

**VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS  
COMPILATION REPORT BY BENEFIT PLAN TYPE**

**For the Year Ended December 31, 1997**

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# **PREFACE**

This report is a compilation of the annual financial reports of Minnesota's volunteer fire relief associations for the year ended December 31, 1997. The annual financial reports must be filed with the Office of the State Auditor (hereinafter "OSA"), and approved pursuant to Minn. Stat. §69.051, Subd. 1 and 1a. These financial reports were to be filed with the OSA on either March 31, 1998, or June 30, 1998. Final certification for 1998 state fire aid must be completed on or before June 1, 1999.

On August 31, 1998, the OSA withheld certification for 148 volunteer firefighter relief associations pursuant to Minn. Stat. § § 6.495, Subd. 3 and 69.051, Subd. 1b. As of March 1, 1999, all 148 of these relief associations had satisfied the state reporting and compliance requirements, and were certified for receipt of 1998 fire aid.

The OSA is interested in any opportunity to improve upon the accuracy or usefulness of this report. Please direct any questions, concerns, or ideas for improving future versions of this report 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 Dutcher and her staff express sincere appreciation.

**VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS IN MINNESOTA  
NOTES TO SUMMARY SERVICE PENSION REPORT BY BENEFIT TYPE  
For the Year Ended December 31,1997**

**1. BACKGROUND**

Pursuant to Minn. Stat. § 69.051, subd. 1 and 1a, each volunteer firefighter's relief association is required to report annually to the Office of the State Auditor the receipts, disbursements, and balances in its 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 Office of the State Auditor.

**3. BENEFIT-TYPE CLASSIFICATION**

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

**4. NON-REPORTING VOLUNTEER FIRE RELIEF ASSOCIATIONS**

Five relief associations, listed below, were newly formed in either 1996 or 1997, and had insufficient assets or activity to complete either financial reporting forms, actuarial analyses, or investment performance reports for the year ended 12/31/97. Each of these relief associations will be expected to file all required reports for the year ending December 31, 1998.

GENEVA      MEADOWLANDS      OGEMA      SEDAN      WINGER

**5. SALARIED FIRE RELIEF ASSOCIATIONS NOT INCLUDED**

Pursuant to Minn. Stat. § 6.72, this report is a compilation of the financial data submitted by the various volunteer firefighter relief associations. The following reliefs are not included in this report because they are salaried firefighter relief associations and have not consolidated with PERA as of the date of this report.

MINNEAPOLIS      VIRGINIA

In addition, the Bloomington Fire Department Relief Association is not included in this report because the relief uses a different formula, as defined by Minnesota law, for calculating benefits, and Bloomington's figures are not comparable to the figures of the other relief associations.

**6. VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATIONS SUBSIDIARY TO AN INDEPENDENT NONPROFIT FIREFIGHTING CORPORATION**

The following relief associations have filed as volunteer firefighter relief associations that are affiliated with independent nonprofit firefighting corporations under Minn. Stat. § 69.774 and are included within this report:

ADAMS	EMBARRASS	LITTLEFORK
ALASKA TOWNSHIP	FEDERAL DAM	LONDON
ALBANY	FINLAND	LONGVILLE
ALBERT LEA		FLENSBURGLORETTO
BARNESVILLE	FREDENBERG	MAKINEN
BEAVER BAY	GARRISON	MAPLEWOOD
BEMIDJI PIONEER	GNESEN	McDAVITT
BLUE EARTH	GRANADA	MORTON
BOYD	GRAND LAKE	NASSAU
BRIMSON-FAIRBANKS	HACKENSACK	NORTHLAND
CANTON	HAMEL	NORWOOD
CEYLON	HERMANTOWN	ODESSA
CLIFTON	HOVLAND	PIKE-SANDY-BRITT
CLINTON (ST. LOUIS)	INDUSTRIAL	PILLAGER
COLVIN	KASOTA	REVERE
CRANE LAKE	KEEWATIN	RICE LAKE
CROOKSTON	LAKE GEORGE	SPRING LAKE PARK
DALBO	LAKE JOHANNA	SWANVILLE
DAWSON	LAKE KABETOGEEMA	TOIVOLA
EASTERN HUBBARD	LAKELAND	TWIN LAKES (MANHOMEN)
EITZEN	LAKESWOOD	WAVERLY
ELBOW-TULABY	LE CENTER	WILSON
ELLENDALE	LITTLE CANADA	

## 7. TYPES OF SERVICE PENSION PLANS REPORTING

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

<u>NUMBER</u>	<u>TYPE</u>
80	Defined Contribution Service Pension
7	Lump Sum Service Pension of Less Than \$50 Per Year of Service (YOS)
10	Lump Sum Service Pension of \$50, But Less Than \$100 Per YOS
45	Lump Sum Service Pension of \$100, But Less Than \$200 Per YOS
61	Lump Sum Service Pension of \$200, But Less Than \$300 Per YOS
* 137	Lump Sum Service Pension of \$300, But Less Than \$500 Per YOS
* 188	Lump Sum Service Pension of \$500, But Less Than \$1,000 Per YOS
* 82	Lump Sum Service Pension of \$1,000, But Less Than \$1,500 Per YOS
* 32	Lump Sum Service Pension of \$1,500, But Less Than \$2,000 Per YOS
* 12	Lump Sum Service Pension of \$2,000, But Less Than \$2,500 Per YOS
* 6	Lump Sum Service Pension of \$2,500, But Less Than \$3,000 Per YOS
* 7	Lump Sum Service Pension of \$3,000, But Less Than \$3,500 Per YOS
* 6	Lump Sum Service Pension of \$3,500 Or More Per YOS
0	Monthly Service Pension Less Than \$2 Per Month Per YOS
9	Monthly Service Pension More Than \$2 Per Month Per YOS
<u>15</u>	Lump Sum/Monthly Combination Service Pension
<u>697</u>	Total Volunteer Firefighters Relief Associations in this report

\* These smaller breakdowns are included to aid in further analysis of reliefs with similar benefit levels.