

COMPARISON OF FIRE STATE AID AND FIREFIGHTER PENSION FUNDING COSTS (2002 FIRE STATE AID AND 2001 VOLUNTEER FIRE RELIEF ASSOCIATION COSTS)

COUNTY	FIRE DEPARTMENT NAME	BENEFIT PLAN TYPE	ACCRUED	TOTAL	SURPLUS/	NORMAL	ADMINIS-	AMORTIZA-	EXPECTED	FUNDED	MUNICIPAL	MARKET VAL/	ADDIT'NL	FIRE AID	FIRE AID	MUNICIPL
			LIA- BILITY		UNFUNDED LIAB'LT		TRATIVE		INTEREST	SURPLUS		POPULATION	VOLNTEER		FINAL FIRE	
				ASSETS		COST	EXPENSE	TION AMOUNT	DEDUCT'N	CREDIT	REQUIREMENT	AID TOTAL	FIRE AID	STATE AID	COST	PERCENT
Aitkin	AITKIN CITY OF	LUMP SUM	508,697	534,241	-25,544	36,018	1,226	0	-26,712	-2,554	66,510	27,884	0	27,884	41.92	15.03
Aitkin	HILL CITY CITY OF	LUMP SUM	105,956	94,584	11,372	8,348	1,598	1,475	-4,729	0	16,150	4,802	1,680	6,482	40.13	30.95
Aitkin	JACOBSON COMMUNITY F.D.	LUMP SUM	29,322	60,358	-31,036	2,559	191	0	-3,017	-3,103	8,871	1,378	3,131	4,509	50.82	0.00
Aitkin	MCGRATH CITY OF	LUMP SUM	38,270	57,559	-19,289	5,922	139	0	-2,877	-1,928	10,867	932	4,704	5,636	51.86	0.00
Aitkin	MCGREGOR CITY OF	LUMP SUM	269,582	242,346	27,236	25,322	806	0	-12,117	0	38,245	17,150	0	17,150	44.84	0.00
Aitkin	PALISADE CITY OF	LUMP SUM	70,725	72,409	-1,684	8,514	1,019	0	-3,620	-168	13,321	4,919	435	5,354	40.18	11.25
Anoka	CENTENNIAL FIRE DISTRIC	LUMP SUM	1,412,054	1,410,766	1,288	155,268	4,681	1,574	-70,538	0	232,061	92,968	0	92,968	40.06	9.26
Anoka	EAST BETHEL CITY OF	LUMP SUM	551,430	603,430	-52,000	57,312	1,759	0	-30,171	-5,200	94,442	37,919	0	37,919	40.15	4.34
Anoka	HAM LAKE CITY OF	LUMP SUM	699,520	673,968	25,552	68,166	2,774	0	-33,698	0	104,638	49,411	0	49,411	47.22	0.00
Anoka	LEXINGTON CITY OF	LUMP SUM	332,235	366,606	-34,371	32,934	348	0	-18,330	-3,437	55,049	6,688	357	7,045	12.79	15.80
Anoka	OAK GROVE CITY OF	LUMP SUM	451,626	430,163	21,463	47,652	4	0	-21,508	0	69,164	25,364	0	25,364	36.67	13.59
Anoka	ST FRANCIS CITY OF	LUMP SUM	270,512	381,464	-110,952	21,180	2,034	0	-19,073	-11,095	53,383	17,430	0	17,430	32.65	17.30
Becker	AUDUBON CITY OF	LUMP SUM	137,091	164,029	-26,938	16,395	466	0	-8,201	-2,694	27,755	9,427	0	9,427	33.96	0.00
Becker	CALLAWAY CITY OF	DEFINED CONTRIBUTION	125,173	125,173	0	0	186	0	0	0	186	5,380	0	5,380	2,892.47	846.77
Becker	CARSONVILLE V.F.D., INC.	LUMP SUM	102,021	79,067	22,954	8,425	0	2,290	-3,953	0	14,668	4,921	433	4,551	31.02	0.00
Becker	ELBOW TULABY LAKES V.F.	LUMP SUM	13,980	32,147	-18,167	1,676	186	0	-1,607	-1,816	5,286	2,960	0	2,960	55.99	0.00
Becker	FRAZEE CITY OF	LUMP SUM	243,305	233,262	10,043	18,768	2,161	0	-11,663	0	32,592	13,352	0	13,352	40.96	8.10
Becker	LAKE PARK CITY OF	LUMP SUM	135,944	145,187	-9,243	11,350	1,029	0	-7,259	-924	20,563	10,192	0	10,192	49.56	8.75
Becker	WOLF LAKE CITY OF	LUMP SUM	132,029	138,656	-6,627	12,528	204	0	-6,932	-662	20,327	6,011	0	6,011	29.57	0.00
Beltrami	ALASKA TOWN OF	DEFINED CONTRIBUTION	50,153	50,153	0	0	0	0	0	0	0	2,809	1,418	4,227	0.00	0.00
Beltrami	BLACKDUCK CITY OF	LUMP SUM	232,713	187,090	45,623	20,856	1,041	1,134	-9,354	0	32,385	10,291	0	10,291	31.77	10.22
Beltrami	KELLIHER CITY OF	LUMP SUM	108,717	100,962	7,755	9,695	346	473	-5,048	0	15,562	4,576	1,906	6,482	41.65	0.00
Beltrami	SOLWAY RURAL F.D.	LUMP SUM	69,136	62,143	6,993	6,400	630	322	-3,107	0	10,459	3,798	1,556	5,354	51.18	0.00
Benton	FOLEY CITY OF	LUMP SUM	541,850	506,600	35,250	35,010	0	0	-25,330	0	60,340	29,089	0	29,089	48.2	5.80
Benton	RICE CITY OF	LUMP SUM	162,335	178,565	-16,230	14,541	998	0	-8,928	-1,623	26,090	11,212	0	11,212	42.97	11.21
Benton	SAUK RAPIDS CITY OF	LUMP SUM	833,866	700,084	133,782	75,516	4,795	0	-35,004	0	115,315	58,719	0	58,719	50.92	8.25
Big Stone	BEARDSLEY CITY OF	LUMP SUM	52,795	75,264	-22,469	6,348	480	0	-3,763	-2,247	12,838	3,334	2,302	5,636	43.9	2.64
Big Stone	CLINTON CITY OF	LUMP SUM	126,086	94,622	31,464	11,410	548	2,203	-4,731	0	18,891	4,110	1,808	5,918	31.32	15.88
Big Stone	GRACEVILLE CITY OF	LUMP SUM	147,256	155,225	-7,969	13,455	1,060	0	-7,761	-796	23,073	6,787	258	7,045	30.53	10.83
Big Stone	ODESSA FARM F.D.	DEFINED CONTRIBUTION	29,770	29,770	0	0	341	0	0	0	342	1,274	2,389	3,663	1,071.05	0.00
Big Stone	ORTONVILLE CITY OF	LUMP SUM	303,432	332,601	-29,169	22,480	308	0	-16,630	-2,916	42,335	8,670	0	8,670	20.47	0.08
Blue Earth	AMBOY CITY OF	LUMP SUM	147,210	147,373	-163	12,048	0	0	-7,368	-16	19,432	5,858	60	5,918	30.45	0.00
Blue Earth	EAGLE LAKE CITY OF	LUMP SUM	233,752	224,347	9,405	28,432	2,152	7,775	-11,217	0	49,576	10,461	0	10,461	21.1	39.53
Blue Earth	GOOD THUNDER CITY OF	LUMP SUM	346,107	292,861	53,246	27,006	2,208	0	-14,643	0	43,857	8,914	0	8,914	20.32	0.00
Blue Earth	LAKE CRYSTAL CITY OF	LUMP SUM	404,594	383,322	21,272	31,642	1,086	0	-19,166	0	51,894	16,844	0	16,844	32.45	9.63
Blue Earth	MADISON LAKE CITY OF	LUMP SUM	172,572	202,099	-29,527	15,017	289	0	-10,104	-2,952	28,363	8,451	0	8,451	29.79	32.30
Blue Earth	MAPLETON CITY OF	LUMP SUM	334,558	364,297	-29,739	36,618	3,153	0	-18,214	-2,973	60,959	12,298	0	12,298	20.17	8.48
Blue Earth	PEMBERTON CITY OF	LUMP SUM	131,344	121,641	9,703	6,342	0	0	-6,082	0	12,424	3,121	1,670	4,791	38.56	22.53
Blue Earth	SOUTH BEND TOWN OF	DEFINED CONTRIBUTION	193,375	193,375	0	0	0	0	0	0	0	5,094	260	5,354	0.00	0.00

COUNTY	FIRE DEPARTMENT NAME	BENEFIT PLAN TYPE	ACCRUED	TOTAL	SURPLUS/	ADMINIS-	AMORTIZA-	EXPECTED	FUNDED	MUNICIPAL	MARKET VAL/	ADDIT'NL			FIRE AID	MUNICIPL
			LIA-BILITY		UNFUNDED							VOLNTEER	FINAL	FIRE	PERCENT	CNTRIB'N
				ASSETS	LIAB'LTY	NORMAL COST	EXPENSE CHG	INTEREST	SURPLUS	FUNDING	POPULATION	FIRE AID	STATE AID	COST	PERCENT	PEN COST
Blue Earth	ST CLAIR CITY OF	LUMP SUM	305,136	378,480	-73,344	21,726	1,465	0	-18,924	-7,334	49,449	13,976	0	13,976	28.26	20.22
Blue Earth	VERNON CENTER CITY OF	LUMP SUM	106,557	103,241	3,316	9,890	507	0	-5,162	0	15,559	3,889	1,747	5,636	36.22	6.42
Brown	COMFREY CITY OF	LUMP SUM	173,370	181,233	-7,863	12,160	190	0	-9,061	-786	22,197	6,222	260	6,482	29.2	18.01
Brown	HANSKA CITY OF	LUMP SUM	86,800	115,691	-28,891	8,302	830	0	-5,784	-2,889	17,805	5,814	1,231	7,045	39.56	0.56
Brown	NEW ULM CITY OF	MONTHLY/LUMP SUM	2,060,464	2,016,927	43,537	43,191	9,408	-3,036	0	0	49,563	57,671	0	57,671	116.35	84.77
Brown	SLEEPY EYE CITY OF	LUMP SUM	631,465	580,334	51,131	44,080	1,528	8,374	-29,016	0	82,998	23,622	0	23,622	28.46	16.28
Brown	SPRINGFIELD CITY OF	LUMP SUM	268,231	251,340	16,891	24,499	1,570	0	-12,567	0	38,636	13,268	0	13,268	34.34	0.00
Carlton	BARNUM CITY OF	LUMP SUM	228,706	230,564	-1,858	20,230	1,665	0	-11,528	-186	33,609	5,467	1,578	7,045	20.96	0.00
Carlton	BLACKHOOF TOWN OF	LUMP SUM	82,529	59,339	23,190	7,676	355	2,306	-2,966	0	13,303	3,163	2,473	5,636	42.36	5.03
Carlton	CARLTON CITY OF	LUMP SUM	306,902	318,405	-11,503	31,187	1,496	0	-15,920	-1,150	49,752	12,031	0	12,031	24.18	12.01
Carlton	CROMWELL CITY OF	LUMP SUM	127,268	172,545	-45,277	12,236	83	0	-8,627	-4,528	25,473	3,964	3,645	7,609	29.87	40.95
Carlton	KETTLE RIVER CITY OF	LUMP SUM	76,497	87,021	-10,524	7,434	1,350	0	-4,351	-1,052	14,188	3,329	2,025	5,354	37.73	0.00
Carlton	MAHTOWA TOWN OF	LUMP SUM	116,438	104,627	11,811	9,440	131	1,133	-5,231	0	15,935	2,845	1,664	4,509	28.29	24.93
Carlton	MOOSE LAKE CITY OF	LUMP SUM	233,083	195,953	37,130	22,330	833	1,989	-9,797	0	34,949	17,891	0	14,313	40.95	11.01
Carlton	SCANLON CITY OF	LUMP SUM	141,120	121,822	19,298	13,536	944	2,269	-6,091	0	22,840	2,627	2,164	4,072	17.82	0.00
Carlton	THOMSON TOWN OF	LUMP SUM	328,119	308,074	20,045	31,768	1,988	0	-15,403	0	49,159	14,871	0	14,871	30.25	8.13
Carlton	WRENSHALL CITY OF	LUMP SUM	144,688	146,602	-1,914	10,872	1,579	0	-7,330	-191	19,972	5,751	2,139	7,890	39.5	0.00
Carlton	WRIGHT CITY OF	LUMP SUM	71,659	84,854	-13,195	5,248	0	0	-4,242	-1,319	10,809	1,683	3,389	5,072	46.92	0.00
Carver	CARVER CITY OF	LUMP SUM	368,998	314,627	54,371	33,292	4,632	8,905	-15,731	0	62,559	11,233	0	11,233	17.95	23.97
Carver	CHASKA CITY OF	MONTHLY	3,908,901	2,531,663	1,377,238	74,696	6,608	105,646	0	0	186,950	72,232	0	72,232	38.63	71.91
Carver	COLOGNE CITY OF	DEFINED CONTRIBUTION	202,942	202,942	0	0	1,394	0	0	0	1,394	9,955	0	9,955	714.13	143.47
Carver	HAMBURG CITY OF	LUMP SUM	365,932	207,820	158,112	32,650	3,509	15,930	-10,391	0	62,480	3,875	3,734	7,609	12.17	27.89
Carver	MAYER CITY OF	LUMP SUM	287,142	266,113	21,029	23,408	1,849	1,105	-13,305	0	39,667	5,271	1,492	6,763	17.04	16.21
Carver	NEW GERMANY CITY OF	LUMP SUM	315,000	307,759	7,241	28,703	0	0	-15,387	0	44,090	4,590	3,019	7,609	17.25	11.34
Carver	NORWOOD YOUNG AMERICA	LUMP SUM	466,147	400,503	65,644	37,444	1,517	0	-20,025	0	58,986	16,501	0	16,501	27.97	22.26
Carver	VICTORIA CITY OF	LUMP SUM	509,640	342,841	166,799	43,245	0	9,657	-17,142	0	70,044	22,264	0	22,264	31.78	2.92
Carver	WACONIA CITY OF	LUMP SUM	634,281	435,017	199,264	55,029	3,062	13,255	-21,750	0	93,096	36,024	0	36,024	38.69	16.11
Carver	WATERTOWN CITY OF	LUMP SUM	554,398	448,535	105,863	41,833	0	0	-22,426	0	64,259	21,385	0	21,385	33.27	18.67
Cass	BACKUS CITY OF	LUMP SUM	313,825	268,524	45,301	29,200	584	5,010	-13,426	0	48,219	9,740	0	9,740	20.19	15.55
Cass	CROOKED LAKE TOWN OF	LUMP SUM	58,715	93,305	-34,590	4,235	104	0	-4,665	-3,459	12,462	4,259	1,095	5,354	42.96	0.00
Cass	FEDERAL DAM CITY OF	LUMP SUM	10,786	30,442	-19,656	1,268	0	0	-1,522	-1,965	4,755	2,322	214	1,902	39.99	0.00
Cass	HACKENSACK V.F.D.	LUMP SUM	205,490	181,204	24,286	24,100	688	2,522	-9,060	0	36,370	10,516	0	10,516	28.91	66.67
Cass	LONGVILLE CITY OF	DEFINED CONTRIBUTION	465,497	465,497	0	0	1,520	0	0	0	1,520	14,571	0	14,571	958.61	822.36
Cass	PILLAGER CITY OF	LUMP SUM	179,751	199,393	-19,642	15,717	807	0	-9,969	-1,964	28,457	15,965	0	15,965	56.1	21.08
Cass	PINE RIVER CITY OF	LUMP SUM	550,104	448,022	102,082	38,997	1,854	1,622	-22,401	0	64,874	15,341	0	15,341	23.64	12.29
Cass	REMER CITY OF	LUMP SUM	190,424	186,563	3,861	24,362	474	336	-9,328	0	34,500	7,291	0	7,291	21.13	22.06
Cass	WALKER CITY OF	LUMP SUM	284,375	427,410	-143,035	28,225	0	0	-21,370	-14,303	63,898	22,223	0	18,890	29.56	17.64
Chippewa	CLARA CITY CITY OF	LUMP SUM	225,460	196,993	28,467	18,300	231	0	-9,849	0	28,379	9,415	0	9,415	33.17	0.00
Chippewa	MAYNARD CITY OF	LUMP SUM	130,044	138,333	-8,289	12,504	0	0	-6,916	-828	20,248	6,127	355	6,482	32.01	0.00
Chippewa	MILAN CITY OF	LUMP SUM	175,330	173,213	2,117	11,319	962	0	-8,660	0	20,941	4,364	1,272	5,636	26.91	0.00

COUNTY	FIRE DEPARTMENT NAME	BENEFIT PLAN TYPE	ACCRUED	TOTAL	SURPLUS/	ADMINIS-	AMORTIZA-	EXPECTED	FUNDED	MUNICIPAL	MARKET VAL/	ADDIT'NL	FIRE AID		MUNICIPAL
			LIA-BILITY		UNFUNDED								PERCENT	PENSION	CONTRIB'N
				ASSETS	LIAB'LTY	NORMAL COST	EXPENSE CHG	TION AMOUNT	INTEREST DEDUCT'N	SURPLUS CREDIT	FUNDING REQUIREMENT	POPULATION AID TOTAL	FIRE AID	STATE AID	PERCENT
Chippewa	WATSON CITY OF	LUMP SUM	157,000	128,727	28,273	10,569	31	1,575	-6,436	0	18,611	4,519	1,117	5,636	30.28
Chisago	ALMELUND V.F.D.	LUMP SUM	84,055	110,366	-26,311	8,483	854	0	-5,518	-2,631	17,485	7,287	40	7,327	41.9
Chisago	CENTER CITY CITY OF	LUMP SUM	192,452	230,193	-37,741	21,824	223	0	-11,509	-3,774	37,329	6,902	0	6,902	18.48
Chisago	CHISAGO CITY CITY OF	LUMP SUM	503,568	474,162	29,406	50,641	1,682	0	-23,708	0	76,030	21,333	0	21,333	28.05
Chisago	HARRIS CITY OF	LUMP SUM	75,820	88,074	-12,254	8,040	0	0	-4,403	-1,225	13,668	6,781	0	6,781	49.61
Chisago	LINDSTROM CITY OF	LUMP SUM	583,176	590,339	-7,163	51,198	2,433	0	-29,516	-716	83,863	19,621	0	19,621	23.39
Chisago	NORTH BRANCH CITY OF	LUMP SUM	896,402	641,391	255,011	57,876	2,265	16,761	-32,069	0	108,971	36,407	0	36,407	33.4
Chisago	RUSH CITY CITY OF	LUMP SUM	399,239	309,935	89,304	35,990	748	4,112	-15,496	0	56,346	15,842	0	15,842	28.11
Chisago	SHAFER CITY OF	LUMP SUM	107,848	144,717	-36,869	9,097	998	0	-7,235	-3,686	21,017	6,208	0	6,208	29.53
Chisago	STACY-LENT AREA FIRE DE	LUMP SUM	331,902	264,741	67,161	27,432	3,790	6,547	-13,237	0	51,006	14,063	0	14,063	27.57
Chisago	TAYLORS FALLS CITY OF	LUMP SUM	352,672	454,121	-101,449	26,545	2,784	0	-22,706	-10,144	62,180	4,406	2,639	7,045	11.33
Chisago	WYOMING CITY OF	LUMP SUM	233,053	230,243	2,810	17,836	1,970	1,326	-11,512	0	32,644	18,869	0	18,869	57.8
Clay	BARNESVILLE CITY OF	LUMP SUM	283,228	198,815	84,413	25,999	5,460	10,225	-9,940	0	51,623	12,713	0	12,713	24.62
Clay	DILWORTH CITY OF	DEFINED CONTRIBUTION	523,871	523,871	0	0	15	0	0	0	16	18,778	0	18,778	***** 34,375.00
Clay	GLYNDON CITY OF	LUMP SUM	193,454	214,660	-21,206	17,360	0	0	-10,733	-2,120	30,213	9,520	0	9,520	31.5
Clay	HAWLEY CITY OF	DEFINED CONTRIBUTION	288,846	288,846	0	0	2,523	0	0	0	2,523	12,689	0	12,689	502.93
Clay	HITTERDAL CITY OF	LUMP SUM	57,780	72,290	-14,510	6,314	417	0	-3,614	-1,451	11,796	1,971	2,256	4,227	35.83
Clay	SABIN CITY OF	LUMP SUM	126,548	128,414	-1,866	12,632	963	0	-6,420	-186	20,202	4,576	1,342	5,918	29.29
Clay	ULEN CITY OF	DEFINED CONTRIBUTION	138,270	138,270	0	0	0	0	0	0	0	4,967	1,233	6,200	0.00 0.00
Clearwater	BAGLEY CITY OF	LUMP SUM	199,567	191,347	8,220	23,813	700	445	-9,567	0	34,524	13,184	0	13,184	38.18
Clearwater	CLEARBROOK CITY OF	LUMP SUM	290,961	295,347	-4,386	22,412	1,508	0	-14,767	-439	39,125	9,278	0	9,278	23.71
Clearwater	GONVICK CITY OF	LUMP SUM	109,109	118,027	-8,918	11,934	0	0	-5,901	-891	18,726	4,496	1,140	5,636	30.09
Clearwater	SHEVLIN CITY OF	LUMP SUM	158,098	136,576	21,522	14,700	0	1,930	-6,828	0	23,458	2,187	3,449	5,636	24.02
Cook	GRAND MARAIS CITY OF	LUMP SUM	275,350	319,779	-44,429	25,780	1,299	0	-15,988	-4,442	47,510	9,988	0	9,988	21.02
Cook	GUNFLINT TRAIL VFD	DEFINED CONTRIBUTION	24,485	24,485	0	0	258	0	0	0	259	3,703	3,060	6,763	2,611.19
Cook	HOVLAND AREA V.F.D., IN	LUMP SUM	58,304	90,742	-32,438	5,104	343	0	-4,537	-3,243	13,228	2,090	1,010	3,100	23.43
Cook	LUTSEN TOWN OF	LUMP SUM	158,320	144,807	13,513	15,070	0	1,759	-7,240	0	24,069	5,965	0	4,474	18.58
Cook	MAPLE HILL COMM. F.D.	LUMP SUM	9,437	49,507	-40,070	483	0	0	-2,475	-4,007	6,965	2,740	2,051	4,791	68.78
Cook	SCHROEDER TOWN OF	LUMP SUM	59,568	92,273	-32,705	6,760	480	0	-4,613	-3,270	15,123	1,518	1,582	3,100	20.49
Cook	TOFTE TOWN OF	LUMP SUM	62,320	75,391	-13,071	6,336	278	0	-3,769	-1,307	11,690	1,983	1,117	3,100	26.51
Cottonwood	JEFFERS CITY OF	LUMP SUM	136,864	122,527	14,337	8,888	258	0	-6,126	0	15,272	4,133	1,503	5,636	36.9
Cottonwood	MOUNTAIN LAKE CITY OF	LUMP SUM	341,808	357,252	-15,444	34,968	1,821	0	-17,862	-1,544	56,196	11,786	0	11,786	20.97
Cottonwood	STORDEN CITY OF	LUMP SUM	139,230	125,151	14,079	11,170	207	806	-6,257	0	18,440	3,667	2,533	6,200	33.62
Cottonwood	WESTBROOK CITY OF	LUMP SUM	137,620	157,915	-20,295	12,084	60	0	-7,895	-2,029	22,068	6,893	0	6,893	31.23
Cottonwood	WINDOM CITY OF	LUMP SUM	625,679	664,048	-38,369	61,272	6,030	0	-33,202	-3,836	104,341	24,655	0	24,655	23.62
Crow Wing	CROSSLAKE CITY OF	DEFINED CONTRIBUTION	462,389	462,389	0	0	0	0	0	0	0	20,250	0	20,250	0.00 0.00
Crow Wing	CUYUNA CITY OF	LUMP SUM	94,800	79,454	15,346	11,650	2,383	1,649	-3,972	0	19,653	1,451	5,312	6,763	34.41
Crow Wing	DEERWOOD CITY OF	LUMP SUM	152,541	134,242	18,299	16,048	553	0	-6,712	0	23,313	13,047	0	13,047	55.96
Crow Wing	EMILY CITY OF	LUMP SUM	141,118	126,875	14,243	12,504	3,225	0	-6,343	0	22,072	6,223	0	6,223	28.19
Crow Wing	FIFTY LAKES CITY OF	LUMP SUM	46,891	82,257	-35,366	5,129	1,257	0	-4,112	-3,536	14,035	3,056	607	3,663	26.09

COUNTY	FIRE DEPARTMENT NAME	BENEFIT PLAN TYPE	ACCRUED	TOTAL	SURPLUS/	NORMAL	ADMINIS-	AMORTIZA-	EXPECTED	FUNDED	MUNICIPAL	MARKET VAL/	ADDIT'NL	FIRE	FIRE AID	MUNICIPL
			LIA-BILITY		UNFUNDED		TRATIVE		INTEREST	SURPLUS		POPULATION	VOLNTEER		PERCENT	CNTRIB'N
				ASSETS	LIAB'LTY	COST	EXPENSE	TION	DEDUCT'N	CREDIT	REQUIREMENT	AID TOTAL	FIRE AID	STATE AID	PENSION	PERCENT
Crow Wing	GARRISON CITY OF	LUMP SUM	376,240	426,174	-49,934	39,520	0	0	-21,308	-4,993	65,821	17,784	0	17,784	27.01	16.71
Crow Wing	IDEAL TOWN OF	LUMP SUM	386,858	317,558	69,300	31,417	2,530	1,310	-15,877	0	51,134	12,292	0	12,292	24.03	33.63
Crow Wing	IRONTON CITY OF	LUMP SUM	129,234	133,770	-4,536	13,394	2,658	0	-6,688	-453	23,194	1,419	5,626	7,045	30.37	0.00
Crow Wing	MISSION TOWN OF	LUMP SUM	86,413	95,902	-9,489	12,577	729	0	-4,795	-948	19,050	10,591	0	10,591	55.59	0.00
Crow Wing	NISSWA CITY OF	LUMP SUM	437,970	371,891	66,079	38,700	0	0	-18,594	0	57,294	29,402	0	29,402	51.31	12.21
Crow Wing	PEQUOT LAKES CITY OF	LUMP SUM	353,632	336,932	16,700	36,256	614	0	-16,846	0	53,716	18,581	0	18,581	34.59	34.35
Dakota	EAGAN CITY OF	DEFINED CONTRIBUTION	4,407,481	4,407,481	0	0	20,792	0	0	0	20,792	273,233	0	273,233	1,314.12	712.04
Dakota	FARMINGTON CITY OF	LUMP SUM	1,319,344	956,314	363,030	117,360	0	17,130	-47,815	0	182,305	60,928	0	60,928	33.42	27.42
Dakota	HAMPTON CITY OF	LUMP SUM	58,745	122,602	-63,857	4,420	472	0	-6,130	-6,385	17,408	1,502	3,289	4,791	27.52	0.00
Dakota	INVER GROVE HT CITY	LUMP SUM	1,215,666	1,853,865	-638,199	98,300	12,418	0	-92,693	-63,819	267,231	115,246	0	115,246	43.12	6.73
Dakota	MENDOTA HEIGHTS CITY OF	DEFINED CONTRIBUTION	1,450,610	1,450,610	0	0	2,277	0	0	0	2,277	67,791	0	67,791	2,977.2	1,455.90
Dakota	RANDOLPH CITY OF	LUMP SUM	191,562	228,141	-36,579	17,791	853	0	-11,407	-3,657	33,709	11,952	0	11,952	35.45	11.86
Dodge	CLAREMONT CITY OF	LUMP SUM	102,990	88,283	14,707	9,917	2,944	1,455	-4,414	0	18,729	5,421	0	5,421	28.94	18.68
Dodge	DODGE CENTER CITY OF	LUMP SUM	251,487	290,670	-39,183	19,560	3,726	0	-14,533	-3,918	41,737	10,749	0	10,749	25.75	30.17
Dodge	HAYFIELD CITY OF	LUMP SUM	285,760	201,678	84,082	30,613	1,237	4,335	-10,083	0	46,268	13,611	0	13,611	29.41	14.92
Dodge	KASSON CITY OF	LUMP SUM	356,930	365,488	-8,558	29,936	2,736	0	-18,274	-855	51,802	20,804	0	20,804	40.16	0.01
Dodge	MANTORVILLE CITY OF	LUMP SUM	185,061	138,115	46,946	16,160	0	2,062	-6,905	0	25,127	8,076	0	8,076	32.14	9.94
Dodge	WEST CONCORD CITY OF	LUMP SUM	98,186	171,888	-73,702	11,115	783	0	-8,594	-7,370	27,862	9,797	0	9,797	35.16	0.00
Douglas	ALEXANDRIA CITY OF	LUMP SUM	1,965,854	1,378,583	587,271	168,190	2,493	29,760	-68,929	0	269,372	75,069	0	75,069	27.86	26.66
Douglas	BRANDON CITY OF	LUMP SUM	157,537	151,556	5,981	15,871	1,763	0	-7,577	0	25,210	6,621	424	7,045	27.94	22.51
Douglas	CARLOS CITY OF	LUMP SUM	491,969	449,388	42,581	34,872	0	0	-22,469	0	57,341	7,966	0	7,966	13.89	30.69
Douglas	EVANSVILLE CITY OF	LUMP SUM	92,890	82,949	9,941	7,988	864	883	-4,147	0	13,882	4,610	3,844	8,454	60.89	18.00
Douglas	FORADA CITY OF	LUMP SUM	171,556	140,629	30,927	14,700	103	644	-7,031	0	22,478	3,526	3,237	6,763	30.08	17.41
Douglas	GARFIELD CITY OF	LUMP SUM	139,390	157,331	-17,941	16,324	25	0	-7,866	-1,794	26,009	8,975	0	8,975	34.5	9.61
Douglas	KENSINGTON CITY OF	LUMP SUM	70,847	107,427	-36,580	9,883	414	0	-5,371	-3,658	19,326	3,835	2,928	6,763	34.99	0.00
Douglas	LEAF VALLEY TOWN OF	LUMP SUM	185,424	167,543	17,881	12,264	474	0	-8,377	0	21,115	4,185	1,169	5,354	25.35	9.47
Douglas	MILLERVILLE CITY OF	DEFINED CONTRIBUTION	213,841	213,841	0	0	5,074	0	0	0	5,075	3,078	1,713	4,791	94.4	288.66
Douglas	MILTONA CITY OF	LUMP SUM	154,813	153,245	1,568	17,086	1,840	649	-7,662	0	27,237	6,660	385	7,045	25.86	11.01
Douglas	OSAKIS CITY OF	LUMP SUM	275,187	269,589	5,598	33,396	2,152	0	-13,479	0	49,027	14,571	0	14,571	29.71	32.63
Faribault	BLUE EARTH CITY OF	LUMP SUM	546,013	558,255	-12,242	45,559	2,443	0	-27,912	-1,224	77,137	16,922	0	16,922	21.93	15.55
Faribault	BRICELYN CITY OF	LUMP SUM	147,761	147,846	-85	10,747	0	0	-7,392	-9	18,147	3,866	2,334	6,200	34.16	0.00
Faribault	DELAVAN CITY OF	LUMP SUM	143,589	156,876	-13,287	9,374	486	0	-7,843	-1,328	19,032	4,007	1,347	5,354	28.13	8.40
Faribault	EASTON CITY OF	LUMP SUM	196,640	150,060	46,580	12,040	855	2,070	-7,503	0	22,468	2,991	3,491	6,482	28.84	4.45
Faribault	ELMORE CITY OF	LUMP SUM	149,952	157,252	-7,300	15,174	0	0	-7,862	-730	23,766	4,463	2,300	6,763	28.45	6.94
Faribault	FROST CITY OF	LUMP SUM	120,818	136,093	-15,275	9,716	557	0	-6,804	-1,527	18,605	3,779	2,421	5,270	28.32	5.37
Faribault	KIESTER CITY OF	DEFINED CONTRIBUTION	142,250	142,250	0	0	267	0	0	0	267	3,762	2,156	5,918	2,216.47	0.00
Faribault	MINNESOTA LAKE CITY OF	LUMP SUM	303,363	294,729	8,634	26,712	1,780	0	-14,736	0	43,228	4,859	2,186	7,045	16.29	8.69
Faribault	WALTERS CITY OF	LUMP SUM	38,100	24,825	13,275	4,097	0	637	-1,241	0	5,975	2,139	2,652	4,791	80.18	0.00
Faribault	WELLS CITY OF	DEFINED CONTRIBUTION	269,128	269,128	0	0	0	0	0	0	0	13,530	0	13,530	0.00	0.00
Faribault	WINNEBAGO CITY OF	LUMP SUM	179,183	192,521	-13,338	16,922	1,458	0	-9,626	-1,333	29,340	9,848	0	9,848	33.56	13.63

			ACCRUED	SURPLUS/		ADMINIS-		EXPECTED		FUNDED	MUNICIPAL	MARKET VAL/	ADDIT'NL	FIRE AID		MUNICIPL
COUNTY	FIRE DEPARTMENT NAME	BENEFIT PLAN TYPE	LIA-BILITY	TOTAL ASSETS	UNFUNDED LIAB'LTY	NORMAL COST	EXPENSE CHG	TION AMOUNT	INTEREST DEDUCT'N	SURPLUS CREDIT	FUNDING REQUIREMENT	POPULATION AID TOTAL	VOLNTEER FIRE AID	FINAL STATE AID	PENSION COST	CNTRIB'N PERCENT
Fillmore	CANTON CITY OF	LUMP SUM	126,315	97,822	28,493	9,090	569	2,321	-4,891	0	16,871	3,757	1,597	5,354	31.73	2.68
Fillmore	CHATFIELD CITY OF	LUMP SUM	216,166	225,008	-8,842	18,343	143	0	-11,250	-884	30,620	15,879	0	15,879	51.85	4.76
Fillmore	FOUNTAIN CITY OF	DEFINED CONTRIBUTION	80,610	80,610	0	0	0	0	0	0	0	2,657	2,979	5,636	0.00	0.00
Fillmore	HARMONY CITY OF	LUMP SUM	176,227	163,349	12,878	14,522	1,001	204	-8,167	0	23,894	7,602	0	7,602	31.81	20.92
Fillmore	LANESBORO CITY OF	LUMP SUM	131,986	140,280	-8,294	12,950	874	0	-7,014	-829	21,667	7,415	0	7,415	34.22	32.30
Fillmore	MABEL CITY OF	LUMP SUM	93,077	75,889	17,188	8,753	491	918	-3,794	0	13,956	5,485	151	5,636	40.38	8.66
Fillmore	OSTRANDER CITY OF	LUMP SUM	66,578	89,935	-23,357	4,656	341	0	-4,496	-2,335	11,829	2,735	1,210	3,945	33.34	1.69
Fillmore	RUSHFORD CITY OF	DEFINED CONTRIBUTION	211,443	211,443	0	0	1,696	0	0	0	1,696	14,955	0	14,955	881.78	88.44
Fillmore	SPRING VALLEY CITY OF	LUMP SUM	403,236	463,385	-60,149	27,689	3,649	0	-23,169	-6,014	60,522	13,740	0	13,740	22.7	3.63
Fillmore	WYKOFF CITY OF	LUMP SUM	190,876	215,104	-24,228	16,080	638	0	-10,755	-2,422	29,896	4,648	988	5,636	18.85	9.03
Freeborn	ALBERT LEA TOWN OF	LUMP SUM	298,806	201,692	97,114	30,360	1,807	7,382	-10,084	0	49,633	3,880	347	4,227	8.51	32.53
Freeborn	ALDEN CITY OF	LUMP SUM	112,372	72,099	40,273	8,829	2,412	1,906	-3,604	0	16,750	5,446	1,036	6,482	38.69	28.65
Freeborn	CLARKS GROVE CITY OF	LUMP SUM	99,684	139,510	-39,826	7,152	1,087	0	-6,975	-3,983	19,196	7,009	0	7,009	36.51	0.00
Freeborn	EMMONS CITY OF	LUMP SUM	149,450	164,428	-14,978	12,940	0	0	-8,221	-1,497	22,658	4,197	2,285	6,482	28.6	0.00
Freeborn	FREEBORN CITY OF	DEFINED CONTRIBUTION	227,853	227,853	0	0	0	0	0	0	0	3,710	0	3,710	0.00	0.00
Freeborn	GENEVA CITY OF	LUMP SUM	20,343	37,168	-16,825	1,895	0	0	-1,858	-1,682	5,435	3,220	2,134	5,354	98.5	0.00
Freeborn	GLENVILLE CITY OF	DEFINED CONTRIBUTION	77,076	77,076	0	0	288	0	0	0	289	4,768	2,841	7,609	2,632.87	0.00
Freeborn	HARTLAND CITY OF	LUMP SUM	93,238	114,826	-21,588	8,583	1,581	0	-5,741	-2,158	18,064	3,280	2,638	5,918	32.76	0.00
Freeborn	HAYWARD CITY OF	LUMP SUM	140,250	168,827	-28,577	15,616	749	0	-8,441	-2,857	27,664	4,883	1,317	6,200	22.41	16.26
Freeborn	LONDON CO-OP COMM. F.D.	DEFINED CONTRIBUTION	49,514	49,514	0	0	667	0	0	0	668	2,992	953	3,945	590.56	0.00
Freeborn	MYRTLE CITY OF	DEFINED CONTRIBUTION	54,917	54,917	0	0	0	0	0	0	0	3,118	3,927	7,045	0.00	0.00
Freeborn	TWIN LAKES CITY OF	LUMP SUM	55,249	132,085	-76,836	3,960	0	0	-6,604	-7,683	18,247	434	4,920	5,354	29.34	0.00
Goodhue	CANNON FALLS CITY OF	LUMP SUM	470,720	452,237	18,483	35,760	1,816	0	-22,611	0	60,187	30,259	0	30,259	50.27	0.00
Goodhue	GOODHUE CITY OF	DEFINED CONTRIBUTION	450,261	450,261	0	0	0	0	0	0	0	20,000	0	20,000	0.00	0.00
Goodhue	KENYON CITY OF	DEFINED CONTRIBUTION	243,601	243,601	0	0	2,839	0	0	0	2,839	15,570	0	15,570	548.43	105.67
Goodhue	PINE ISLAND CITY OF	LUMP SUM	451,134	368,710	82,424	43,083	920	7,139	-18,435	0	69,577	25,387	0	25,387	36.48	10.06
Goodhue	WANAMINGO CITY OF	DEFINED CONTRIBUTION	175,597	175,597	0	0	0	0	0	0	0	12,018	0	12,018	0.00	0.00
Goodhue	ZUMBROTA CITY OF	DEFINED CONTRIBUTION	223,415	223,415	0	0	1,819	0	0	0	1,820	15,472	0	15,472	850.1	706.97
Grant	ASHBY CITY OF	DEFINED CONTRIBUTION	146,951	146,951	0	0	135	0	0	0	135	6,399	364	6,763	5,009.62	3,457.03
Grant	BARRETT CITY OF	LUMP SUM	69,720	69,665	55	7,240	870	0	-3,483	0	11,593	3,554	955	4,509	38.89	0.00
Grant	ELBOW LAKE CITY OF	DEFINED CONTRIBUTION	228,426	228,426	0	0	2,503	0	0	0	2,504	6,902	707	7,609	303.87	79.87
Grant	HERMAN CITY OF	LUMP SUM	75,001	76,019	-1,018	6,953	0	0	-3,800	-101	10,854	5,844	1,201	7,045	64.9	0.00
Grant	HOFFMAN CITY OF	LUMP SUM	211,790	183,566	28,224	13,992	0	2,925	-9,178	0	26,095	5,237	1,526	6,763	25.91	21.00
Grant	WENDELL CITY OF	LUMP SUM	68,250	114,313	-46,063	6,762	235	0	-5,715	-4,606	17,319	5,048	588	5,636	32.54	0.00
Hennepin	BLOOMINGTON CITY OF	MONTHLY BENEFIT	76,035,748	93,960,664	-17,924,916	2,943,251	84,590	-1,792,492	0	0	1,235,349	411,764	0	411,764	33.33	29.46
Hennepin	DAYTON CITY OF	LUMP SUM	309,919	297,226	12,693	25,634	2,142	0	-14,861	0	42,637	18,161	0	18,161	42.59	14.07
Hennepin	EDEN PRAIRIE CITY OF	MONTHLY/LUMP SUM	10,109,571	9,736,960	372,611	268,179	13,922	21,528	0	0	303,629	288,496	0	288,496	95.01	98.57
Hennepin	EXCELSIOR CITY OF	LUMP SUM	2,244,070	2,099,399	144,671	162,045	8,788	8,099	-104,969	0	283,901	87,869	0	87,869	30.95	0.00
Hennepin	HAMEL VOL. F.D.	LUMP SUM	847,375	608,702	238,673	60,093	2,220	27,467	-30,435	0	120,215	23,394	0	23,394	19.46	12.06
Hennepin	LONG LAKE CITY OF	LUMP SUM	934,022	880,165	53,857	70,729	2,343	0	-44,008	0	117,080	41,899	0	41,899	35.78	29.03

COUNTY	FIRE DEPARTMENT NAME	BENEFIT PLAN TYPE	ACCRUED	TOTAL	SURPLUS/	ADMINIS-	AMORTIZA-	EXPECTED	FUNDED	MUNICIPAL	MARKET VAL/	ADDIT'NL	FIRE AID		MUNICIPL	
			LIA-BILITY		UNFUNDED								TRATIVE	INTEREST		SURPLUS
				ASSETS	LIAB'LT Y	NORMAL COST	EXPENSE CHG	TION AMOUNT	DEDUCT'N	CREDIT	REQUIREMENT	AID TOTAL	FIRE AID	STATE AID	PENSION	PERCENT
Hennepin	LORETTO V.F.D.	LUMP SUM	611,926	663,226	-51,300	53,036	1,282	0	-33,161	-5,130	92,609	18,405	0	18,405	19.87	21.59
Hennepin	MAPLE PLAIN CITY OF	LUMP SUM	709,310	598,199	111,111	51,559	1,743	4,471	-29,909	0	87,682	21,195	0	21,195	24.17	18.24
Hennepin	MEDICINE LAKE CITY OF	DEFINED CONTRIBUTION	479,005	479,005	0	0	1,824	0	0	0	1,825	1,975	3,379	5,354	293.36	876.71
Hennepin	MOUND CITY OF	MONTHLY	4,108,691	2,724,167	1,384,524	71,224	5,934	118,348	0	0	195,506	84,816	0	84,816	43.38	54.15
Hennepin	OSSEO CITY OF	LUMP SUM	405,242	374,814	30,428	33,767	1,728	0	-18,740	0	54,235	9,929	0	9,929	18.3	0.00
Hennepin	ROBBINSDALE CITY OF	MONTHLY/LUMP SUM	1,260,861	906,494	354,367	49,892	12,654	18,919	0	0	81,465	54,472	0	54,472	66.86	36.82
Hennepin	ROGERS CITY OF	LUMP SUM	530,041	427,982	102,059	41,820	0	11,329	-21,399	0	74,548	38,143	0	38,143	51.16	12.07
Hennepin	ST BONIFACIUS CITY OF	LUMP SUM	333,529	208,407	125,122	38,531	2,639	3,235	-10,420	0	54,825	21,182	0	18,005	32.84	23.59
Hennepin	WAYZATA CITY OF	DEFINED CONTRIBUTION	817,751	817,751	0	0	1,495	0	0	0	1,496	40,741	0	40,741	2,723.32	1,002.67
Houston	CALEDONIA CITY OF	LUMP SUM	253,318	265,121	-11,803	22,335	776	0	-13,256	-1,180	37,547	16,591	0	16,591	44.18	6.39
Houston	EITZEN CITY OF	LUMP SUM	144,599	99,307	45,292	8,449	362	5,730	-4,965	0	19,506	1,521	5,524	7,045	36.11	8.22
Houston	HOKAH CITY OF	LUMP SUM	122,380	122,050	330	9,310	754	0	-6,102	0	16,166	5,520	2,934	8,454	52.29	0.00
Houston	HOUSTON CITY OF	LUMP SUM	156,598	197,373	-40,775	14,796	1,024	0	-9,868	-4,077	29,766	8,570	0	8,570	28.79	23.83
Houston	LACRESCENT CITY OF	LUMP SUM	396,710	412,569	-15,859	24,918	2,154	0	-20,628	-1,585	49,286	22,867	0	22,867	46.39	4.05
Houston	SPRING GROVE CITY OF	LUMP SUM	152,188	141,452	10,736	13,800	388	1,901	-7,072	0	23,161	8,175	0	8,175	35.29	21.07
Hubbard	EASTERN HUBBARD F.D.	LUMP SUM	85,408	93,682	-8,274	14,429	0	0	-4,684	-827	19,940	5,340	0	5,340	26.77	20.05
Hubbard	LAKE GEORGE V.F.D., INC	DEFINED CONTRIBUTION	69,608	69,608	0	0	0	0	0	0	0	3,630	1,161	4,791	0.00	0.00
Hubbard	LAKEPORT TOWN OF	DEFINED CONTRIBUTION	78,908	78,908	0	0	549	0	0	0	550	4,442	0	4,442	807.63	772.72
Hubbard	NEVIS CITY OF	LUMP SUM	314,286	266,864	47,422	24,716	1,438	1,636	-13,343	0	41,133	10,705	0	10,705	26.02	12.15
Hubbard	PARK RAPIDS CITY OF	LUMP SUM	594,972	635,800	-40,828	54,558	0	0	-31,790	-4,082	90,430	45,474	0	45,474	50.28	0.00
Isanti	BRAHAM CITY OF	LUMP SUM	301,497	308,857	-7,360	32,136	1,791	0	-15,442	-736	50,104	16,590	0	16,590	33.11	1.49
Isanti	CAMBRIDGE CITY OF	LUMP SUM	558,160	536,228	21,932	46,400	656	0	-26,811	0	73,867	47,253	0	47,253	63.97	0.00
Isanti	DALBO V.F.D., INC.	DEFINED CONTRIBUTION	129,125	129,125	0	0	0	0	0	0	0	6,461	21	6,482	0.00	0.00
Isanti	ISANTI CITY OF	LUMP SUM	680,522	557,622	122,900	58,366	5,925	0	-27,881	0	92,172	33,283	0	33,283	36.1	5.52
Itasca	BALSAM TOWN OF	LUMP SUM	220,340	171,075	49,265	21,670	130	2,330	-8,553	0	32,683	4,697	939	5,636	17.24	24.47
Itasca	BIGFORK CITY OF	LUMP SUM	218,144	192,505	25,639	21,758	1,025	1,269	-9,625	0	33,676	12,199	0	12,199	36.22	14.84
Itasca	BOVEY CITY OF	LUMP SUM	180,468	136,625	43,843	18,518	896	5,920	-6,831	0	32,165	5,035	601	5,636	17.52	31.08
Itasca	CALUMET CITY OF	LUMP SUM	207,700	227,814	-20,114	17,720	1,066	0	-11,390	-2,011	32,187	3,907	2,011	5,918	18.38	31.06
Itasca	COHASSET CITY OF	LUMP SUM	548,152	532,459	15,693	44,042	1,747	0	-26,622	0	72,411	22,529	0	22,529	31.11	0.00
Itasca	COLERAINE CITY OF	LUMP SUM	135,960	121,931	14,029	15,894	493	1,187	-6,096	0	23,669	6,191	0	6,191	26.15	27.77
Itasca	DEER RIVER CITY OF	LUMP SUM	304,365	319,065	-14,700	31,239	1,526	0	-15,953	-1,470	50,188	17,795	0	17,795	35.45	0.00
Itasca	GOODLAND TOWN OF	LUMP SUM	44,402	45,145	-743	4,590	0	2,071	-2,257	-74	8,992	1,671	3,401	5,072	56.4	22.24
Itasca	GRAND RAPIDS CITY OF	LUMP SUM	1,416,050	1,160,078	255,972	136,038	3,564	9,634	-58,003	0	207,239	67,280	0	67,280	32.46	0.00
Itasca	KEEWATIN CITY OF	LUMP SUM	333,232	227,215	106,017	28,800	1,455	6,204	-11,360	0	47,819	3,204	2,714	5,918	12.37	19.05
Itasca	MARBLE CITY OF	LUMP SUM	131,336	209,565	-78,229	16,341	3,479	0	-10,478	-7,822	38,121	1,825	3,529	5,354	14.04	20.98
Itasca	NASHWAUK CITY OF	LUMP SUM	274,592	310,377	-35,785	25,144	5,369	0	-15,518	-3,578	49,610	9,312	0	9,312	18.77	15.32
Itasca	SQUAW LAKE CITY OF	LUMP SUM	49,388	85,279	-35,891	5,912	1,882	0	-4,263	-3,589	15,646	2,559	3,641	6,200	39.62	0.00
Itasca	TACONITE CITY OF	LUMP SUM	159,500	123,440	36,060	14,160	720	3,394	-6,172	0	24,446	2,725	1,220	3,945	16.13	20.24
Itasca	WARBA CITY OF	LUMP SUM	77,576	81,959	-4,383	9,876	138	0	-4,097	-438	14,549	3,627	1,727	5,354	36.79	0.61
Jackson	ALPHA CITY OF	LUMP SUM	66,448	102,044	-35,596	5,544	0	0	-5,102	-3,560	14,205	2,821	1,406	4,227	29.75	0.00

COUNTY	FIRE DEPARTMENT NAME	BENEFIT PLAN TYPE	ACCRUED	TOTAL	SURPLUS/	ADMINIS-		AMORTIZA-	EXPECTED	FUNDED	MUNICIPAL	MARKET VAL/	ADDIT'NL	FIRE	FIRE AID	MUNICIPL						
			LIA- BILITY		UNFUNDED	TRATIVE	INTEREST		SURPLUS	POPULATION		VOLNTEER	FINAL		PEN	CNTRIB'N						
				ASSETS	LIAB'LT	NORMAL	COST	EXPENSE	CHG	TION	AMOUNT	DEDUCT'N	CREDIT	REQUIREMENT	AID	TOTAL	FIRE AID	STATE	AID	COST	PERCENT	PERCENT
Jackson	HERON LAKE CITY OF	LUMP SUM	155,628	119,381	36,247	11,736	3,708	5,562	-5,969	0	26,975	5,777	0	5,777	21.41							2.96
Jackson	JACKSON CITY OF	LUMP SUM	495,589	459,915	35,674	44,301	1,259	0	-22,995	0	68,555	20,148	0	20,148	29.38							3.88
Jackson	LAKEFIELD CITY OF	LUMP SUM	304,400	280,231	24,169	25,760	2,070	0	-14,011	0	41,841	12,481	0	12,481	29.82							5.73
Jackson	OKABENA CITY OF	LUMP SUM	85,141	130,139	-44,998	6,902	310	0	-6,506	-4,499	18,218	3,016	2,620	5,636	30.93							0.60
Kanabec	MORA CITY OF	LUMP SUM	465,006	348,673	116,333	42,569	1,104	4,595	-17,433	0	65,701	33,723	0	33,723	51.32							0.00
Kanabec	OGILVIE CITY OF	LUMP SUM	181,395	157,103	24,292	16,303	750	455	-7,855	0	25,363	10,652	0	10,652	41.99							23.65
Kandiyohi	ATWATER CITY OF	LUMP SUM	155,128	175,739	-20,611	14,898	396	0	-8,786	-2,061	26,141	8,857	0	8,857	33.88							0.00
Kandiyohi	BLOMKEST CITY OF	LUMP SUM	106,386	125,229	-18,843	7,990	595	0	-6,261	-1,884	16,730	6,002	0	6,002	35.87							8.96
Kandiyohi	KANDIYOH1 CITY OF	LUMP SUM	202,465	192,950	9,515	20,104	786	0	-9,647	0	30,537	7,138	0	7,138	23.37							13.43
Kandiyohi	LAKE LILLIAN CITY OF	LUMP SUM	53,783	69,901	-16,118	4,933	0	0	-3,495	-1,611	10,039	4,915	0	4,915	48.95							0.00
Kandiyohi	NEW LONDON CITY OF	LUMP SUM	331,584	260,422	71,162	29,281	1,769	5,292	-13,021	0	49,363	22,033	0	22,033	44.63							8.43
Kandiyohi	PENNOCK CITY OF	LUMP SUM	132,148	103,561	28,587	11,640	0	1,498	-5,178	0	18,316	7,499	0	7,499	40.94							4.36
Kandiyohi	PRINSBURG CITY OF	LUMP SUM	105,144	164,932	-59,788	7,096	595	0	-8,246	-5,978	21,915	3,586	2,050	5,636	25.71							10.02
Kandiyohi	RAYMOND CITY OF	LUMP SUM	97,482	128,745	-31,263	12,793	0	0	-6,437	-3,126	22,356	7,251	0	7,251	32.43							6.70
Kandiyohi	SPICER CITY OF	LUMP SUM	304,634	246,308	58,326	25,608	3,243	118	-12,315	0	41,284	14,058	0	14,058	34.05							7.26
Kandiyohi	SUNBURG CITY OF	LUMP SUM	73,406	83,136	-9,730	7,499	692	0	-4,156	-973	13,320	4,991	363	5,354	40.19							0.00
Kittson	HALLOCK CITY OF	LUMP SUM	157,633	155,292	2,341	14,763	0	0	-7,764	0	22,527	8,048	0	8,048	35.72							0.00
Kittson	KARLSTAD CITY OF	LUMP SUM	57,036	99,900	-42,864	5,652	0	0	-4,995	-4,286	14,933	5,567	2,887	8,454	56.61							0.00
Kittson	KENNEDY CITY OF	LUMP SUM	60,424	54,982	5,442	6,510	258	0	-2,749	0	9,517	4,479	0	4,479	47.05							0.00
Kittson	LAKE BRONSON CITY OF	LUMP SUM	26,754	38,764	-12,010	4,782	605	0	-1,938	-1,201	8,526	1,949	1,996	3,945	46.26							0.00
Kittson	LANCASTER CITY OF	LUMP SUM	42,300	62,142	-19,842	4,180	465	0	-3,107	-1,984	9,736	4,023	1,331	5,354	54.98							0.00
Koochiching	LITTLEFORK CITY OF	LUMP SUM	119,711	151,668	-31,957	12,159	941	0	-7,583	-3,195	23,879	5,542	1,785	7,327	30.68							4.68
Lac Qui Parl	BELLINGHAM CITY OF	LUMP SUM	130,768	154,282	-23,514	7,665	259	0	-7,714	-2,351	17,989	3,578	2,058	5,636	31.32							2.77
Lac Qui Parl	BOYD CITY OF	LUMP SUM	81,475	104,797	-23,322	7,137	1,888	0	-5,239	-2,332	16,596	3,250	2,104	5,354	32.26							0.00
Lac Qui Parl	DAWSON CITY OF	LUMP SUM	419,522	350,804	68,718	42,449	2,465	2,022	-17,540	0	64,476	10,231	0	10,231	15.86							11.25
Lac Qui Parl	MADISON CITY OF	LUMP SUM	338,300	271,368	66,932	26,180	2,004	2,907	-13,568	0	44,659	9,403	0	9,403	21.05							6.26
Lac Qui Parl	NASSAU CITY OF	LUMP SUM	6,581	59,513	-52,932	455	240	0	-2,975	-5,293	8,963	906	4,730	5,636	62.87							0.00
Lake	FINLAND F.D.	LUMP SUM	104,820	101,748	3,072	7,650	714	483	-5,087	0	13,934	4,299	1,901	6,200	44.49							0.00
Lake	SILVER BAY CITY OF	LUMP SUM	247,098	303,500	-56,402	21,820	676	0	-15,175	-5,640	43,312	13,281	0	13,281	30.66							0.00
Lake	TWO HARBORS CITY OF	LUMP SUM	440,388	490,527	-50,139	41,244	3,291	0	-24,526	-5,013	74,075	23,471	0	23,471	31.68							0.00
Lake of the	WILLIAMS CITY OF	DEFINED CONTRIBUTION	69,939	69,939	0	0	0	0	0	0	0	4,376	1,260	5,636	0.00							0.00
Le Sueur	CLEVELAND CITY OF	LUMP SUM	220,448	260,044	-39,596	17,250	0	0	-13,002	-3,960	34,211	9,722	0	9,722	28.41							32.15
Le Sueur	ELYSIAN CITY OF	LUMP SUM	187,600	175,228	12,372	12,708	878	0	-8,761	0	22,347	6,813	0	6,813	30.48							18.47
Le Sueur	KASOTA CITY OF	LUMP SUM	196,544	215,243	-18,699	16,144	1,276	0	-10,762	-1,869	30,052	12,544	0	12,544	41.74							18.30
Le Sueur	KILKENNY CITY OF	LUMP SUM	157,968	163,496	-5,528	10,791	0	0	-8,174	-552	19,517	5,688	512	6,200	31.76							35.86
Le Sueur	LECENTER CITY OF	DEFINED CONTRIBUTION	194,711	194,711	0	0	1,806	0	0	0	1,806	13,743	0	13,743	760.96							221.48
Le Sueur	LESUEUR CITY OF	LUMP SUM	645,464	639,008	6,456	47,068	2,889	0	-31,950	0	81,907	23,473	0	23,473	28.65							19.38
Le Sueur	MONTGOMERY CITY OF	LUMP SUM	397,107	340,832	56,275	31,101	1,656	2,381	-17,041	0	52,179	16,579	0	16,579	31.77							38.32
Le Sueur	WATERVILLE CITY OF	LUMP SUM	233,029	259,442	-26,413	15,200	938	0	-12,972	-2,641	31,752	9,898	0	9,898	31.17							0.00
Lincoln	HENDRICKS CITY OF	LUMP SUM	229,780	183,971	45,809	15,744	750	4,963	-9,198	0	30,655	4,798	2,247	7,045	22.98							24.25

COUNTY	FIRE DEPARTMENT NAME	BENEFIT PLAN TYPE	ACCRUED	TOTAL	SURPLUS/	ADMINIS-	AMORTIZA-	EXPECTED	FUNDED	MUNICIPAL	MARKET VAL/	ADDIT'NL	FIRE AID		MUNICIPL						
			LIA-		UNFUNDED								TRATIVE	INTEREST		SURPLUS	POPULATION	VOLUNTEER	FINAL FIRE	PERCENT	CNTRIB'N
			BILITY		LIAB'LTY								NORMAL COST	EXPENSE CHG		TION AMOUNT	DEDUCT'N	CREDIT	REQUIREMENT	AID TOTAL	FIRE AID
Lincoln	IVANHOE CITY OF	DEFINED CONTRIBUTION	187,751	187,751	0	0	1,641	0	0	0	1,642	4,916	2,693	7,609	463.39	243.60					
Lincoln	LAKE BENTON CITY OF	LUMP SUM	168,518	177,693	-9,175	13,948	310	0	-8,884	-917	24,060	8,437	0	8,437	35.06	4.15					
Lincoln	TYLER CITY OF	LUMP SUM	136,978	128,755	8,223	12,480	0	0	-6,437	0	18,917	6,783	0	6,783	35.85	0.00					
Lyon	BALATON CITY OF	LUMP SUM	127,263	122,928	4,335	12,470	1,152	0	-6,146	0	19,767	6,943	384	7,327	37.06	0.00					
Lyon	COTTONWOOD CITY OF	LUMP SUM	227,445	258,481	-31,036	15,732	116	0	-12,924	-3,104	31,875	8,743	0	8,743	27.42	0.00					
Lyon	GARVIN CITY OF	LUMP SUM	65,397	57,782	7,615	6,359	161	245	-2,889	0	9,654	677	3,550	4,227	43.78	0.00					
Lyon	GHENT CITY OF	LUMP SUM	33,383	62,752	-29,369	4,589	726	0	-3,137	-2,936	11,389	2,741	1,768	4,509	39.58	0.00					
Lyon	LYND CITY OF	LUMP SUM	37,230	58,685	-21,455	2,255	0	0	-2,934	-2,145	7,334	2,261	1,966	4,227	57.63	0.00					
Lyon	MARSHALL CITY OF	LUMP SUM	1,352,656	1,500,732	-148,076	135,093	4,041	0	-75,036	-14,807	228,978	56,058	0	56,058	24.48	0.00					
Lyon	MINNEOTA CITY OF	LUMP SUM	221,479	229,433	-7,954	18,727	4	0	-11,471	-795	30,997	10,160	0	10,160	32.77	10.50					
Lyon	RUSSELL CITY OF	LUMP SUM	60,261	72,163	-11,902	7,050	0	0	-3,608	-1,190	11,848	3,736	1,900	5,636	47.56	0.00					
Lyon	TAUNTON CITY OF	LUMP SUM	25,963	33,295	-7,332	2,001	0	0	-1,664	-733	4,398	510	3,435	3,945	89.69	0.00					
Lyon	TRACY CITY OF	LUMP SUM	343,480	354,408	-10,928	30,216	2,515	0	-17,720	-1,092	51,543	13,177	0	13,177	25.56	5.82					
Mahnomen	MAHNOMEN CITY OF	LUMP SUM	199,874	220,537	-20,663	21,452	0	0	-11,026	-2,066	34,544	9,161	0	9,161	26.51	2.02					
Mahnomen	WAUBUN CITY OF	LUMP SUM	52,594	69,207	-16,613	4,624	904	0	-3,460	-1,661	10,649	3,338	2,298	5,636	52.92	0.00					
Marshall	ARGYLE CITY OF	LUMP SUM	131,496	129,257	2,239	12,871	544	0	-6,462	0	19,877	5,679	1,366	7,045	35.44	0.00					
Marshall	GRYGLA CITY OF	LUMP SUM	89,530	48,515	41,015	7,371	274	2,692	-2,425	0	12,762	3,397	2,239	5,636	44.16	3.19					
Marshall	MIDDLE RIVER CITY OF	LUMP SUM	20,964	92,364	-71,400	1,845	258	0	-4,618	-7,140	13,861	4,187	1,167	5,354	38.62	0.00					
Marshall	NEWFOLDEN CITY OF	LUMP SUM	107,354	104,486	2,868	11,492	388	495	-5,224	0	17,599	6,878	0	6,878	39.08	0.00					
Marshall	STEPHEN CITY OF	LUMP SUM	133,680	173,770	-40,090	10,034	291	0	-8,688	-4,009	23,022	6,568	1,604	8,172	35.49	4.34					
Marshall	WARREN CITY OF	LUMP SUM	111,340	116,303	-4,963	11,850	117	0	-5,815	-496	18,279	11,751	0	11,751	64.28	0.00					
Martin	CEYLON CITY OF	LUMP SUM	125,700	115,321	10,379	11,780	725	1,117	-5,766	0	19,387	4,524	1,394	5,918	30.52	0.00					
Martin	DUNNELL CITY OF	LUMP SUM	87,405	87,885	-480	7,803	898	0	-4,394	-48	13,143	3,004	1,223	4,227	32.16	0.00					
Martin	FAIRMONT CITY OF	MONTHLY/LUMP SUM	2,417,250	1,920,237	497,013	57,600	13,276	718	0	0	71,594	48,531	0	48,531	67.78	28.22					
Martin	GRANADA CITY OF	LUMP SUM	126,122	145,602	-19,480	8,900	896	0	-7,280	-1,948	19,024	873	3,918	4,312	22.66	10.51					
Martin	NORTHROP CITY OF	DEFINED CONTRIBUTION	60,649	60,649	0	0	0	0	0	0	0	694	3,533	4,227	0.00	0.00					
Martin	SHERBURN CITY OF	LUMP SUM	253,894	288,480	-34,586	21,375	812	0	-14,424	-3,458	40,070	6,955	90	7,045	17.58	19.96					
Martin	TRIMONT CITY OF	LUMP SUM	196,192	243,086	-46,894	16,288	755	0	-12,154	-4,689	33,886	7,550	0	7,550	22.27	7.68					
Martin	TRUMAN CITY OF	LUMP SUM	182,166	192,696	-10,530	18,174	0	0	-9,634	-1,053	28,861	8,444	0	8,444	29.25	0.00					
Martin	WELCOME CITY OF	LUMP SUM	128,739	118,271	10,468	17,409	555	1,142	-5,913	0	25,019	6,534	511	7,045	28.15	22.48					
McLeod	BROWNTON CITY OF	LUMP SUM	252,976	178,147	74,829	20,272	2,965	9,469	-8,907	0	41,613	6,425	0	6,425	15.43	40.66					
McLeod	GLENCOE CITY OF	MONTHLY/LUMP SUM	770,176	550,030	220,146	53,676	7,441	16,491	0	0	77,608	25,490	0	25,490	32.84	75.17					
McLeod	LESTER PRAIRIE CITY OF	LUMP SUM	318,628	267,988	50,640	22,816	2,997	1,253	-13,399	0	40,465	7,580	874	8,454	20.89	19.76					
McLeod	PLATO CITY OF	LUMP SUM	321,282	291,250	30,032	23,621	1,795	5,758	-14,562	0	45,736	4,839	2,488	7,327	16.01	34.96					
McLeod	SILVER LAKE CITY OF	LUMP SUM	256,052	211,485	44,567	17,673	463	12,716	-10,574	0	41,426	8,063	0	8,063	19.46	21.34					
McLeod	STEWART CITY OF	LUMP SUM	203,937	185,606	18,331	18,612	2,968	4,934	-9,280	0	35,794	6,713	50	6,763	18.89	27.93					
McLeod	WINSTED CITY OF	LUMP SUM	215,594	173,050	42,544	25,960	3,766	2,564	-8,652	0	40,942	11,262	0	11,262	27.5	33.46					
Meeker	COSMOS CITY OF	LUMP SUM	63,268	113,013	-49,745	10,990	244	0	-5,650	-4,975	21,858	5,823	0	5,823	26.63	0.00					
Meeker	DASSEL CITY OF	LUMP SUM	590,682	527,372	63,310	57,204	4,703	0	-26,368	0	88,275	20,158	0	20,158	22.83	26.36					
Meeker	EDEN VALLEY CITY OF	LUMP SUM	316,857	278,527	38,330	26,106	637	191	-13,926	0	40,860	10,877	0	10,877	26.61	8.56					

COUNTY	FIRE DEPARTMENT NAME	BENEFIT PLAN TYPE	ACCRUED	TOTAL	SURPLUS/	ADMINIS-	AMORTIZA-	EXPECTED	FUNDED	MUNICIPAL	MARKET VAL/	ADDIT'NL	FIRE	FIRE AID	MUNICPL	
			LIA- BILITY		ASSETS			UNFUNDED LIAB'LTY	TRATIVE		TION AMOUNT	INTEREST		SURPLUS	POPULATION	VOLNTEER
								DEDUCT'N	CREDIT	REQUIREMENT	AID TOTAL	FIRE AID	STATE AID	COST	PERCENT	PEN COST
Meeker	GROVE CITY CITY OF	LUMP SUM	124,883	130,187	-5,304	14,091	698	0	-6,509	-530	21,829	7,889	0	7,889	36.13	0.00
Meeker	LITCHFIELD CITY OF	LUMP SUM	584,792	466,209	118,583	53,555	1,197	11,791	-23,310	0	89,853	35,946	0	35,946	40.	22.61
Meeker	WATKINS CITY OF	LUMP SUM	217,840	192,957	24,883	21,232	1,438	0	-9,647	0	32,317	7,542	0	7,542	23.33	22.66
Mille Lacs	FORESTON CITY OF	LUMP SUM	176,454	230,318	-53,864	18,079	2,172	0	-11,515	-5,386	37,152	4,867	1,615	6,482	17.44	5.38
Mille Lacs	ISLE CITY OF	LUMP SUM	193,459	183,200	10,259	19,569	2,162	0	-9,160	0	30,891	16,589	0	16,589	53.7	0.00
Mille Lacs	MILACA CITY OF	LUMP SUM	449,860	482,194	-32,334	44,088	1,666	0	-24,109	-3,233	73,096	23,402	0	23,402	32.01	0.00
Mille Lacs	ONAMIA CITY OF	LUMP SUM	222,768	169,770	52,998	20,380	1,870	0	-8,488	0	30,738	12,007	0	12,007	39.06	0.18
Mille Lacs	PRINCETON CITY OF	LUMP SUM	1,125,725	1,011,446	114,279	106,347	4,587	0	-50,572	0	161,506	54,959	0	54,959	34.02	9.52
Morrison	BOWLUS CITY OF	LUMP SUM	85,915	115,889	-29,974	4,980	0	0	-5,794	-2,997	13,771	5,955	0	5,955	43.24	3.63
Morrison	FLENSBURG CITY OF	LUMP SUM	48,852	55,076	-6,224	4,788	0	0	-2,753	-622	8,163	732	5,468	6,200	75.94	0.00
Morrison	MOTLEY CITY OF	LUMP SUM	246,368	224,564	21,804	18,672	1,329	0	-11,228	0	31,229	8,489	0	8,489	27.18	15.97
Morrison	PIERZ CITY OF	LUMP SUM	491,096	442,961	48,135	31,104	2,903	2,296	-22,148	0	58,451	24,502	0	24,502	41.91	8.89
Morrison	RANDALL CITY OF	LUMP SUM	238,260	242,741	-4,481	18,825	1,354	0	-12,137	-448	32,764	7,825	0	7,825	23.88	15.26
Morrison	ROYALTON CITY OF	LUMP SUM	145,234	112,534	32,700	12,408	752	1,367	-5,626	0	20,153	7,983	0	7,983	39.61	7.44
Morrison	SCANDIA VALLEY TOWN OF	LUMP SUM	252,744	246,821	5,923	25,728	852	0	-12,341	0	38,921	6,510	0	6,510	16.72	17.61
Morrison	SWANVILLE CITY OF	DEFINED CONTRIBUTION	129,626	129,626	0	0	0	0	0	0	0	6,478	0	6,478	0.00	0.00
Morrison	UPSALA CITY OF	LUMP SUM	64,862	78,268	-13,406	6,206	297	0	-3,913	-1,340	11,756	5,731	0	5,731	48.74	12.75
Mower	ADAMS CITY OF	LUMP SUM	165,184	169,711	-4,527	12,835	0	0	-8,485	-453	21,772	8,896	0	8,896	40.85	0.00
Mower	BROWNSDALE CITY OF	LUMP SUM	108,021	162,666	-54,645	9,971	1,627	0	-8,133	-5,465	25,195	6,671	0	6,671	26.47	0.00
Mower	DEXTER CITY OF	LUMP SUM	88,768	107,283	-18,515	5,342	2,384	0	-5,364	-1,851	14,942	3,806	703	3,382	22.63	39.48
Mower	GRAND MEADOW CITY OF	LUMP SUM	211,779	197,706	14,073	22,021	1,392	0	-9,885	0	33,298	10,768	0	10,768	32.33	1.87
Mower	LEROY CITY OF	LUMP SUM	168,971	149,523	19,448	12,990	619	1,881	-7,476	0	22,966	6,620	143	6,763	29.44	0.00
Mower	LYLE CITY OF	DEFINED CONTRIBUTION	66,593	66,593	0	0	527	0	0	0	528	3,968	1,104	5,072	960.6	0.00
Mower	MAPLEVIEW CITY OF	LUMP SUM	93,240	133,983	-40,743	9,500	15	0	-6,699	-4,074	20,288	458	4,614	5,072	24.99	0.00
Mower	ROSE CREEK CITY OF	LUMP SUM	166,766	112,526	54,240	9,911	0	5,611	-5,626	0	21,148	5,058	860	5,918	27.98	8.50
Murray	CHANDLER CITY OF	LUMP SUM	92,313	108,544	-16,231	6,960	280	0	-5,427	-1,623	14,290	3,024	1,767	4,791	33.52	0.00
Murray	CURRIE CITY OF	LUMP SUM	126,189	115,018	11,171	9,657	923	2,127	-5,750	0	18,457	3,850	2,350	6,200	33.59	5.41
Murray	FULDA CITY OF	LUMP SUM	475,374	441,959	33,415	27,209	1,160	6,350	-22,097	0	56,816	11,170	0	11,170	19.65	7.04
Murray	IONA CITY OF	LUMP SUM	39,245	50,775	-11,530	3,070	528	0	-2,538	-1,153	7,289	2,126	410	2,536	34.78	0.00
Murray	LAKE WILSON CITY OF	LUMP SUM	75,805	120,480	-44,675	6,066	613	0	-6,024	-4,467	17,171	3,465	1,326	4,791	27.9	0.00
Murray	SLAYTON CITY OF	LUMP SUM	412,652	371,008	41,644	37,800	1,138	7,143	-18,550	0	64,631	11,752	0	11,752	18.18	17.61
Nicollet	COURTLAND CITY OF	LUMP SUM	238,006	217,622	20,384	15,810	0	1,200	-10,881	0	27,891	6,763	0	6,763	24.24	17.92
Nicollet	LAFAYETTE CITY OF	LUMP SUM	203,708	260,340	-56,632	14,532	813	0	-13,017	-5,663	34,025	8,968	0	8,968	26.35	4.40
Nicollet	NICOLLET CITY OF	LUMP SUM	266,016	237,189	28,827	21,804	235	0	-11,859	0	33,898	15,097	0	15,097	44.53	0.00
Nicollet	NORTH MANKATO CITY OF	LUMP SUM	613,535	665,512	-51,977	71,337	2,976	0	-33,275	-5,197	112,786	42,703	0	42,703	37.86	1.48
Nicollet	ST PETER CITY OF	LUMP SUM	815,381	644,062	171,319	59,435	2,955	18,725	-32,203	0	113,318	38,370	0	38,370	33.86	7.52
Nobles	ADRIAN CITY OF	LUMP SUM	150,070	206,086	-56,016	13,530	0	0	-10,304	-5,602	29,435	7,210	0	7,210	24.49	26.61
Nobles	BIGELOW CITY OF	LUMP SUM	23,934	44,057	-20,123	2,062	0	0	-2,202	-2,012	6,276	3,069	2,285	5,354	85.3	0.00
Nobles	BREWSTER CITY OF	DEFINED CONTRIBUTION	169,250	169,250	0	0	228	0	0	0	228	7,909	0	7,909	3,468.85	0.00
Nobles	ELLSWORTH CITY OF	LUMP SUM	105,641	141,773	-36,132	6,738	0	0	-7,088	-3,613	17,439	4,239	2,806	7,045	40.39	0.00

COUNTY	FIRE DEPARTMENT NAME	BENEFIT PLAN TYPE	ACCRUED	TOTAL	SURPLUS/	NORMAL COST	ADMINIS-	AMORTIZA-	EXPECTED	FUNDED	MUNICIPAL	MARKET VAL/	ADDIT'NL	FIRE AID	FIRE AID	MUNICIPL
			LIA- BILITY		ASSETS		UNFUNDED LIAB'LTY		TRATIVE EXPENSE CHG	TION AMOUNT		INTEREST DEDUCT'N	SURPLUS CREDIT		FUNDING REQUIREMENT	
Nobles	LISMORE CITY OF	LUMP SUM	49,512	77,965	-28,453	4,522	0	0	-3,898	-2,845	11,265	3,505	2,977	6,482	57.53	0.00
Nobles	ROUND LAKE CITY OF	DEFINED CONTRIBUTION	101,831	101,831	0	0	0	0	0	0	0	5,354	0	5,354	0.00	0.00
Nobles	RUSHMORE CITY OF	DEFINED CONTRIBUTION	25,115	25,115	0	0	13	0	0	0	13	4,351	1,567	5,918	*****	0.00
Nobles	WILMONT CITY OF	LUMP SUM	73,229	113,708	-40,479	5,940	316	0	-5,685	-4,047	15,989	6,087	676	6,763	42.29	0.00
Nobles	WORTHINGTON CITY OF	MONTHLY/LUMP SUM	1,440,808	863,919	576,889	37,362	838	75,918	0	0	114,118	37,340	0	37,340	32.72	68.08
Norman	ADA CITY OF	LUMP SUM	136,176	154,558	-18,382	13,889	394	0	-7,727	-1,838	4,718	9,683	0	9,683	205.22	0.00
Norman	GARY CITY OF	DEFINED CONTRIBUTION	50,597	50,597	0	0	103	0	0	0	104	2,203	2,306	4,509	4,335.57	0.00
Norman	HALSTAD CITY OF	LUMP SUM	59,432	118,878	-59,446	4,576	0	0	-5,943	-5,944	16,463	2,931	3,832	6,763	41.07	0.00
Norman	HENDRUM CITY OF	LUMP SUM	36,156	61,439	-25,283	5,024	1,199	0	-3,071	-2,528	11,822	1,807	3,547	5,354	45.28	0.00
Norman	SHELLY CITY OF	LUMP SUM	74,958	105,762	-30,804	5,376	1,089	0	-5,288	-3,080	14,834	1,978	4,504	6,482	43.69	1.73
Norman	TWIN VALLEY CITY OF	LUMP SUM	142,136	143,666	-1,530	10,894	348	0	-7,183	-153	18,578	5,943	1,384	7,327	39.43	0.00
Olmsted	BYRON CITY OF	LUMP SUM	262,082	218,292	43,790	22,942	1,035	0	-10,914	0	34,891	20,286	0	20,286	58.14	4.29
Olmsted	DOVER CITY OF	LUMP SUM	138,501	162,561	-24,060	10,604	422	0	-8,128	-2,406	21,560	4,803	1,115	5,918	27.44	23.63
Olmsted	EYOTA CITY OF	LUMP SUM	165,056	169,844	-4,788	14,224	398	0	-8,492	-478	23,593	10,334	0	10,334	43.8	7.62
Olmsted	ORONOCO CITY OF	LUMP SUM	120,180	166,901	-46,721	10,065	0	0	-8,345	-4,672	23,082	3,004	3,196	6,200	26.86	0.00
Olmsted	STEWARTVILLE CITY OF	LUMP SUM	324,186	434,236	-110,050	33,048	2,400	0	-21,711	-11,005	68,164	29,511	0	29,511	43.29	0.00
Otter Tail	BATTLE LAKE CITY OF	LUMP SUM	132,552	199,701	-67,149	16,074	2,835	0	-9,985	-6,715	35,608	14,618	0	14,618	41.05	0.00
Otter Tail	BLUFFTON CITY OF	LUMP SUM	45,850	66,551	-20,701	3,480	0	0	-3,327	-2,070	8,877	2,118	2,391	4,509	50.79	0.00
Otter Tail	DALTON CITY OF	LUMP SUM	131,488	159,938	-28,450	10,141	1,672	0	-7,996	-2,845	22,653	6,047	716	6,763	29.85	6.37
Otter Tail	DEER CREEK CITY OF	LUMP SUM	193,489	93,909	99,580	14,352	388	10,051	-4,695	0	29,486	4,121	1,515	5,636	19.11	14.34
Otter Tail	DENT CITY OF	LUMP SUM	64,770	83,262	-18,492	5,680	0	0	-4,163	-1,849	11,692	8,851	0	8,851	75.7	0.00
Otter Tail	ELIZABETH CITY OF	LUMP SUM	147,090	146,989	101	11,580	1,206	1,466	-7,349	0	21,601	5,120	798	5,918	27.39	9.25
Otter Tail	HENNING CITY OF	LUMP SUM	186,326	146,532	39,794	16,296	0	3,199	-7,326	0	26,821	8,560	0	8,560	31.91	16.26
Otter Tail	NEW YORK MILLS CITY OF	LUMP SUM	151,990	141,163	10,827	15,526	699	1,206	-7,058	0	24,489	10,787	0	10,787	44.04	11.29
Otter Tail	OTTERTAIL CITY OF	LUMP SUM	207,034	228,344	-21,310	15,668	388	0	-11,417	-2,131	29,604	8,226	0	8,226	27.78	25.33
Otter Tail	PARKERS PRAIRIE CITY OF	LUMP SUM	193,264	156,476	36,788	18,570	699	0	-7,823	0	27,092	6,687	358	7,045	26.	11.07
Otter Tail	PELICAN RAPIDS CITY OF	LUMP SUM	532,335	450,891	81,444	37,952	1,197	9,677	-22,544	0	71,370	29,323	0	29,323	41.08	1.29
Otter Tail	PERHAM CITY OF	LUMP SUM	469,388	412,153	57,235	38,075	1,922	0	-20,607	0	60,604	21,367	0	21,367	35.25	0.00
Otter Tail	UNDERWOOD CITY OF	DEFINED CONTRIBUTION	114,198	114,198	0	0	0	0	0	0	0	10,757	0	10,757	0.00	0.00
Otter Tail	VERGAS CITY OF	LUMP SUM	168,255	144,787	23,468	11,923	1,158	2,279	-7,239	0	22,599	9,000	0	9,000	39.82	0.00
Otter Tail	VINING CITY OF	LUMP SUM	72,608	61,040	11,568	5,856	414	1,122	-3,052	0	10,444	3,286	941	4,227	40.47	0.00
Pennington	ST HILAIRE CITY OF	DEFINED CONTRIBUTION	87,853	87,853	0	0	538	0	0	0	538	4,171	1,183	5,354	995.16	0.00
Pine	ASKOV CITY OF	LUMP SUM	79,980	115,032	-35,052	6,744	161	0	-5,751	-3,505	16,161	3,232	1,840	5,072	31.38	0.00
Pine	BROOK PARK CITY OF	LUMP SUM	48,452	109,655	-61,203	3,180	53	0	-5,482	-6,120	14,835	1,931	2,860	4,791	32.29	0.41
Pine	FINLAYSON CITY OF	LUMP SUM	59,462	88,509	-29,047	3,960	144	0	-4,425	-2,904	11,434	6,452	2,002	8,454	73.93	0.00
Pine	HINCKLEY CITY OF	LUMP SUM	185,170	237,920	-52,750	10,699	1,956	0	-11,896	-5,275	29,826	16,404	0	16,404	54.99	2.86
Pine	PINE CITY CITY OF	MONTHLY	508,418	586,928	-78,510	7,336	3,961	-11,762	0	-7,851	-8,315	33,749	0	33,749	-405.87	-96.21
Pine	SANDSTONE CITY OF	LUMP SUM	363,693	330,222	33,471	20,592	170	2,298	-16,511	0	39,571	13,960	0	13,960	35.27	7.58
Pine	STURGEON LAKE CITY OF	LUMP SUM	22,924	41,998	-19,074	2,536	0	0	-2,099	-1,907	6,542	3,283	662	3,945	60.29	0.00
Pine	WILLOW RIVER CITY OF	LUMP SUM	84,420	94,589	-10,169	7,152	0	0	-4,729	-1,016	12,897	3,751	758	4,509	34.95	0.00

COUNTY	FIRE DEPARTMENT NAME	BENEFIT PLAN TYPE	ACCRUED	TOTAL	SURPLUS/	ADMINIS-	AMORTIZA-	EXPECTED	FUNDED	MUNICIPAL	MARKET VAL/	ADDIT'NL	FIRE AID		MUNICIPL	
			LIA-BILITY		UNFUNDED								PERCENT	CONTRIB'N		
				ASSETS	LIAB'LT Y	NORMAL COST	EXPENSE CHG	TION AMOUNT	INTEREST DEDUCT'N	SURPLUS CREDIT	FUNDING REQUIREMENT	POPULATION AID TOTAL	FIRE AID	FINAL STATE AID	FIRE PENSION COST	PERCENT PEN COST
Pipestone	EDGERTON CITY OF	LUMP SUM	227,850	213,051	14,799	18,345	527	1,152	-10,652	0	30,676	8,622	0	8,622	28.1	12.77
Pipestone	HOLLAND CITY OF	LUMP SUM	63,995	89,270	-25,275	5,720	0	0	-4,463	-2,527	12,710	2,827	2,809	5,636	44.34	0.00
Pipestone	JASPER CITY OF	LUMP SUM	124,811	126,255	-1,444	11,841	1,251	0	-6,312	-144	19,548	6,198	2	6,200	31.71	12.78
Pipestone	PIPESTONE CITY OF	MONTHLY/LUMP SUM	862,257	537,306	324,951	47,862	1,513	13,198	0	0	62,573	19,603	0	19,603	31.32	63.58
Pipestone	RUTHTON CITY OF	LUMP SUM	98,623	127,314	-28,691	7,852	74	0	-6,365	-2,869	17,160	3,755	1,317	5,072	29.55	2.47
Pipestone	WOODSTOCK CITY OF	LUMP SUM	45,201	67,123	-21,922	4,327	0	0	-3,356	-2,192	9,875	1,903	2,324	4,227	42.8	0.00
Polk	CLIMAX CITY OF	LUMP SUM	41,904	64,625	-22,721	3,324	326	0	-3,231	-2,272	9,153	2,015	2,776	4,791	52.34	0.00
Polk	ERSKINE CITY OF	DEFINED CONTRIBUTION	84,484	84,484	0	0	0	0	0	0	0	3,853	1,501	5,354	0.00	0.00
Polk	FERTILE CITY OF	LUMP SUM	155,553	162,806	-7,253	19,072	0	0	-8,140	-725	27,937	8,718	0	8,718	31.2	0.00
Polk	FISHER CITY OF	DEFINED CONTRIBUTION	76,549	76,549	0	0	1,518	0	0	0	1,518	2,688	4,639	7,327	482.67	0.00
Polk	FOSSTON CITY OF	DEFINED CONTRIBUTION	229,318	229,318	0	0	1,183	0	0	0	1,183	11,450	0	11,450	967.87	169.06
Polk	MCINTOSH CITY OF	LUMP SUM	117,510	107,865	9,645	11,400	457	0	-5,393	0	17,250	3,866	925	4,791	27.77	0.00
Polk	MENTOR CITY OF	DEFINED CONTRIBUTION	56,957	56,957	0	0	0	0	0	0	0	3,228	0	3,228	0.00	0.00
Polk	WINGER CITY OF	DEFINED CONTRIBUTION	15,208	15,208	0	0	0	0	0	0	0	1,257	2,688	3,945	0.00	0.00
Pope	CYRUS CITY OF	LUMP SUM	63,825	90,207	-26,382	5,422	1,014	0	-4,510	-2,638	13,584	3,598	1,474	5,072	37.33	0.00
Pope	GLENWOOD CITY OF	LUMP SUM	212,004	183,398	28,606	24,714	3,124	2,405	-9,169	0	39,412	17,528	0	17,528	44.47	20.08
Pope	LOWRY CITY OF	LUMP SUM	189,191	168,125	21,066	16,605	0	0	-8,406	0	25,011	3,950	2,532	6,482	25.91	19.99
Pope	STARBUCK CITY OF	LUMP SUM	142,687	137,857	4,830	13,662	1,105	0	-6,892	0	21,659	11,342	0	11,342	52.36	0.00
Pope	VILLARD CITY OF	LUMP SUM	75,705	111,651	-35,946	8,509	451	0	-5,582	-3,594	18,136	3,065	3,698	6,763	37.28	42.73
Ramsey	LAKE JOHANNA V.F.D., IN	MONTHLY/LUMP SUM	4,429,049	3,509,896	919,153	138,933	18,930	92,309	0	0	250,172	188,776	0	188,776	75.45	40.12
Ramsey	LITTLE CANADA V.F.D., I	LUMP SUM	1,287,710	1,281,905	5,805	105,196	3,544	0	-64,095	0	172,835	36,399	0	36,399	21.05	8.67
Ramsey	NEW BRIGHTON CITY OF	LUMP SUM	1,429,285	1,207,125	222,160	124,240	1,095	17,228	-60,356	0	202,919	83,565	0	83,565	41.18	21.19
Ramsey	VADNAIS HEIGHTS CITY OF	LUMP SUM	728,229	591,148	137,081	79,023	9,453	13,638	-29,557	0	131,671	53,672	0	53,672	40.76	17.84
Red Lake	OKLEE CITY OF	DEFINED CONTRIBUTION	96,871	96,871	0	0	470	0	0	0	471	4,217	855	4,311	915.28	0.00
Red Lake	PLUMMER CITY OF	DEFINED CONTRIBUTION	81,218	81,218	0	0	420	0	0	0	420	3,837	2,926	6,763	1,610.23	0.00
Red Lake	RED LAKE FALLS CITY OF	DEFINED CONTRIBUTION	179,362	179,362	0	0	388	0	0	0	388	8,005	0	8,005	2,063.14	515.46
Redwood	BELVIEW CITY OF	LUMP SUM	147,213	124,091	23,122	13,498	0	2,951	-6,204	0	22,653	4,164	2,599	6,763	29.85	8.65
Redwood	CLEMENTS CITY OF	LUMP SUM	108,687	82,610	26,077	8,834	109	1,883	-4,130	0	14,955	2,532	3,668	6,200	41.45	10.20
Redwood	LAMBERTON CITY OF	LUMP SUM	135,664	154,760	-19,096	12,636	0	0	-7,738	-1,909	22,283	6,623	0	6,623	29.72	4.48
Redwood	LUCAN CITY OF	LUMP SUM	28,740	54,822	-26,082	3,436	529	0	-2,741	-2,608	9,315	2,910	3,290	6,200	66.55	0.00
Redwood	MILROY CITY OF	DEFINED CONTRIBUTION	80,306	80,306	0	0	481	0	0	0	481	3,396	831	4,227	878.79	0.00
Redwood	MORGAN CITY OF	LUMP SUM	305,043	347,000	-41,957	27,459	2,054	0	-17,350	-4,195	51,059	8,922	0	8,922	17.47	5.05
Redwood	REDWOOD FALLS CITY OF	LUMP SUM	844,355	767,860	76,495	69,092	0	1,186	-38,393	0	108,671	26,103	0	26,103	24.02	14.35
Redwood	REVERE CITY OF	LUMP SUM	5,107	41,253	-36,146	559	414	0	-2,062	-3,614	6,649	243	5,393	5,636	84.75	0.00
Redwood	SANBORN CITY OF	LUMP SUM	71,694	68,222	3,472	8,658	243	1,633	-3,411	0	13,945	4,020	1,334	5,354	38.39	9.20
Redwood	SEAFORTH CITY OF	DEFINED CONTRIBUTION	32,385	32,385	0	0	0	0	0	0	0	212	3,733	0	0.00	0.00
Redwood	VESTA CITY OF	LUMP SUM	59,418	81,971	-22,553	4,386	207	0	-4,098	-2,255	10,946	3,081	1,710	4,791	43.76	0.00
Redwood	WABASSO CITY OF	DEFINED CONTRIBUTION	139,126	139,126	0	0	621	0	0	0	621	6,278	0	6,278	1,010.95	0.00
Redwood	WALNUT GROVE CITY OF	LUMP SUM	91,496	121,121	-29,625	8,860	0	0	-6,056	-2,962	17,878	5,079	557	5,636	31.52	2.79
Redwood	WANDA CITY OF	DEFINED CONTRIBUTION	74,740	74,740	0	0	0	0	0	0	0	2,513	3,123	5,636	0.00	0.00

COUNTY	FIRE DEPARTMENT NAME	BENEFIT PLAN TYPE	ACCRUED	TOTAL	SURPLUS/	ADMINIS-	AMORTIZA-	EXPECTED	FUNDED	MUNICIPAL	MARKET VAL/	ADDIT'NL	FIRE AID	MUNICIPL					
			LIA-BILITY		UNFUNDED										TRATIVE	INTEREST	SURPLUS	POPULATION	VOLNTEER
				ASSETS	LIAB'LT Y	NORMAL	EXPENSE	CHG	TION	AMOUNT	DEDUCT'N	CREDIT	REQUIREMENT	AID TOTAL	FIRE AID	STATE AID	COST	PERCENT	PEN COST
Renville	BIRD ISLAND CITY OF	LUMP SUM	117,310	138,011	-20,701	13,056	437	0	-6,900	-2,070	22,462	8,899	0	8,899	39.61	8.34			
Renville	BUFFALO LAKE CITY OF	LUMP SUM	239,424	220,451	18,973	20,936	1,647	630	-11,022	0	34,234	6,058	705	6,763	19.75	5.84			
Renville	DANUBE CITY OF	LUMP SUM	143,092	129,626	13,466	12,738	564	804	-6,481	0	20,587	5,287	0	5,287	25.68	5.48			
Renville	FAIRFAX CITY OF	LUMP SUM	443,082	482,582	-39,500	32,968	2,172	0	-24,129	-3,950	63,219	9,769	0	9,769	15.45	7.03			
Renville	FRANKLIN CITY OF	LUMP SUM	180,721	210,479	-29,758	18,686	1,884	0	-10,523	-2,975	34,069	4,452	1,184	5,636	16.54	19.17			
Renville	HECTOR CITY OF	LUMP SUM	306,607	368,802	-62,195	22,040	0	0	-18,440	-6,219	46,699	10,306	0	10,306	22.06	8.13			
Renville	MORTON CITY OF	LUMP SUM	167,294	143,840	23,454	18,400	1,344	0	-7,192	0	26,936	3,109	2,527	5,636	20.92	24.66			
Renville	OLIVIA CITY OF	LUMP SUM	216,334	189,064	27,270	22,971	1,274	0	-9,453	0	33,698	13,532	0	13,532	40.15	5.93			
Renville	RENVILLE CITY OF	LUMP SUM	236,615	204,822	31,793	18,628	678	2,687	-10,241	0	32,234	9,367	0	9,367	29.05	7.75			
Renville	SACRED HEART CITY OF	LUMP SUM	151,019	174,086	-23,067	13,630	685	0	-8,704	-2,306	25,325	4,492	2,553	7,045	27.81	0.00			
Rice	LONSDALE CITY OF	LUMP SUM	309,817	277,903	31,914	23,582	3,216	9,771	-13,895	0	50,464	22,103	0	22,103	43.79	9.90			
Rice	MORRISTOWN CITY OF	LUMP SUM	671,460	617,003	54,457	37,332	621	0	-30,850	0	68,803	13,458	0	13,458	19.56	2.90			
Rock	BEAVER CREEK CITY OF	LUMP SUM	129,110	95,012	34,098	8,430	574	3,191	-4,750	0	16,945	3,493	1,016	4,509	26.6	5.90			
Rock	HARDWICK CITY OF	DEFINED CONTRIBUTION	84,687	84,687	0	0	565	0	0	0	565	3,892	1,180	5,072	897.69	0.00			
Rock	HILLS CITY OF	LUMP SUM	151,812	115,984	35,828	11,247	631	5,117	-5,799	0	22,794	5,940	1,387	7,327	32.14	13.16			
Rock	LUVERNE CITY OF	LUMP SUM	983,493	507,125	476,368	70,528	0	44,468	-25,356	0	140,352	20,989	0	20,989	14.95	36.71			
Rock	MAGNOLIA CITY OF	DEFINED CONTRIBUTION	42,585	42,585	0	0	0	0	0	0	0	1,470	1,912	3,382	0.00	0.00			
Roseau	BADGER CITY OF	LUMP SUM	106,000	101,564	4,436	10,270	1,043	0	-5,078	0	16,391	5,141	0	5,141	31.36	0.00			
Roseau	GREENBUSH CITY OF	LUMP SUM	112,776	139,965	-27,189	9,774	204	0	-6,998	-2,718	19,695	6,637	1,817	8,454	42.92	0.00			
Roseau	ROSEAU CITY OF	LUMP SUM	336,496	366,816	-30,320	31,192	543	0	-18,340	-3,032	53,107	22,763	0	22,763	42.86	6.59			
Roseau	WARROAD CITY OF	LUMP SUM	215,451	173,049	42,402	21,282	0	4,349	-8,652	0	34,283	18,024	0	18,024	52.57	0.00			
Saint Louis	ALBORN TOWN OF	LUMP SUM	88,711	95,118	-6,407	6,839	155	0	-4,755	-641	12,389	2,312	2,760	5,072	40.93	4.03			
Saint Louis	AURORA CITY OF	LUMP SUM	420,524	321,569	98,955	31,240	3,373	0	-16,078	0	50,691	6,864	0	6,864	13.54	0.59			
Saint Louis	BABBITT CITY OF	LUMP SUM	218,766	223,345	-4,579	20,454	3,105	0	-11,167	-458	35,183	7,185	0	7,185	20.42	19.09			
Saint Louis	BIWABIK CITY OF	LUMP SUM	345,440	310,121	35,319	29,764	1,766	0	-15,506	0	47,035	2,801	3,399	6,200	13.18	21.26			
Saint Louis	BIWABIK TOWN OF	LUMP SUM	105,492	102,599	2,893	11,796	610	316	-5,129	0	17,850	3,059	3,423	6,482	36.31	5.60			
Saint Louis	BREITUNG TOWN OF	LUMP SUM	72,009	107,165	-35,156	7,126	2,480	0	-5,358	-3,516	18,479	2,852	3,066	5,918	32.02	54.11			
Saint Louis	BREVATOR TOWN OF	LUMP SUM	53,175	74,966	-21,791	7,433	191	0	-3,748	-2,179	13,551	3,542	2,094	5,636	41.58	0.00			
Saint Louis	BRIMSON AREA V.F.D.	LUMP SUM	36,964	40,571	-3,607	3,204	104	0	-2,028	-361	5,696	1,290	3,219	4,509	79.15	0.00			
Saint Louis	BUHL CITY OF	LUMP SUM	137,232	132,535	4,697	15,584	764	0	-6,626	0	22,973	2,526	2,546	5,072	22.07	0.00			
Saint Louis	CANOSIA TOWN OF	LUMP SUM	173,196	162,576	10,620	14,320	0	1,095	-8,128	0	23,543	7,257	0	7,257	30.82	22.51			
Saint Louis	CHERRY TOWN OF	LUMP SUM	83,920	82,679	1,241	8,883	0	0	-4,133	0	13,016	3,191	2,445	5,636	43.3	0.76			
Saint Louis	CHISHOLM CITY OF	LUMP SUM	748,025	818,237	-70,212	64,133	2,579	0	-40,911	-7,021	114,644	18,147	0	18,147	15.82	0.00			
Saint Louis	CLIFTON V.F.D., INC.	LUMP SUM	41,398	117,827	-76,429	3,485	514	0	-5,891	-7,643	17,533	6,573	0	6,573	37.48	12.54			
Saint Louis	CLINTON TOWN OF	LUMP SUM	112,376	127,798	-15,422	7,136	216	0	-6,389	-1,542	15,283	3,193	1,879	5,072	33.18	0.00			
Saint Louis	COLVIN TOWN OF	LUMP SUM	43,850	99,135	-55,285	3,265	2,293	0	-4,956	-5,529	16,042	1,309	2,918	4,227	26.34	43.01			
Saint Louis	COOK CITY OF	LUMP SUM	306,376	314,670	-8,294	28,756	1,537	0	-15,733	-829	46,855	10,296	0	10,296	21.97	3.20			
Saint Louis	COTTON V.F.D., INC.	LUMP SUM	22,866	84,147	-61,281	1,936	0	0	-4,207	-6,128	12,271	1,957	6,497	8,454	68.89	0.00			
Saint Louis	CRANE LAKE V.F.D.	DEFINED CONTRIBUTION	74,068	74,068	0	0	0	0	0	0	0	936	2,446	3,382	0.00	0.00			
Saint Louis	ELLSBURG TOWN OF	DEFINED CONTRIBUTION	19,340	19,340	0	0	276	0	0	0	276	883	1,935	2,818	1,021.01	1,086.95			

COUNTY	FIRE DEPARTMENT NAME	BENEFIT PLAN TYPE	ACCRUED	TOTAL	SURPLUS/	ADMINIS-	AMORTIZA-	EXPECTED	FUNDED	MUNICIPAL	MARKET VAL/	ADDIT'NL			FIRE AID	MUNICIPL
			LIA-BILITY		UNFUNDED							FIRE AID	STATE AID	FIRE	PENSION	CNTRIB'N
				ASSETS	LIAB'LT	NORMAL COST	EXPENSE CHG	INTEREST	SURPLUS	FUNDING	POPULATION	FIRE AID			COST	PERCENT
Saint Louis	ELMER V.F.D., INC.	LUMP SUM	34,779	47,867	-13,088	2,388	411	0	-2,393	-1,308	6,501	478	4,031	4,509	69.35	0.00
Saint Louis	FAYAL TOWN OF	LUMP SUM	243,600	230,597	13,003	28,800	1,181	0	-11,529	0	41,510	6,482	0	6,482	15.61	25.29
Saint Louis	FREDENBERG V.F.D., INC.	LUMP SUM	113,470	128,671	-15,201	6,900	439	0	-6,433	-1,520	15,292	4,615	0	4,615	30.17	6.53
Saint Louis	FRENCH TWP. (SIDE LAKE)	LUMP SUM	87,354	104,754	-17,400	8,994	0	0	-5,237	-1,740	15,971	2,891	4,154	7,045	44.11	11.48
Saint Louis	GNESEN V.F.D., INC.	LUMP SUM	139,667	236,816	-97,149	10,533	0	0	-11,840	-9,714	32,087	6,043	1,002	7,045	21.95	19.94
Saint Louis	GRAND LAKE V.F.D., INC.	LUMP SUM	126,751	139,688	-12,937	19,471	0	0	-6,984	-1,293	27,748	9,436	0	9,436	34.	19.82
Saint Louis	GREENWOOD TOWN OF	LUMP SUM	266,928	182,727	84,201	27,096	310	6,888	-9,136	0	43,430	7,544	910	8,454	19.46	23.02
Saint Louis	HERMANTOWN V.F.D., INC.	LUMP SUM	920,356	709,229	211,127	75,600	6,245	32,742	-35,461	0	150,048	28,224	0	28,224	18.8	49.11
Saint Louis	HOYT LAKES CITY OF	LUMP SUM	340,144	300,315	39,829	31,552	1,992	0	-15,015	0	48,559	6,416	629	7,045	14.5	10.57
Saint Louis	INDUSTRIAL V.F.D., INC.	LUMP SUM	146,310	140,456	5,854	9,330	750	0	-7,022	0	17,102	1,967	2,824	4,791	28.01	14.61
Saint Louis	KINNEY CITY OF	LUMP SUM	132,170	176,126	-43,956	10,710	587	0	-8,806	-4,395	24,499	1,886	3,468	5,354	21.85	0.00
Saint Louis	LAKE KABETOGEA VFD, IN	LUMP SUM	66,209	78,327	-12,118	9,865	333	0	-3,916	-1,211	15,326	1,062	4,292	5,354	34.93	0.00
Saint Louis	LAKELAND V.F.D.	LUMP SUM	48,096	59,117	-11,021	4,698	0	0	-2,955	-1,102	8,755	2,186	2,605	4,791	54.72	0.00
Saint Louis	LAKEWOOD TOWN OF	LUMP SUM	136,420	146,072	-9,652	12,910	766	0	-7,303	-965	21,945	6,726	319	7,045	32.1	0.00
Saint Louis	MAKINEN V.F.D.	LUMP SUM	96,318	81,585	14,733	5,166	1,464	2,783	-4,079	0	13,492	841	4,231	5,072	37.59	29.64
Saint Louis	MCDAVITT V.F.D., INC.	LUMP SUM	156,506	164,627	-8,121	12,273	0	0	-8,231	-812	21,316	1,824	3,248	5,072	23.79	0.00
Saint Louis	MCKINLEY CITY OF	LUMP SUM	48,838	61,303	-12,465	4,158	0	0	-3,065	-1,246	8,469	225	2,875	3,100	36.6	0.00
Saint Louis	MEADOWLANDS TOWN OF	LUMP SUM	17,462	20,793	-3,331	1,110	491	0	-1,039	-333	2,973	1,083	2,580	3,663	123.17	0.00
Saint Louis	MOUNTAIN IRON CITY OF	LUMP SUM	405,310	389,700	15,610	35,185	1,098	0	-19,485	0	55,768	9,444	0	9,444	16.93	17.21
Saint Louis	NORTH STAR TOWN OF	LUMP SUM	19,424	23,247	-3,823	2,308	0	0	-1,162	-382	3,852	862	2,238	3,100	80.47	0.00
Saint Louis	NORTHLAND V.F.D., INC.	LUMP SUM	5,818	28,414	-22,596	407	0	0	-1,420	-2,259	4,086	1,202	1,616	2,818	68.95	0.00
Saint Louis	ORR CITY OF	LUMP SUM	70,980	90,446	-19,466	9,425	1,609	0	-4,522	-1,946	17,503	3,904	0	3,904	22.3	0.00
Saint Louis	PALO V.F.D.	LUMP SUM	204,720	198,227	6,493	13,584	274	1,445	-9,911	0	25,214	3,639	3,406	7,045	27.94	25.77
Saint Louis	PEQUAYWAN TOWN OF	LUMP SUM	3,742	18,174	-14,432	358	101	0	-908	-1,443	2,810	770	3,175	3,945	140.35	36.29
Saint Louis	PIKE-SANDY-BRITT VFD, I	LUMP SUM	99,321	155,574	-56,253	8,720	0	0	-7,778	-5,625	22,123	7,970	484	8,454	38.21	0.00
Saint Louis	PROCTOR CITY OF	LUMP SUM	266,757	250,181	16,576	22,227	0	256	-12,509	0	34,992	14,194	0	14,194	40.56	10.12
Saint Louis	RICE LAKE TOWN OF	LUMP SUM	357,473	317,835	39,638	37,698	0	0	-15,891	0	53,589	12,605	0	12,605	23.52	11.19
Saint Louis	SILICA V.F.D., INC.	LUMP SUM	103,803	80,347	23,456	11,251	0	3,720	-4,017	0	18,988	769	3,740	4,509	23.74	38.50
Saint Louis	SOLWAY V.F.D., INC.	LUMP SUM	94,292	112,713	-18,421	7,810	631	0	-5,635	-1,842	15,918	5,805	2,649	8,454	53.1	18.84
Saint Louis	TOIVOLA V.F.D., INC.	DEFINED CONTRIBUTION	91,028	91,028	0	0	456	0	0	0	456	1,831	4,651	6,482	1,421.49	0.00
Saint Louis	TOWER CITY OF	LUMP SUM	71,365	94,928	-23,563	5,936	2,097	0	-4,746	-2,356	15,136	1,918	3,436	5,354	35.37	34.15
Saint Louis	VERMILION LAKE TOWN OF	DEFINED CONTRIBUTION	82,304	82,304	0	0	388	0	0	0	388	1,317	3,192	4,509	1,162.11	180.41
Saint Louis	VIRGINIA CITY OF		0	0	00	0	0	0	0	0	0	28,351	0	28,351	0.00	0.00
Scott	BELLE PLAINE CITY OF	LUMP SUM	385,902	355,721	30,181	39,199	1,656	0	-17,786	0	58,641	24,157	0	24,157	41.19	5.40
Scott	JORDAN CITY OF	LUMP SUM	547,933	346,928	201,005	40,934	2,692	18,200	-17,346	0	79,172	22,261	0	22,261	28.11	12.16
Scott	NEW MARKET CITY OF	LUMP SUM	260,402	328,647	-68,245	31,440	0	0	-16,432	-6,824	54,696	20,920	0	20,920	38.24	25.84
Scott	NEW PRAGUE CITY OF	LUMP SUM	572,500	476,459	96,041	58,080	0	9,935	-23,822	0	91,837	36,359	0	36,359	39.59	5.44
Scott	PRIOR LAKE CITY OF	LUMP SUM	1,076,797	1,146,279	-69,482	118,419	0	0	-57,313	-6,948	182,680	99,539	0	99,539	54.48	0.00
Scott	SHAKOPEE CITY OF	LUMP SUM	1,998,820	1,536,625	462,195	181,942	7,405	54,263	-76,831	0	320,441	103,284	0	103,284	32.23	20.35
Sherburne	BECKER CITY OF	LUMP SUM	815,921	774,346	41,575	79,834	2,639	0	-38,717	0	121,190	46,668	0	46,668	38.5	3.71

COUNTY	FIRE DEPARTMENT NAME	BENEFIT PLAN TYPE	ACCRUED	TOTAL	SURPLUS/	ADMINIS-	AMORTIZA-	EXPECTED	FUNDED	MUNICIPAL	MARKET VAL/	ADDIT'NL	FIRE AID	FIRE AID	MUNICIPL	
			LIA-		UNFUNDED			TRATIVE	INTEREST		SURPLUS	POPULATION		VOLNTEER		PERCENT
			BILITY	ASSETS	LIAB'LTY	NORMAL COST	EXPENSE CHG	TION AMOUNT	DEDUCT'N	CREDIT	REQUIREMENT	AID TOTAL	FIRE AID	STATE AID	PENSION	PERCENT
Sherburne	BIG LAKE CITY OF	LUMP SUM	440,594	414,764	25,830	38,070	3,609	842	-20,738	0	63,259	46,021	0	46,021	72.75	9.48
Sherburne	CLEAR LAKE CITY OF	LUMP SUM	360,180	284,235	75,945	27,984	210	6,274	-14,211	0	48,679	16,863	0	16,863	34.64	4.10
Sherburne	ZIMMERMAN CITY OF	LUMP SUM	570,884	497,943	72,941	44,250	43	1,831	-24,897	0	71,021	31,189	0	31,189	43.91	84.48
Sibley	ARLINGTON CITY OF	LUMP SUM	202,034	212,497	-10,463	22,250	693	0	-10,624	-1,046	34,613	12,469	0	12,469	36.02	8.37
Sibley	GAYLORD CITY OF	LUMP SUM	468,095	353,014	115,081	33,912	2,805	2,955	-17,650	0	57,322	13,074	0	13,074	22.8	4.53
Sibley	GIBBON CITY OF	DEFINED CONTRIBUTION	217,821	217,821	0	0	1,884	0	0	0	1,885	10,308	0	10,308	546.84	193.10
Sibley	GREEN ISLE CITY OF	LUMP SUM	180,565	172,562	8,003	14,231	1,474	1,632	-8,628	0	25,965	3,649	3,114	6,763	26.04	0.00
Sibley	HENDERSON CITY OF	LUMP SUM	218,469	178,303	40,166	17,118	3,127	1,260	-8,915	0	30,420	5,788	975	6,763	22.23	15.32
Sibley	NEW AUBURN CITY OF	LUMP SUM	209,214	168,261	40,953	17,784	3,628	776	-8,413	0	30,601	3,798	2,402	6,200	20.26	11.37
Sibley	WINTHROP CITY OF	DEFINED CONTRIBUTION	226,025	226,025	0	0	771	0	0	0	771	9,361	0	9,361	1,214.13	741.89
Stearns	ALBANY CITY OF	DEFINED CONTRIBUTION	302,331	302,331	0	0	1,625	0	0	0	1,625	11,495	0	11,495	707.38	615.38
Stearns	AVON CITY OF	LUMP SUM	255,036	240,955	14,081	23,520	2,481	1,667	-12,047	0	39,714	18,094	0	18,094	45.55	0.00
Stearns	BELGRADE CITY OF	LUMP SUM	282,719	282,254	465	17,849	388	0	-14,112	0	32,349	5,879	1,166	7,045	21.77	9.27
Stearns	BROOTEN CITY OF	LUMP SUM	203,136	206,784	-3,648	13,017	978	0	-10,339	-365	24,698	6,338	0	6,338	25.66	0.00
Stearns	COLD SPRING CITY OF	LUMP SUM	528,031	434,070	93,961	51,988	8,726	2,421	-21,703	0	84,838	25,985	0	25,985	30.62	15.31
Stearns	ELROSA CITY OF	LUMP SUM	145,018	169,491	-24,473	8,598	719	0	-8,474	-2,447	20,238	3,830	4,624	8,454	41.77	17.29
Stearns	HOLDINGFORD CITY OF	LUMP SUM	259,650	231,943	27,707	17,775	0	168	-11,597	0	29,540	8,305	0	8,305	28.11	10.15
Stearns	KIMBALL CITY OF	LUMP SUM	225,006	204,859	20,147	18,675	1,566	1,041	-10,242	0	31,524	10,465	0	10,465	33.19	9.88
Stearns	LAKE HENRY CITY OF	LUMP SUM	62,903	77,650	-14,747	4,755	269	0	-3,882	-1,474	10,380	2,506	2,566	5,072	48.85	0.00
Stearns	MELROSE CITY OF	LUMP SUM	301,490	267,500	33,990	28,380	687	3,054	-13,375	0	45,496	17,805	0	17,805	39.13	5.93
Stearns	NEW MUNICH CITY OF	LUMP SUM	69,487	82,220	-12,733	6,288	155	0	-4,111	-1,273	11,827	956	3,835	4,791	40.5	16.90
Stearns	PAYNESVILLE CITY OF	LUMP SUM	335,182	299,771	35,411	29,944	1,640	1,328	-14,988	0	47,900	20,577	0	20,577	42.95	6.26
Stearns	RICHMOND CITY OF	LUMP SUM	242,046	200,923	41,123	20,361	2,757	1,931	-10,046	0	35,095	14,503	0	12,328	35.12	26.49
Stearns	ROCKVILLE CITY OF	LUMP SUM	274,458	211,194	63,264	22,320	0	6,167	-10,559	0	39,046	12,564	0	12,564	32.17	14.44
Stearns	SARTELL CITY OF	LUMP SUM	413,393	450,563	-37,170	45,009	0	0	-22,528	-3,717	71,254	39,953	0	39,953	56.07	8.06
Stearns	SAUK CENTRE CITY OF	LUMP SUM	339,760	335,122	4,638	32,277	2,168	1,525	-16,756	0	52,726	25,524	0	25,524	48.4	6.63
Stearns	ST JOSEPH CITY OF	LUMP SUM	837,452	637,424	200,028	48,583	4,196	18,064	-31,871	0	102,714	28,343	0	28,343	27.59	2.92
Stearns	ST MARTIN CITY OF	LUMP SUM	151,221	142,869	8,352	10,936	646	792	-7,143	0	19,517	4,560	2,203	6,763	34.65	30.74
Stearns	ST STEPHEN CITY OF	LUMP SUM	408,831	253,320	155,511	26,754	2,386	9,902	-12,666	0	51,708	13,072	0	13,072	25.28	18.46
Stearns	WAITE PARK CITY OF	LUMP SUM	295,048	324,915	-29,867	31,876	1,851	0	-16,245	-2,986	52,959	24,389	0	24,389	46.05	6.60
Steele	BLOOMING PRAIRIE CITY	LUMP SUM	404,675	357,467	47,208	28,641	84	1,319	-17,873	0	47,916	18,861	0	18,861	39.36	7.74
Steele	ELLENDALE CITY OF	LUMP SUM	116,949	92,453	24,496	8,520	491	2,086	-4,622	0	15,719	7,178	0	7,178	45.66	0.00
Steele	MEDFORD CITY OF	LUMP SUM	174,177	127,668	46,509	15,603	1,190	4,175	-6,383	0	27,351	5,966	1,079	7,045	25.75	29.24
Stevens	CHOKIO CITY OF	LUMP SUM	93,573	132,600	-39,027	8,662	509	0	-6,630	-3,903	19,703	6,476	0	6,476	32.86	0.00
Stevens	DONNELLY CITY OF	DEFINED CONTRIBUTION	72,548	72,548	0	0	1,060	0	0	0	1,061	4,144	3,465	7,609	717.15	0.00
Stevens	HANCOCK CITY OF	LUMP SUM	89,436	148,402	-58,966	6,894	0	0	-7,420	-5,896	20,210	6,180	302	6,482	32.07	0.00
Stevens	MORRIS CITY OF	LUMP SUM	451,104	433,506	17,598	40,812	3,528	770	-21,675	0	66,785	21,253	0	21,253	31.82	0.00
Swift	APPLETON CITY OF	LUMP SUM	261,128	290,980	-29,852	15,888	1,189	0	-14,549	-2,985	34,611	15,568	0	15,568	44.97	0.00
Swift	BENSON CITY OF	MONTHLY/LUMP SUM	435,730	394,350	41,380	9,677	3,506	2,630	0	0	16,812	18,602	0	18,602	110.64	5.48
Swift	DANVERS CITY OF	LUMP SUM	19,266	32,059	-12,793	2,217	326	0	-1,602	-1,279	5,424	2,849	1,660	4,509	83.12	0.00

COUNTY	FIRE DEPARTMENT NAME	BENEFIT PLAN TYPE	ACCRUED	TOTAL	SURPLUS/	ADMINIS-	AMORTIZA-	EXPECTED	FUNDED	MUNICIPAL	MARKET VAL/	ADDIT'NL	FIRE AID	MUNICIPL				
			LIA-BILITY		UNFUNDED										TRATIVE	INTEREST	SURPLUS	POPULATION
				ASSETS	LIAB'LTY		NORMAL COST	EXPENSE CHG	TION AMOUNT	DEDUCT'N	CREDIT		AID TOTAL	FIRE AID	STATE AID	COST	PERCENT	PEN COST
Swift	KERKHOVEN CITY OF	DEFINED CONTRIBUTION	164,752	164,752	0	0	398	0	0	0	0	398	6,400	0	6,400	1,608.04	327.38	
Swift	MURDOCK CITY OF	DEFINED CONTRIBUTION	87,054	87,054	0	0	0	0	0	0	0	0	3,924	585	4,509	0.00	0.00	
Todd	BERTHA CITY OF	LUMP SUM	86,828	99,700	-12,872	7,417	357	0	-4,985	-1,287	14,046	4,449	1,187	5,636	40.12	8.09		
Todd	BROWERVILLE CITY OF	LUMP SUM	117,620	206,631	-89,011	10,580	1,816	0	-10,331	-8,901	31,628	8,499	0	8,499	26.87	3.09		
Todd	CLARISSA CITY OF	LUMP SUM	102,157	79,780	22,377	7,658	577	191	-3,989	0	12,414	4,315	2,448	6,763	54.47	15.57		
Todd	EAGLE BEND CITY OF	LUMP SUM	114,706	107,600	7,106	11,077	150	1,267	-5,380	0	17,874	4,528	2,517	7,045	39.41	32.85		
Todd	GREY EAGLE CITY OF	LUMP SUM	164,064	144,947	19,117	11,947	2,359	982	-7,247	0	22,535	7,879	0	7,879	34.96	8.87		
Todd	HEWITT CITY OF	LUMP SUM	47,484	50,854	-3,370	5,312	362	0	-2,542	-337	8,553	2,714	1,231	3,945	46.12	0.00		
Todd	LONG PRAIRIE CITY OF	LUMP SUM	365,488	344,216	21,272	34,784	1,231	1,813	-17,210	0	55,038	21,058	0	21,058	38.26	5.72		
Todd	STAPLES CITY OF	LUMP SUM	346,225	245,832	100,393	27,912	1,198	10,597	-12,291	0	51,998	15,757	0	15,757	30.3	16.68		
Traverse	BROWNS VALLEY CITY OF	LUMP SUM	176,512	166,145	10,367	14,210	1,063	0	-8,307	0	23,579	2,468	3,450	5,918	25.09	0.00		
Traverse	DUMONT CITY OF	LUMP SUM	56,382	79,349	-22,967	3,320	369	0	-3,967	-2,296	9,953	1,711	3,925	5,636	56.62	0.00		
Traverse	WHEATON CITY OF	LUMP SUM	289,140	346,561	-57,421	33,879	1,167	0	-17,328	-5,742	58,116	11,162	0	11,162	19.2	21.50		
Wabasha	ELGIN CITY OF	DEFINED CONTRIBUTION	156,121	156,121	0	0	2,152	0	0	0	2,153	11,468	0	11,468	532.65	0.00		
Wabasha	KELLOGG CITY OF	LUMP SUM	250,221	208,947	41,274	20,104	2,204	0	-10,447	0	32,755	5,134	1,348	6,482	19.78	6.10		
Wabasha	LAKE CITY CITY OF	LUMP SUM	607,824	483,403	124,421	51,354	0	8,696	-24,170	0	84,220	29,734	0	29,734	35.3	10.76		
Wabasha	MAZEPPA CITY OF	DEFINED CONTRIBUTION	153,392	153,392	0	0	1,012	0	0	0	1,012	6,734	29	6,763	668.28	168.18		
Wabasha	PABASHA CITY OF	LUMP SUM	479,400	381,207	98,193	36,325	2,832	9,404	-19,060	0	67,621	16,354	0	16,354	24.18	17.09		
Wabasha	PLAINVIEW CITY OF	DEFINED CONTRIBUTION	367,670	367,670	0	0	0	0	0	0	18,320	0	18,320	0.00	0.00			
Wabasha	ZUMBRO FALLS CITY OF	LUMP SUM	171,032	176,454	-5,422	16,160	980	0	-8,822	-542	26,504	9,005	0	9,005	33.97	20.02		
Wadena	MENAHGA CITY OF	LUMP SUM	219,438	229,193	-9,755	16,410	978	0	-11,459	-975	29,822	7,357	0	7,357	24.66	6.70		
Wadena	SEBEKA CITY OF	LUMP SUM	319,062	307,017	12,045	21,876	1,693	1,234	-15,350	0	40,153	10,538	0	10,538	26.24	4.98		
Wadena	VERDALE CITY OF	LUMP SUM	246,526	228,437	18,089	21,795	1,207	32	-11,421	0	34,455	5,931	832	6,763	19.62	6.82		
Wadena	WADENA CITY OF	LUMP SUM	473,208	428,831	44,377	41,092	1,966	0	-21,441	0	64,499	18,326	0	18,326	28.41	4.57		
Waseca	JANESVILLE CITY OF	LUMP SUM	205,035	160,075	44,960	24,720	521	3,478	-8,003	0	36,722	12,409	0	12,409	33.79	16.75		
Waseca	NEW RICHLAND CITY OF	LUMP SUM	185,168	234,647	-49,479	16,560	389	0	-11,732	-4,947	33,629	11,977	0	11,977	35.61	1.33		
Waseca	WALDORF CITY OF	LUMP SUM	134,590	132,058	2,532	15,418	0	0	-6,602	0	22,020	5,764	718	6,482	29.43	0.00		
Washington	BAYPORT CITY OF	LUMP SUM	1,282,888	1,309,058	-26,170	126,638	7,106	0	-65,452	-2,617	201,813	59,199	0	59,199	29.33	0.00		
Washington	HUGO CITY OF	LUMP SUM	511,722	408,451	103,271	46,966	4,295	9,106	-20,422	0	80,789	27,443	0	27,443	33.96	0.00		
Washington	LAKE ELMO CITY OF	LUMP SUM	537,729	502,902	34,827	66,951	6,041	0	-25,145	0	98,137	31,771	0	31,771	32.37	0.00		
Washington	LOWER ST. CROIX VAL. F.	LUMP SUM	639,992	707,146	-67,154	48,898	2,310	0	-35,357	-6,715	93,280	29,894	0	29,894	32.04	0.00		
Washington	MAHTOMEDI CITY OF	LUMP SUM	885,220	751,119	134,101	87,928	5,071	5,763	-37,555	0	136,317	41,658	0	41,658	30.55	18.19		
Washington	MARINE-ON-STCROIX CITY	DEFINED CONTRIBUTION	321,676	321,676	0	0	467	0	0	0	467	7,363	0	7,363	1,576.65	535.33		
Washington	NEW SCANDIA TOWN OF	LUMP SUM	378,834	297,728	81,106	40,104	0	5,247	-14,886	0	60,237	19,375	0	19,375	32.16	16.60		
Washington	NEWPORT CITY OF	LUMP SUM	793,464	755,065	38,399	65,156	7,377	0	-37,753	0	110,286	13,637	0	13,637	12.36	13.15		
Washington	ST PAUL PARK CITY OF	LUMP SUM	640,448	629,377	11,071	50,508	4,620	0	-31,468	0	86,596	18,135	0	18,135	20.94	0.00		
Watonwan	BUTTERFIELD CITY OF	LUMP SUM	126,649	94,368	32,281	12,588	186	4,023	-4,718	0	21,515	3,941	2,822	6,763	31.43	16.85		
Watonwan	DARFUR CITY OF	LUMP SUM	75,061	86,421	-11,360	4,776	255	0	-4,321	-1,136	10,487	2,212	2,297	4,509	42.99	0.00		
Watonwan	LASALLE CITY OF	LUMP SUM	15,732	35,992	-20,260	2,043	0	0	-1,799	-2,026	5,868	248	3,415	3,663	62.42	0.00		
Watonwan	LEWISVILLE CITY OF	LUMP SUM	94,820	127,915	-33,095	8,230	639	0	-6,395	-3,309	18,574	6,044	0	6,044	32.53	0.00		

COUNTY	FIRE DEPARTMENT NAME	BENEFIT PLAN TYPE	ACCRUED	TOTAL	SURPLUS/	ADMINIS-			EXPECTED	FUNDED	MUNICIPAL	MARKET VAL/	ADDIT'NL	FIRE AID	FIRE AID	MUNICIPL
			LIA-		UNFUNDED	TRATIVE	AMORTIZA-	INTEREST	SURPLUS	FUNDING	POPULATION	VOLNTEER	FINAL		PERCENT	CNTRIB'N
			BILITY		LIAB'LT'Y	NORMAL COST	EXPENSE CHG	TION AMOUNT	DEDUCT'N	CREDIT	REQUIREMENT	AID TOTAL	FIRE AID		STATE AID	COST
Watonwan	MADELIA CITY OF	LUMP SUM	311,103	289,210	21,893	22,197	292	0	-14,460	0	36,949	13,056	0	13,056	35.33	0.00
Watonwan	ODIN CITY OF	LUMP SUM	95,880	110,721	-14,841	7,030	795	0	-5,536	-1,484	14,846	2,961	702	3,663	24.67	0.00
Watonwan	ORMSBY CITY OF	LUMP SUM	63,341	105,671	-42,330	5,404	0	0	-5,283	-4,233	14,920	2,496	1,731	3,593	24.08	0.00
Watonwan	ST JAMES CITY OF	LUMP SUM	467,936	438,347	29,589	48,227	5,915	4,711	-21,917	0	80,770	21,588	0	21,588	26.72	17.76
Wilkin	BRECKENRIDGE CITY OF	LUMP SUM	387,582	317,779	69,803	31,372	14,049	3,542	-15,888	0	64,851	16,586	0	16,586	25.57	18.71
Wilkin	CAMPBELL CITY OF	LUMP SUM	90,787	118,452	-27,665	4,828	356	0	-5,922	-2,767	13,872	4,196	3,131	7,327	52.81	0.00
Wilkin	ROTHSAY CITY OF	LUMP SUM	126,434	216,265	-89,831	9,720	977	0	-10,813	-8,983	30,493	7,752	0	7,752	25.42	0.00
Winona	ALTURA CITY OF	LUMP SUM	81,655	98,801	-17,146	5,030	475	0	-4,940	-1,715	12,159	4,940	978	5,918	48.66	0.00
Winona	DAKOTA CITY OF	DEFINED CONTRIBUTION	12,740	12,740	0	0	0	0	0	0	0	3,237	1,272	4,509	0.00	0.00
Winona	GOODVIEW CITY OF	LUMP SUM	226,761	308,787	-82,026	25,660	0	0	-15,439	-8,202	49,301	11,174	0	11,174	22.66	21.29
Winona	LEWISTON CITY OF	LUMP SUM	476,309	458,216	18,093	32,140	0	0	-22,910	0	55,050	16,202	0	16,202	29.43	7.26
Winona	NODINE F.D.	DEFINED CONTRIBUTION	77,299	77,299	0	0	0	0	0	0	0	3,784	1,007	4,791	0.00	0.00
Winona	ROLLINGSTONE CITY OF	LUMP SUM	112,407	78,592	33,815	9,725	351	2,161	-3,929	50	16,116	7,466	0	7,466	46.32	0.00
Winona	ST CHARLES CITY OF	LUMP SUM	347,608	392,698	-45,090	28,200	2,447	0	-19,634	-4,509	54,790	16,790	0	16,790	30.64	9.12
Winona	WILSON TOWN OF	LUMP SUM	133,834	213,881	-80,047	8,196	207	0	-10,694	-8,004	27,101	4,844	3,610	8,454	31.19	19.23
Wright	ALBERTVILLE CITY OF	LUMP SUM	232,174	199,926	32,248	19,104	25	2,545	-9,996	0	31,669	24,352	0	24,352	76.89	2.21
Wright	ANNANDALE CITY OF	LUMP SUM	203,676	225,882	-22,206	17,360	2,541	0	-11,294	-2,221	33,415	26,187	0	26,187	78.36	8.97
Wright	BUFFALO CITY OF	LUMP SUM	520,640	444,849	75,791	58,312	5,546	1,533	-22,242	0	87,632	59,000	0	59,000	67.32	0.00
Wright	CLEARWATER CITY OF	LUMP SUM	229,426	216,326	13,100	19,709	2,444	0	-10,816	0	32,968	13,949	0	13,949	42.3	14.01
Wright	COKATO CITY OF	LUMP SUM	401,717	315,176	86,541	27,268	981	8,520	-15,758	0	52,527	18,165	0	18,165	34.58	10.52
Wright	DELANO CITY OF	LUMP SUM	489,636	302,714	186,922	40,800	0	25,038	-15,135	0	80,973	27,201	0	27,201	33.59	27.78
Wright	HANOVER CITY OF	LUMP SUM	281,594	230,322	51,272	24,800	182	2,494	-11,516	0	38,992	21,752	0	21,752	55.78	7.69
Wright	HOWARD LAKE CITY OF	LUMP SUM	322,200	267,068	55,132	26,720	3,280	3,425	-13,353	0	46,778	13,249	0	13,249	28.32	14.89
Wright	MAPLE LAKE CITY OF	LUMP SUM	468,340	553,730	-85,390	30,800	1,532	0	-27,686	-8,539	68,557	27,921	0	27,921	40.72	13.12
Wright	MONTICELLO CITY OF	LUMP SUM	837,616	691,500	146,116	64,906	2,413	14,015	-34,575	0	115,909	59,569	0	59,569	51.39	0.00
Wright	MONTROSE CITY OF	LUMP SUM	214,780	191,932	22,848	25,872	4,001	3,821	-9,596	0	43,290	7,603	0	7,603	17.56	38.21
Wright	ROCKFORD CITY OF	LUMP SUM	255,432	293,347	-37,915	25,804	0	0	-14,667	-3,791	44,262	19,297	0	19,297	43.59	0.00
Wright	SOUTH HAVEN CITY OF	LUMP SUM	184,160	142,261	41,899	15,488	6,031	1,565	-7,113	0	30,197	10,130	0	10,130	33.54	18.23
Wright	ST MICHAEL CITY OF	LUMP SUM	369,248	287,848	81,400	31,724	308	6,772	-14,392	0	53,196	30,210	0	30,210	56.78	55.96
Wright	WAVERLY CITY OF	LUMP SUM	182,510	185,274	-2,764	14,288	0	0	-9,263	-276	23,827	8,636	0	8,636	36.24	41.96
Yellow Medic	CANBY CITY OF	LUMP SUM	464,361	499,890	-35,529	35,191	2,265	0	-24,994	-3,553	66,002	10,604	0	10,604	16.06	4.54
Yellow Medic	CLARKFIELD CITY OF	LUMP SUM	231,840	214,427	17,413	21,293	2,107	834	-10,721	0	34,955	8,063	0	8,063	23.06	0.00
Yellow Medic	ECHO CITY OF	LUMP SUM	143,886	154,335	-10,449	10,505	0	0	-7,716	-1,044	19,265	3,464	2,454	5,918	30.71	4.93
Yellow Medic	GRANITE FALLS CITY OF	LUMP SUM	255,403	272,025	-16,622	28,571	1,114	0	-13,601	-1,662	44,948	15,304	0	15,304	34.04	10.01
Yellow Medic	HANLEY FALLS CITY OF	LUMP SUM	65,790	87,825	-22,035	6,050	20	0	-4,391	-2,203	12,665	2,293	4,189	6,482	51.17	1.57
Yellow Medic	PORTER CITY OF	LUMP SUM	92,518	125,533	-33,015	5,429	0	0	-6,276	-3,301	15,006	2,383	4,380	6,763	45.06	0.00
Yellow Medic	ST LEO CITY OF	LUMP SUM	70,304	80,723	-10,419	5,160	207	0	-4,036	-1,041	10,444	2,189	4,574	6,763	64.74	0.00
Yellow Medic	WOOD LAKE CITY OF	LUMP SUM	86,508	96,016	-9,508	7,832	0	0	-4,800	-950	13,582	3,497	2,139	5,636	41.49	3.57