2024 Schedule Form for Lump-Sum Pension Plans (SC-24)



Office of the State Auditor

Report created on 5/30/2024

Grand Rapids Fire Relief Association 2024 Schedule Form for Lump-Sum Pension Plans (Form SC-24) Active Members

Shawn Graeber Active 01/15/2002 0 23 149,500 24 156,000 Jeff Ingle Active 02/26/2002 91 15 84,104 16 92,403 John Linder Active 01/13/2004 0 21 121,278 22 130,865 Andrew Horton Active 10/25/2005 0 19 103,429 20 112,139 Chad Keetch Active 05/01/2007 0 18 95,132 19 103,429 Bruce Baird Active 08/12/2008 0 16 92,403 17 101,123 Tom Foss Active 08/12/2010 0 14 76,211 15 84,104 Karl Gaalaas Active 05/15/2012 0 13 61,045 14 67,713 Nate Morlan Active 01/15/2013 24 10 48,366 11 54,799 Tony Clafton Active 01/15/2013 37 9 38,675 10 </th <th colspan="7">L</th>	L									
Vears Required for Full Vesting: 20			00							
Name										
Name	rears Required for Full Ves	ung: 20				l		2024		2023
Shawn Graeber Active 01/15/2002 0 23 149,500 24 156,000 Jeff Ingle Active 02/26/2002 91 15 84,104 16 92,403 John Linder Active 01/13/2004 0 21 121,278 22 130,865 Andrew Horton Active 10/25/2005 0 19 103,429 20 112,139 Chad Keetch Active 05/01/2007 0 18 95,132 19 103,429 Bruce Baird Active 08/12/2008 0 16 92,403 17 101,123 Tom Foss Active 11/15/2010 0 14 76,211 15 84,104 Karl Gaalaas Active 05/15/2012 0 13 61,045 14 67,713 Nate Morlan Active 01/15/2013 24 10 48,366 11 54,799 Chad Troumbly Active 01/15/2013 37 9 38,675 10<	Name	Status	Birth Date	Entry Date	Absence and Breaks in Service	ť			웃	1
Jeff Ingle Active 02/26/2002 91 15 84,104 16 92,403 John Linder Active 01/13/2004 0 21 121,278 22 130,865 Andrew Horton Active 10/25/2005 0 19 103,429 20 112,133 Chad Keetch Active 05/01/2007 0 18 95,132 19 103,429 Bruce Baird Active 08/12/2008 0 16 92,403 17 101,123 Tom Foss Active 11/15/2010 0 14 76,211 15 84,104 Karl Gaalaas Active 05/15/2012 0 13 61,045 14 67,713 Nate Morlan Active 01/15/2013 24 10 48,366 11 54,799 Tony Clafton Active 01/15/2013 37 9 38,675 10 44,262 Chad Troumbly Active 01/29/2013 0 12 61,574 13 <td>Adam Kortekaas</td> <td>Active</td> <td></td> <td>07/10/2001</td> <td>12</td> <td></td> <td>22</td> <td>123,353</td> <td>23</td> <td>132,829</td>	Adam Kortekaas	Active		07/10/2001	12		22	123,353	23	132,829
John Linder Active 01/13/2004 0 21 121,278 22 130,865 Andrew Horton Active 10/25/2005 0 19 103,429 20 112,133 Chad Keetch Active 05/01/2007 0 18 95,132 19 103,429 Bruce Baird Active 08/12/2008 0 16 92,403 17 101,123 Tom Foss Active 11/15/2010 0 14 76,211 15 84,104 Karl Gaalaas Active 05/15/2012 0 13 61,045 14 67,713 Nate Morlan Active 01/15/2013 24 10 48,366 11 54,799 Tony Clafton Active 01/15/2013 37 9 38,675 10 44,262 Chad Troumbly Active 01/29/2013 0 12 61,574 13 68,706 Will Richter Active 06/09/2014 36 8 36,472 9 <td>Shawn Graeber</td> <td>Active</td> <td></td> <td>01/15/2002</td> <td>0</td> <td></td> <td>23</td> <td>149,500</td> <td>24</td> <td>156,000</td>	Shawn Graeber	Active		01/15/2002	0		23	149,500	24	156,000
Andrew Horton Active 10/25/2005 0 19 103,429 20 112,139 Chad Keetch Active 05/01/2007 0 18 95,132 19 103,429 Bruce Baird Active 08/12/2008 0 16 92,403 17 101,123 Tom Foss Active 11/15/2010 0 14 76,211 15 84,104 Karl Gaalaas Active 05/15/2012 0 13 61,045 14 67,713 Nate Morlan Active 01/15/2013 24 10 48,366 11 54,799 Tony Clafton Active 01/15/2013 37 9 38,675 10 44,262 Chad Troumbly Active 01/29/2013 0 12 61,574 13 68,706 Will Richter Active 06/09/2014 36 8 36,472 9 42,262 Jake Barsness Active 07/28/2014 0 10 48,366 11 54,799 William Thayer Active 03/03/2015 0 10 48,366 11 54,799 William Thayer Active 08/01/2015 0 9 42,262 10 48,366 Heath Smith Active 08/01/2016 0 8 36,472 9 42,262 Jeff Cook Active 04/11/2017 0 8 34,378 9 39,836 Ashley Moran Active 06/13/2017 6 7 30,983 8 36,472 Connor Grigsby Active 08/29/2017 3 7 24,458 8 28,791 Jeremy Gambill Active 04/09/2018 0 7 30,983 8 36,472 Paul Martinetto Active 04/09/2018 0 7 30,983 8 36,472 Cody Hauke Active 04/09/2018 0 7 30,983 8 36,472 Cody Hauke Active 05/28/2019 0 6 25,033 7 30,081 Kevin Kubeczko Active 07/14/2020 0 4 16,202 5 20,861	Jeff Ingle	Active		02/26/2002	91		15	84,104	16	92,403
Chad Keetch Active 05/01/2007 0 18 95,132 19 103,429 Bruce Baird Active 08/12/2008 0 16 92,403 17 101,123 Tom Foss Active 11/15/2010 0 14 76,211 15 84,104 Karl Gaalaas Active 05/15/2012 0 13 61,045 14 67,713 Nate Morlan Active 01/15/2013 24 10 48,366 11 54,799 Tony Clafton Active 01/15/2013 37 9 38,675 10 44,262 Chad Troumbly Active 01/29/2013 0 12 61,574 13 68,706 Will Richter Active 06/09/2014 36 8 36,472 9 42,262 Jake Barsness Active 07/28/2014 0 10 48,366 11 54,799 Lance Kuschel Active 03/03/2015 0 10 48,366 11	John Linder	Active		01/13/2004	0		21	121,278	22	130,865
Bruce Baird Active 08/12/2008 0 16 92,403 17 101,123 Tom Foss Active 11/15/2010 0 14 76,211 15 84,104 Karl Gaalaas Active 05/15/2012 0 13 61,045 14 67,713 Nate Morlan Active 01/15/2013 24 10 48,366 11 54,799 Tony Clafton Active 01/15/2013 37 9 38,675 10 44,262 Chad Troumbly Active 01/29/2013 0 12 61,574 13 68,706 Will Richter Active 06/09/2014 36 8 36,472 9 42,262 Jake Barsness Active 07/28/2014 0 10 48,366 11 54,799 Lance Kuschel Active 03/03/2015 0 10 48,366 11 54,799 William Thayer Active 08/01/2016 0 8 36,472 9	Andrew Horton	Active		10/25/2005	0		19	103,429	20	112,139
Tom Foss Active 05/15/2012 0 14 76,211 15 84,104 Karl Gaalaas Active 05/15/2012 0 13 61,045 14 67,713 Nate Morlan Active 01/15/2013 24 10 48,366 11 54,799 Tony Clafton Active 01/29/2013 0 12 61,574 13 68,706 Will Richter Active 06/09/2014 36 8 36,472 9 42,262 Jake Barsness Active 07/28/2014 0 10 48,366 11 54,799 William Thayer Active 03/03/2015 0 10 48,366 11 54,799 William Thayer Active 01/10/2015 0 9 42,262 10 48,366 Heath Smith Active 08/01/2016 0 8 36,472 9 42,262 Jeff Cook Active 04/11/2017 0 8 34,378 9 39,836 Ashley Moran Active 06/13/2017 6 7 30,983 8 36,472 Sean Martinson Active 08/29/2017 3 7 24,458 8 28,791 Jeremy Gambill Active 04/09/2018 0 7 30,983 8 36,472 Odd Hauke Active 04/09/2018 0 7 30,983 8 36,472 Odd Hauke Active 04/09/2018 0 7 30,983 8 36,472 Odd Hauke Active 04/09/2018 0 7 30,983 8 36,472 Odd Hauke Active 04/09/2018 0 7 30,983 8 36,472 Odd Hauke Active 04/09/2018 0 7 30,983 8 36,472 Odd Hauke Active 04/09/2018 0 7 30,983 7 30,983 8 36,472 Odd Hauke Active 04/09/2018 0 6 20,964 7 25,192 Odd Hauke Active 05/28/2019 0 6 25,033 7 30,081 Kevin Kubeczko Active 07/14/2020 0 4 16,202 5 20,861	Chad Keetch	Active		05/01/2007	0		18	95,132	19	103,429
Karl Gaalaas Active 05/15/2012 0 13 61,045 14 67,713 Nate Morlan Active 01/15/2013 24 10 48,366 11 54,799 Tony Clafton Active 01/15/2013 37 9 38,675 10 44,262 Chad Troumbly Active 01/29/2013 0 12 61,574 13 68,706 Will Richter Active 06/09/2014 36 8 36,472 9 42,262 Jake Barsness Active 07/28/2014 0 10 48,366 11 54,799 Lance Kuschel Active 03/03/2015 0 10 48,366 11 54,799 Lance Kuschel Active 03/03/2015 0 10 48,366 11 54,799 Lance Kuschel Active 03/03/2015 0 10 48,366 11 54,799 William Thayer Active 08/01/2016 0 8 36,472 9	Bruce Baird	Active		08/12/2008	0		16	92,403	17	101,123
Nate Morlan Active 01/15/2013 24 10 48,366 11 54,799 Tony Clafton Active 01/15/2013 37 9 38,675 10 44,262 Chad Troumbly Active 01/29/2013 0 12 61,574 13 68,706 Will Richter Active 06/09/2014 36 8 36,472 9 42,262 Jake Barsness Active 07/28/2014 0 10 48,366 11 54,799 Lance Kuschel Active 03/03/2015 0 10 48,366 11 54,799 William Thayer Active 11/10/2015 0 9 42,262 10 48,366 Heath Smith Active 08/01/2016 0 8 36,472 9 42,262 Jeff Cook Active 04/11/2017 0 8 34,378 9 39,836 Ashley Moran Active 06/13/2017 12 7 30,983 8	Tom Foss	Active		11/15/2010	0		14	76,211	15	84,104
Tony Clafton Active 01/15/2013 37 9 38,675 10 44,262 Chad Troumbly Active 01/29/2013 0 12 61,574 13 68,706 Will Richter Active 06/09/2014 36 8 36,472 9 42,262 Jake Barsness Active 07/28/2014 0 10 48,366 11 54,799 Lance Kuschel Active 03/03/2015 0 10 48,366 11 54,799 William Thayer Active 11/10/2015 0 9 42,262 10 48,366 Heath Smith Active 08/01/2016 0 8 36,472 9 42,262 Jeff Cook Active 04/11/2017 0 8 34,378 9 39,836 Ashley Moran Active 06/13/2017 6 7 30,983 8 36,472 Sean Martinson Active 06/13/2017 12 7 30,983 8 36,472 Connor Grigsby Active 04/09/2018 0 7 30,983 8 36,472 Paul Martinetto Active 04/09/2018 0 7 30,983 8 36,472 Cody Hauke Active 04/09/2018 0 7 30,983 8 36,472 Cody Hauke Active 04/09/2018 0 6 20,964 7 25,192 Sam Karkela Active 05/28/2019 0 6 25,033 7 30,081 Kevin Kubeczko Active 07/14/2020 0 4 16,202 5 20,861	Karl Gaalaas	Active		05/15/2012	0		13	61,045	14	67,713
Chad Troumbly Active 01/29/2013 0 12 61,574 13 68,706 Will Richter Active 06/09/2014 36 8 36,472 9 42,262 Jake Barsness Active 07/28/2014 0 10 48,366 11 54,799 Lance Kuschel Active 03/03/2015 0 10 48,366 11 54,799 William Thayer Active 11/10/2015 0 9 42,262 10 48,366 Heath Smith Active 08/01/2016 0 8 36,472 9 42,262 Jeff Cook Active 04/11/2017 0 8 34,378 9 39,836 Ashley Moran Active 06/13/2017 6 7 30,983 8 36,472 Sean Martinson Active 06/13/2017 12 7 30,983 8 36,472 Ornor Grigsby Active 04/09/2018 0 7 30,983 8	Nate Morlan	Active		01/15/2013	24		10	48,366	11	54,799
Will Richter Active 06/09/2014 36 8 36,472 9 42,262 Jake Barsness Active 07/28/2014 0 10 48,366 11 54,799 Lance Kuschel Active 03/03/2015 0 10 48,366 11 54,799 William Thayer Active 11/10/2015 0 9 42,262 10 48,366 Heath Smith Active 08/01/2016 0 8 36,472 9 42,262 Jeff Cook Active 04/11/2017 0 8 34,378 9 39,836 Ashley Moran Active 06/13/2017 6 7 30,983 8 36,472 Sean Martinson Active 06/13/2017 12 7 30,983 8 36,472 Connor Grigsby Active 08/29/2017 3 7 24,458 8 28,791 Jeremy Gambill Active 04/09/2018 0 7 30,983 8 36,472 Paul Martinetto Active 04/09/2018 0 7	Tony Clafton	Active		01/15/2013	37		9	38,675	10	44,262
Jake Barsness Active 07/28/2014 0 10 48,366 11 54,799 Lance Kuschel Active 03/03/2015 0 10 48,366 11 54,799 William Thayer Active 11/10/2015 0 9 42,262 10 48,366 Heath Smith Active 08/01/2016 0 8 36,472 9 42,262 Jeff Cook Active 04/11/2017 0 8 34,378 9 39,836 Ashley Moran Active 06/13/2017 6 7 30,983 8 36,472 Sean Martinson Active 06/13/2017 12 7 30,983 8 36,472 Connor Grigsby Active 08/29/2017 3 7 24,458 8 28,791 Jeremy Gambill Active 04/09/2018 0 7 30,983 8 36,472 Cody Hauke Active 04/09/2018 0 7 30,983 8	Chad Troumbly	Active		01/29/2013	0		12	61,574	13	68,706
Lance Kuschel Active 03/03/2015 0 10 48,366 11 54,799 William Thayer Active 11/10/2015 0 9 42,262 10 48,366 Heath Smith Active 08/01/2016 0 8 36,472 9 42,262 Jeff Cook Active 04/11/2017 0 8 34,378 9 39,836 Ashley Moran Active 06/13/2017 6 7 30,983 8 36,472 Sean Martinson Active 06/13/2017 12 7 30,983 8 36,472 Connor Grigsby Active 08/29/2017 3 7 24,458 8 28,791 Jeremy Gambill Active 04/09/2018 0 7 30,983 8 36,472 Paul Martinetto Active 04/09/2018 0 7 30,983 8 36,472 Cody Hauke Active 10/09/2018 0 6 20,964 7	Will Richter	Active		06/09/2014	36		8	36,472	9	42,262
William Thayer Active 11/10/2015 0 9 42,262 10 48,366 Heath Smith Active 08/01/2016 0 8 36,472 9 42,262 Jeff Cook Active 04/11/2017 0 8 34,378 9 39,836 Ashley Moran Active 06/13/2017 6 7 30,983 8 36,472 Sean Martinson Active 06/13/2017 12 7 30,983 8 36,472 Connor Grigsby Active 08/29/2017 3 7 24,458 8 28,791 Jeremy Gambill Active 04/09/2018 0 7 30,983 8 36,472 Paul Martinetto Active 04/09/2018 0 7 30,983 8 36,472 Cody Hauke Active 10/09/2018 0 7 30,983 8 36,472 Sam Karkela Active 10/09/2018 0 6 20,964 7	Jake Barsness	Active		07/28/2014	0		10	48,366	11	54,799
Heath Smith Active 08/01/2016 0 8 36,472 9 42,262 Jeff Cook Active 04/11/2017 0 8 34,378 9 39,836 Ashley Moran Active 06/13/2017 6 7 30,983 8 36,472 Sean Martinson Active 06/13/2017 12 7 30,983 8 36,472 Connor Grigsby Active 08/29/2017 3 7 24,458 8 28,791 Jeremy Gambill Active 04/09/2018 0 7 30,983 8 36,472 Paul Martinetto Active 04/09/2018 0 7 30,983 8 36,472 Cody Hauke Active 10/09/2018 0 7 30,983 8 36,472 Sam Karkela Active 10/09/2018 0 7 30,983 8 36,472 Cody Hauke Active 10/09/2018 0 6 20,964 7 25,19	Lance Kuschel	Active		03/03/2015	0		10	48,366	11	54,799
Jeff Cook Active 04/11/2017 0 8 34,378 9 39,836 Ashley Moran Active 06/13/2017 6 7 30,983 8 36,472 Sean Martinson Active 06/13/2017 12 7 30,983 8 36,472 Connor Grigsby Active 08/29/2017 3 7 24,458 8 28,791 Jeremy Gambill Active 04/09/2018 0 7 30,983 8 36,472 Paul Martinetto Active 04/09/2018 0 7 30,983 8 36,472 Cody Hauke Active 10/09/2018 0 7 30,983 8 36,472 Sam Karkela Active 10/09/2018 0 6 20,964 7 25,192 Kevin Kubeczko Active 07/14/2020 0 4 16,202 5 20,861	William Thayer	Active		11/10/2015	0		9	42,262	10	48,366
Ashley Moran Active 06/13/2017 6 7 30,983 8 36,472 Sean Martinson Active 06/13/2017 12 7 30,983 8 36,472 Connor Grigsby Active 08/29/2017 3 7 24,458 8 28,791 Jeremy Gambill Active 04/09/2018 0 7 30,983 8 36,472 Paul Martinetto Active 04/09/2018 0 7 30,983 8 36,472 Cody Hauke Active 10/09/2018 0 6 20,964 7 25,192 Sam Karkela Active 05/28/2019 0 6 25,033 7 30,081 Kevin Kubeczko Active 07/14/2020 0 4 16,202 5 20,861	Heath Smith	Active		08/01/2016	0		8	36,472	9	42,262
Sean Martinson Active 06/13/2017 12 7 30,983 8 36,472 Connor Grigsby Active 08/29/2017 3 7 24,458 8 28,791 Jeremy Gambill Active 04/09/2018 0 7 30,983 8 36,472 Paul Martinetto Active 04/09/2018 0 7 30,983 8 36,472 Cody Hauke Active 10/09/2018 0 6 20,964 7 25,192 Sam Karkela Active 05/28/2019 0 6 25,033 7 30,081 Kevin Kubeczko Active 07/14/2020 0 4 16,202 5 20,861	Jeff Cook	Active		04/11/2017	0		8	34,378	o,	39,836
Connor Grigsby Active 08/29/2017 3 7 24,458 8 28,791 Jeremy Gambill Active 04/09/2018 0 7 30,983 8 36,472 Paul Martinetto Active 04/09/2018 0 7 30,983 8 36,472 Cody Hauke Active 10/09/2018 0 6 20,964 7 25,192 Sam Karkela Active 05/28/2019 0 6 25,033 7 30,081 Kevin Kubeczko Active 07/14/2020 0 4 16,202 5 20,861	Ashley Moran	Active		06/13/2017	6		7	30,983	8	36,472
Jeremy Gambill Active 04/09/2018 0 7 30,983 8 36,472 Paul Martinetto Active 04/09/2018 0 7 30,983 8 36,472 Cody Hauke Active 10/09/2018 0 6 20,964 7 25,192 Sam Karkela Active 05/28/2019 0 6 25,033 7 30,081 Kevin Kubeczko Active 07/14/2020 0 4 16,202 5 20,861	Sean Martinson	Active		06/13/2017	12		7	30,983	8	36,472
Paul Martinetto Active 04/09/2018 0 7 30,983 8 36,472 Cody Hauke Active 10/09/2018 0 6 20,964 7 25,192 Sam Karkela Active 05/28/2019 0 6 25,033 7 30,081 Kevin Kubeczko Active 07/14/2020 0 4 16,202 5 20,861	Connor Grigsby	Active		08/29/2017	3		7	24,458	8	28,791
Cody Hauke Active 10/09/2018 0 6 20,964 7 25,192 Sam Karkela Active 05/28/2019 0 6 25,033 7 30,081 Kevin Kubeczko Active 07/14/2020 0 4 16,202 5 20,861	Jeremy Gambill	Active		04/09/2018	0		7	30,983	8	36,472
Sam Karkela Active 05/28/2019 0 6 25,033 7 30,081 Kevin Kubeczko Active 07/14/2020 0 4 16,202 5 20,861	Paul Martinetto	Active		04/09/2018	0		7	30,983	8	36,472
Kevin Kubeczko Active 07/14/2020 0 4 16,202 5 20,861	Cody Hauke	Active		10/09/2018	0		6	20,964	7	25,192
	Sam Karkela	Active		05/28/2019	0		6	25,033	7	30,081
Patrick Flaherty Active 07/14/2020 0 4 14,827 5 19,090	Kevin Kubeczko	Active		07/14/2020	0		4	16,202	5	20,861
	Patrick Flaherty	Active		07/14/2020	0		4	14,827	5	19,090

2024 Schedule Form for Lump-Sum Pension Plans (Form SC-24)

Active Members

Annual benefit level in effect for 2024: \$6,500									
Minimum Retirement Age:	50								
Years Required for Full Ves	ting: 20						2024		2025
Name	Status	Birth Date	Entry Date	Leaves of Absence and Breaks in Service (months)	Return to Service	Yrs Of Service	Accrued Liability	Yrs Of Service	Accrued Liability
Jaime Turnbull	Active		02/15/2022	0		3	11,798	4	16,202
Matt Arford	Active		02/15/2022	0		3	11,454	4	15,730

2024 Schedule Form for Lump-Sum Pension Plans (Form SC-24) Deferred Members

				Deferred Interest		Leaves Of
	Birth Date	Yrs Of	Service	Paid	Interest Period	Absence
	Entry Date	Benefit Level	Vesting Min Yrs Required	Interest	Option	Member Status Name
	Separation		Return To	Months Of		11011110
Name	Date	Vesting Percent		Service Paid	Liability Curr	Liability Next
Amanda MacDonell	, ,	11 Years	1 Months	Yes	FullMonths	0 Months
	10/11/2006	5,500	10 Years	Separate	Vehicle	Deferred
	12/01/2017	64 %	No	Yes	55,753	58,541
Rate of Return	-	•		•		
Bryan Zuehlke		18 Years	0 Months	Yes	FullMonths	0 Months
	01/09/2001	5,500	10 Years	Separate	Vehicle	Deferred
	01/31/2019	92 %	No	Yes	122,529	128,655
Rate of Return	-					
David Protelsch		12 Years	9 Months	No		18 Months
	02/27/2001	5,000	10 Years			Deferred
	05/27/2015	68 %	No	Yes	43,350	43,350
Rate of Return	-					
Jason Hoerler		11 Years	0 Months	Yes	FullMonths	0 Months
	08/15/2006	5,500	10 Years	Separate	Vehicle	Deferred
	08/31/2017	64 %	No	Yes	57,730	60,617
Rate of Return	-					
Jeremiah Puelston		12 Years	5 Months	Yes	FullMonths	5 Months
	10/25/2005	5,500	10 Years	Separate	Vehicle	Deferred
	09/11/2018	68 %	No	Yes	66,494	69,819
Rate of Return	-					
Josh Adler		10 Years	0 Months	Yes	FullMonths	0 Months
	01/01/2011	5,500	10 Years	Separate	Vehicle	Deferred
	01/02/2021	60 %	No	Yes	34,191	35,901
Rate of Return	-			•		
Michael Liebel		20 Years	0 Months	Yes	FullMonths	0 Months
	09/14/1998	5,500	10 Years	Separate	Vehicle	Deferred
	09/30/2018	100 %	No	Yes	158,122	166,028
Rate of Return	-			•		

2024 Schedule Form for Lump-Sum Pension Plans (Form SC-24) Deferred Members

	Birth Date	Yrs Of Service		Deferred Interest Paid	Interest Period	Leaves Of Absence
	Entry Date	Benefit Level	Vesting Min Yrs Required	Interest		Member Status Name
Name	Separation Date	Vesting Percent	Return To Service	Months Of Service Paid	Liability Curr	Liability Next
Robert Kuschel		20 Years	0 Months	Yes	FullMonths	6 Months
	07/10/2001	6,500	10 Years	Separate	Vehicle	Deferred
	02/08/2022	100 %	No	Yes	132,934	139,581
Rate of Return	-					
Robert Rima		35 Years	0 Months	Yes	FullMonths	0 Months
	08/11/1987	6,500	10 Years	Separate Vehicle		Deferred
	08/31/2022	100 %	No	Yes	264,971	278,220
Rate of Return	-					
Travis Cole		11 Years 6 Months		Yes	FullMonths	0 Months
	08/12/2008	5,500 10 Years		Separate Vehicle		Deferred
	03/01/2020	64 %	No	Yes	52,253	54,866
Rate of Return	-					

2024 Schedule Form for Lump-Sum Pension Plans (Form SC-24) Unpaid Installments

					Amount		
	Member			Separation	Previously	2024 Estimated	2025 Estimated
Name	Status	Birth Date	Entry Date	Date	Paid	Liability	Liability

No Unpaid Installments

2024 Schedule Form for Lump-Sum Pension Plans (Form SC-24)

Financial Projections

Total Active Mamber Liabilities 1,550,054 1,732,531 Total Deferred Member Liabilities 988,327 1,035,578 Total Unpaid Installments 0 0 Grand Total Special Fund Liability A. 2,538,381 B. 2,768,109 Normal Cost (Cell B - Cell A) C. 229,728 Projection of Net Assets for Year Ending December 31, 2024 Special Fund Assets at December 31, 2023 (FIRE-23 ending assets) 1. 3,504,906 Projected Income for 2024 D. 124,068 Supplemental State Aid (actual 2023 supplemental state aid) E. 22,561 Municipal / Independent Fire Dept. Contributions F. 5,000 Interest / Dividends G. 90,220 Appreciation / (Depreciation) H. (123,358) Member Dues J. 0 Other Revenues J. 0 Total Projected Income for 2024 (Add Lines D through J) 2. 118,491 Projected Expenses for 2024 Service Pensions K. 0 Other Benefits L. 0 Administrative Expenses M. 49,857 Projected Net Assets at December 31, 2024 (Line 1 + Line 2 - Line 3) 4, 3,573,540 <td co<="" th=""><th>Calculation of Normal Cost</th><th></th><th>2024</th><th></th><th>2025</th><th></th><th></th></td>	<th>Calculation of Normal Cost</th> <th></th> <th>2024</th> <th></th> <th>2025</th> <th></th> <th></th>	Calculation of Normal Cost		2024		2025		
Total Unpaid Installments	Total Active Mamber Liabilities		1,550,054		1,732,531			
Normal Cost (Cell B - Cell A) C. 229,728 C. 249,006 C.	Total Deferred Member Liabilities		988,327		1,035,578			
Projection of Net Assets for Year Ending December 31, 2024 1. 3,504,906 Special Fund Assets at December 31, 2023 (FIRE-23 ending assets) 1. 3,504,906 Projected Income for 2024 5. 124,068 1. Fire State Aid D. 124,068 1. 1. Supplemental State Aid (actual 2023 supplemental state aid) E. 22,561 2. 1.	Total Unpaid Installments		0		0			
Projection of Net Assets for Year Ending December 31, 2024 Special Fund Assets at December 31, 2023 (FIRE-23 ending assets) 1. 3,504,906 Projected Income for 2024 Fire State Aid D. 124,068 Supplemental State Aid (actual 2023 supplemental state aid) E. 22,561 Municipal / Independent Fire Dept. Contributions F. 5,000 Interest / Dividends G. 90,220 Appreciation / (Depreciation) H. (123,358) Member Dues I. 0 Other Revenues J. 0 Other Revenues J. 0 Total Projected Income for 2024 (Add Lines D through J) Projected Expenses for 2024 Service Pensions K. 0 Other Benefits L. 0 Administrative Expenses M. 49,857 Total Projected Expenses for 2024 (Add Lines K through M) J. 49,857 Total Projected Expenses for 2024 (Add Lines K through M) J. 60 Administrative Expenses J. 0 J. 60	Grand Total Special Fund Liability	A	2,538,381	В.	2,768,109			
Special Fund Assets at December 31, 2023 (FIRE-23 ending assets) 1. 3,504,906 Projected Income for 2024 D. 124,068 Fire State Aid D. 124,068 Fire State Aid D. 124,068 Fire State Aid Supplemental State Aid (actual 2023 supplemental state aid) E. 22,561 Fire State Aid Fire State Aid Supplemental State Aid (actual 2023 supplemental state aid) E. 22,561 Fire State Aid Fire Aid<	Normal Cost (Cell B - Cell A)			C.	229,728			
Projected Income for 2024 Fire State Aid D. 124,068 Supplemental State Aid (actual 2023 supplemental state aid) E. 22,561 Municipal / Independent Fire Dept. Contributions F. 5,000 Interest / Dividends G. 90,220 Appreciation / (Depreciation) H. (123,358) Member Dues I. 0 Other Revenues J. 0 Total Projected Income for 2024 (Add Lines D through J) 2. 118,491 Projected Expenses for 2024 K. 0 Other Benefits L. 0 Administrative Expenses M. 49,857 Total Projected Expenses for 2024 (Add Lines K through M) 3. 49,857 Projected Net Assets at December 31, 2024 (Line 1 + Line 2 - Line 3) 4. 3,573,540 Projection of Surplus or (Deficit) as of December 31, 2024 5. 3,573,540 Projected Assets (Line 4) 5. 3,573,540	Projection of Net Assets for Year Ending Decemb	er 31, 20	024					
Fire State Aid Supplemental State Aid (actual 2023 supplemental state aid) E. 22,561 Municipal / Independent Fire Dept. Contributions F. 5,000 Interest / Dividends G. 90,220 Appreciation / (Depreciation) H. (123,358) Member Dues I. 0 Other Revenues J. 0 Total Projected Income for 2024 (Add Lines D through J) Projected Expenses for 2024 Service Pensions K. 0 Other Benefits L. 0 Administrative Expenses M. 49,857 Total Projected Expenses for 2024 (Add Lines K through M) Projected Net Assets at December 31, 2024 (Line 1 + Line 2 - Line 3) Projection of Surplus or (Deficit) as of December 31, 2024 Projected Assets (Line 4) 2024 Accrued Liability (Page 4, cell A) Figure 124,068 E. 22,561 E. 22,561 E. 22,561 F. 5,000 90,220 F. 5,000 90,220 118,491 10 118,491 10 118,491	Special Fund Assets at December 31, 2023 (FIRE-2	3 ending	assets)			1.	3,504,906	
Supplemental State Aid (actual 2023 supplemental state aid) E. 22,561 Municipal / Independent Fire Dept. Contributions F. 5,000 Interest / Dividends G. 90,220 Appreciation / (Depreciation) H. (123,358) Member Dues I. 0 Other Revenues J. 0 Total Projected Income for 2024 (Add Lines D through J) Z. 2. Projected Expenses for 2024 K. 0 Service Pensions K. 0 Other Benefits L. 0 Administrative Expenses M. 49,857 Total Projected Expenses for 2024 (Add Lines K through M) 3. 49,857 Projected Net Assets at December 31, 2024 (Line 1 + Line 2 - Line 3) 4. 3,573,540 Projection of Surplus or (Deficit) as of December 31, 2024 Projected Assets (Line 4) 5. 3,573,540 2024 Accrued Liability (Page 4, cell A) 5. 3,573,540	Projected Income for 2024							
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Interest / Dividends	Supplemental State Aid (actual 2023 supplementa	ıl state aid	d)	E.	22,561			
Appreciation / (Depreciation) H. (123,358) Member Dues I. 0 Other Revenues J. 0 Total Projected Income for 2024 (Add Lines D through J) 2. 118,491 Projected Expenses for 2024 Service Pensions K. 0 Other Benefits L. 0 Administrative Expenses M. 49,857 Total Projected Expenses for 2024 (Add Lines K through M) 3. 49,857 Projected Net Assets at December 31, 2024 (Line 1 + Line 2 - Line 3) 4. 3,573,540 Projection of Surplus or (Deficit) as of December 31, 2024 Projected Assets (Line 4) 5. 3,573,540 2024 Accrued Liability (Page 4, cell A) 6. 2,538,381	Municipal / Independent Fire Dept. Contributions			F.	5,000			
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Other Revenues J. 0 Total Projected Income for 2024 (Add Lines D through J) 2. 118,491 Projected Expenses for 2024 Service Pensions K. 0 Other Benefits L. 0 Administrative Expenses M. 49,857 Total Projected Expenses for 2024 (Add Lines K through M) 3. 49,857 Projected Net Assets at December 31, 2024 (Line 1 + Line 2 - Line 3) 4. 3,573,540 Projected Assets (Line 4) 5. 3,573,540 2024 Accrued Liability (Page 4, cell A) 6. 2,538,381	Appreciation / (Depreciation)			н.	(123,358)			
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Projected Expenses for 2024 Service Pensions K. Other Benefits L. Administrative Expenses M. Total Projected Expenses for 2024 (Add Lines K through M) Projected Net Assets at December 31, 2024 (Line 1 + Line 2 - Line 3) Projection of Surplus or (Deficit) as of December 31, 2024 Projected Assets (Line 4) 2024 Accrued Liability (Page 4, cell A) K. 0 4, 3,573,540	Other Revenues			J.	0			
Service Pensions K. 0 Other Benefits L. 0 Administrative Expenses M. 49,857 Total Projected Expenses for 2024 (Add Lines K through M) 3. 49,857 Projected Net Assets at December 31, 2024 (Line 1 + Line 2 - Line 3) 4. 3,573,540 Projected Assets (Line 4) 5. 3,573,540 2024 Accrued Liability (Page 4, cell A) 6. 2,538,381	Total Projected Income for 2024 (Add Lines D thro	ough J)				2.	118,491	
Other Benefits L. 0 Administrative Expenses M. 49,857 Total Projected Expenses for 2024 (Add Lines K through M) Projected Net Assets at December 31, 2024 (Line 1 + Line 2 - Line 3) Projection of Surplus or (Deficit) as of December 31, 2024 Projected Assets (Line 4) 2024 Accrued Liability (Page 4, cell A) L. 0 49,857 5. 3,573,540 6. 2,538,381	Projected Expenses for 2024							
Administrative Expenses M. 49,857 Total Projected Expenses for 2024 (Add Lines K through M) 3. 49,857 Projected Net Assets at December 31, 2024 (Line 1 + Line 2 - Line 3) 4. 3,573,540 Projection of Surplus or (Deficit) as of December 31, 2024 Projected Assets (Line 4) 5. 3,573,540 2024 Accrued Liability (Page 4, cell A) 6. 2,538,381	Service Pensions			K.	0			
Total Projected Expenses for 2024 (Add Lines K through M) Projected Net Assets at December 31, 2024 (Line 1 + Line 2 - Line 3) 4. 3,573,540 Projection of Surplus or (Deficit) as of December 31, 2024 Projected Assets (Line 4) 5. 3,573,540 2024 Accrued Liability (Page 4, cell A) 6. 2,538,381	Other Benefits			L.	0			
Projected Net Assets at December 31, 2024 (Line 1 + Line 2 - Line 3) 4. 3,573,540 Projection of Surplus or (Deficit) as of December 31, 2024 Projected Assets (Line 4) 5. 3,573,540 2024 Accrued Liability (Page 4, cell A) 6. 2,538,381	Administrative Expenses			M.	49,857			
Projection of Surplus or (Deficit) as of December 31, 2024 Projected Assets (Line 4) 2024 Accrued Liability (Page 4, cell A) 5. 3,573,540 6. 2,538,381	Total Projected Expenses for 2024 (Add Lin	es K thro	ugh M)			3	49,857	
Projected Assets (Line 4) 5. 3,573,540 2024 Accrued Liability (Page 4, cell A) 6. 2,538,381	Projected Net Assets at December 31, 2024	4 (Line 1 +	Line 2 - Line 3	•		4.	3,573,540	
2024 Accrued Liability (Page 4, cell A) 6. 2,538,381	Projection of Surplus or (Deficit) as of December	31, 2024	4					
	Projected Assets (Line 4)					5.	3,573,540	
	2024 Accrued Liability (Page 4, cell A)					6. <u> </u>	2,538,381	
Surplus or (Deficit) (Line 5 - Line 6) 7. 1,035,159	Surplus or (Deficit) (Line 5 - Line 6)					7.	1,035,159	

2024 Schedule Form for Lump-Sum Pension Plans (Form SC-24)

Calculation of Required Contribution

	Deficit Informa	tion - Original	Deficit Information - Adjusted		
	0:: 14	Amount Retired		Amount Retired as	Amount Left to
Year Incurred I	-	as of 12/31/2023	Original Amount	of 12/31/2024	
2015	0	0	0	0	0
2016	0	0	0	0	0
2017	0	0	0	0	0
2018	0	0	0	0	0
2019	0	0	0	0	0
2020	0	0	0	0	0
2021	0	0	0	0	0
2022	0	0	0	0	0
2023	0	0	0	0	0
2024			0	0	0
Totals	0	0	0	0	0
Normal Cost					8. 229,728
2023 Administrative Expe	ense (FIRE-23)			2023	9. 0
2024 Projected Administ	rative Expense			2024	0
Amortization of Deficit (Total of Original Amount X 0.10)					10. 0
10% of Surplus					11. 103,516
Fire and Supplemental A	id				12. 146,629
Member Dues					13. 0
5% of Projected Assets at December 31st, 2024					14. 178,677
Required Contribution					1 5. 0

2024 Schedule Form for Lump-Sum Pension Plans (Form SC-24)

To be eligible for fire state aid this Schedule Form must be fully completed, certified by the relief association officers, forwarded to the municipal clerk/independent secretary on or before August 1, 2024, and submitted to the Office of the State Auditor.

Relief Association Officer Certification

I have obtained a copy of the schedule form with Confirmation Id 2a3f0602-ff18-4121-9cab-853ad3a9b45f displayed in the lower left corner of each page.

We, the officers of the Grand Rapids Fire Relief Association certify that this Schedule Form was prepared under Minn. Stat. § 424A.092 and that:

- 1) The annual benefit level of \$6,500 per year of service was approved by the Relief Association's board of trustees and, if required by Minn. Stat. § 424A.092, ratified by the affiliated municipal governing board or independent nonprofit firefighting corporation;
- 2) We understand that this form shows that the Relief Association has a projected SURPLUS of \$1,035,159 and a projected funding ratio of 140.78 percent; and
- 3) The required 2025 contribution is **\$0** based on the financial requirements of the Relief Association's Special Fund for the 2024 calendar year.

037cc1da-46da-4620-a790-30fcbd7af663	Lance	Kuschel	05/30/2024
Signature of President	First Name	Last Name	Date
99149c29-fe5b-4d73-b0d5-8be814ea0438	Anthony	Clafton	05/30/2024
Signature of Secretary	First Name	Last Name	Date
Signature of Treasurer	First Name	Last Name	Date

Municipal Clerk / Independent Secretary Certification*

I received the completed Schedule Form from the Grand Rapids Fire Relief Association with Confirmation Id 2a3f0602-ff18-4121-9cab-853ad3a9b45f displayed in the lower left corner of each page.

I have reviewed Line 15 of the Schedule Form. If Line 15 shows a required contribution, I certify that I will advise the governing municipal body or the independent nonprofit firefighting corporation of any required contribution at its next regularly scheduled meeting.

b2ffd688-ada1-49e9-9943-90eba70ace23	Barbara	Baird	05/30/2024
Signature of Municipal Clerk / Secretary of independent	First Name	Last Name	Date
nonprofit firefighting corporation			

^{*} See the form instructions for additional information about certification requirements.