

OFFICE OF THE STATE AUDITOR

Active Member Information

Enter the Annual Benefit Level in effect for 2024:

\$15,000

Enter the Minimum Retirement Age:

50

Enter the Years Required for Full Vesting:

20

(If you change your benefit level before 12/31/2024, the SC must be recalculated and recertified at the new level.)

								2024	2025	
Total Active Member Liabilities								3,951,752	4,339,274	
Name	Status	Date of Birth	Fire Department Entry Date	Leaves of Absence and Breaks in Service (months)	Return to Service Member ?	To end of 2024		To end of 2025		
						Years of Service	Accrued Liability	Years of Service	Accrued Liability	
1	Nelson, Thomas M	Active	3/7/1988	0		37	555,000	38	570,000	
2	Canedy, Wade	Active	8/23/1993	0		31	465,000	32	480,000	
3	Faust, Jesse	Active	11/23/1997	0		27	405,000	28	420,000	
4	Wells, Aramis	Active	12/6/1999	0		25	333,183	26	356,905	
5	Hoban, David	Active	6/17/2002	0		23	345,000	24	360,000	
6	Simonson, Sean	Active	6/17/2002	0		23	297,600	24	319,855	
7	Erickson, Dean	Active	7/7/2008	0		16	213,237	17	233,361	
8	Tussing, Andrew	Active	7/7/2008	0		16	173,381	17	189,744	
9	Webber, Jeremy	Deferred	7/7/2008	14		15	0	16	0	
10	Noreen, Steve	Active	4/1/2013	0		12	142,094	13	158,553	
11	Raabolle, Justin	Active	4/1/2013	0		12	142,094	13	158,553	
12	Hodne, Michael	Active	9/1/2016	0		8	84,166	9	97,527	
13	Stowe, Darrin	Active	9/1/2016	0		8	84,166	9	97,527	
14	Anderson, Erik	Active	9/1/2017	0		7	71,500	8	84,166	
15	Graue, Phil	Active	9/1/2017	0		7	71,500	8	84,166	
16	Lane, Samuel	Active	9/1/2017	0		7	69,417	8	81,714	
17	Parrott, Daniel	Active	9/1/2017	0		7	71,500	8	84,166	
18	Redfield, Hunter	Active	9/1/2017	0		7	54,799	8	64,506	
19	Sorem, Thomas	Active	9/1/2017	0		7	71,500	8	84,166	
20	Conroy, Micah	Active	8/5/2019	0		5	41,526	6	51,326	
21	Landon, Kristoffer	Active	8/5/2019	0		5	48,140	6	59,501	
22	Leppert, Tyler	Separated/Not Vested	8/5/2019	12		4	0	5	0	
23	Moore, Jamie	Active	8/5/2019	0		5	48,140	6	59,501	
24	Simpson, Benjamin	Active	8/5/2019	0		5	48,140	6	59,501	
25	Malecha, Noah	Active	8/1/2021	0		3	20,259	4	27,822	
26	McCallum, Dylan	Active	8/1/2021	0		3	22,801	4	31,314	
27	Royle, Davis	Active	8/1/2021	12		2	12,730	3	19,668	
28	Sticha, Katelyn	Active	8/1/2021	0		3	25,663	4	35,244	
29	Dee, Joseph	Active	8/7/2023	0		1	8,554	2	17,622	
30	Villanueva Lugo, Nelson	Active	8/7/2023	0		1	8,554	2	17,622	
31	Minar, Mark	Active	8/7/2023	0		1	8,554	2	17,622	
32	Ingham, James	Active	8/7/2023	4		1	8,554	2	17,622	
33		Choose Status					0		0	
34		Choose Status					0		0	
35		Choose Status					0		0	
36		Choose Status					0		0	
37		Choose Status					0		0	

OFFICE OF THE STATE AUDITOR

Deferred Member Information (fully or partially vested)

Total Deferred Member Liabilities 2024 458,568
 Total Deferred Member Liabilities 2025 458,568

1	Enter all information as it pertains to this member.				
Member Name:	<u>Swanson, Erik</u>	Benefit Level at Separation:	<u>5,500</u>	Months of Service Are Paid	<u>Yes</u>
	Minimum Years Required to Vest: <u>5</u>	DOB:	██████████	Deferred Interest Paid (Select "Yes" if offered.) _____ If Interest is Paid, Choose Type: Choose Type Period Interest is Paid: Choose Interest Payment Period	
Service Dates:	Entry: <u>9/18/1993</u>	Separation:	<u>1/22/2001</u>		
	LOAs and BIS (in months): <u>4</u>	Vesting %:	<u>48</u>		
	Return to Service Member ? _____	(Select "Yes" if applicable.)			
Total Service:	Years: <u>7</u>	Months (if paid):	<u>0</u>		
2024 Estimated Liability:	<u>18,480</u>	Status: Deferred			
2025 Estimated Liability:	<u>18,480</u>				
For Relief ROR up to 5%, OSA ROR up to 5% or Board Set ROR up to 5% enter interest rates below.					
1993: _____ %	1998: _____ %	2003: _____ %	2008: _____ %	2013: _____ %	2019: _____ %
1994: _____ %	1999: _____ %	2004: _____ %	2009: _____ %	2014: _____ %	2020: _____ %
1995: _____ %	2000: _____ %	2005: _____ %	2010: _____ %	2015: _____ %	2021: _____ %
1996: _____ %	2001: _____ %	2006: _____ %	2011: _____ %	2016: _____ %	2022: _____ %
1997: _____ %	2002: _____ %	2007: _____ %	2012: _____ %	2017: _____ %	2023: _____ %
+Rate of return is calculated using the earnings projected on Page 4 of this form.				2018: _____ %	2024: _____ % +

2	Enter all information as it pertains to this member.				
Member Name:	<u>Quinnell, William</u>	Benefit Level at Separation:	<u>7,500</u>	Months of Service Are Paid	<u>Yes</u>
	Minimum Years Required to Vest: <u>5</u>	DOB:	██████████	Deferred Interest Paid (Select "Yes" if offered.) _____ If Interest is Paid, Choose Type: Choose Type Period Interest is Paid: Choose Interest Payment Period	
Service Dates:	Entry: <u>6/17/2002</u>	Separation:	<u>10/1/2014</u>		
	LOAs and BIS (in months): <u>0</u>	Vesting %:	<u>68</u>		
	Return to Service Member ? _____	(Select "Yes" if applicable.)			
Total Service:	Years: <u>12</u>	Months (if paid):	<u>3</u>		
2024 Estimated Liability:	<u>62,475</u>	Status: Deferred			
2025 Estimated Liability:	<u>62,475</u>				
For Relief ROR up to 5%, OSA ROR up to 5% or Board Set ROR up to 5% enter interest rates below.					
1993: _____ %	1998: _____ %	2003: _____ %	2008: _____ %	2013: _____ %	2019: _____ %
1994: _____ %	1999: _____ %	2004: _____ %	2009: _____ %	2014: _____ %	2020: _____ %
1995: _____ %	2000: _____ %	2005: _____ %	2010: _____ %	2015: _____ %	2021: _____ %
1996: _____ %	2001: _____ %	2006: _____ %	2011: _____ %	2016: _____ %	2022: _____ %
1997: _____ %	2002: _____ %	2007: _____ %	2012: _____ %	2017: _____ %	2023: _____ %
+Rate of return is calculated using the earnings projected on Page 4 of this form.				2018: _____ %	2024: _____ % +

3

Enter all information as it pertains to this member.

Member Name: Hall, Josh Benefit Level at Separation: _____

Minimum Years Required to Vest: 5 DOB: ██████████

Service Dates: Entry: 7/7/2008 Separation: 7/23/2022

LOAs and BIS (in months): 48 Vesting %: 60

Return to Service Member ? _____ (Select "Yes" if applicable.)

Total Service: Years: 10 Months (if paid): 0

2024 Estimated Liability: 60,000

2025 Estimated Liability: 60,000 Status: Deferred

Months of Service Are Paid 10,000 Yes

Deferred Interest Paid
(Select "Yes" if offered.) _____

If Interest is Paid, Choose Type:
Choose Type _____

Period Interest is Paid:
Choose Interest Payment Period _____

For Relief ROR up to 5%, OSA ROR up to 5% or Board Set ROR up to 5% enter interest rates below.

1993: _____ %	1998: _____ %	2003: _____ %	2008: _____ %	2013: _____ %	2019: _____ %
1994: _____ %	1999: _____ %	2004: _____ %	2009: _____ %	2014: _____ %	2020: _____ %
1995: _____ %	2000: _____ %	2005: _____ %	2010: _____ %	2015: _____ %	2021: _____ %
1996: _____ %	2001: _____ %	2006: _____ %	2011: _____ %	2016: _____ %	2022: _____ %
1997: _____ %	2002: _____ %	2007: _____ %	2012: _____ %	2017: _____ %	2023: _____ %

+Rate of return is calculated using the earnings projected on Page 4 of this form. 2018: _____ % 2024: _____ % +

4

Enter all information as it pertains to this member.

Member Name: Mulligan, Tommy Benefit Level at Separation: _____

Minimum Years Required to Vest: 5 DOB: ██████████

Service Dates: Entry: 7/7/2008 Separation: 7/11/2023

LOAs and BIS (in months): 0 Vesting %: 80

Return to Service Member ? _____ (Select "Yes" if applicable.)

Total Service: Years: 15 Months (if paid): 0

2024 Estimated Liability: 156,000

2025 Estimated Liability: 156,000 Status: Deferred

Months of Service Are Paid 13,000 Yes

Deferred Interest Paid
(Select "Yes" if offered.) _____

If Interest is Paid, Choose Type:
Choose Type _____

Period Interest is Paid:
Choose Interest Payment Period _____

For Relief ROR up to 5%, OSA ROR up to 5% or Board Set ROR up to 5% enter interest rates below.

1993: _____ %	1998: _____ %	2003: _____ %	2008: _____ %	2013: _____ %	2019: _____ %
1994: _____ %	1999: _____ %	2004: _____ %	2009: _____ %	2014: _____ %	2020: _____ %
1995: _____ %	2000: _____ %	2005: _____ %	2010: _____ %	2015: _____ %	2021: _____ %
1996: _____ %	2001: _____ %	2006: _____ %	2011: _____ %	2016: _____ %	2022: _____ %
1997: _____ %	2002: _____ %	2007: _____ %	2012: _____ %	2017: _____ %	2023: _____ %

+Rate of return is calculated using the earnings projected on Page 4 of this form. 2018: _____ % 2024: _____ % +

5

Enter all information as it pertains to this member.

Member Name: Wiese, Bart Benefit Level at Separation: _____

Minimum Years Required to Vest: 5 DOB: ██████████

Service Dates: Entry: 9/1/2016 Separation: 9/1/2021

LOAs and BIS (in months): 0 Vesting %: 40

Return to Service Member ? _____ (Select "Yes" if applicable.)

Total Service: Years: 5 Months (if paid): 0

2024 Estimated Liability: 20,000

2025 Estimated Liability: 20,000 Status: Deferred

Months of Service Are Paid 10,000 Yes

Deferred Interest Paid
(Select "Yes" if offered.) _____

If Interest is Paid, Choose Type:
Choose Type _____

Period Interest is Paid:
Choose Interest Payment Period _____

For Relief ROR up to 5%, OSA ROR up to 5% or Board Set ROR up to 5% enter interest rates below.

1993: _____ %	1998: _____ %	2003: _____ %	2008: _____ %	2013: _____ %	2019: _____ %
1994: _____ %	1999: _____ %	2004: _____ %	2009: _____ %	2014: _____ %	2020: _____ %
1995: _____ %	2000: _____ %	2005: _____ %	2010: _____ %	2015: _____ %	2021: _____ %
1996: _____ %	2001: _____ %	2006: _____ %	2011: _____ %	2016: _____ %	2022: _____ %
1997: _____ %	2002: _____ %	2007: _____ %	2012: _____ %	2017: _____ %	2023: _____ %

+Rate of return is calculated using the earnings projected on Page 4 of this form. 2018: _____ % 2024: _____ % +

6

Enter all information as it pertains to this member.

Member Name: Webber, Jeremy Benefit Level at Separation: _____

Minimum Years Required to Vest: 5 DOB: ██████████

Service Dates: Entry: 7/7/2008 Separation: 1/8/2024

LOAs and BIS (in months): 14 Vesting %: 76

Return to Service Member ? _____ (Select "Yes" if applicable.)

Total Service: Years: 14 Months (if paid): 4

2024 Estimated Liability: 141,613

2025 Estimated Liability: 141,613 Status: Deferred

Months of Service Are Paid 13,000 Yes

Deferred Interest Paid
(Select "Yes" if offered.) _____

If Interest is Paid, Choose Type:
Choose Type _____

Period Interest is Paid:
Choose Interest Payment Period _____

For Relief ROR up to 5%, OSA ROR up to 5% or Board Set ROR up to 5% enter interest rates below.

1993: _____ %	1998: _____ %	2003: _____ %	2008: _____ %	2013: _____ %	2019: _____ %
1994: _____ %	1999: _____ %	2004: _____ %	2009: _____ %	2014: _____ %	2020: _____ %
1995: _____ %	2000: _____ %	2005: _____ %	2010: _____ %	2015: _____ %	2021: _____ %
1996: _____ %	2001: _____ %	2006: _____ %	2011: _____ %	2016: _____ %	2022: _____ %
1997: _____ %	2002: _____ %	2007: _____ %	2012: _____ %	2017: _____ %	2023: _____ %

+Rate of return is calculated using the earnings projected on Page 4 of this form. 2018: _____ % 2024: _____ % +

OFFICE OF THE STATE AUDITOR
Calculation of Required Contribution

Deficit Information - Original			Deficit Information - Adjusted		
Year Incurred	Original Amount	Amount Retired as of 12/31/2023	Original Amount	Amount Retired as of 12/31/2024	Amount Left to Retire 1/1/2025
2015	0	0			
2016	0	0			
2017	0	0			
2018	0	0			
2019	0	0			
2020	0	0			
2021	0	0			
2022	0	0			
2023	0	0			
2024					
Totals			0		0

Normal Cost	8	387,522
Projected Administrative Expense	9	9,315
Amortization of Deficit (Total of Original Amount column x 0.10)	10	0
10% of Surplus	11	283,276
Fire and Supplemental State Aid	12	221,076
Member Dues	13	0
5% of Projected Assets at December 31, 2024	14	362,154
Required Contribution (Add Lines 8, 9 and 10, subtract Lines 11, 12, 13 and 14. If negative, zero is displayed.)	15	0

No required contribution due in 2025.