUMAN	25	-	1	50	10	10	-	25,000	650	650	Y/S	-	-	-	-	650	Y/S
TWIN VALLEY	24	-	6	50	10	10	-	50,000	650	650	Y/S	-	-	-	-	650	Y/S
VERGAS	22	-	5	50	10	10	-	20,000	720	-	-	-	-	-	-	720	Y/S
VERNON CENTER	23	-	3	50	10	10	-	15,000	500	500	Y/S	-	-	-	-	500	Y/S
WALDORF	27	-	4	50	10	10	-	50,000	650	-	-	-	-	-	-	650	Y/S
WARBA-FEELY-SAGO	17	-	1	50	15	5	-	10,000	600	-	-	-	-	-	-	600	Y/S
WARREN	25	-	2	50	5	5	-	50,000	500	500	Y/S	-	-	-	-	500	Y/S
WARROAD	26	-	-	50	10	5	25,000	25,000	800	800	Y/S	-	-	-	-	800	Y/S
WATERVILLE	20	-	2	50	10	5	-	25,000	800	800	Y/S	-	-	-	-	800	Y/S
WATKINS	25	-	-	50	10	10	-	25,000	700	700	Y/S	-	-	-	-	700	Y/S
WATSON	18	1	1	50	10	10	-	20,000	675	675	Y/S	-	-	-	-	675	Y/S
WELCOME	25	-	2	50	10	10	100,000	100,000	600	600	Y/S	-	-	-	-	600	Y/S
WESTBROOK	20	-	1	50	10	10	-	15,000	600	-	-	-	-	-	-	600	Y/S
WINNEBAGO	21	-	4	50	10	10	-	20,000	625	625	Y/S	-	-	-	-	625	Y/S
WOLF LAKE	21	-	5	55	10	10	-	20,000	625	-	-	-	-	-	-	-	-
WYKOFF	18	-	2	50	10	10	-	25,000	800	800	Y/S	-	-	-	-	800	Y/S
WYOMING	28	-	2	50	10	10	-	25,000	650	650	Y/S	-	-	-	-	650	Y/S
ZUMBRO FALLS	18	-	1	50	10	10	-	25,000	750	750	Y/S	-	-	-	-	750	Y/S

**Lump Sum - \$1,000 or more, but less than \$1,500 per year of service**

AITKIN	32	1	1	50	10	10	-	60,000	1,150	1,150	Y/S	-	-	-	-	1,150	Y/S
ANNANDALE	23	-	15	50	5	5	-	30,000	1,000	1,000	Y/S	-	-	-	-	1,000	Y/S
AURORA	23	-	7	50	10	10	-	500,000	1,300	1,300	Y/S	*	*	-	-	1,300	Y/S
BALSAM	18	-	1	50	10	10	-	50,000	1,000	1,000	Y/S	-	-	-	-	1,000	Y/S
BARNESVILLE	26	-	4	50	10	10	-	40,000	1,000	1,000	Y/S	-	-	-	-	1,000	Y/S
BELLE PLAINE	29	-	6	50	10	10	30,000	45,000	1,100	1,100	Y/S	-	-	-	-	1,100	Y/S
BIGFORK	20	2	1	50	10	10	-	25,000	1,100	1,100	Y/S	-	-	-	-	1,100	Y/S
BIWABIK	21	1	3	50	10	10	-	50,000	1,400	1,400	Y/S	-	-	-	-	1,400	Y/S
BLOOMING PRAIRIE	27	-	2	50	10	10	-	50,000	1,075	1,075	Y/S	-	-	-	-	1,075	Y/S
BLUE EARTH	28	1	2	50	5	5	-	100,000	1,350	1,350	Y/S	-	-	-	-	1,350	Y/S
BOVEY	19	-	5	50	10	10	-	25,000	1,000	1,000	Y/S	-	-	-	-	1,000	Y/S
BRECKENRIDGE	27	-	3	50	10	10	-	50,000	1,100	1,100	Y/S	5	DAY	-	-	1,100	Y/S
CALUMET	16	-	5	50	10	10	-	25,000	1,000	-	-	-	-	-	-	1,000	Y/S
CANBY	23	-	5	50	10	10	70,000	70,000	1,275	1,275	Y/S	-	-	-	-	1,275	Y/S
CANNON FALLS	30	-	1	50	10	10	-	100,000	1,200	1,200	Y/S	-	-	-	-	1,200	Y/S
CARLOS	25	-	5	50	10	10	-	55,000	1,425	1,425	Y/S	-	-	-	-	1,425	Y/S
CARLTON	20	-	6	50	10	10	200,000	200,000	1,350	1,350	Y/S	-	-	-	-	1,350	Y/S
CENTER CITY	21	2	3	50	10	10	5,000	25,000	1,100	1,100	Y/S	-	-	-	-	1,100	Y/S
CLARA CITY	19	-	-	50	5	5	-	40,000	1,000	1,000	Y/S	-	-	-	-	1,000	Y/S

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**Table 6**  
**Volunteer Firefighters Relief Associations**  
**Summary of Data on Relief Association Membership and Bylaw Provisions for the Year Ended December 31, 2000**

Name of Association	Number of Members			Minimum Retirement Age	Minimum Years		Faithful Performance Bond		Pension Amount**	Long-Term Disability		Short-Term Disability		Funeral Benefit		Survivor Benefit	
	Active	Retired	Deferred		Active Service	Active Membership	Secretary	Treasurer		Amount	Type	Amount	Type	Amount	Type	Amount	Type
CLEAR LAKE	26	-	5	50	10	10	50,000	50,000	1,200	1,200	Y/S	-	-	-	-	1,200	Y/S
CLEARBROOK	17	-	5	50	10	10	-	40,000	1,300	1,300	Y/S	-	-	-	-	1,300	Y/S
COKATO	22	1	5	50	5	5	-	100,000	1,200	1,200	Y/S	-	-	-	-	1,200	Y/S
COOK	21	-	-	50	20	10	-	40,000	1,400	-	-	-	-	-	-	1,400	Y/S
CROOKSTON	25	-	7	55	10	10	-	70,000	1,400	1,400	Y/S	-	-	-	-	1,400	Y/S
CROSBY	34	-	4	50	5	5	50,000	50,000	1,450	1,450	Y/S	-	-	-	-	1,450	Y/S
DEER RIVER	24	1	2	50	10	10	-	35,000	1,250	1,250	Y/S	-	-	-	-	1,250	Y/S
DODGE CENTER	19	-	3	50	10	10	20,000	50,000	1,000	-	-	-	-	-	-	1,000	Y/S
EAGLE LAKE	25	2	3	50	10	10	-	40,000	1,200	1,200	Y/S	-	-	-	-	1,200	Y/S
EDEN VALLEY	24	2	5	50	10	10	200,000	200,000	1,000	1,000	-	-	-	3,000	LUMP	1,000	Y/S
FAIRFAX	25	-	4	55	5	5	-	400,000	1,350	1,350	Y/S	-	-	-	-	1,350	Y/S
FOLEY	24	-	2	50	10	10	-	60,000	1,375	-	-	-	-	-	-	1,375	Y/S
GAYLORD	26	1	2	50	10	10	-	60,000	1,350	1,350	Y/S	-	-	-	-	1,350	Y/S
GOOD THUNDER	26	2	3	50	5	5	-	40,000	1,050	-	-	100	WEEK	-	-	850	Y/S
GOODVIEW	28	3	5	50	8	8	-	50,000	1,000	1,000	Y/S	-	-	-	-	1,000	Y/S
GREENWOOD	25	-	-	50	5	5	-	20,000	1,200	1,200	Y/S	-	-	-	-	1,200	Y/S
HACKENSACK	16	-	2	50	10	10	-	20,000	1,000	1,000	Y/S	-	-	-	-	1,000	Y/S
HANOVER	25	-	5	60	10	10	200,000	200,000	1,000	30	DAY	20	DAY	-	-	1,000	Y/S
HAYFIELD	26	1	5	50	10	10	-	50,000	1,000	1,000	Y/S	-	-	-	-	1,000	Y/S
HECTOR	23	-	2	50	10	10	35,000	40,000	1,000	1,000	Y/S	-	-	-	-	1,000	Y/S
HIBBING	23	-	7	50	5	5	-	50,000	1,000	1,000	Y/S	-	-	-	-	1,000	Y/S
JANESVILLE	25	-	1	50	10	10	-	20,000	1,000	1,000	Y/S	-	-	-	-	1,000	Y/S
JORDAN	30	1	2	50	10	10	55,000	55,000	1,300	1,300	Y/S	-	-	-	-	1,300	Y/S
KASSON	27	-	5	50	10	10	-	35,000	1,065	1,065	Y/S	-	-	-	-	1,065	Y/S
LA CRESCENT	21	-	3	50	5	5	-	60,000	1,150	1,150	Y/S	-	-	-	-	1,150	Y/S
LAKE CRYSTAL	25	-	4	50	10	10	-	40,000	1,300	1,300	Y/S	-	-	-	-	1,300	Y/S
LAKEFIELD	25	-	1	50	10	10	85,000	85,000	1,000	1,000	Y/S	-	-	-	-	1,000	Y/S
LEWISTON	32	1	3	50	5	5	-	50,000	1,000	1,000	Y/S	-	-	-	-	1,000	Y/S
LINWOOD	24	1	6	50	10	10	-	45,000	1,600	1,600	Y/S	-	-	-	-	1,600	Y/S
LONSDALE	25	3	4	50	10	10	-	40,000	1,100	1,100	Y/S	-	-	-	-	1,100	Y/S
LUTSEN	13	-	2	50	10	10	-	20,000	1,000	1,000	Y/S	-	-	-	-	1,000	Y/S
MADISON	24	2	1	50	10	10	35,000	35,000	1,000	1,000	Y/S	10	DAY	-	-	-	-
MAPLE LAKE	31	-	-	50	10	10	50,000	70,000	1,000	1,000	Y/S	-	-	-	-	1,000	Y/S
MAYER	17	2	7	50	10	10	-	30,000	1,400	1,400	Y/S	-	-	-	-	1,400	Y/S
MCGREGOR	25	1	4	50	10	10	-	30,000	1,100	1,100	Y/S	-	-	-	-	1,100	Y/S
MELROSE	30	-	6	50	10	10	-	300,000	1,000	1,000	Y/S	-	-	-	-	1,000	Y/S
MINNESOTA LAKE	25	-	3	50	5	5	-	50,000	1,050	-	-	-	-	-	-	1,050	Y/S
MONTEVIDEO	30	5	-	50	20	10	500,000	500,000	1,200	1,200	Y/S	100	WEEK	-	-	1,200	Y/S
MONTROSE	20	-	1	50	10	10	-	20,000	1,000	1,000	Y/S	-	-	-	-	1,000	Y/S
MOOSE LAKE	24	-	4	50	10	10	30,000	30,000	1,100	1,100	Y/S	-	-	200	LUMP	1,100	Y/S

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Name of Association	Number of Members			Minimum Retirement Age	Minimum Years		Faithful Performance Bond		Pension Amount**	Long-Term Disability		Short-Term Disability		Funeral Benefit		Survivor Benefit	
	Active	Retired	Deferred		Active Service	Active Membership	Secretary	Treasurer		Amount	Type	Amount	Type	Amount	Type	Amount	Type
MORGAN	23	-	2	50	10	10	-	250,000	1,200	1,200	Y/S	-	-	-	-	1,200	Y/S
MORRIS	31	1	-	50	15	15	-	55,000	1,200	1,200	Y/S	-	-	-	-	1,200	Y/S
MORRISTOWN	21	-	2	50	10	10	-	75,000	1,100	-	-	-	-	-	-	1,100	Y/S
MOTLEY	17	2	9	50	10	10	-	30,000	1,200	1,200	Y/S	-	-	-	-	1,200	Y/S
MOUNTAIN LAKE	24	-	-	50	10	10	-	100,000	1,200	1,200	Y/S	-	-	-	-	1,200	Y/S
NASHWAUK	22	-	2	50	10	10	-	35,000	1,000	1,000	Y/S	-	-	-	-	1,000	Y/S
NEW GERMANY	25	-	3	50	10	10	-	35,000	1,100	1,100	Y/S	-	-	-	-	1,100	Y/S
NEW LONDON	22	-	-	50	10	10	-	30,000	1,175	-	-	-	-	-	-	100	Y/S
NEW MARKET	21	-	4	50	10	10	40,000	40,000	1,200	1,200	Y/S	-	-	-	-	1,200	Y/S
NEW SCANDIA TWP	27	1	2	50	10	10	-	35,000	1,350	1,350	Y/S	-	-	-	-	1,350	Y/S
ONAMIA	19	2	2	50	10	10	-	100,000	1,200	1,200	Y/S	-	-	-	-	1,200	Y/S
PAYNESVILLE	24	-	1	50	10	10	-	350,000	1,100	1,100	Y/S	-	-	-	-	1,100	Y/S
PERHAM	29	-	7	50	10	10	50,000	50,000	1,150	-	-	-	-	-	-	1,150	Y/S
PIERZ	27	-	2	50	12	12	100,000	100,000	1,200	1,200	Y/S	-	-	-	-	1,200	Y/S
PINE ISLAND	26	-	5	50	10	10	-	100,000	1,100	1,100	Y/S	-	-	-	-	1,100	Y/S
PROCTOR	22	-	1	50	20	10	30,000	30,000	1,100	1,100	Y/S	10	DAY	-	-	1,100	Y/S
REMER	20	-	-	50	10	10	-	30,000	1,200	-	-	-	-	-	-	1,200	Y/S
RICE LAKE	28	1	2	50	10	10	-	50,000	1,400	-	-	-	-	-	-	1,400	Y/S
ROCKFORD	25	-	14	50	5	5	-	500,000	1,000	1,000	Y/S	-	-	-	-	1,000	Y/S
ROGERS	25	2	2	50	10	10	-	50,000	1,400	1,400	Y/S	-	-	-	-	1,400	Y/S
ROSEAU	24	3	6	50	10	10	-	100,000	1,400	1,400	Y/S	-	-	-	-	1,400	Y/S
RUSH CITY	32	2	4	50	10	10	40,000	40,000	1,200	1,200	Y/S	-	-	-	-	1,200	Y/S
SANDSTONE	23	1	1	50	10	10	-	40,000	1,100	1,100	Y/S	-	-	-	-	1,100	Y/S
SARTELL	30	-	3	50	10	10	50,000	50,000	1,450	1,450	Y/S	-	-	-	-	1,450	Y/S
SAUK CENTRE	28	-	2	50	10	10	50,000	50,000	1,000	1,000	Y/S	-	-	-	-	1,000	Y/S
SCANDIA VALLEY	18	-	-	50	10	10	30,000	30,000	1,200	1,200	Y/S	-	-	-	-	1,200	Y/S
SILVER BAY	20	-	4	50	10	10	30,000	30,000	1,000	1,000	Y/S	-	-	-	-	1,000	Y/S
SLAYTON	28	-	3	50	5	5	-	40,000	1,200	1,200	Y/S	-	-	-	-	1,200	Y/S
SLEEPY EYE	30	3	2	55	10	10	700,000	700,000	1,450	1,450	Y/S	-	-	-	-	1,450	Y/S
SPICER	24	-	3	50	10	10	-	40,000	1,100	1,100	Y/S	-	-	-	-	1,100	Y/S
SPRING VALLEY	23	-	4	50	5	5	-	50,000	1,250	1,250	Y/S	-	-	-	-	1,250	Y/S
SAINT CHARLES	25	-	3	50	10	10	-	50,000	1,000	1,000	Y/S	-	-	-	-	1,000	Y/S
SAINT JAMES	34	1	3	55	10	10	-	50,000	1,450	1,450	Y/S	-	-	-	-	1,450	Y/S
SAINT MICHAEL	31	-	5	50	5	5	-	40,000	1,100	1,100	Y/S	-	-	-	-	1,100	Y/S
SAINT STEPHEN	24	2	2	50	10	10	-	50,000	1,050	1,050	Y/S	-	-	-	-	1,050	Y/S
STAPLES	25	-	5	50	10	10	-	30,000	1,200	1,200	Y/S	-	-	-	-	1,200	Y/S
THOMSON	32	-	3	50	10	10	-	40,000	1,100	-	-	-	-	-	-	1,100	Y/S
TRACY	25	2	5	50	5	5	30,000	50,000	1,200	1,200	Y/S	-	-	-	-	1,200	Y/S
VERNDALE	20	-	5	50	5	5	40,000	40,000	1,000	1,000	Y/S	-	-	-	-	1,000	Y/S
VICTORIA	25	-	9	50	5	5	40,000	40,000	1,400	1,400	Y/S	-	-	-	-	1,400	Y/S

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**Volunteer Firefighters Relief Associations**  
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Name of Association	Number of Members			Minimum Retirement Age	Minimum Years		Faithful Performance Bond		Pension Amount**	Long-Term Disability		Short-Term Disability		Funeral Benefit		Survivor Benefit	
	Active	Retired	Deferred		Active Service	Active Membership	Secretary	Treasurer		Amount	Type	Amount	Type	Amount	Type	Amount	Type
WABASHA	28	-	3	50	10	10	35,000	50,000	1,200	1,200	Y/S	-	-	-	-	1,200	Y/S
WAITE PARK	25	-	1	50	10	10	-	50,000	1,300	1,300	Y/S	-	-	-	-	1,300	Y/S
WALKER	22	-	2	50	10	10	-	50,000	1,250	1,250	Y/S	100	WEEK	1,000	LUMP	1,250	Y/S
WATERTOWN	29	-	5	50	10	10	-	75,000	1,422	1,422	Y/S	-	-	3,000	LUMP	1,422	Y/S
WHEATON	25	-	1	50	10	10	50,000	50,000	1,275	1,275	Y/S	-	-	-	-	1,275	Y/S
WINSTED	29	4	4	50	10	10	-	40,000	1,100	100	Y/S	-	-	-	-	1,000	Y/S
<b>Lump Sum - \$1,500 or more, but less than \$2,000 per year of service</b>																	
BIG LAKE	29	-	7	50	5	5	-	45,000	1,500	1,500	Y/S	-	-	-	-	1,500	Y/S
CASS LAKE	18	1	3	50	10	10	-	50,000	1,800	1,800	Y/S	-	-	-	-	1,800	Y/S
CHISAGO CITY	22	-	6	50	5	5	-	60,000	1,950	1,950	Y/S	-	-	-	-	1,950	Y/S
COHASSET	23	-	2	50	10	10	-	700,000	1,900	1,900	Y/S	-	-	-	-	1,900	Y/S
COLD SPRING	30	1	1	50	10	10	-	70,000	1,900	-	-	-	-	-	-	1,900	Y/S
DAWSON	25	3	4	50	5	5	50,000	50,000	1,700	1,700	Y/S	-	-	-	-	1,700	Y/S
DELANO	27	-	4	50	5	5	-	40,000	1,700	1,700	Y/S	-	-	-	-	1,700	Y/S
ELY	29	-	1	50	10	10	-	75,000	1,500	1,500	Y/S	10	DAY	-	-	1,500	Y/S
EVELETH	26	-	2	50	10	10	-	30,000	1,500	1,500	Y/S	-	-	-	-	1,500	Y/S
GARRISON	22	-	4	50	10	10	-	45,000	1,800	1,800	Y/S	-	-	-	-	1,800	Y/S
HAMEL	28	1	6	50	10	10	-	60,000	1,600	1,600	Y/S	-	-	-	-	1,600	Y/S
HOYT LAKES	21	-	4	50	5	5	-	1,000,000	1,600	1,600	Y/S	3	DAY	-	-	1,600	Y/S
IDEAL	23	1	1	50	10	10	-	40,000	1,500	1,500	Y/S	-	-	-	-	1,500	Y/S
ISANTI	33	-	7	50	10	10	-	75,000	1,800	1,800	Y/S	-	-	-	-	1,800	Y/S
JACKSON	28	1	9	50	5	5	-	70,000	1,600	-	-	42	WEEK	-	-	1,600	Y/S
KEEWATIN	19	1	5	50	10	10	-	40,000	1,600	1,600	Y/S	10	DAY	-	-	1,600	Y/S
LEXINGTON	18	-	6	50	10	10	-	50,000	1,800	1,800	Y/S	-	-	-	-	1,800	Y/S
LITCHFIELD	30	-	3	50	10	10	-	70,000	1,650	1,650	Y/S	8	DAY	-	-	1,650	Y/S
LITTLE FALLS	28	2	1	50	10	10	-	65,000	1,700	1,700	Y/S	-	-	-	-	1,700	Y/S
LONG PRAIRIE	22	-	1	50	10	10	50,000	50,000	1,500	1,500	Y/S	-	-	-	-	1,500	Y/S
LORETTO	24	-	14	50	10	10	100,000	100,000	1,800	1,800	Y/S	-	-	-	-	1,800	Y/S
LUVERNE	37	9	1	50	10	10	-	75,000	1,700	-	-	-	-	-	-	1,700	Y/S
MAPLE PLAIN	24	3	8	50	10	10	-	80,000	1,750	1,750	Y/S	50	WEEK	-	-	1,750	Y/S
MAPLETON	24	1	6	50	10	10	-	60,000	1,500	1,500	Y/S	-	-	-	-	1,500	Y/S
MORA	28	1	3	55	10	10	-	250,000	1,600	1,600	Y/S	-	-	-	-	1,600	Y/S
MOUNTAIN IRON	19	1	1	50	10	10	-	40,000	1,500	1,500	Y/S	-	-	-	-	1,500	Y/S
NISSWA	26	-	1	50	10	10	-	40,000	1,500	1,500	Y/S	-	-	-	-	1,500	Y/S
OAK GROVE	29	1	5	50	5	5	-	60,000	1,900	1,900	Y/S	-	-	-	-	1,900	Y/S
OSAKIS	19	1	1	50	10	10	-	50,000	1,500	1,500	Y/S	-	-	-	-	1,500	Y/S
OSSEO	22	-	1	50	10	10	-	50,000	1,532	1,532	Y/S	-	-	-	-	1,532	Y/S
PELICAN RAPIDS	26	1	3	50	10	10	25,000	60,000	1,600	1,600	Y/S	-	-	-	-	1,600	Y/S

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Name of Association	Number of Members			Minimum Retirement Age	Minimum Years		Faithful Performance Bond		Pension Amount**	Long-Term Disability		Short-Term Disability		Funeral Benefit		Survivor Benefit	
	Active	Retired	Deferred		Active Service	Active Membership	Secretary	Treasurer		Amount	Type	Amount	Type	Amount	Type	Amount	Type
PEQUOT LAKES	23	1	3	50	10	10	-	50,000	1,600	1,600	Y/S	-	-	-	-	1,600	Y/S
PINE RIVER	23	-	5	50	5	5	-	70,000	1,750	1,750	Y/S	-	-	6,000	LUMP	1,750	Y/S
SAINT PAUL PARK	27	1	5	50	10	10	-	70,000	1,600	1,600	Y/S	-	-	-	-	1,600	Y/S
SAINT ANTHONY	23	1	5	50	10	10	-	60,000	1,500	1,500	Y/S	-	-	-	-	1,500	Y/S
SAINT CLOUD TWP	20	6	7	50	5	5	-	500,000	1,600	1,600	Y/S	-	-	-	-	1,600	Y/S
SAINT JOSEPH	30	-	3	50	10	10	-	70,000	1,600	1,600	Y/S	-	-	-	-	1,600	Y/S
SAINT PETER	30	-	5	50	5	5	-	100,000	1,900	1,900	Y/S	20	DAY	-	-	1,900	Y/S
WACONIA	28	-	8	50	10	10	-	150,000	1,750	1,750	Y/S	-	-	-	-	1,750	Y/S
WADENA	20	-	-	50	10	10	-	50,000	1,885	1,885	Y/S	-	-	-	-	1,885	Y/S
WAYZATA	28	-	5	50	10	10	-	120,000	1,500	1,500	Y/S	-	-	-	-	1,500	Y/S

**Lump Sum - \$2,000 or more, but less than \$2,500 per year of service**

BECKER	34	-	3	50	10	10	-	100,000	2,000	2,000	Y/S	-	-	-	-	2,000	Y/S
BUFFALO	28	-	1	50	10	10	-	250,000	2,000	2,000	Y/S	700	Y/S	-	-	2,000	Y/S
CAMBRIDGE	25	-	-	50	10	10	-	80,000	2,000	2,000	Y/S	25	DAY	-	-	2,000	Y/S
CATARACT	37	-	3	50	10	10	-	1,000,000	2,300	2,300	Y/S	-	-	-	-	2,300	Y/S
CHISHOLM	30	-	3	50	10	10	-	200,000	2,000	2,000	Y/S	-	-	-	-	2,000	Y/S
DASSEL	30	-	7	50	5	5	60,000	60,000	2,100	2,100	Y/S	-	-	-	-	2,100	Y/S
EAST BETHEL	24	-	8	50	10	10	-	100,000	2,400	2,400	Y/S	25	DAY	-	-	2,400	Y/S
EAST GRAND FORKS	31	-	2	50	5	5	750,000	750,000	2,200	2,200	Y/S	-	-	-	-	2,200	Y/S
HAM LAKE	38	-	6	50	5	5	100,000	100,000	2,100	2,100	Y/S	-	-	-	-	2,100	Y/S
HERMANTOWN	36	-	9	50	10	10	85,000	95,000	2,200	2,200	Y/S	-	-	-	-	2,200	Y/S
HUGO	20	-	6	50	10	10	-	50,000	2,000	2,000	Y/S	-	-	-	-	2,000	Y/S
INTERNATIONAL FLS	28	2	3	50	5	5	-	60,000	2,000	2,000	Y/S	-	-	-	-	2,000	Y/S
LAKE CITY	21	-	1	50	10	10	-	250,000	2,000	2,000	Y/S	-	-	-	-	2,000	Y/S
LAKE ELMO	26	-	3	50	10	10	-	150,000	2,200	-	-	-	-	-	-	2,200	Y/S
LE SUEUR	24	-	1	50	10	10	1,000,000	1,000,000	2,000	250	Y/S	-	-	-	-	2,000	Y/S
LINDSTROM	24	1	7	50	5	5	-	80,000	2,000	2,000	Y/S	-	-	-	-	2,000	Y/S
LONG LAKE	27	4	3	50	10	10	-	500,000	2,282	2,282	Y/S	-	-	-	-	2,282	Y/S
MAHTOMEDI	32	2	6	50	10	10	100,000	100,000	2,450	2,450	Y/S	-	-	-	-	2,450	Y/S
MILACA	19	-	6	50	5	5	-	75,000	2,200	2,200	Y/S	-	-	-	-	2,200	Y/S
MONTICELLO	30	2	-	50	10	10	-	70,000	2,085	2,085	Y/S	-	-	-	-	2,085	Y/S
NEW PRAGUE	30	1	2	50	10	10	-	75,000	2,000	2,000	Y/S	-	-	-	-	2,000	Y/S
NORTH BRANCH	29	1	10	50	10	10	-	100,000	2,100	2,100	Y/S	-	-	-	-	2,100	Y/S
NORTH MANKATO	35	-	9	50	5	5	-	100,000	2,100	2,100	Y/S	-	-	-	-	2,100	Y/S
PARK RAPIDS	24	-	3	50	10	10	10,000	75,000	2,100	2,100	Y/S	-	-	-	-	2,100	Y/S
REDWOOD FALLS	30	-	5	50	10	10	-	100,000	2,300	2,300	Y/S	-	-	-	-	2,300	Y/S
SAINT BONIFACIUS	19	-	2	50	10	10	50,000	50,000	2,000	2,000	Y/S	-	-	-	-	2,000	Y/S
TWO HARBORS	20	-	3	50	5	5	-	60,000	2,100	2,100	Y/S	-	-	-	-	2,100	Y/S

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	Active	Retired	Deferred		Active Service	Active Membership	Secretary	Treasurer		Amount	Type	Amount	Type	Amount	Type	Amount	Type
VADNAIS HEIGHTS	32	-	9	50	5	5	-	100,000	2,250	2,250	Y/S	-	-	-	-	2,250	Y/S
WASECA	35	-	6	50	10	10	100,000	100,000	2,100	2,100	Y/S	35	DAY	1,500	LUMP	2,100	Y/S
WINDOM	27	-	3	50	10	10	-	100,000	2,200	2,200	Y/S	-	-	-	-	2,200	Y/S
ZIMMERMAN	23	2	2	50	10	10	-	150,000	2,000	2,000	Y/S	-	-	-	-	2,000	Y/S
<b><u>Lump Sum - \$2,500 or more, but less than \$3,000 per year of service</u></b>																	
FERGUS FALLS	37	3	15	50	10	10	-	150,000	2,900	2,900	Y/S	-	-	-	-	2,900	Y/S
INVER GROVE HTS	43	3	11	50	10	10	25,000	200,000	2,500	2,500	Y/S	-	-	-	-	2,500	Y/S
LITTLE CANADA	37	-	2	50	10	10	-	140,000	2,500	2,500	Y/S	-	-	-	-	2,500	Y/S
NEWPORT	21	-	16	50	10	10	85,000	85,000	2,500	2,500	Y/S	-	-	-	-	2,500	Y/S
NORTH ST PAUL	30	-	3	50	10	10	-	150,000	2,700	2,700	Y/S	-	-	-	-	2,700	Y/S
OAKDALE	50	1	5	50	10	10	250,000	250,000	2,900	2,900	Y/S	-	-	-	-	2,900	Y/S
PRINCETON	39	1	7	50	10	10	-	125,000	2,800	2,800	Y/S	-	-	-	-	1,425	Y/S
PRIOR LAKE	44	1	7	50	10	10	125,000	125,000	2,900	2,900	Y/S	-	-	-	-	2,900	Y/S
ROSEMOUNT	31	-	5	50	10	10	-	100,000	2,800	2,800	Y/S	-	-	-	-	2,800	Y/S
SAUK RAPIDS	28	-	1	50	10	10	-	100,000	2,900	2,900	Y/S	35	WEEK	-	-	2,900	Y/S
<b><u>Lump Sum - \$3,000 or more, but less than \$3,500 per year of service</u></b>																	
ELK RIVER	34	1	4	50	5	5	-	200,000	3,370	3,370	Y/S	-	-	-	-	3,370	Y/S
MAPLEWOOD	109	9	36	50	10	10	500,000	500,000	3,000	3,000	Y/S	-	-	-	-	3,000	Y/S
WILLMAR	44	-	3	50	10	10	-	200,000	3,200	3,200	Y/S	-	-	-	-	3,200	Y/S
<b><u>Lump Sum - \$3,500 or more per year of service</u></b>																	
BAYPORT	24	2	4	50	10	10	-	200,000	4,750	4,750	Y/S	-	-	-	-	4,750	Y/S
BEMIDJI PIONEER	38	4	-	50	10	10	-	180,000	3,600	3,600	Y/S	-	-	-	-	3,600	Y/S
BRAINERD	37	2	3	50	10	10	-	300,000	5,500	5,500	Y/S	12	DAY	-	-	5,500	Y/S
CENTENNIAL	47	-	15	50	10	10	-	170,000	3,500	3,500	Y/S	-	-	-	-	3,500	Y/S
EXCELSIOR	32	-	11	50	10	10	-	230,000	4,700	4,700	Y/S	-	-	-	-	4,700	Y/S
FOREST LAKE	28	-	3	50	5	5	-	110,000	4,100	4,100	Y/S	-	-	-	-	4,100	Y/S
GOLDEN VALLEY	48	-	19	50	10	10	500,000	500,000	5,500	5,500	Y/S	315	WEEK	1,500	LUMP	5,500	Y/S
GRAND RAPIDS	25	-	3	50	10	10	150,000	150,000	5,000	5,000	Y/S	55	DAY	-	-	5,000	Y/S
HASTINGS	46	-	6	50	5	5	-	1,000,000	3,750	3,750	Y/S	-	-	-	-	3,750	Y/S
HOPKINS	34	-	11	50	5	5	300,000	300,000	5,300	5,300	Y/S	-	-	-	-	5,300	Y/S
LAKEVILLE	63	6	9	50	7	7	500,000	500,000	4,500	4,500	Y/S	-	-	-	-	4,500	Y/S
MARSHALL	40	3	7	50	5	5	300,000	300,000	3,500	3,500	Y/S	25	DAY	-	-	3,500	Y/S
NEW BRIGHTON	34	27	6	50	10	10	-	500,000	4,000	4,000	Y/S	-	-	-	-	4,000	Y/S
NORTHFIELD	30	2	2	50	5	5	-	200,000	5,500	5,500	Y/S	-	-	-	-	5,500	Y/S

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	Active	Retired	Deferred		Active Service	Active Membership	Secretary	Treasurer		Amount	Type	Amount	Type	Amount	Type	Amount	Type
OWATONNA	32	-	2	50	10	10	-	150,000	3,500	3,500	Y/S	-	-	-	-	3,500	Y/S
SHAKOPEE	41	-	4	50	5	5	175,000	175,000	3,847	3,847	Y/S	-	-	-	-	3,847	Y/S
STILLWATER	31	-	6	50	10	10	-	250,000	4,000	4,000	Y/S	5	DAY	-	-	4,000	Y/S
WOODBURY	62	2	26	50	5	5	-	380,000	4,650	4,650	Y/S	40	DAY	-	-	4,650	Y/S

**Monthly Service**

CHASKA	36	29	3	50	15	15	350,000	350,000	21.6	21	MO	-	-	4,250	LUMP	21	MO
HUTCHINSON	40	42	8	50	10	10	-	170,000	10	50	Y/S	-	-	-	-	5,000	LUMP
MOUND	37	32	5	50	20	20	-	350,000	25.5	-	-	-	-	3,000	LUMP	25	MO
PINE CITY	30	22	4	50	20	20	10,000	80,000	5.83	-	-	-	-	1,500	LUMP	-	-
SPRING LAKE PARK	65	39	9	50	15	15	-	500,000	28	28	MO	25	DAY	4,000	LUMP	28	MO

**Monthly/Lump Sum Combination**

APPLE VALLEY	62	17	18	50	5	5	-	400,000	3,800	-	-	-	-	-	-	3,800	Y/S
BENSON	31	17	3	50	10	10	-	45,000	800	800	Y/S	-	-	-	-	800	Y/S
BROOKLYN CENTER	38	32	8	50	10	10	500,000	500,000	5,000	-	-	-	-	2,500	LUMP	26	MO
CHANHASSEN	43	11	4	50	10	10	200,000	200,000	2,700	18	MO	5	DAY	2,000	LUMP	2,700	Y/S
DETROIT LAKES	28	11	11	50	5	5	-	100,000	2,300	2,300	Y/S	-	-	-	-	2,300	Y/S
EDEN PRAIRIE	76	34	10	50	10	10	500,000	500,000	4,000	40	MO	-	-	-	-	40	MO
FAIRMONT	31	16	4	50	10	10	200,000	250,000	3,800	3,800	Y/S	-	-	-	-	3,800	Y/S
GLENCOE	40	14	5	50	10	10	-	75,000	1,400	1,400	Y/S	20	DAY	-	-	1,400	Y/S
LAKE JOHANNA	64	29	12	50	10	10	500,000	500,000	4,615	-	-	80	WEEK	-	-	28	MO
MINNETONKA	76	38	15	50	10	10	1,000,000	1,000,000	4,940	38	MO	5	DAY	5,000	LUMP	38	MO
NEW ULM	42	22	3	50	10	10	5,000	250,000	2,550	17	MO	50	DAY	-	-	2,550	Y/S
PIPESTONE	35	14	-	50	10	10	-	65,000	1,325	-	-	35	DAY	-	-	1,000	Y/S
PLYMOUTH	65	12	16	50	10	10	280,000	400,000	5,500	5,500	Y/S	170	MO	2,500	LUMP	5,500	Y/S
ROBBINSDALE	31	15	-	50	10	10	-	150,000	3,500	-	-	50	WEEK	2,500	LUMP	3,500	Y/S
ROSEVILLE	60	47	16	50	10	10	500,000	500,000	2,700	*	*	*	*	-	-	*	*
SAVAGE	37	19	9	50	10	10	-	200,000	3,210	*	*	25	WEEK	5,000	LUMP	*	*
WHITE BEAR LAKE	46	37	11	50	10	10	10,000	500,000	5,500	-	-	-	-	2,000	LUMP	25	MO
WORTHINGTON	35	28	4	50	10	10	-	125,000	2,230	-	-	-	-	-	-	5,000	LUMP

Summary and total data on the 671 plans that are included in this report may be found on Table 1.

\* Due to space limitations, the ancillary benefit bylaw provisions for Aurora, Roseville, & Savage cannot be summarized in Table 6.

\*\* Pension amount is per year of service, except monthly plans where amount is per month for each year served.

**Key:** LUMP = Lump Sum MO = Month Y/S = Year of Service BAL = Balance of Account

**Table 6-A**  
**Relief Associations Reporting an Increase in Service Pension Benefit**

<u>Name of Association</u>	<u>County</u>	<u>1999 Benefit Amount</u>	<u>2000 Benefit Amount</u>	<u>Increase</u>
<b><u>Lump Sum - \$ 10 or more, but less than \$100 per year of service</u></b>				
REVERE	REDWOOD	10	50	40
<b><u>Lump Sum - \$ 100 or more, but less than \$200 per year of service</u></b>				
ELMER	ST LOUIS	100	150	50
TAUNTON	LYON	80	120	40
<b><u>Lump Sum - \$ 200 or more, but less than \$300 per year of service</u></b>				
BLUFFTON	OTTER TAIL	100	250	150
FINLAYSON	PINE	50	200	150
HOKAH	HOUSTON	170	250	80
LAKE HENRY	STEARNS	150	250	100
NEW MUNICH	STEARNS	215	250	35
WALTERS	FARIBAULT	50	200	150
<b><u>Lump Sum - \$ 300 or more, but less than \$500 per year of service</u></b>				
ALDEN	FREEBORN	300	375	75
BELLINGHAM	LAC QUI PARLE	325	400	75
BLACKHOOF	CARLTON	250	400	150
BREITUNG	ST LOUIS	200	300	100
CANTON	FILLMORE	350	450	100
CARSONVILLE	BECKER	75	350	275
CHANDLER	MURRAY	300	400	100
CHERRY	ST LOUIS	375	450	75
DALTON	OTTER TAIL	350	450	100
ELLSWORTH	NOBLES	200	300	100
ELROSA	STEARNS	250	300	50
FINLAND	LAKE	350	375	25
FLENSBURG	MORRISON	125	300	175
FROST	FARIBAULT	325	350	25
GOODLAND	ITASCA	140	360	220
GRACEVILLE	BIG STONE	430	485	55
GRYGLA	MARSHALL	200	350	150
HARRIS	CHISAGO	350	400	50
HERMAN	GRANT	450	485	35
HEWITT	TODD	250	400	150
HILL CITY	AITKIN	330	380	50
KELLIHER	BELTRAMI	300	400	100
KENNEDY	KITTSOON	250	350	100
LAKE BRONSON	KITTSOON	200	300	100
MABEL	FILLMORE	375	425	50
MAHTOWA	CARLTON	300	400	100
MCGRATH	AITKIN	100	350	250

**Table 6-A**  
**Relief Associations Reporting an Increase in Service Pension Benefit**

<u>Name of Association</u>	<u>County</u>	<u>1999 Benefit Amount</u>	<u>2000 Benefit Amount</u>	<u>Increase</u>
ODIN	WATONWAN	400	450	50
PALISADE	AITKIN	350	450	100
ROLLINGSTONE	WINONA	300	395	95
SAINT MARTIN	STEARNS	375	450	75
STEPHEN	MARSHALL	350	375	25
VILLARD	POPE	200	300	100
VINING	OTTER TAIL	250	400	150
WAUBUN	MAHNOMEN	250	400	150
WILSON	WINONA	250	300	50
WOOD LAKE	YELLOW MEDICINE	300	350	50
WRENSHALL	CARLTON	350	400	50
<b><u>Lump Sum - \$ 500 or more, but less than \$1,000 per year of service</u></b>				
ADA	NORMAN	650	700	50
AMBOY	BLUE EARTH	500	600	100
ARGYLE	MARSHALL	525	575	50
ARLINGTON	SIBLEY	750	800	50
ATWATER	KANDIYOHI	550	650	100
BABBITT	ST LOUIS	850	900	50
BARNUM	CARLTON	600	700	100
BELVIEW	REDWOOD	400	600	200
BLACKDUCK	BELTRAMI	600	720	120
BLOMKEST	KANDIYOHI	400	500	100
BRANDON	DOUGLAS	650	725	75
BRICELYN	FARIBAULT	500	550	50
BROWNS VALLEY	TRAVERSE	525	650	125
BUFFALO LAKE	RENVILLE	625	850	225
BYRON	OLMSTED	700	800	100
CALEDONIA	HOUSTON	700	750	50
CHATFIELD	FILLMORE	800	850	50
CLARKFIELD	YELLOW MEDICINE	560	800	240
CLEARWATER	WRIGHT	650	700	50
CLEVELAND	LE SUEUR	650	750	100
CLINTON - Big Stone	BIG STONE	400	500	100
COMFREY	BROWN	450	500	50
COSMOS	MEEKER	650	675	25
COURTLAND	NICOLLET	650	750	100
DEERWOOD	CROW WING	720	850	130
DELAVAN	FARIBAULT	400	625	225
DOVER	OLMSTED	450	550	100
EDGERTON	PIPESTONE	700	750	50
ELIZABETH	OTTER TAIL	450	500	50
ELYSIAN	LE SUEUR	500	600	100
EMILY	CROW WING	535	600	65
EMMONS	FREEBORN	450	500	50
FORADA	DOUGLAS	450	600	150



**Table 6-A**  
**Relief Associations Reporting an Increase in Service Pension Benefit**

<u>Name of Association</u>	<u>County</u>	<u>1999 Benefit Amount</u>	<u>2000 Benefit Amount</u>	<u>Increase</u>
FRANKLIN	RENVILLE	600	700	100
FRAZEE	BECKER	750	800	50
FREDENBERG	ST LOUIS	400	500	100
GRAND LAKE TWP	ST LOUIS	480	750	270
GRAND MEADOW	MOWER	720	900	180
GREY EAGLE	TODD	500	650	150
GROVE CITY	MEEKER	675	720	45
HAMBURG	CARVER	800	875	75
HARMONY	FILLMORE	400	500	100
HENDERSON	SIBLEY	700	760	60
HENDRICKS	LINCOLN	550	600	50
HENNING	OTTER TAIL	600	700	100
HOLDINGFORD	STEARNS	600	700	100
INDUSTRIAL	ST LOUIS	350	500	150
KANDIYOHI	KANDIYOHI	600	900	300
KELLOGG	WABASHA	550	680	130
LAFAYETTE	NICOLLET	650	700	50
LAKE KABETOGAMA	ST LOUIS	400	600	200
LANESBORO	FILLMORE	525	650	125
LEAF VALLEY TWP	DOUGLAS	300	600	300
LESTER PRAIRIE	MCLEOD	700	800	100
LOWRY	POPE	550	700	150
MADELIA	WATONWAN	700	825	125
MANTORVILLE	DODGE	480	800	320
MARBLE	ITASCA	850	875	25
MCDAVITT	ST LOUIS	700	760	60
MCINTOSH	POLK	450	600	150
MILTONA	DOUGLAS	500	650	150
MISSION TWP	CROW WING	850	900	50
MONTGOMERY	LE SUEUR	900	975	75
MORTON	RENVILLE	560	800	240
NEVIS	HUBBARD	750	950	200
NEW AUBURN	SIBLEY	600	750	150
NEW YORK MILLS	OTTER TAIL	650	700	50
NEWFOLDEN	MARSHALL	400	500	100
NICOLLET	NICOLLET	800	925	125
NORTHHOME	KOOCHICHING	400	500	100
OGILVIE	KANABEC	500	750	250
OLIVIA	RENVILLE	850	900	50
ORONOCO	OLMSTED	500	750	250
PLATO	MCLEOD	913	990	77
PRESTON	FILLMORE	750	850	100
RAYMOND	KANDIYOHI	525	550	25
RICE	BENTON	550	650	100
RICHMOND	STEARNS	750	800	50
ROCKVILLE	STEARNS	775	875	100
ROYALTON	MORRISON	475	525	50

**Table 6-A**  
**Relief Associations Reporting an Increase in Service Pension Benefit**

<u>Name of Association</u>	<u>County</u>	<u>1999 Benefit Amount</u>	<u>2000 Benefit Amount</u>	<u>Increase</u>
RUTHTON	PIPESTONE	500	650	150
SABIN-ELMWOOD	CLAY	600	650	50
SEBEKA	WADENA	850	925	75
SHAFER	CHISAGO	425	550	125
SHERBURN	MARTIN	850	915	65
SHEVLIN	CLEARWATER	450	500	50
SILICA	ST LOUIS	240	640	400
SOUTH HAVEN	WRIGHT	600	800	200
SPRING GROVE	HOUSTON	550	600	50
TACONITE	ITASCA	600	750	150
TWIN VALLEY	NORMAN	500	650	150
VERGAS	OTTER TAIL	550	720	170
VERNON CENTER	BLUE EARTH	375	500	125
WALDORF	WASECA	500	650	150
WARBA-FEELY-SAGO	ITASCA	500	600	100
WARREN	MARSHALL	425	500	75
WARROAD	ROSEAU	550	800	250
WATKINS	MEEKER	625	700	75
WATSON	CHIPPEWA	600	675	75
WESTBROOK	COTTONWOOD	550	600	50
WOLF LAKE	BECKER	550	625	75
WYKOFF	FILLMORE	600	800	200
WYOMING	CHISAGO	500	650	150

**Lump Sum - \$1,000 or more, but less than \$1,500 per year of service**

AITKIN	AITKIN	1,100	1,150	50
ANNANDALE	WRIGHT	800	1,000	200
BALSAM	ITASCA	800	1,000	200
BARNESVILLE	CLAY	875	1,000	125
BIGFORK	ITASCA	930	1,100	170
BLUE EARTH	FARIBAULT	1,250	1,350	100
BRECKENRIDGE	WILKIN	1,000	1,100	100
CANBY	YELLOW MEDICINE	1,200	1,275	75
CARLOS	DOUGLAS	1,250	1,425	175
CARLTON	CARLTON	1,300	1,350	50
CENTER CITY	CHISAGO	1,000	1,100	100
CLARA CITY	CHIPPEWA	750	1,000	250
CLEAR LAKE	SHERBURNE	800	1,200	400
CLEARBROOK	CLEARWATER	1,100	1,300	200
EDEN VALLEY	MEEKER	925	1,000	75
FAIRFAX	RENVILLE	1,200	1,350	150
GAYLORD	SIBLEY	1,250	1,350	100
GOOD THUNDER	BLUE EARTH	950	1,050	100
GOODVIEW	WINONA	650	1,000	350
GREENWOOD	ST LOUIS	1,000	1,200	200
HANOVER	HENNEPIN	800	1,000	200

**Table 6-A**  
**Relief Associations Reporting an Increase in Service Pension Benefit**

<u>Name of Association</u>	<u>County</u>	<u>1999 Benefit Amount</u>	<u>2000 Benefit Amount</u>	<u>Increase</u>
JANESVILLE	WASECA	850	1,000	150
JORDAN	SCOTT	1,200	1,300	100
LA CRESCENT	HOUSTON	1,100	1,150	50
LAKE CRYSTAL	BLUE EARTH	1,000	1,300	300
LINWOOD	ANOKA	1,400	1,600	200
LONSDALE	RICE	1,000	1,100	100
LUTSEN	COOK	600	1,000	400
MADISON	LAC QUI PARLE	800	1,000	200
MAPLE LAKE	WRIGHT	850	1,000	150
MAYER	CARVER	1,300	1,400	100
MCGREGOR	AITKIN	1,000	1,100	100
MELROSE	STEARNS	900	1,000	100
MOOSE LAKE	CARLTON	750	1,100	350
MORGAN	REDWOOD	1,050	1,200	150
MORRIS	STEVENS	1,125	1,200	75
MORRISTOWN	RICE	1,000	1,100	100
MOTLEY	MORRISON	1,000	1,200	200
NEW GERMANY	CARVER	900	1,100	200
NEW LONDON	KANDIYOHI	1,125	1,175	50
NEW SCANDIA TWP	WASHINGTON	1,200	1,350	150
PAYNESVILLE	STEARNS	1,050	1,100	50
PIERZ	MORRISON	1,000	1,200	200
RICE LAKE	ST LOUIS	1,300	1,400	100
ROGERS	HENNEPIN	1,300	1,400	100
RUSH CITY	CHISAGO	1,100	1,200	100
SANDSTONE	PINE	950	1,100	150
SARTELL	STEARNS	1,300	1,450	150
SAUK CENTRE	STEARNS	975	1,000	25
SCANDIA VALLEY	MORRISON	800	1,200	400
SILVER BAY	LAKE	800	1,000	200
SLAYTON	MURRAY	1,100	1,200	100
SPICER	KANDIYOHI	1,000	1,100	100
SPRING VALLEY	FILLMORE	885	1,250	365
SAINT CHARLES	WINONA	900	1,000	100
SAINT JAMES	WATONWAN	1,400	1,450	50
SAINT MICHAEL	WRIGHT	900	1,100	200
SAINT STEPHEN	STEARNS	850	1,050	200
STAPLES	TODD	1,100	1,200	100
THOMSON	CARLTON	900	1,100	200
VERNDALE	WADENA	900	1,000	100
VICTORIA	CARVER	1,300	1,400	100
WAITE PARK	STEARNS	1,100	1,300	200
WATERTOWN	CARVER	1,330	1,422	92
WHEATON	TRAVERSE	1,200	1,275	75
WINSTED	MCLEOD	1,000	1,100	100

**Table 6-A**  
**Relief Associations Reporting an Increase in Service Pension Benefit**

<u>Name of Association</u>	<u>County</u>	<u>1999 Benefit Amount</u>	<u>2000 Benefit Amount</u>	<u>Increase</u>
<b><u>Lump Sum - \$1,500 or more, but less than \$2,000 per year of service</u></b>				
BIG LAKE	SHERBURNE	1,300	1,500	200
COHASSET	ITASCA	1,800	1,900	100
COLD SPRING	STEARNS	1,550	1,900	350
DAWSON	LAC QUI PARLE	1,250	1,700	450
EVELETH	ST LOUIS	1,200	1,500	300
GARRISON	CROW WING	1,700	1,800	100
HOYT LAKES	ST LOUIS	1,300	1,600	300
IDEAL	CROW WING	1,300	1,500	200
ISANTI	ISANTI	1,500	1,800	300
JACKSON	JACKSON	1,500	1,600	100
KEEWATIN	ITASCA	1,300	1,600	300
LEXINGTON	ANOKA	1,000	1,800	800
LITTLE FALLS	MORRISON	1,500	1,700	200
LORETTO	HENNEPIN	1,400	1,800	400
MAPLE PLAIN	HENNEPIN	1,500	1,750	250
MAPLETON	BLUE EARTH	1,200	1,500	300
MORA	KANABEC	1,400	1,600	200
MOUNTAIN IRON	ST LOUIS	1,400	1,500	100
PELICAN RAPIDS	OTTER TAIL	1,400	1,600	200
PEQUOT LAKES	CROW WING	1,350	1,600	250
PINE RIVER	CASS	1,600	1,750	150
SAINT ANTHONY	HENNEPIN	1,300	1,500	200
SAINT CLOUD TWP	STEARNS	1,400	1,600	200
SAINT JOSEPH	STEARNS	1,500	1,600	100
SAINT PETER	NICOLLET	1,800	1,900	100
WACONIA	CARVER	1,700	1,750	50
WADENA	WADENA	1,530	1,885	355
<b><u>Lump Sum - \$2,000 or more, but less than \$2,500 per year of service</u></b>				
BECKER	SHERBURNE	1,900	2,000	100
BUFFALO	WRIGHT	1,800	2,000	200
CAMBRIDGE	ISANTI	1,800	2,000	200
CATARACT	DAKOTA	2,000	2,300	300
CHISHOLM	ST LOUIS	1,800	2,000	200
DASSEL	MEEKER	1,800	2,100	300
EAST BETHEL	ANOKA	2,000	2,400	400
HERMANTOWN	ST LOUIS	2,050	2,200	150
HUGO	WASHINGTON	1,600	2,000	400
LE SUEUR	LE SUEUR	1,750	2,000	250
LINDSTROM	CHISAGO	1,900	2,000	100
LONG LAKE	HENNEPIN	2,021	2,282	261
MILACA	MILLE LACS	2,000	2,200	200
MONTICELLO	WRIGHT	2,025	2,085	60
NEW PRAGUE	SCOTT	1,850	2,000	150

**Table 6-A**  
**Relief Associations Reporting an Increase in Service Pension Benefit**

<u>Name of Association</u>	<u>County</u>	<u>1999 Benefit Amount</u>	<u>2000 Benefit Amount</u>	<u>Increase</u>
NORTH BRANCH	CHISAGO	1,750	2,100	350
REDWOOD FALLS	REDWOOD	2,245	2,300	55
TWO HARBORS	LAKE	1,850	2,100	250
VADNAIS HEIGHTS	RAMSEY	2,150	2,250	100
WINDOM	COTTONWOOD	2,000	2,200	200
 <b><u>Lump Sum - \$2,500 or more, but less than \$3,000 per year of service</u></b>				
FERGUS FALLS	OTTER TAIL	2,700	2,900	200
OAKDALE	WASHINGTON	2,800	2,900	100
PRINCETON	MILLE LACS	2,700	2,800	100
PRIOR LAKE	SCOTT	2,600	2,900	300
ROSEMOUNT	DAKOTA	2,600	2,800	200
SAUK RAPIDS	BENTON	2,600	2,900	300
 <b><u>Lump Sum - \$3,000 or more, but less than \$3,500 per year of service</u></b>				
ELK RIVER	SHERBURNE	2,900	3,370	470
MAPLEWOOD	RAMSEY	2,900	3,000	100
WILLMAR	KANDIYOHI	3,100	3,200	100
 <b><u>Lump Sum - \$3,500 or more per year of service</u></b>				
BAYPORT	WASHINGTON	4,250	4,750	500
BEMIDJI PIONEER	BELTRAMI	2,800	3,600	800
CENTENNIAL	ANOKA	3,000	3,500	500
EXCELSIOR	HENNEPIN	4,400	4,700	300
FOREST LAKE	WASHINGTON	3,400	4,100	700
GRAND RAPIDS	ITASCA	4,000	5,000	1,000
HASTINGS	DAKOTA	3,000	3,750	750
HOPKINS	HENNEPIN	4,100	5,300	1,200
LAKEVILLE	DAKOTA	4,000	4,500	500
MARSHALL	LYON	3,375	3,500	125
NEW BRIGHTON	RAMSEY	2,250	4,000	1,750
OWATONNA	STEELE	3,000	3,500	500
SHAKOPEE	SCOTT	3,347	3,847	500
STILLWATER	WASHINGTON	3,500	4,000	500
WOODBURY	WASHINGTON	4,000	4,650	650
 <b><u>Monthly Service</u></b>				
CHASKA	CARVER	20.5	21.6	1.1
HUTCHINSON	MCLEOD	9	10	1
SPRING LAKE PARK	ANOKA	27	28	1
 <b><u>Monthly/Lump Sum Combination</u></b>				
APPLE VALLEY	DAKOTA	3,500	3,800	300

**Table 6-A**  
**Relief Associations Reporting an Increase in Service Pension Benefit**

<u>Name of Association</u>	<u>County</u>	<u>1999 Benefit Amount</u>	<u>2000 Benefit Amount</u>	<u>Increase</u>
DETROIT LAKES	BECKER	2,100	2,300	200
FAIRMONT	MARTIN	3,500	3,800	300
LAKE JOHANNA	RAMSEY	4,100	4,615	515
MINNETONKA	HENNEPIN	4,680	4,940	260
NEW ULM	BROWN	2,250	2,550	300
PIPESTONE	PIPESTONE	1,100	1,325	225
ROSEVILLE	RAMSEY	2,300	2,700	400
SAVAGE	SCOTT	3,050	3,210	160