



Working Group

Meeting Agenda: December 15, 2020

- I. Call to Order**
Chair Auditor Blaha.
- II. Review and Approval of Working Group Meeting Minutes**
Exhibit A. Draft November 17, 2020 Meeting Minutes
- III. Discussion on Combined Service Pensions**
Exhibit B.
- IV. Discussion on Supplemental State Aid Calculation**
Exhibit C.
- V. Discussion on Retaining Service Credit for Nonvested Members of Defined Benefit Plans**
Exhibit D.
- VI. Discussion on Accountant Form Certification Requirement**
Exhibit E.
- VII. Review of Working Group Position Statements**
Exhibits F and G.
 - Working as a Full-Time and Paid-on-Call Firefighter (Exhibit F)
 - Requiring Investment through the SBI (Exhibit G)
- VIII. Discussion on Timing of Divorce Distributions**
Exhibit H.
- IX. Other Business**
- X. Next Meeting**
Tuesday, January 12, 2020
11 a.m. to 12:30 p.m.
Virtually via Zoom
- XI. Adjournment**

Individuals with disabilities who need a reasonable accommodation to participate in this event, please contact Rose Hennessy Allen at (651) 296-5985 or (800) 627-3529 (TTY) by December 14, 2020.



Exhibit A

11-17-20 Approved Minutes

Members Present

Julie Blaha, State Auditor

Eric Bullen, Minnesota State Fire Chiefs Association Representative (defined benefit lump sum plans)

Bruce Hemstad, Bemidji Fire Relief Association Secretary (defined benefit lump sum plans)

Sue Iverson, City of Red Wing Finance & Accounting Manager

Brett Johnson, Elko New Market Fire Relief Association Treasurer (defined benefit lump sum plans)

Ron Johnson, Minnesota State Fire Department Association Representative (defined contribution plans)

Aaron Johnston, Coon Rapids Fire Relief Association Treasurer (defined contribution plans)

Michael Kruse, Falcon Heights Fire Relief Association Treasurer (defined contribution plans)

Andy Paszak, Proctor Fire Relief Association President (defined benefit lump sum plans)

Darrell Pettis, St. Peter Fire Relief Association Treasurer (defined benefit lump sum plans)

Kevin Wall, Lower Saint Croix Valley Fire Relief Association President (defined benefit lump sum plans)

Thomas Wilson, Eden Prairie Fire Relief Association Secretary (defined benefit monthly/lump sum plans)

Members Excused

Steve Donney, City of Harmony Mayor

Office of the State Auditor and Legislative Support Present

Ramona Advani, Deputy State Auditor and General Counsel

Chad Burkitt, Legislative Commission on Pension and Retirement Analyst

Rose Hennessy Allen, Office of the State Auditor Pension Director

Susan Lenczewski, Legislative Commission on Pension and Retirement Executive Director

I. Call to Order

Auditor Blaha called the meeting to order. She explained that the meeting was being recorded and streamed to the Office of the State Auditor (OSA)'s YouTube channel. The meeting agenda was accepted with no changes.

II. Review and Approval of Working Group Meeting Minutes

The members reviewed the November 10, 2020, meeting minutes that had been provided in advance. The meeting minutes were accepted with no changes.

III. Discussion on Combined Service Pensions

Hennessy Allen explained that relief associations have authority to pay a combined service pension to members with active service in more than one fire department. A combined service pension means that years of service among multiple fire departments are combined for purposes of a firefighter's vesting. To pay a combined service pension, the bylaws of each participating relief association must be amended to allow the combined service pension payments.

The Working Group considered whether the combined service pension calculation for relief associations should be modified, to mirror portability provisions for firefighters who are members of the PERA Statewide Volunteer Firefighter Plan. The Working Group discussed whether vesting for the benefit paid from the first relief association should be based solely on

service accrued with the first fire department. Vesting would then accumulate, if the firefighter should subsequently join a second or subsequent fire department.

Members felt that combined service pensions should remain optional, rather than mandatory, and were supportive of reviewing draft language that would modify vesting to more closely align with PERA portability.

IV. Discussion on Supplemental State Aid Calculation

Hennessy Allen explained that supplemental state aid is paid at the same time as the regular fire state aid distribution. Supplemental state aid is paid in proportion to the amount of fire state aid that each community receives. The Working Group has been asked to consider whether the calculation should be changed, so that supplemental state aid is based on the number of active firefighters, or some other factor.

Lenczewski shared that a bill was drafted a few years ago at the request of a firefighter, which would have changed the supplemental state aid calculation to be based on the number of firefighters who received active service credit during the prior year. It is possible the legislation may be introduced again, and it would be helpful to have the Working Group's position on any change should the topic be addressed at the Legislature.

There was discussion that if the aid calculation were to change, data used to calculate the aid would need to be available to those at the Department of Revenue who administer the aid program, and the data would need to be verifiable. The number of active firefighters and the number of firefighters who received active service credit during a year are not currently reported to the Department of Revenue, and would not be verifiable by Department of Revenue staff if they were to receive the information.

It was agreed that discussion on this topic would be carried over to the next meeting, and that OSA staff would prepare rough estimates of how supplemental state aid amounts would change if they were based on the number of active firefighters.

V. Discussion on Retaining Service Credit for Nonvested Members of Defined Benefit Plans

Auditor Blaha explained that this topic was suggested by Hemstad. The topic is how long defined benefit plans should be required to retain service credit when a nonvested member leaves, and then subsequently resumes active service after a lengthy break in service. Currently, defined benefit relief associations are required to credit members for all years of active service. The concern is that the liability added when a nonvested member resumes active service is higher than that of a new member, and had not been accounted for during the member's break in service.

The Working Group members considered that nonvested member accounts in defined contribution plans are forfeited five years after the member leaves active service. If the member should subsequently resume active service, any amounts previously forfeited are not reinstated. The Working Group agreed that defined benefit plans should have the option of defining a length of time in their bylaws that service credit for nonvested members must be retained, after which the service credit amount is forfeited. It was agreed that the minimum length of time that the service credit must be retained is five years. There was no objection to drafting up this potential change, for review at the next meeting.



VI. Discussion on Allowing Benefits to be Paid to Firefighters Hired on a Full-Time Basis Prior to Age 50

Hennessey Allen explained that normally, to qualify for a service pension distribution, a firefighter must separate from active service, reach at least age 50, be vested, and comply with any additional conditions specified in the relief association's bylaws. Firefighters who are hired on a full-time basis by the municipality and who have discontinued their volunteer firefighter duties can qualify for an exception to the requirement that they separate from active service with the fire department. This allows these full-time firefighters to be paid their relief association service pension while still actively serving as a full-time firefighter. The topic for consideration is whether an exception to the age-50 requirement for the service pension distribution should be provided to these firefighters, too.

Lenczewski shared that relief associations with defined benefit plans would jeopardize their qualified plan status if they allowed for these types of in-service distributions. Lenczewski is reviewing federal requirements for defined contribution plans, but it could be possible for the defined contribution plans to provide these types of early distributions.

It was agreed that no action would be taken on this topic at this time, but that it could be revisited next year if there is interest in moving forward with a change for the defined contribution plans.

VII. Other Business

The Working Group members agreed that an additional meeting should be scheduled, for early January. Hennessey Allen will send out a poll with tentative meeting dates.

IX. Next Meeting

Tuesday, December 15, 2020
11 a.m. to 12:30 p.m.
Virtually via Zoom

X. Adjournment

The meeting was adjourned at 12:35.



Exhibit B

Combined Service Pensions

Topic:

Relief associations have authority to pay a combined service pension to members with active service in more than one relief association. A combined service pension means that years of service among multiple relief associations are combined for purposes of a volunteer firefighter's vesting. To pay a combined service pension, the bylaws of each participating relief association must be amended to allow the combined service pension payments.

Assets are *not* transferred between or among relief associations when a combined service pension is payable. When a member who is eligible for a combined service pension retires, the member is paid a pension from each participating relief association in which the member has accrued at least one year of active service credit. The service pensions are calculated the same as they would be calculated for other retiring members, except that years of service among all participating relief associations are combined for vesting purposes. As for other retiring members, each pension is based on the benefit level in effect for the relief association, or, for defined contribution plans, based on the member's individual account balance, on the date on which active volunteer firefighting services covered by that relief association terminate.

The Working Group is considering a change to the combined service provision so that a service pension paid from the first relief association is based solely on service credit earned with that affiliated fire department. Vesting then accumulates if the firefighter join a second or subsequent fire department.

When attempting to draft legislation that would enact this proposed change, questions were identified that require the Working Group's consideration and input.

Questions and Considerations:

Currently, the combined service pension provision requires completion of one year of active service in each participating fire department. Combined service pensions allow firefighters who normally would not be vested to become vested when service among multiple fire departments is combined. If the provision is changed so that vesting in the first relief association is based solely on service performed with that fire department, what should happen if a firefighter is not yet vested?



1. Should the firefighter be required to meet vesting requirements in the first relief association to qualify for a combined service pension?
2. Should a minimum vesting percentage be established for firefighters who are not yet vested when they separate from service with the first fire department? For example, a firefighter would receive 40 percent vesting in the first relief association, even if the firefighter had not yet completed five years of active service?
3. Should a vesting schedule specific to combined service pension recipients be established, to address situations when a member may not be vested based solely on service with the first fire department? A vesting schedule could look something like:

Completed Years of Active Service		Vested Percentage of Pension Amount
1		10 percent
2		18 percent
3		26 percent
4		32 percent

Statute:

424A.015 GENERALLY APPLICABLE VOLUNTEER FIREFIGHTERS RELIEF ASSOCIATION PENSION PLAN REGULATION.

Subd. 7. **Combined service pensions.** (a) A volunteer firefighter with credit for service as an active firefighter in more than one volunteer firefighters relief association is entitled to a prorated service pension from each relief association if:

- (1) the articles of incorporation or bylaws of the relief associations provide;
- (2) the applicable requirements of paragraphs (b) and (c) are met; and
- (3) the volunteer firefighter otherwise qualifies.

(b) A volunteer firefighter receiving a prorated service pension under this subdivision must have a total combined amount of service credit from the two or more relief associations of ten years or more, unless the bylaws of every affected relief association specify less than a ten-year service vesting requirement, in which case, the total amount of required service credit is the longest service vesting requirement of the relief associations. The member must have one year or more of service credit in each relief association. The prorated service pension must be based on:

(1) for defined benefit relief associations, the service pension amount in effect for the relief association on the date on which active volunteer firefighting services covered by that relief association terminate; and

(2) for defined contribution relief associations, the member's individual account balance on the date on which active volunteer firefighting services covered by that relief association terminate.

(c) To receive a prorated service pension under this subdivision, the firefighter must become a member of the second or succeeding association and must give notice of membership to the prior association within two years of the date of termination of active service with the prior association. The second or subsequent relief association secretary must certify the notice.

Entity Name	Active	2020 Supplemental State Aid	Aid Allocated per Active Firefighter	Difference
Ada Fire Relief Association	25	3,829.43	7,885.38	4,055.95
Adams Fire Relief Association	19	3,388.09	5,992.89	2,604.80
Adrian Fire Relief Association	23	3,154.55	7,254.55	4,100.00
Aitkin Fire Relief Association	28	11,244.05	8,831.63	(2,412.42)
Alaska Fire Relief Association	12	1,416.01	3,784.98	2,368.97
Albany Fire Relief Association	24	5,132.93	7,569.97	2,437.04
Albert Lea Township Fire Relief Association	14	17,698.31	4,415.81	(13,282.50)
Albertville Fire Relief Association	24	15,709.00	7,569.97	(8,139.03)
Alborn Fire Relief Association	21	2,287.41	6,623.72	4,336.31
Alden Fire Relief Association	18	2,614.18	5,677.48	3,063.30
Alexandria Fire Relief Association	32	27,614.39	10,093.29	(17,521.10)
Almelund Fire Relief Association	24	3,212.89	7,569.97	4,357.08
Alpha Fire Relief Association	14	1,633.86	4,415.81	2,781.95
Altura Fire Relief Association	23	2,287.41	7,254.55	4,967.14
Alvarado City Of		2,294.84	2,294.84	-
Amboy Fire Relief Association	20	2,287.41	6,308.31	4,020.90
Andover Fire Relief Association	59	35,206.31	18,609.50	(16,596.81)
Annandale Fire Relief Association	22	9,696.03	6,939.14	(2,756.89)
Anoka-Champlin Fire Relief Association	42	45,826.25	13,247.44	(32,578.81)
Apple Valley Fire Relief Association	63	59,345.47	19,871.17	(39,474.30)
Appleton Fire Relief Association	20	3,876.80	6,308.31	2,431.51
Arco City Of		57.40	57.40	-
Argyle Fire Relief Association	25	2,723.10	7,885.38	5,162.28
Arlington Fire Relief Association	30	4,954.47	9,462.46	4,507.99
Arrowhead Fire Relief Association		-	-	-
Ashby Fire Relief Association	25	2,747.32	7,885.38	5,138.06
Askov Fire Relief Association	17	1,960.63	5,362.06	3,401.43
Atwater Fire Relief Association	28	3,449.71	8,831.63	5,381.92
Audubon Fire Relief Association	17	5,007.28	5,362.06	354.78
Aurora Fire Relief Association	14	2,076.99	4,415.81	2,338.82
Austin Fire Relief Association	19	25,735.94	5,992.89	(19,743.05)
Avon Fire Relief Association	28	6,664.93	8,831.63	2,166.70
Babbitt Fire Relief Association	28	2,723.10	8,831.63	6,108.53
Backus Fire Relief Association	20	4,091.35	6,308.31	2,216.96
Badger Fire Relief Association	20	1,764.57	6,308.31	4,543.74
Bagley Fire Relief Association	24	4,705.75	7,569.97	2,864.22
Balaton Fire Relief Association	21	3,158.61	6,623.72	3,465.11
Balsam Fire Relief Association	19	2,197.17	5,992.89	3,795.72
Barnesville Fire Relief Association	26	6,080.72	8,200.80	2,120.08
Barnum Fire Relief Association	22	2,505.25	6,939.14	4,433.89
Barrett Fire Relief Association	17	2,287.41	5,362.06	3,074.65
Battle Lake Fire Relief Association	20	5,829.95	6,308.31	478.36
Baudette Fire Relief Association	18	3,996.99	5,677.48	1,680.49
Bayport Fire Relief Association	26	20,130.13	8,200.80	(11,929.33)
Beardsley Fire Relief Association	20	2,178.48	6,308.31	4,129.83
Bearville Town Of		1,050.20	1,050.20	-
Beaver Creek Fire Relief Association	17	2,060.97	5,362.06	3,301.09
Becker Fire Relief Association	32	15,920.85	10,093.29	(5,827.56)
Belgrade Fire Relief Association	25	2,723.10	7,885.38	5,162.28
Belle Plaine Fire Relief Association	28	11,818.09	8,831.63	(2,986.46)

Bellingham Fire Relief Association	20	2,178.48	6,308.31	4,129.83
Beltrami City Of		834.62	834.62	-
Belview Fire Relief Association	20	2,069.56	6,308.31	4,238.75
Bemidji Fire Relief Association	48	38,516.69	15,139.94	(23,376.75)
Benson Fire Relief Association	28	7,415.28	8,831.63	1,416.35
Bertha Fire Relief Association	14	2,178.48	4,415.81	2,237.33
Bethel Fire Relief Association	10	1,198.16	3,154.15	1,955.99
Big Falls City Of		496.59	496.59	-
Big Lake Fire Relief Association	31	19,990.76	9,777.88	(10,212.88)
Bigelow Fire Relief Association	22	2,069.56	6,939.14	4,869.58
Bigfork Fire Relief Association	17	5,004.53	5,362.06	357.53
Bird Island Fire Relief Association	21	3,226.85	6,623.72	3,396.87
Biwabik City Fire Relief Association	27	1,851.71	8,516.21	6,664.50
Biwabik Fire Relief Association	18	2,069.56	5,677.48	3,607.92
Blackduck Fire Relief Association	22	3,765.56	6,939.14	3,173.58
Blackhoof Fire Relief Association	14	2,178.48	4,415.81	2,237.33
Blomkest Fire Relief Association	10	2,567.77	3,154.15	586.38
Blooming Prairie Fire Relief Association	26	6,930.40	8,200.80	1,270.40
Bloomington Fire Department Relief Association		117,479.27	117,479.27	-
Blue Earth Fire Relief Association	26	5,950.81	8,200.80	2,249.99
Bluffton Fire Relief Association	15	1,742.78	4,731.23	2,988.45
Borup City Of		1,126.39	1,126.39	-
Bowlus Fire Relief Association	21	2,287.41	6,623.72	4,336.31
Boyd Fire Relief Association	20	2,069.56	6,308.31	4,238.75
Braham Fire Relief Association	14	5,892.10	4,415.81	(1,476.29)
Brainerd Fire Relief Association	35	37,525.46	11,039.54	(26,485.92)
Brandon Fire Relief Association	23	2,776.39	7,254.55	4,478.16
Breckenridge Fire Relief Association	27	6,196.48	8,516.21	2,319.73
Breitung Fire Relief Association	14	2,396.33	4,415.81	2,019.48
Brewster Fire Relief Association	23	3,961.77	7,254.55	3,292.78
Bricelyn Fire Relief Association	21	1,851.71	6,623.72	4,772.01
Brimson Fire Relief Association	14	1,524.94	4,415.81	2,890.87
Brook Park Fire Relief Association	20	1,851.71	6,308.31	4,456.60
Brooklyn Center Fire Relief Association	27	31,839.27	8,516.21	(23,323.06)
Brooten Fire Relief Association	25	2,692.21	7,885.38	5,193.17
Browerville Fire Relief Association	21	3,361.91	6,623.72	3,261.81
Browns Valley Fire Relief Association	23	2,287.41	7,254.55	4,967.14
Brownsdale Fire Relief Association	21	2,397.15	6,623.72	4,226.57
Brownsville Fire Relief Association	15	2,069.56	4,731.23	2,661.67
Brownton Fire Relief Association	26	2,396.33	8,200.80	5,804.47
Bruno City Of		1,633.86	1,633.86	-
Buffalo Fire Relief Association	32	23,699.02	10,093.29	(13,605.73)
Buffalo Lake Fire Relief Association	23	2,628.47	7,254.55	4,626.08
Buhl Fire Relief Association	15	1,960.63	4,731.23	2,770.60
Butterfield Fire Relief Association	22	2,614.18	6,939.14	4,324.96
Buyck Fire Relief Association	16	1,307.09	5,046.65	3,739.56
Byron Fire Relief Association	25	9,356.41	7,885.38	(1,471.03)
Caledonia Fire Relief Association	29	5,914.30	9,147.04	3,232.74
Callaway Fire Relief Association	18	2,375.92	5,677.48	3,301.56
Cambridge Fire Relief Association	25	15,267.66	7,885.38	(7,382.28)
Campbell Fire Relief Association	26	2,832.03	8,200.80	5,368.77
Canby Fire Relief Association	25	4,545.67	7,885.38	3,339.71

Cannon Falls Fire Relief Association	30	10,089.32	9,462.46	(626.86)
Canosia Fire Relief Association	19	2,620.34	5,992.89	3,372.55
Canton Fire Relief Association	20	2,178.48	6,308.31	4,129.83
Carlos Fire Relief Association	27	3,103.13	8,516.21	5,413.08
Carlton Fire Relief Association	19	4,652.70	5,992.89	1,340.19
Carsonville Fire Relief Association	25	3,539.22	7,885.38	4,346.16
Carver Fire Relief Association	31	7,074.95	9,777.88	2,702.93
Cass Lake Fire Relief Association	22	9,114.50	6,939.14	(2,175.36)
Centennial Fire Relief Association	32	9,659.27	10,093.29	434.02
Center City Fire Relief Association	15	2,773.63	4,731.23	1,957.60
Ceylon Fire Relief Association	17	2,287.41	5,362.06	3,074.65
Chain of Lakes Fire Relief Association	19	4,388.81	5,992.89	1,604.08
Chandler Fire Relief Association	17	1,851.71	5,362.06	3,510.35
Chanhassen Fire Relief Association	40	36,435.14	12,616.61	(23,818.53)
Chaska Fire Relief Association	44	31,367.72	13,878.27	(17,489.45)
Chatfield Fire Relief Association	26	6,906.06	8,200.80	1,294.74
Cherry Fire Relief Association	20	-	6,308.31	6,308.31
Chisago Fire Relief Association	21	7,628.37	6,623.72	(1,004.65)
Chisholm Fire Relief Association	25	5,195.36	7,885.38	2,690.02
Chokio Fire Relief Association	17	3,430.84	5,362.06	1,931.22
Clara City Fire Relief Association	21	3,801.99	6,623.72	2,821.73
Claremont Fire Relief Association	15	2,553.10	4,731.23	2,178.13
Clarissa Fire Relief Association	18	2,614.18	5,677.48	3,063.30
Clarkfield Fire Relief Association	23	3,558.12	7,254.55	3,696.43
Clarks Grove Fire Relief Association	21	2,340.76	6,623.72	4,282.96
Clear Lake Fire Relief Association	31	5,843.42	9,777.88	3,934.46
Clearbrook Fire Relief Association	18	3,770.57	5,677.48	1,906.91
Clearwater Fire Relief Association	32	5,661.66	10,093.29	4,431.63
Clements Fire Relief Association	17	2,396.33	5,362.06	2,965.73
Cleveland Fire Relief Association	29	3,768.77	9,147.04	5,378.27
Clifton Fire Relief Association	18	2,654.22	5,677.48	3,023.26
Climax Fire Relief Association	22	1,851.71	6,939.14	5,087.43
Clinton Fire Relief Association [Big Stone]	22	2,287.41	6,939.14	4,651.73
Clinton Fire Relief Association [St Louis]	12	1,960.63	3,784.98	1,824.35
Clontarf City Of		1,113.06	1,113.06	-
Cloquet Area Fire District Fire Relief Association	30	15,794.78	9,462.46	(6,332.32)
Cohasset Fire Relief Association	22	5,900.50	6,939.14	1,038.64
Cokato Fire Relief Association	24	6,603.41	7,569.97	966.56
Cold Spring Fire Relief Association	27	8,644.84	8,516.21	(128.63)
Cologne Fire Relief Association	32	4,325.37	10,093.29	5,767.92
Columbia Heights Fire Relief Association	19	20,705.75	5,992.89	(14,712.86)
Colvill Fire Relief Association	10	1,524.94	3,154.15	1,629.21
Colvin Fire Relief Association	13	1,198.16	4,100.40	2,902.24
Comfrey Fire Relief Association	25	2,578.89	7,885.38	5,306.49
Conger City Of		1,466.63	1,466.63	-
Cook Fire Relief Association	15	4,455.49	4,731.23	275.74
Coon Rapids Fire Relief Association	53	67,398.52	16,717.01	(50,681.51)
Correll City Of		30.86	30.86	-
Cosmos Fire Relief Association	14	2,340.27	4,415.81	2,075.54
Cottage Grove Fire Relief Association	40	39,896.49	12,616.61	(27,279.88)
Cotton Fire Relief Association	17	1,524.94	5,362.06	3,837.12
Cottonwood Fire Relief Association	23	3,925.93	7,254.55	3,328.62

Courtland Fire Relief Association	23	2,674.94	7,254.55	4,579.61
Crane Lake Fire Relief Association	17	1,089.24	5,362.06	4,272.82
Cromwell Fire Relief Association	22	2,940.95	6,939.14	3,998.19
Crooked Lake Fire Relief Association	20	2,069.56	6,308.31	4,238.75
Crookston Fire Relief Association	23	5,978.25	7,254.55	1,276.30
Crosby Fire Relief Association	22	3,267.72	6,939.14	3,671.42
Crosslake Fire Relief Association	25	7,549.85	7,885.38	335.53
Culver Fire Relief Association	8	1,307.09	2,523.32	1,216.23
Currie Fire Relief Association	21	2,396.33	6,623.72	4,227.39
Cuyuna Fire Relief Association	21	2,614.17	6,623.72	4,009.55
Cyrus Fire Relief Association	21	1,960.63	6,623.72	4,663.09
Dakota Fire Relief Association	16	1,742.78	5,046.65	3,303.87
Dalbo Fire Relief Association	16	2,806.82	5,046.65	2,239.83
Dalton Fire Relief Association	23	2,614.18	7,254.55	4,640.37
Danube Fire Relief Association	19	2,104.42	5,992.89	3,888.47
Danvers Fire Relief Association	16	1,742.78	5,046.65	3,303.87
Darfur Fire Relief Association	18	1,742.78	5,677.48	3,934.70
Dassel Fire Relief Association	19	7,023.66	5,992.89	(1,030.77)
Dawson Fire Relief Association	27	4,434.46	8,516.21	4,081.75
Dayton Fire Relief Association	23	8,150.89	7,254.55	(896.34)
De Graff City Of	14	1,198.16	4,415.81	3,217.65
Deer Creek Fire Relief Association	16	2,178.48	5,046.65	2,868.17
Deer River Fire Relief Association	20	6,387.06	6,308.31	(78.75)
Deerwood Fire Relief Association	24	5,776.42	7,569.97	1,793.55
Delano Fire Relief Association	22	10,472.35	6,939.14	(3,533.21)
Delavan Fire Relief Association	16	1,851.71	5,046.65	3,194.94
Dent Fire Relief Association	16	4,630.74	5,046.65	415.91
Detroit Lakes Fire Relief Association	23	21,536.76	7,254.55	(14,282.21)
Dexter Fire Relief Association	24	1,742.78	7,569.97	5,827.19
Dilworth Fire Relief Association	30	7,146.97	9,462.46	2,315.49
Dodge Center Fire Relief Association	24	4,134.49	7,569.97	3,435.48
Donnelly Fire Relief Association	22	2,940.95	6,939.14	3,998.19
Dover Fire Relief Association	17	2,300.86	5,362.06	3,061.20
Dovray Fire Relief Association	17	1,416.01	5,362.06	3,946.05
Dumont Fire Relief Association	18	2,178.48	5,677.48	3,499.00
Dunnell Fire Relief Association	15	1,524.94	4,731.23	3,206.29
Eagan Fire Relief Association	34	84,167.14	10,724.12	(73,443.02)
Eagle Bend Fire Relief Association	22	2,723.10	6,939.14	4,216.04
Eagle Lake Fire Relief Association	24	4,264.15	7,569.97	3,305.82
Eagles Nest Town Of	11	1,416.01	3,469.57	2,053.56
East Bethel Fire Relief Association	36	12,771.95	11,354.95	(1,417.00)
East Grand Forks Fire Relief Association	29	12,991.34	9,147.04	(3,844.30)
Eastern Hubbard Fire Relief Association	22	2,314.90	6,939.14	4,624.24
Easton Fire Relief Association	17	2,505.25	5,362.06	2,856.81
Echo Fire Relief Association	15	1,851.71	4,731.23	2,879.52
Eden Prairie Fire Relief Association	94	89,211.78	29,649.04	(59,562.74)
Eden Valley Fire Relief Association	25	4,271.25	7,885.38	3,614.13
Edgerton Fire Relief Association	24	4,170.44	7,569.97	3,399.53
Edina Fire Relief Association	45	87,518.14	14,193.69	(73,324.45)
Eitzen Fire Relief Association	27	2,723.10	8,516.21	5,793.11
Elbow Lake Fire Relief Association	24	2,940.95	7,569.97	4,629.02
Elbow Tulaby Lakes Fire Relief Association	9	1,524.94	2,838.74	1,313.80

Elgin Fire Relief Association	26	4,551.85	8,200.80	3,648.95
Elizabeth Fire Relief Association	22	2,287.41	6,939.14	4,651.73
Elk River Fire Relief Association	43	37,339.50	13,562.86	(23,776.64)
Elko New Market Fire Relief Association	26	11,504.43	8,200.80	(3,303.63)
Ellendale Fire Relief Association	16	2,963.20	5,046.65	2,083.45
Ellsburg Fire Relief Association	18	762.47	5,677.48	4,915.01
Ellsworth Fire Relief Association	25	2,505.25	7,885.38	5,380.13
Elmer Fire Relief Association	10	1,742.78	3,154.15	1,411.37
Elmore Fire Relief Association	15	1,614.42	4,731.23	3,116.81
Elrosa Fire Relief Association	21	3,267.72	6,623.72	3,356.00
Ely Fire Relief Association	34	4,362.22	10,724.12	6,361.90
Elysian Fire Relief Association	23	2,942.55	7,254.55	4,312.00
Embarrass Fire Relief Association	21	1,633.86	6,623.72	4,989.86
Emily Fire Relief Association	21	2,389.03	6,623.72	4,234.69
Emmons Fire Relief Association	18	2,069.56	5,677.48	3,607.92
Erskine Fire Relief Association	19	2,069.56	5,992.89	3,923.33
Evansville Fire Relief Association	18	3,267.72	5,677.48	2,409.76
Eveleth Fire Relief Association	16	3,230.92	5,046.65	1,815.73
Excelsior Fire Relief Association	39	29,807.75	12,301.20	(17,506.55)
Eyota Fire Relief Association	27	4,199.01	8,516.21	4,317.20
Fairfax Fire Relief Association	20	3,831.79	6,308.31	2,476.52
Fairmont Fire Relief Association	30	16,788.91	9,462.46	(7,326.45)
Falcon Heights Fire Relief Association	17	10,895.75	5,362.06	(5,533.69)
Farmington Fire Relief Association	47	29,074.58	14,824.52	(14,250.06)
Fayal Fire Relief Association	21	2,396.33	6,623.72	4,227.39
Federal Dam Fire Relief Association	8	1,198.16	2,523.32	1,325.16
Felton City Of		2,242.55	2,242.55	-
Fergus Falls Fire Relief Association	39	18,256.32	12,301.20	(5,955.12)
Fertile Fire Relief Association	24	3,989.43	7,569.97	3,580.54
Fifty Lakes Fire Relief Association	14	1,416.01	4,415.81	2,999.80
Finland Fire Relief Association	15	3,439.01	4,731.23	1,292.22
Finlayson Fire Relief Association	15	3,267.72	4,731.23	1,463.51
Fisher Fire Relief Association	17	2,832.03	5,362.06	2,530.03
Flensburg Fire Relief Association	17	2,396.33	5,362.06	2,965.73
Floodwood Fire Relief Association	22	2,940.95	6,939.14	3,998.19
Foley Fire Relief Association	21	10,350.31	6,623.72	(3,726.59)
Forada Fire Relief Association	24	3,158.80	7,569.97	4,411.17
Forest Lake Fire Relief Association	27	28,278.18	8,516.21	(19,761.97)
Foreston Fire Relief Association	12	2,505.25	3,784.98	1,279.73
Fosston Fire Relief Association	19	4,627.73	5,992.89	1,365.16
Fountain Fire Relief Association	22	2,178.48	6,939.14	4,760.66
Franklin Fire Relief Association	19	2,178.48	5,992.89	3,814.41
Frazee Fire Relief Association	25	5,093.02	7,885.38	2,792.36
Fredenberg Fire Relief Association	20	1,957.49	6,308.31	4,350.82
Freeborn City Of		1,348.63	1,348.63	-
Freeport Fire Relief Association	24	3,364.34	7,569.97	4,205.63
French Township Fire Relief Association	21	2,614.18	6,623.72	4,009.54
Fridley Fire Relief Association	33	31,564.75	10,408.71	(21,156.04)
Frost Fire Relief Association	16	2,069.56	5,046.65	2,977.09
Fulda Fire Relief Association	22	5,168.31	6,939.14	1,770.83
Garfield Fire Relief Association	24	3,510.11	7,569.97	4,059.86
Garrison Fire Relief Association	20	6,090.84	6,308.31	217.47

Garvin Fire Relief Association	17	1,851.71	5,362.06	3,510.35
Gary Fire Relief Association	22	1,742.78	6,939.14	5,196.36
Gaylord Fire Relief Association	28	4,755.06	8,831.63	4,076.57
Geneva Fire Relief Association	26	2,505.25	8,200.80	5,695.55
Ghent Fire Relief Association	22	1,742.78	6,939.14	5,196.36
Gibbon Fire Relief Association	21	3,810.78	6,623.72	2,812.94
Gilbert Fire Relief Association	16	2,178.48	5,046.65	2,868.17
Glencoe Fire Relief Association	40	8,529.53	12,616.61	4,087.08
Glenville Fire Relief Association	25	2,940.95	7,885.38	4,944.43
Glenwood Fire Relief Association	29	6,264.53	9,147.04	2,882.51
Glyndon Fire Relief Association	20	3,955.16	6,308.31	2,353.15
Gnesen Fire Relief Association	23	2,897.60	7,254.55	4,356.95
Golden Valley Fire Relief Association	47	33,157.27	14,824.52	(18,332.75)
Gonvick Fire Relief Association	23	2,178.48	7,254.55	5,076.07
Good Thunder Fire Relief Association	17	3,338.01	5,362.06	2,024.05
Goodhue Fire Relief Association	25	8,344.96	7,885.38	(459.58)
Goodland Fire Relief Association	13	1,960.63	4,100.40	2,139.77
Goodridge Area Fire Department		2,403.83	2,403.83	-
Goodview Fire Relief Association	26	3,992.11	8,200.80	4,208.69
Graceville Fire Relief Association	25	3,569.99	7,885.38	4,315.39
Granada Fire Relief Association	11	1,851.71	3,469.57	1,617.86
Grand Lake Fire Relief Association	16	3,277.60	5,046.65	1,769.05
Grand Marais Fire Relief Association	18	3,750.08	5,677.48	1,927.40
Grand Meadow Fire Relief Association	21	4,637.91	6,623.72	1,985.81
Grand Rapids Fire Relief Association	29	24,878.70	9,147.04	(15,731.66)
Granite Falls Fire Relief Association	25	5,382.21	7,885.38	2,503.17
Green Isle Fire Relief Association	19	2,614.18	5,992.89	3,378.71
Greenbush Fire Relief Association	36	3,267.72	11,354.95	8,087.23
Greenway Fire Relief Association	21	2,069.56	6,623.72	4,554.16
Greenwood Fire Relief Association	19	3,160.77	5,992.89	2,832.12
Grey Eagle Fire Relief Association	17	3,058.12	5,362.06	2,303.94
Grove City Fire Relief Association	15	2,687.18	4,731.23	2,044.05
Grygla Fire Relief Association	18	2,178.48	5,677.48	3,499.00
Gunflint Trail Fire Relief Association	21	2,614.18	6,623.72	4,009.54
Hackensack Fire Relief Association	29	4,290.23	9,147.04	4,856.81
Hallock Fire Relief Association	27	3,049.87	8,516.21	5,466.34
Halstad Fire Relief Association	21	2,614.18	6,623.72	4,009.54
Ham Lake Fire Relief Association	37	18,512.85	11,670.37	(6,842.48)
Hamburg Fire Relief Association	22	2,505.25	6,939.14	4,433.89
Hamel Fire Relief Association	21	8,700.61	6,623.72	(2,076.89)
Hancock Fire Relief Association	26	3,272.04	8,200.80	4,928.76
Hanley Falls Fire Relief Association	23	2,505.25	7,254.55	4,749.30
Hanover Fire Relief Association	24	7,926.20	7,569.97	(356.23)
Hanska Fire Relief Association	23	2,723.10	7,254.55	4,531.45
Hardwick Fire Relief Association	15	2,260.61	4,731.23	2,470.62
Harmony Fire Relief Association	26	3,214.17	8,200.80	4,986.63
Harris Fire Relief Association	7	1,289.49	2,207.91	918.42
Hartland Fire Relief Association	16	2,287.41	5,046.65	2,759.24
Hastings Fire Relief Association	39	36,653.54	12,301.20	(24,352.34)
Hawley Fire Relief Association	26	5,647.77	8,200.80	2,553.03
Hayfield Fire Relief Association	24	5,601.60	7,569.97	1,968.37
Hayward Fire Relief Association	25	2,396.33	7,885.38	5,489.05

Hector Fire Relief Association	27	4,011.98	8,516.21	4,504.23
Henderson Fire Relief Association	19	2,614.18	5,992.89	3,378.71
Hendricks Fire Relief Association	33	2,723.10	10,408.71	7,685.61
Hendrum Fire Relief Association	16	2,069.56	5,046.65	2,977.09
Henning Fire Relief Association	24	3,274.13	7,569.97	4,295.84
Herman Fire Relief Association	25	2,850.67	7,885.38	5,034.71
Hermantown Fire Relief Association	23	11,399.03	7,254.55	(4,144.48)
Heron Lake Fire Relief Association	18	2,501.65	5,677.48	3,175.83
Hewitt Fire Relief Association	11	1,633.86	3,469.57	1,835.71
Hibbing Fire Relief Association	12	15,011.29	3,784.98	(11,226.31)
Hill City Fire Relief Association	24	2,832.03	7,569.97	4,737.94
Hills Fire Relief Association	16	3,041.33	5,046.65	2,005.32
Hinckley Fire Relief Association	21	5,515.97	6,623.72	1,107.75
Hitterdal Fire Relief Association	15	1,960.63	4,731.23	2,770.60
Hoffman Fire Relief Association	25	2,614.18	7,885.38	5,271.20
Hokah Fire Relief Association	11	3,267.72	3,469.57	201.85
Holdingsford Fire Relief Association	22	3,138.36	6,939.14	3,800.78
Holland Fire Relief Association	19	2,178.48	5,992.89	3,814.41
Hollandale Fire Relief Association	17	1,858.80	5,362.06	3,503.26
Hopkins Fire Relief Association	36	21,669.99	11,354.95	(10,315.04)
Houston Fire Relief Association	24	3,193.64	7,569.97	4,376.33
Hovland Area Fire Relief Association	18	1,290.82	5,677.48	4,386.66
Howard Lake Fire Relief Association	23	4,826.34	7,254.55	2,428.21
Hoyt Lakes Fire Relief Association	18	2,396.33	5,677.48	3,281.15
Hugo Fire Relief Association	27	17,246.03	8,516.21	(8,729.82)
Hutchinson Fire Relief Association	31	21,161.85	9,777.88	(11,383.97)
Ideal Fire Relief Association	22	5,016.13	6,939.14	1,923.01
Industrial Fire Relief Association	13	1,568.51	4,100.40	2,531.89
International Falls Fire Relief Association	27	11,138.28	8,516.21	(2,622.07)
Inver Grove Heights Fire Relief Association	44	40,260.82	13,878.27	(26,382.55)
Iona Fire Relief Association	17	1,112.89	5,362.06	4,249.17
Ironton Fire Relief Association	24	2,723.10	7,569.97	4,846.87
Isanti Fire Relief Association	29	16,391.47	9,147.04	(7,244.43)
Isle Fire Relief Association	24	5,816.28	7,569.97	1,753.69
Ivanhoe Fire Relief Association	27	2,940.95	8,516.21	5,575.26
Jackson Fire Relief Association	30	7,188.01	9,462.46	2,274.45
Jacobson Fire Relief Association	19	1,742.78	5,992.89	4,250.11
Janesville Fire Relief Association	24	4,617.11	7,569.97	2,952.86
Jasper Fire Relief Association	22	3,246.53	6,939.14	3,692.61
Jeffers Fire Relief Association	16	2,178.48	5,046.65	2,868.17
Jordan Fire Relief Association	35	9,867.35	11,039.54	1,172.19
Kandiyohi Fire Relief Association	17	2,357.80	5,362.06	3,004.26
Karlstad Fire Relief Association	31	3,267.72	9,777.88	6,510.16
Kasota Fire Relief Association	21	4,555.60	6,623.72	2,068.12
Kasson Fire Relief Association	32	8,377.29	10,093.29	1,716.00
Keewatin Fire Relief Association	14	2,287.41	4,415.81	2,128.40
Kelliher Fire Relief Association	27	2,396.33	8,516.21	6,119.88
Kellogg Fire Relief Association	27	2,505.25	8,516.21	6,010.96
Kelsey Fire Relief Association	11	1,742.78	3,469.57	1,726.79
Kennedy Fire Relief Association	14	2,054.12	4,415.81	2,361.69
Kensington Fire Relief Association	24	2,614.18	7,569.97	4,955.79
Kenyon Fire Relief Association	30	5,200.57	9,462.46	4,261.89

Kerkhoven Fire Relief Association	24	2,932.47	7,569.97	4,637.50
Kerrick Fire Relief Association	15	1,524.94	4,731.23	3,206.29
Kettle River Fire Relief Association	10	1,742.78	3,154.15	1,411.37
Kiester Fire Relief Association	23	2,614.18	7,254.55	4,640.37
Kilkenny Fire Relief Association	21	2,396.33	6,623.72	4,227.39
Kimball Fire Relief Association	28	3,840.12	8,831.63	4,991.51
Kinney Fire Relief Association	12	2,069.56	3,784.98	1,715.42
La Crescent Fire Relief Association	19	7,315.52	5,992.89	(1,322.63)
La Salle Fire Relief Association	14	1,416.01	4,415.81	2,999.80
Lafayette Fire Relief Association	22	3,361.41	6,939.14	3,577.73
Lake Benton Fire Relief Association	24	4,048.91	7,569.97	3,521.06
Lake Bronson Fire Relief Association	20	2,723.10	6,308.31	3,585.21
Lake City Fire Relief Association	23	10,513.00	7,254.55	(3,258.45)
Lake Crystal Fire Relief Association	24	6,477.49	7,569.97	1,092.48
Lake Elmo Fire Relief Association	18	13,852.54	5,677.48	(8,175.06)
Lake George Fire Relief Association	8	1,851.71	2,523.32	671.61
Lake Henry Fire Relief Association	26	1,960.63	8,200.80	6,240.17
Lake Johanna Fire Relief Association	81	56,779.84	25,548.64	(31,231.20)
Lake Kabetogama Fire Relief Association	10	1,307.09	3,154.15	1,847.06
Lake Lillian Fire Relief Association	13	2,147.38	4,100.40	1,953.02
Lake Park Fire Relief Association	22	4,887.72	6,939.14	2,051.42
Lake Wilson Fire Relief Association	23	1,918.34	7,254.55	5,336.21
Lakefield Fire Relief Association	23	4,978.30	7,254.55	2,276.25
Lakeland Fire Relief Association	26	1,851.71	8,200.80	6,349.09
Lakeport Fire Relief Association	23	3,151.08	7,254.55	4,103.47
Lakeville Fire Relief Association	88	73,698.14	27,756.55	(45,941.59)
Lakewood Fire Relief Association	24	2,723.10	7,569.97	4,846.87
Lamberton Fire Relief Association	20	3,040.92	6,308.31	3,267.39
Lancaster Fire Relief Association	25	2,614.18	7,885.38	5,271.20
Lanesboro Fire Relief Association	22	3,189.17	6,939.14	3,749.97
Le Center Fire Relief Association	26	5,034.05	8,200.80	3,166.75
Le Sueur Fire Relief Association	21	7,951.07	6,623.72	(1,327.35)
Leaf Valley Fire Relief Association	21	2,396.33	6,623.72	4,227.39
LeRoy Fire Relief Association	19	2,614.18	5,992.89	3,378.71
Lester Prairie Fire Relief Association	28	3,061.96	8,831.63	5,769.67
Lewiston Fire Relief Association	32	6,347.57	10,093.29	3,745.72
Lewisville Fire Relief Association	14	2,636.23	4,415.81	1,779.58
Lexington Fire Relief Association	19	2,069.56	5,992.89	3,923.33
Lindstrom Fire Relief Association	26	7,703.04	8,200.80	497.76
Linwood Fire Relief Association	27	5,812.27	8,516.21	2,703.94
Lismore Fire Relief Association	16	2,505.25	5,046.65	2,541.40
Litchfield Fire Relief Association	29	12,345.48	9,147.04	(3,198.44)
Little Canada Fire Relief Association	29	11,596.78	9,147.04	(2,449.74)
Little Falls Fire Relief Association	32	18,158.43	10,093.29	(8,065.14)
Littlefork Fire Relief Association	20	2,832.03	6,308.31	3,476.28
London Fire Relief Association	19	-	5,992.89	5,992.89
Long Lake Fire Relief Association	39	24,425.26	12,301.20	(12,124.06)
Long Prairie Fire Relief Association	24	7,378.47	7,569.97	191.50
Longville Fire Relief Association	25	6,376.18	7,885.38	1,509.20
Lonsdale Fire Relief Association	24	9,890.94	7,569.97	(2,320.97)
Loretto Fire Relief Association	28	7,715.74	8,831.63	1,115.89
Lower Saint Croix Valley Fire Relief Association	28	9,652.57	8,831.63	(820.94)

Lowry Fire Relief Association	24	2,505.25	7,569.97	5,064.72
Lucan Fire Relief Association	21	2,396.33	6,623.72	4,227.39
Lutsen Fire Relief Association	15	2,629.45	4,731.23	2,101.78
Luverne Fire Relief Association	34	8,561.13	10,724.12	2,162.99
Lyle Fire Relief Association	20	1,960.63	6,308.31	4,347.68
Lynd Fire Relief Association	13	1,198.16	4,100.40	2,902.24
Mabel Fire Relief Association	20	2,205.36	6,308.31	4,102.95
Madelia Fire Relief Association	27	4,569.69	8,516.21	3,946.52
Madison Fire Relief Association	27	3,720.06	8,516.21	4,796.15
Madison Lake Fire Relief Association	22	3,376.60	6,939.14	3,562.54
Magnolia Fire Relief Association	13	1,307.09	4,100.40	2,793.31
Mahnomen Fire Relief Association	22	3,492.67	6,939.14	3,446.47
Mahtomedi Fire Relief Association	14	15,151.92	4,415.81	(10,736.11)
Mahtowa Fire Relief Association	15	2,396.33	4,731.23	2,334.90
Makinen Fire Relief Association	10	980.32	3,154.15	2,173.83
Manchester City Of	15	1,742.78	4,731.23	2,988.45
Mantorville Fire Relief Association	25	3,817.66	7,885.38	4,067.72
Maple Grove Fire Relief Association	94	85,157.41	29,649.04	(55,508.37)
Maple Hill Fire Relief Association	13	1,851.71	4,100.40	2,248.69
Maple Lake Fire Relief Association	24	10,201.65	7,569.97	(2,631.68)
Maple Plain Fire Relief Association	24	5,610.11	7,569.97	1,959.86
Mapleton Fire Relief Association	23	4,589.54	7,254.55	2,665.01
Mapleview Fire Relief Association	12	1,960.63	3,784.98	1,824.35
Marietta Fire Relief Association	15	2,069.56	4,731.23	2,661.67
Marine-On-St Croix Fire Relief Association	25	2,614.18	7,885.38	5,271.20
Marshall Fire Relief Association	42	18,861.39	13,247.44	(5,613.95)
Mayer Fire Relief Association	48	2,940.95	15,139.94	12,198.99
Maynard Fire Relief Association	26	2,884.10	8,200.80	5,316.70
Mazepa Fire Relief Association	19	2,640.72	5,992.89	3,352.17
McDavitt Fire Relief Association	13	1,960.63	4,100.40	2,139.77
McGrath Fire Relief Association	17	2,178.48	5,362.06	3,183.58
McGregor Fire Relief Association	21	7,085.18	6,623.72	(461.46)
McIntosh Fire Relief Association	21	1,851.71	6,623.72	4,772.01
McKinley Fire Relief Association	10	1,524.94	3,154.15	1,629.21
Meadowlands Fire Relief Association	16	1,416.01	5,046.65	3,630.64
Medford Fire Relief Association	24	2,851.89	7,569.97	4,718.08
Medicine Lake Fire Relief Association	22	2,069.56	6,939.14	4,869.58
Melrose Fire Relief Association	22	6,391.04	6,939.14	548.10
Menahga Fire Relief Association	21	2,752.19	6,623.72	3,871.53
Mendota Heights Fire Relief Association	34	20,208.62	10,724.12	(9,484.50)
Mentor Fire Relief Association	19	1,397.68	5,992.89	4,595.21
Middle River Fire Relief Association	21	1,960.63	6,623.72	4,663.09
Miesville Fire Relief Association	24	3,267.72	7,569.97	4,302.25
Milaca Fire Relief Association	20	9,140.66	6,308.31	(2,832.35)
Milan Fire Relief Association	20	2,468.48	6,308.31	3,839.83
Millerville Fire Relief Association	26	1,851.71	8,200.80	6,349.09
Milroy Fire Relief Association	22	1,747.29	6,939.14	5,191.85
Miltona Fire Relief Association	21	2,667.97	6,623.72	3,955.75
Minneota Fire Relief Association	24	4,566.15	7,569.97	3,003.82
Minnesota City City Of	14	1,524.94	4,415.81	2,890.87
Minnesota Lake Fire Relief Association	22	2,723.10	6,939.14	4,216.04
Minnetonka Fire Relief Association	75	77,359.58	23,656.15	(53,703.43)

Mission Fire Relief Association	20	3,603.76	6,308.31	2,704.55
Montevideo Fire Relief Association	31	8,231.26	9,777.88	1,546.62
Montgomery Fire Relief Association	24	5,522.53	7,569.97	2,047.44
Monticello Fire Relief Association	25	23,260.76	7,885.38	(15,375.38)
Montrose Fire Relief Association	21	4,438.21	6,623.72	2,185.51
Moose Lake Fire Relief Association	24	6,709.25	7,569.97	860.72
Mora Fire Relief Association	29	11,273.57	9,147.04	(2,126.53)
Morgan Fire Relief Association	22	3,763.67	6,939.14	3,175.47
Morris Fire Relief Association	31	8,332.62	9,777.88	1,445.26
Morristown Fire Relief Association	24	4,376.04	7,569.97	3,193.93
Morse-Fall Lake Fire Relief Association	18	8,188.21	5,677.48	(2,510.73)
Morton Fire Relief Association	16	2,178.48	5,046.65	2,868.17
Motley Fire Relief Association	16	3,040.28	5,046.65	2,006.37
Mound Fire Relief Association	38	21,262.50	11,985.78	(9,276.72)
Mountain Iron Fire Relief Association	16	2,968.25	5,046.65	2,078.40
Mountain Lake Fire Relief Association	21	4,976.90	6,623.72	1,646.82
Murdock Fire Relief Association	19	2,053.14	5,992.89	3,939.75
Myrtle Fire Relief Association	21	2,723.10	6,623.72	3,900.62
Nashwauk Fire Relief Association	22	2,940.95	6,939.14	3,998.19
Nassau Fire Relief Association	15	2,178.48	4,731.23	2,552.75
Nerstrand Fire Relief Association	15	1,876.52	4,731.23	2,854.71
Nevis Fire Relief Association	18	4,460.12	5,677.48	1,217.36
New Auburn Fire Relief Association	18	2,396.33	5,677.48	3,281.15
New Brighton Fire Relief Association	41	25,632.36	12,932.03	(12,700.33)
New Germany Fire Relief Association	25	2,940.95	7,885.38	4,944.43
New London Fire Relief Association	25	8,516.62	7,885.38	(631.24)
New Munich Fire Relief Association	19	1,851.71	5,992.89	4,141.18
New Prague Fire Relief Association	29	16,502.13	9,147.04	(7,355.09)
New Richland Fire Relief Association	25	4,295.61	7,885.38	3,589.77
New Ulm Fire Relief Association	40	18,112.54	12,616.61	(5,495.93)
New York Mills Fire Relief Association	20	3,914.38	6,308.31	2,393.93
Newfolden Fire Relief Association	14	1,550.80	4,415.81	2,865.01
Newport Fire Relief Association	20	3,960.40	6,308.31	2,347.91
Nicollet Fire Relief Association	25	6,006.72	7,885.38	1,878.66
Nielsville City Of		585.52	585.52	-
Nisswa Fire Relief Association	22	10,985.27	6,939.14	(4,046.13)
Nodine Fire Relief Association	12	1,851.71	3,784.98	1,933.27
Normanna Fire Relief Association	13	1,307.09	4,100.40	2,793.31
North Branch Fire Relief Association	24	14,171.50	7,569.97	(6,601.53)
North East Sherburne Fire Relief Association	26	7,161.99	8,200.80	1,038.81
North Mankato Fire Relief Association	34	14,359.27	10,724.12	(3,635.15)
North Saint Paul Fire Relief Association	31	12,172.58	9,777.88	(2,394.70)
North Star Township Fire Relief Association	20	1,742.78	6,308.31	4,565.53
Northfield Fire Relief Association	31	31,118.81	9,777.88	(21,340.93)
Northland Fire Relief Association	5	544.62	1,577.08	1,032.46
Northome Fire Relief Association	17	1,851.71	5,362.06	3,510.35
Northrop Fire Relief Association	10	1,633.86	3,154.15	1,520.29
Norwood Young America Fire Relief Association	28	5,756.75	8,831.63	3,074.88
Oak Grove Fire Relief Association	34	9,493.00	10,724.12	1,231.12
Oakdale Fire Relief Association	25	31,947.62	7,885.38	(24,062.24)
Odessa Fire Relief Association	18	1,711.60	5,677.48	3,965.88
Odin Fire Relief Association	14	1,416.01	4,415.81	2,999.80

Ogema City Of	21	2,396.33	6,623.72	4,227.39
Ogilvie Fire Relief Association	25	3,625.33	7,885.38	4,260.05
Okabena Fire Relief Association	21	2,178.48	6,623.72	4,445.24
Oklee Fire Relief Association	19	1,960.63	5,992.89	4,032.26
Olivia Fire Relief Association	21	4,792.73	6,623.72	1,830.99
Onamia Fire Relief Association	19	4,186.81	5,992.89	1,806.08
Ormsby Fire Relief Association	14	1,633.86	4,415.81	2,781.95
Oronoco Fire Relief Association	20	2,396.33	6,308.31	3,911.98
Orr Fire Relief Association	11	1,582.27	3,469.57	1,887.30
Ortonville Fire Relief Association	29	3,158.80	9,147.04	5,988.24
Osakis Fire Relief Association	20	5,592.19	6,308.31	716.12
Oslo City Of		757.95	757.95	-
Osseo Fire Relief Association	27	3,059.27	8,516.21	5,456.94
Ostrander Fire Relief Association	11	1,524.94	3,469.57	1,944.63
Ottertail Fire Relief Association	22	3,567.97	6,939.14	3,371.17
Owatonna Fire Relief Association	31	32,500.28	9,777.88	(22,722.40)
Palisade Fire Relief Association	16	2,126.01	5,046.65	2,920.64
Palo Fire Relief Association	14	2,396.33	4,415.81	2,019.48
Park Rapids Fire Relief Association	26	15,950.18	8,200.80	(7,749.38)
Parkers Prairie Fire Relief Association	29	3,049.87	9,147.04	6,097.17
Paynesville Fire Relief Association	25	7,409.14	7,885.38	476.24
Pelican Rapids Fire Relief Association	23	11,838.52	7,254.55	(4,583.97)
Pemberton Fire Relief Association	14	1,851.71	4,415.81	2,564.10
Pennock Fire Relief Association	24	2,883.54	7,569.97	4,686.43
Pequaywan Fire Relief Association	13	1,416.01	4,100.40	2,684.39
Pequot Lakes Fire Relief Association	23	9,820.57	7,254.55	(2,566.02)
Perham Fire Relief Association	29	8,562.03	9,147.04	585.01
Pickwick Fire Department	20	2,396.33	6,308.31	3,911.98
Pierz Fire Relief Association	29	9,942.05	9,147.04	(795.01)
Pike-Sandy-Britt Fire Relief Association	19	2,070.04	5,992.89	3,922.85
Pillager Fire Relief Association	21	9,951.16	6,623.72	(3,327.44)
Pine City Fire Relief Association	27	11,618.09	8,516.21	(3,101.88)
Pine Island Fire Relief Association	21	10,331.34	6,623.72	(3,707.62)
Pine River Fire Relief Association	21	5,134.20	6,623.72	1,489.52
Pipestone Fire Relief Association	34	7,277.38	10,724.12	3,446.74
Plainview Fire Relief Association	22	7,076.57	6,939.14	(137.43)
Plato Fire Relief Association	22	2,723.10	6,939.14	4,216.04
Pleasant Hill Town Of		2,117.87	2,117.87	-
Plummer Fire Relief Association	17	2,614.18	5,362.06	2,747.88
Plymouth Fire Relief Association	61	104,341.12	19,240.33	(85,100.79)
Porter Fire Relief Association	23	2,614.18	7,254.55	4,640.37
Preston Fire Relief Association	22	3,917.57	6,939.14	3,021.57
Princeton Fire Relief Association	37	14,203.56	11,670.37	(2,533.19)
Prinsburg Fire Relief Association	16	2,178.48	5,046.65	2,868.17
Prior Lake Fire Relief Association	41	44,713.31	12,932.03	(31,781.28)
Proctor Fire Relief Association	21	4,781.54	6,623.72	1,842.18
Ramsey Fire Relief Association	48	33,096.17	15,139.94	(17,956.23)
Randall Fire Relief Association	24	2,940.94	7,569.97	4,629.03
Randolph Fire Relief Association	31	5,219.32	9,777.88	4,558.56
Raymond Fire Relief Association	20	2,925.68	6,308.31	3,382.63
Red Lake Falls Fire Relief Association	20	2,985.48	6,308.31	3,322.83
Red Lake Reservation		3,886.05	3,886.05	-

Red Wing Fire Relief Association	16	22,261.78	5,046.65	(17,215.13)
Redwood Falls Fire Relief Association	29	8,673.72	9,147.04	473.32
Remer Fire Relief Association	21	3,749.96	6,623.72	2,873.76
Renville Fire Relief Association	25	3,200.60	7,885.38	4,684.78
Rice Fire Relief Association	17	4,595.95	5,362.06	766.11
Rice Lake Fire Relief Association	24	4,304.63	7,569.97	3,265.34
Richmond Fire Relief Association	24	2,614.18	7,569.97	4,955.79
Robbinsdale Fire Relief Association	30	15,345.56	9,462.46	(5,883.10)
Rockford Fire Relief Association	24	6,907.56	7,569.97	662.41
Rockville Fire Relief Association	23	3,380.47	7,254.55	3,874.08
Rogers Fire Relief Association	43	22,316.31	13,562.86	(8,753.45)
Rollingstone Fire Relief Association	19	2,396.33	5,992.89	3,596.56
Rose Creek Fire Relief Association	21	2,287.41	6,623.72	4,336.31
Roseau Fire Relief Association	27	7,843.11	8,516.21	673.10
Rosemount Fire Relief Association	43	28,962.40	13,562.86	(15,399.54)
Roseville Fire Relief Association	10	45,196.63	3,154.15	(42,042.48)
Rothsay Fire Relief Association	22	3,887.62	6,939.14	3,051.52
Round Lake Fire Relief Association	22	2,271.62	6,939.14	4,667.52
Royalton Fire Relief Association	22	2,962.50	6,939.14	3,976.64
Rush City Fire Relief Association	25	7,864.37	7,885.38	21.01
Rushford Fire Relief Association	29	6,132.28	9,147.04	3,014.76
Rushmore Fire Relief Association	18	2,287.41	5,677.48	3,390.07
Russell Fire Relief Association	18	2,069.56	5,677.48	3,607.92
Ruthton Fire Relief Association	13	1,960.63	4,100.40	2,139.77
Sabin-Elmwood Fire Relief Association	24	3,225.08	7,569.97	4,344.89
Sacred Heart Fire Relief Association	26	2,723.10	8,200.80	5,477.70
Saint Anthony Fire Relief Association	21	10,380.64	6,623.72	(3,756.92)
Saint Augusta Fire Relief Association	26	4,060.51	8,200.80	4,140.29
Saint Bonifacius Fire Relief Association	25	8,785.74	7,885.38	(900.36)
Saint Charles Fire Relief Association	29	6,744.55	9,147.04	2,402.49
Saint Clair Fire Relief Association	24	5,081.88	7,569.97	2,488.09
Saint Francis Fire Relief Association	20	7,598.61	6,308.31	(1,290.30)
Saint Hilaire Fire Relief Association	13	2,081.25	4,100.40	2,019.15
Saint James Fire Relief Association	30	7,361.32	9,462.46	2,101.14
Saint Joseph Fire Relief Association	28	10,682.25	8,831.63	(1,850.62)
Saint Leo Fire Relief Association	18	1,960.63	5,677.48	3,716.85
Saint Martin Fire Relief Association	25	2,614.18	7,885.38	5,271.20
Saint Michael Fire Relief Association	28	19,596.71	8,831.63	(10,765.08)
Saint Paul Park Fire Relief Association	23	5,889.42	7,254.55	1,365.13
Saint Peter Fire Relief Association	36	13,607.51	11,354.95	(2,252.56)
Saint Stephen Fire Relief Association	22	4,715.81	6,939.14	2,223.33
Sanborn Fire Relief Association	20	2,069.56	6,308.31	4,238.75
Sandstone Fire Relief Association	20	4,818.86	6,308.31	1,489.45
Sartell Fire Relief Association	28	19,190.55	8,831.63	(10,358.92)
Sauk Centre Fire Relief Association	30	9,864.75	9,462.46	(402.29)
Sauk Rapids Fire Relief Association	30	21,058.97	9,462.46	(11,596.51)
Savage Fire Relief Association	39	34,086.68	12,301.20	(21,785.48)
Scandia Fire Relief Association	21	6,777.99	6,623.72	(154.27)
Scandia Valley Fire Relief Association	20	2,865.41	6,308.31	3,442.90
Schroeder Fire Relief Association	9	1,307.09	2,838.74	1,531.65
Seaforth Fire Relief Association	11	1,524.94	3,469.57	1,944.63
Sebeka Fire Relief Association	19	4,143.89	5,992.89	1,849.00

Sedan Fire Relief Association	19	1,524.94	5,992.89	4,467.95
Shafer Fire Relief Association	21	3,401.46	6,623.72	3,222.26
Shakopee Fire Relief Association	43	51,915.57	13,562.86	(38,352.71)
Shakopee Mdewakanton Fire Department		1,810.87	1,810.87	-
Shelly Fire Relief Association	15	2,505.25	4,731.23	2,225.98
Sherburn Fire Relief Association	21	2,723.10	6,623.72	3,900.62
Shevlin Fire Relief Association	25	1,742.78	7,885.38	6,142.60
Silica Fire Relief Association	13	1,742.78	4,100.40	2,357.62
Silver Bay Fire Relief Association	21	4,083.69	6,623.72	2,540.03
Silver Lake Fire Relief Association	25	2,958.87	7,885.38	4,926.51
Slayton Fire Relief Association	30	5,217.14	9,462.46	4,245.32
Sleepy Eye Fire Relief Association	33	8,234.12	10,408.71	2,174.59
Solway Fire Relief Association	14	2,162.66	4,415.81	2,253.15
Solway Rural Fire Relief Association	15	1,742.78	4,731.23	2,988.45
South Bend Fire Relief Association	20	2,069.56	6,308.31	4,238.75
South Haven Fire Relief Association	25	3,866.19	7,885.38	4,019.19
Spicer Fire Relief Association	29	4,812.32	9,147.04	4,334.72
Spring Grove Fire Relief Association	24	3,020.69	7,569.97	4,549.28
Spring Lake Park Fire Relief Association		91,557.82	91,557.82	-
Spring Valley Fire Relief Association	26	4,307.48	8,200.80	3,893.32
Springfield Fire Relief Association	25	4,930.59	7,885.38	2,954.79
Squaw Lake Fire Relief Association	16	2,396.33	5,046.65	2,650.32
Stacy-Lent Area Fire Relief Association	26	5,121.43	8,200.80	3,079.37
Staples Fire Relief Association	21	5,619.28	6,623.72	1,004.44
Starbuck Fire Relief Association	25	4,067.46	7,885.38	3,817.92
Stephen Fire Relief Association	27	2,940.95	8,516.21	5,575.26
Stewart Fire Relief Association	14	2,614.18	4,415.81	1,801.63
Stewartville Fire Relief Association	33	11,392.69	10,408.71	(983.98)
Stillwater Fire Relief Association	31	34,028.75	9,777.88	(24,250.87)
Storden Fire Relief Association	19	2,396.33	5,992.89	3,596.56
Sturgeon Lake Fire Relief Association	16	1,524.94	5,046.65	3,521.71
Sunburg Fire Relief Association	25	2,505.25	7,885.38	5,380.13
Swanville Fire Relief Association	19	2,402.15	5,992.89	3,590.74
Taconite Fire Relief Association	17	1,524.94	5,362.06	3,837.12
Taunton Fire Relief Association	16	1,524.94	5,046.65	3,521.71
Taylor's Falls Fire Relief Association	19	2,723.10	5,992.89	3,269.79
Thief River Falls Fire Relief Association	24	13,763.01	7,569.97	(6,193.04)
Thomson Fire Relief Association	29	5,767.78	9,147.04	3,379.26
Tintah City Of		1,561.78	1,561.78	-
Tofte Fire Relief Association	15	1,293.57	4,731.23	3,437.66
Toivola Fire Relief Association	13	1,524.94	4,100.40	2,575.46
Tower Fire Relief Association	9	1,633.86	2,838.74	1,204.88
Tracy Fire Relief Association	28	4,911.78	8,831.63	3,919.85
Trimont Fire Relief Association	24	2,855.62	7,569.97	4,714.35
Trout Lake Fire Relief Association	20	4,454.52	6,308.31	1,853.79
Truman Fire Relief Association	25	2,873.03	7,885.38	5,012.35
Twin Lakes Fire Relief Association (City)	11	2,069.56	3,469.57	1,400.01
Twin Lakes Fire Relief Association (VFD)	13	1,524.94	4,100.40	2,575.46
Twin Valley Fire Relief Association	22	2,287.41	6,939.14	4,651.73
Two Harbors Fire Relief Association	23	9,602.72	7,254.55	(2,348.17)
Tyler Fire Relief Association	27	2,846.99	8,516.21	5,669.22
Ulen Fire Relief Association	24	2,614.18	7,569.97	4,955.79

Underwood Fire Relief Association	20	4,567.72	6,308.31	1,740.59
Upsala Fire Relief Association	20	2,190.59	6,308.31	4,117.72
Vadnais Heights Fire Relief Association	38	16,015.40	11,985.78	(4,029.62)
Vergas Fire Relief Association	24	3,708.33	7,569.97	3,861.64
Vermilion Lake Fire Relief Association	15	1,633.86	4,731.23	3,097.37
Verndale Fire Relief Association	22	2,614.18	6,939.14	4,324.96
Vernon Center Fire Relief Association	19	2,178.48	5,992.89	3,814.41
Vesta Fire Relief Association	16	2,178.48	5,046.65	2,868.17
Victoria Fire Relief Association	34	13,417.51	10,724.12	(2,693.39)
Viking Fire Relief Association	16	1,960.63	5,046.65	3,086.02
Villard Fire Relief Association	25	2,614.18	7,885.38	5,271.20
Vining Fire Relief Association	15	1,742.78	4,731.23	2,988.45
Wabasha Fire Relief Association	30	5,154.04	9,462.46	4,308.42
Wabasso Fire Relief Association	23	2,783.56	7,254.55	4,470.99
Waconia Fire Relief Association	24	17,661.96	7,569.97	(10,091.99)
Wadena Fire Relief Association	19	5,824.11	5,992.89	168.78
Waite Park Fire Relief Association	24	8,012.05	7,569.97	(442.08)
Waldorf Fire Relief Association	20	2,505.25	6,308.31	3,803.06
Walker Fire Relief Association	22	8,316.52	6,939.14	(1,377.38)
Walnut Grove Fire Relief Association	25	2,641.91	7,885.38	5,243.47
Walters Fire Relief Association	19	1,851.71	5,992.89	4,141.18
Wanamingo Fire Relief Association	30	4,711.11	9,462.46	4,751.35
Wanda Fire Relief Association	18	1,742.78	5,677.48	3,934.70
Warba Fire Relief Association	15	1,966.08	4,731.23	2,765.15
Warren Fire Relief Association	26	4,997.44	8,200.80	3,203.36
Warroad Fire Relief Association	29	6,033.84	9,147.04	3,113.20
Waseca Fire Relief Association	30	13,703.67	9,462.46	(4,241.21)
Watertown Fire Relief Association	21	8,819.89	6,623.72	(2,196.17)
Waterville Fire Relief Association	19	3,433.76	5,992.89	2,559.13
Watkins Fire Relief Association	26	2,939.48	8,200.80	5,261.32
Watson Fire Relief Association	11	2,178.48	3,469.57	1,291.09
Waubun Fire Relief Association	18	-	5,677.48	5,677.48
Waverly Fire Relief Association	20	3,680.31	6,308.31	2,628.00
Wayzata Fire Relief Association	23	13,636.44	7,254.55	(6,381.89)
Welcome Fire Relief Association	26	2,723.10	8,200.80	5,477.70
Wells Fire Relief Association	26	4,934.62	8,200.80	3,266.18
Wendell Fire Relief Association	22	2,532.99	6,939.14	4,406.15
West Concord Fire Relief Association	18	3,868.91	5,677.48	1,808.57
West Metro Fire Relief Association	56	47,586.02	17,663.26	(29,922.76)
Westbrook Fire Relief Association	27	2,685.47	8,516.21	5,830.74
Wheaton Fire Relief Association	24	5,402.58	7,569.97	2,167.39
White Bear Lake Fire Relief Association	46	47,688.26	14,509.11	(33,179.15)
Williams Fire Relief Association	17	2,178.48	5,362.06	3,183.58
Willmar Fire Relief Association	36	20,687.55	11,354.95	(9,332.60)
Willow River Fire Relief Association	15	1,742.78	4,731.23	2,988.45
Wilmont Fire Relief Association	19	3,217.44	5,992.89	2,775.45
Wilson Fire Relief Association	30	3,267.72	9,462.46	6,194.74
Windom Fire Relief Association	29	9,028.52	9,147.04	118.52
Winger Fire Relief Association	12	1,524.94	3,784.98	2,260.04
Winnebago Fire Relief Association	22	3,992.95	6,939.14	2,946.19
Winsted Fire Relief Association	25	4,170.69	7,885.38	3,714.69
Winthrop Fire Relief Association	24	3,483.57	7,569.97	4,086.40

Wolf Lake Fire Relief Association	19	2,678.97	5,992.89	3,313.92
Wolverton City Of		-	-	-
Wood Lake Fire Relief Association	20	2,069.56	6,308.31	4,238.75
Woodbury Fire Relief Association	63	84,498.00	19,871.17	(64,626.83)
Woodstock Fire Relief Association	19	1,633.86	5,992.89	4,359.03
Worthington Fire Relief Association	34	13,356.79	10,724.12	(2,632.67)
Wrenshall Fire Relief Association	21	2,832.03	6,623.72	3,791.69
Wykoff Fire Relief Association	18	2,178.48	5,677.48	3,499.00
Wyoming Fire Relief Association	24	9,022.55	7,569.97	(1,452.58)
Zimmerman Fire Relief Association	32	14,815.33	10,093.29	(4,722.04)
Zumbro Falls Fire Relief Association	15	3,500.25	4,731.23	1,230.98
Zumbrota Fire Relief Association	30	5,702.27	9,462.46	3,760.19

ESTIMATE ONLY

Entity Name	Active	2020 Supplemental State Aid	Aid Allocated per Active Firefighter	Difference
Mayer Fire Relief Association	48	2,940.95	15,139.94	12,198.99
Greenbush Fire Relief Association	36	3,267.72	11,354.95	8,087.23
Hendricks Fire Relief Association	33	2,723.10	10,408.71	7,685.61
Biwabik City Fire Relief Association	27	1,851.71	8,516.21	6,664.50
Karlstad Fire Relief Association	31	3,267.72	9,777.88	6,510.16
Ely Fire Relief Association	34	4,362.22	10,724.12	6,361.90
Lakeland Fire Relief Association	26	1,851.71	8,200.80	6,349.09
Millerville Fire Relief Association	26	1,851.71	8,200.80	6,349.09
Cherry Fire Relief Association	20	-	6,308.31	6,308.31
Lake Henry Fire Relief Association	26	1,960.63	8,200.80	6,240.17
Wilson Fire Relief Association	30	3,267.72	9,462.46	6,194.74
Shevlin Fire Relief Association	25	1,742.78	7,885.38	6,142.60
Kelliher Fire Relief Association	27	2,396.33	8,516.21	6,119.88
Babbitt Fire Relief Association	28	2,723.10	8,831.63	6,108.53
Parkers Prairie Fire Relief Association	29	3,049.87	9,147.04	6,097.17
Kellogg Fire Relief Association	27	2,505.25	8,516.21	6,010.96
London Fire Relief Association	19	-	5,992.89	5,992.89
Ortonville Fire Relief Association	29	3,158.80	9,147.04	5,988.24
Westbrook Fire Relief Association	27	2,685.47	8,516.21	5,830.74
Dexter Fire Relief Association	24	1,742.78	7,569.97	5,827.19
Brownton Fire Relief Association	26	2,396.33	8,200.80	5,804.47
Eitzen Fire Relief Association	27	2,723.10	8,516.21	5,793.11
Lester Prairie Fire Relief Association	28	3,061.96	8,831.63	5,769.67
Cologne Fire Relief Association	32	4,325.37	10,093.29	5,767.92
Geneva Fire Relief Association	26	2,505.25	8,200.80	5,695.55
Waubun Fire Relief Association	18	-	5,677.48	5,677.48
Tyler Fire Relief Association	27	2,846.99	8,516.21	5,669.22
Ivanhoe Fire Relief Association	27	2,940.95	8,516.21	5,575.26
Stephen Fire Relief Association	27	2,940.95	8,516.21	5,575.26
Hayward Fire Relief Association	25	2,396.33	7,885.38	5,489.05
Sacred Heart Fire Relief Association	26	2,723.10	8,200.80	5,477.70
Welcome Fire Relief Association	26	2,723.10	8,200.80	5,477.70
Hallock Fire Relief Association	27	3,049.87	8,516.21	5,466.34
Osseo Fire Relief Association	27	3,059.27	8,516.21	5,456.94
Carlos Fire Relief Association	27	3,103.13	8,516.21	5,413.08
Atwater Fire Relief Association	28	3,449.71	8,831.63	5,381.92
Ellsworth Fire Relief Association	25	2,505.25	7,885.38	5,380.13
Sunburg Fire Relief Association	25	2,505.25	7,885.38	5,380.13
Cleveland Fire Relief Association	29	3,768.77	9,147.04	5,378.27
Campbell Fire Relief Association	26	2,832.03	8,200.80	5,368.77
Lake Wilson Fire Relief Association	23	1,918.34	7,254.55	5,336.21
Maynard Fire Relief Association	26	2,884.10	8,200.80	5,316.70
Comfrey Fire Relief Association	25	2,578.89	7,885.38	5,306.49
Hoffman Fire Relief Association	25	2,614.18	7,885.38	5,271.20
Lancaster Fire Relief Association	25	2,614.18	7,885.38	5,271.20
Marine-On-St Croix Fire Relief Association	25	2,614.18	7,885.38	5,271.20
Saint Martin Fire Relief Association	25	2,614.18	7,885.38	5,271.20
Villard Fire Relief Association	25	2,614.18	7,885.38	5,271.20
Watkins Fire Relief Association	26	2,939.48	8,200.80	5,261.32
Walnut Grove Fire Relief Association	25	2,641.91	7,885.38	5,243.47

Gary Fire Relief Association	22	1,742.78	6,939.14	5,196.36
Ghent Fire Relief Association	22	1,742.78	6,939.14	5,196.36
Brooten Fire Relief Association	25	2,692.21	7,885.38	5,193.17
Milroy Fire Relief Association	22	1,747.29	6,939.14	5,191.85
Argyle Fire Relief Association	25	2,723.10	7,885.38	5,162.28
Belgrade Fire Relief Association	25	2,723.10	7,885.38	5,162.28
Ashby Fire Relief Association	25	2,747.32	7,885.38	5,138.06
Climax Fire Relief Association	22	1,851.71	6,939.14	5,087.43
Gonvick Fire Relief Association	23	2,178.48	7,254.55	5,076.07
Lowry Fire Relief Association	24	2,505.25	7,569.97	5,064.72
Herman Fire Relief Association	25	2,850.67	7,885.38	5,034.71
Truman Fire Relief Association	25	2,873.03	7,885.38	5,012.35
Kimball Fire Relief Association	28	3,840.12	8,831.63	4,991.51
Embarrass Fire Relief Association	21	1,633.86	6,623.72	4,989.86
Harmony Fire Relief Association	26	3,214.17	8,200.80	4,986.63
Altura Fire Relief Association	23	2,287.41	7,254.55	4,967.14
Browns Valley Fire Relief Association	23	2,287.41	7,254.55	4,967.14
Kensington Fire Relief Association	24	2,614.18	7,569.97	4,955.79
Richmond Fire Relief Association	24	2,614.18	7,569.97	4,955.79
Ulen Fire Relief Association	24	2,614.18	7,569.97	4,955.79
Glenville Fire Relief Association	25	2,940.95	7,885.38	4,944.43
New Germany Fire Relief Association	25	2,940.95	7,885.38	4,944.43
Hancock Fire Relief Association	26	3,272.04	8,200.80	4,928.76
Silver Lake Fire Relief Association	25	2,958.87	7,885.38	4,926.51
Ellsburg Fire Relief Association	18	762.47	5,677.48	4,915.01
Bigelow Fire Relief Association	22	2,069.56	6,939.14	4,869.58
Medicine Lake Fire Relief Association	22	2,069.56	6,939.14	4,869.58
Hackensack Fire Relief Association	29	4,290.23	9,147.04	4,856.81
Ironton Fire Relief Association	24	2,723.10	7,569.97	4,846.87
Lakewood Fire Relief Association	24	2,723.10	7,569.97	4,846.87
Madison Fire Relief Association	27	3,720.06	8,516.21	4,796.15
Bricelyn Fire Relief Association	21	1,851.71	6,623.72	4,772.01
McIntosh Fire Relief Association	21	1,851.71	6,623.72	4,772.01
Fountain Fire Relief Association	22	2,178.48	6,939.14	4,760.66
Wanamingo Fire Relief Association	30	4,711.11	9,462.46	4,751.35
Hanley Falls Fire Relief Association	23	2,505.25	7,254.55	4,749.30
Hill City Fire Relief Association	24	2,832.03	7,569.97	4,737.94
Medford Fire Relief Association	24	2,851.89	7,569.97	4,718.08
Trimont Fire Relief Association	24	2,855.62	7,569.97	4,714.35
Pennock Fire Relief Association	24	2,883.54	7,569.97	4,686.43
Renville Fire Relief Association	25	3,200.60	7,885.38	4,684.78
Round Lake Fire Relief Association	22	2,271.62	6,939.14	4,667.52
Cyrus Fire Relief Association	21	1,960.63	6,623.72	4,663.09
Middle River Fire Relief Association	21	1,960.63	6,623.72	4,663.09
Clinton Fire Relief Association [Big Stone]	22	2,287.41	6,939.14	4,651.73
Elizabeth Fire Relief Association	22	2,287.41	6,939.14	4,651.73
Twin Valley Fire Relief Association	22	2,287.41	6,939.14	4,651.73
Dalton Fire Relief Association	23	2,614.18	7,254.55	4,640.37
Kiester Fire Relief Association	23	2,614.18	7,254.55	4,640.37
Porter Fire Relief Association	23	2,614.18	7,254.55	4,640.37
Kerkhoven Fire Relief Association	24	2,932.47	7,569.97	4,637.50
Randall Fire Relief Association	24	2,940.94	7,569.97	4,629.03

Elbow Lake Fire Relief Association	24	2,940.95	7,569.97	4,629.02
Buffalo Lake Fire Relief Association	23	2,628.47	7,254.55	4,626.08
Eastern Hubbard Fire Relief Association	22	2,314.90	6,939.14	4,624.24
Mentor Fire Relief Association	19	1,397.68	5,992.89	4,595.21
Courtland Fire Relief Association	23	2,674.94	7,254.55	4,579.61
North Star Township Fire Relief Association	20	1,742.78	6,308.31	4,565.53
Randolph Fire Relief Association	31	5,219.32	9,777.88	4,558.56
Greenway Fire Relief Association	21	2,069.56	6,623.72	4,554.16
Spring Grove Fire Relief Association	24	3,020.69	7,569.97	4,549.28
Badger Fire Relief Association	20	1,764.57	6,308.31	4,543.74
Hanska Fire Relief Association	23	2,723.10	7,254.55	4,531.45
Arlington Fire Relief Association	30	4,954.47	9,462.46	4,507.99
Hector Fire Relief Association	27	4,011.98	8,516.21	4,504.23
Brandon Fire Relief Association	23	2,776.39	7,254.55	4,478.16
Wabasso Fire Relief Association	23	2,783.56	7,254.55	4,470.99
Sedan Fire Relief Association	19	1,524.94	5,992.89	4,467.95
Brook Park Fire Relief Association	20	1,851.71	6,308.31	4,456.60
Okabena Fire Relief Association	21	2,178.48	6,623.72	4,445.24
Barnum Fire Relief Association	22	2,505.25	6,939.14	4,433.89
Hamburg Fire Relief Association	22	2,505.25	6,939.14	4,433.89
Clearwater Fire Relief Association	32	5,661.66	10,093.29	4,431.63
Forada Fire Relief Association	24	3,158.80	7,569.97	4,411.17
Wendell Fire Relief Association	22	2,532.99	6,939.14	4,406.15
Hovland Area Fire Relief Association	18	1,290.82	5,677.48	4,386.66
Houston Fire Relief Association	24	3,193.64	7,569.97	4,376.33
Woodstock Fire Relief Association	19	1,633.86	5,992.89	4,359.03
Almelund Fire Relief Association	24	3,212.89	7,569.97	4,357.08
Gnesen Fire Relief Association	23	2,897.60	7,254.55	4,356.95
Fredenberg Fire Relief Association	20	1,957.49	6,308.31	4,350.82
Lyle Fire Relief Association	20	1,960.63	6,308.31	4,347.68
Carsonville Fire Relief Association	25	3,539.22	7,885.38	4,346.16
Sabin-Elmwood Fire Relief Association	24	3,225.08	7,569.97	4,344.89
Alborn Fire Relief Association	21	2,287.41	6,623.72	4,336.31
Bowlus Fire Relief Association	21	2,287.41	6,623.72	4,336.31
Rose Creek Fire Relief Association	21	2,287.41	6,623.72	4,336.31
Spicer Fire Relief Association	29	4,812.32	9,147.04	4,334.72
Butterfield Fire Relief Association	22	2,614.18	6,939.14	4,324.96
Verndale Fire Relief Association	22	2,614.18	6,939.14	4,324.96
Eyota Fire Relief Association	27	4,199.01	8,516.21	4,317.20
Graceville Fire Relief Association	25	3,569.99	7,885.38	4,315.39
Elysian Fire Relief Association	23	2,942.55	7,254.55	4,312.00
Wabasha Fire Relief Association	30	5,154.04	9,462.46	4,308.42
Miesville Fire Relief Association	24	3,267.72	7,569.97	4,302.25
Henning Fire Relief Association	24	3,274.13	7,569.97	4,295.84
Clarks Grove Fire Relief Association	21	2,340.76	6,623.72	4,282.96
Crane Lake Fire Relief Association	17	1,089.24	5,362.06	4,272.82
Kenyon Fire Relief Association	30	5,200.57	9,462.46	4,261.89
Ogilvie Fire Relief Association	25	3,625.33	7,885.38	4,260.05
Jacobson Fire Relief Association	19	1,742.78	5,992.89	4,250.11
Iona Fire Relief Association	17	1,112.89	5,362.06	4,249.17
Slayton Fire Relief Association	30	5,217.14	9,462.46	4,245.32
Belview Fire Relief Association	20	2,069.56	6,308.31	4,238.75

Boyd Fire Relief Association	20	2,069.56	6,308.31	4,238.75
Crooked Lake Fire Relief Association	20	2,069.56	6,308.31	4,238.75
Sanborn Fire Relief Association	20	2,069.56	6,308.31	4,238.75
South Bend Fire Relief Association	20	2,069.56	6,308.31	4,238.75
Wood Lake Fire Relief Association	20	2,069.56	6,308.31	4,238.75
Emily Fire Relief Association	21	2,389.03	6,623.72	4,234.69
Currie Fire Relief Association	21	2,396.33	6,623.72	4,227.39
Fayal Fire Relief Association	21	2,396.33	6,623.72	4,227.39
Kilkenny Fire Relief Association	21	2,396.33	6,623.72	4,227.39
Leaf Valley Fire Relief Association	21	2,396.33	6,623.72	4,227.39
Lucan Fire Relief Association	21	2,396.33	6,623.72	4,227.39
Ogema City Of	21	2,396.33	6,623.72	4,227.39
Brownsdale Fire Relief Association	21	2,397.15	6,623.72	4,226.57
Eagle Bend Fire Relief Association	22	2,723.10	6,939.14	4,216.04
Minnesota Lake Fire Relief Association	22	2,723.10	6,939.14	4,216.04
Plato Fire Relief Association	22	2,723.10	6,939.14	4,216.04
Goodview Fire Relief Association	26	3,992.11	8,200.80	4,208.69
Freeport Fire Relief Association	24	3,364.34	7,569.97	4,205.63
New Munich Fire Relief Association	19	1,851.71	5,992.89	4,141.18
Walters Fire Relief Association	19	1,851.71	5,992.89	4,141.18
Saint Augusta Fire Relief Association	26	4,060.51	8,200.80	4,140.29
Beardsley Fire Relief Association	20	2,178.48	6,308.31	4,129.83
Bellingham Fire Relief Association	20	2,178.48	6,308.31	4,129.83
Canton Fire Relief Association	20	2,178.48	6,308.31	4,129.83
Upsala Fire Relief Association	20	2,190.59	6,308.31	4,117.72
Lakeport Fire Relief Association	23	3,151.08	7,254.55	4,103.47
Mabel Fire Relief Association	20	2,205.36	6,308.31	4,102.95
Adrian Fire Relief Association	23	3,154.55	7,254.55	4,100.00
Glencoe Fire Relief Association	40	8,529.53	12,616.61	4,087.08
Winthrop Fire Relief Association	24	3,483.57	7,569.97	4,086.40
Dawson Fire Relief Association	27	4,434.46	8,516.21	4,081.75
Gaylord Fire Relief Association	28	4,755.06	8,831.63	4,076.57
Mantorville Fire Relief Association	25	3,817.66	7,885.38	4,067.72
Garfield Fire Relief Association	24	3,510.11	7,569.97	4,059.86
Ada Fire Relief Association	25	3,829.43	7,885.38	4,055.95
Oklee Fire Relief Association	19	1,960.63	5,992.89	4,032.26
Amboy Fire Relief Association	20	2,287.41	6,308.31	4,020.90
South Haven Fire Relief Association	25	3,866.19	7,885.38	4,019.19
Cuyuna Fire Relief Association	21	2,614.17	6,623.72	4,009.55
French Township Fire Relief Association	21	2,614.18	6,623.72	4,009.54
Gunflint Trail Fire Relief Association	21	2,614.18	6,623.72	4,009.54
Halstad Fire Relief Association	21	2,614.18	6,623.72	4,009.54
Cromwell Fire Relief Association	22	2,940.95	6,939.14	3,998.19
Donnelly Fire Relief Association	22	2,940.95	6,939.14	3,998.19
Floodwood Fire Relief Association	22	2,940.95	6,939.14	3,998.19
Nashwauk Fire Relief Association	22	2,940.95	6,939.14	3,998.19
Royalton Fire Relief Association	22	2,962.50	6,939.14	3,976.64
Odessa Fire Relief Association	18	1,711.60	5,677.48	3,965.88
Miltona Fire Relief Association	21	2,667.97	6,623.72	3,955.75
Madelia Fire Relief Association	27	4,569.69	8,516.21	3,946.52
Dovray Fire Relief Association	17	1,416.01	5,362.06	3,946.05
Murdock Fire Relief Association	19	2,053.14	5,992.89	3,939.75

Darfur Fire Relief Association	18	1,742.78	5,677.48	3,934.70
Wanda Fire Relief Association	18	1,742.78	5,677.48	3,934.70
Clear Lake Fire Relief Association	31	5,843.42	9,777.88	3,934.46
Erskine Fire Relief Association	19	2,069.56	5,992.89	3,923.33
Lexington Fire Relief Association	19	2,069.56	5,992.89	3,923.33
Pike-Sandy-Britt Fire Relief Association	19	2,070.04	5,992.89	3,922.85
Tracy Fire Relief Association	28	4,911.78	8,831.63	3,919.85
Oronoco Fire Relief Association	20	2,396.33	6,308.31	3,911.98
Pickwick Fire Department	20	2,396.33	6,308.31	3,911.98
Myrtle Fire Relief Association	21	2,723.10	6,623.72	3,900.62
Sherburn Fire Relief Association	21	2,723.10	6,623.72	3,900.62
Spring Valley Fire Relief Association	26	4,307.48	8,200.80	3,893.32
Danube Fire Relief Association	19	2,104.42	5,992.89	3,888.47
Rockville Fire Relief Association	23	3,380.47	7,254.55	3,874.08
Menahga Fire Relief Association	21	2,752.19	6,623.72	3,871.53
Vergas Fire Relief Association	24	3,708.33	7,569.97	3,861.64
Milan Fire Relief Association	20	2,468.48	6,308.31	3,839.83
Cotton Fire Relief Association	17	1,524.94	5,362.06	3,837.12
Taconite Fire Relief Association	17	1,524.94	5,362.06	3,837.12
Starbuck Fire Relief Association	25	4,067.46	7,885.38	3,817.92
Franklin Fire Relief Association	19	2,178.48	5,992.89	3,814.41
Holland Fire Relief Association	19	2,178.48	5,992.89	3,814.41
Vernon Center Fire Relief Association	19	2,178.48	5,992.89	3,814.41
Waldorf Fire Relief Association	20	2,505.25	6,308.31	3,803.06
Holdingsford Fire Relief Association	22	3,138.36	6,939.14	3,800.78
Balsam Fire Relief Association	19	2,197.17	5,992.89	3,795.72
Wrenshall Fire Relief Association	21	2,832.03	6,623.72	3,791.69
Zumbrota Fire Relief Association	30	5,702.27	9,462.46	3,760.19
Lanesboro Fire Relief Association	22	3,189.17	6,939.14	3,749.97
Lewiston Fire Relief Association	32	6,347.57	10,093.29	3,745.72
Buyck Fire Relief Association	16	1,307.09	5,046.65	3,739.56
Saint Leo Fire Relief Association	18	1,960.63	5,677.48	3,716.85
Winsted Fire Relief Association	25	4,170.69	7,885.38	3,714.69
Clarkfield Fire Relief Association	23	3,558.12	7,254.55	3,696.43
Jasper Fire Relief Association	22	3,246.53	6,939.14	3,692.61
Crosby Fire Relief Association	22	3,267.72	6,939.14	3,671.42
Elgin Fire Relief Association	26	4,551.85	8,200.80	3,648.95
Meadowlands Fire Relief Association	16	1,416.01	5,046.65	3,630.64
Eden Valley Fire Relief Association	25	4,271.25	7,885.38	3,614.13
Biwabik Fire Relief Association	18	2,069.56	5,677.48	3,607.92
Emmons Fire Relief Association	18	2,069.56	5,677.48	3,607.92
Russell Fire Relief Association	18	2,069.56	5,677.48	3,607.92
Rollingstone Fire Relief Association	19	2,396.33	5,992.89	3,596.56
Storden Fire Relief Association	19	2,396.33	5,992.89	3,596.56
Swanville Fire Relief Association	19	2,402.15	5,992.89	3,590.74
New Richland Fire Relief Association	25	4,295.61	7,885.38	3,589.77
Lake Bronson Fire Relief Association	20	2,723.10	6,308.31	3,585.21
Fertile Fire Relief Association	24	3,989.43	7,569.97	3,580.54
Lafayette Fire Relief Association	22	3,361.41	6,939.14	3,577.73
Madison Lake Fire Relief Association	22	3,376.60	6,939.14	3,562.54
Sturgeon Lake Fire Relief Association	16	1,524.94	5,046.65	3,521.71
Taunton Fire Relief Association	16	1,524.94	5,046.65	3,521.71

Lake Benton Fire Relief Association	24	4,048.91	7,569.97	3,521.06
Chandler Fire Relief Association	17	1,851.71	5,362.06	3,510.35
Garvin Fire Relief Association	17	1,851.71	5,362.06	3,510.35
Northome Fire Relief Association	17	1,851.71	5,362.06	3,510.35
Hollandale Fire Relief Association	17	1,858.80	5,362.06	3,503.26
Dumont Fire Relief Association	18	2,178.48	5,677.48	3,499.00
Grygla Fire Relief Association	18	2,178.48	5,677.48	3,499.00
Wykoff Fire Relief Association	18	2,178.48	5,677.48	3,499.00
Littlefork Fire Relief Association	20	2,832.03	6,308.31	3,476.28
Balaton Fire Relief Association	21	3,158.61	6,623.72	3,465.11
Pipestone Fire Relief Association	34	7,277.38	10,724.12	3,446.74
Mahnomen Fire Relief Association	22	3,492.67	6,939.14	3,446.47
Scandia Valley Fire Relief Association	20	2,865.41	6,308.31	3,442.90
Tofte Fire Relief Association	15	1,293.57	4,731.23	3,437.66
Dodge Center Fire Relief Association	24	4,134.49	7,569.97	3,435.48
Askov Fire Relief Association	17	1,960.63	5,362.06	3,401.43
Edgerton Fire Relief Association	24	4,170.44	7,569.97	3,399.53
Bird Island Fire Relief Association	21	3,226.85	6,623.72	3,396.87
Rushmore Fire Relief Association	18	2,287.41	5,677.48	3,390.07
Raymond Fire Relief Association	20	2,925.68	6,308.31	3,382.63
Thomson Fire Relief Association	29	5,767.78	9,147.04	3,379.26
Green Isle Fire Relief Association	19	2,614.18	5,992.89	3,378.71
Henderson Fire Relief Association	19	2,614.18	5,992.89	3,378.71
LeRoy Fire Relief Association	19	2,614.18	5,992.89	3,378.71
Canosia Fire Relief Association	19	2,620.34	5,992.89	3,372.55
Ottertail Fire Relief Association	22	3,567.97	6,939.14	3,371.17
Elrosa Fire Relief Association	21	3,267.72	6,623.72	3,356.00
Mazeppa Fire Relief Association	19	2,640.72	5,992.89	3,352.17
Canby Fire Relief Association	25	4,545.67	7,885.38	3,339.71
Cottonwood Fire Relief Association	23	3,925.93	7,254.55	3,328.62
Red Lake Falls Fire Relief Association	20	2,985.48	6,308.31	3,322.83
Wolf Lake Fire Relief Association	19	2,678.97	5,992.89	3,313.92
Eagle Lake Fire Relief Association	24	4,264.15	7,569.97	3,305.82
Dakota Fire Relief Association	16	1,742.78	5,046.65	3,303.87
Danvers Fire Relief Association	16	1,742.78	5,046.65	3,303.87
Callaway Fire Relief Association	18	2,375.92	5,677.48	3,301.56
Beaver Creek Fire Relief Association	17	2,060.97	5,362.06	3,301.09
Brewster Fire Relief Association	23	3,961.77	7,254.55	3,292.78
Hoyt Lakes Fire Relief Association	18	2,396.33	5,677.48	3,281.15
New Auburn Fire Relief Association	18	2,396.33	5,677.48	3,281.15
Taylor's Falls Fire Relief Association	19	2,723.10	5,992.89	3,269.79
Lamberton Fire Relief Association	20	3,040.92	6,308.31	3,267.39
Wells Fire Relief Association	26	4,934.62	8,200.80	3,266.18
Rice Lake Fire Relief Association	24	4,304.63	7,569.97	3,265.34
Browerville Fire Relief Association	21	3,361.91	6,623.72	3,261.81
Caledonia Fire Relief Association	29	5,914.30	9,147.04	3,232.74
Shafer Fire Relief Association	21	3,401.46	6,623.72	3,222.26
De Graff City Of	14	1,198.16	4,415.81	3,217.65
Dunnell Fire Relief Association	15	1,524.94	4,731.23	3,206.29
Kerrick Fire Relief Association	15	1,524.94	4,731.23	3,206.29
Warren Fire Relief Association	26	4,997.44	8,200.80	3,203.36
Delavan Fire Relief Association	16	1,851.71	5,046.65	3,194.94

Morristown Fire Relief Association	24	4,376.04	7,569.97	3,193.93
McGrath Fire Relief Association	17	2,178.48	5,362.06	3,183.58
Williams Fire Relief Association	17	2,178.48	5,362.06	3,183.58
Heron Lake Fire Relief Association	18	2,501.65	5,677.48	3,175.83
Morgan Fire Relief Association	22	3,763.67	6,939.14	3,175.47
Blackduck Fire Relief Association	22	3,765.56	6,939.14	3,173.58
Le Center Fire Relief Association	26	5,034.05	8,200.80	3,166.75
Elmore Fire Relief Association	15	1,614.42	4,731.23	3,116.81
Warroad Fire Relief Association	29	6,033.84	9,147.04	3,113.20
Vermilion Lake Fire Relief Association	15	1,633.86	4,731.23	3,097.37
Viking Fire Relief Association	16	1,960.63	5,046.65	3,086.02
Stacy-Lent Area Fire Relief Association	26	5,121.43	8,200.80	3,079.37
Norwood Young America Fire Relief Association	28	5,756.75	8,831.63	3,074.88
Barrett Fire Relief Association	17	2,287.41	5,362.06	3,074.65
Ceylon Fire Relief Association	17	2,287.41	5,362.06	3,074.65
Alden Fire Relief Association	18	2,614.18	5,677.48	3,063.30
Clarissa Fire Relief Association	18	2,614.18	5,677.48	3,063.30
Dover Fire Relief Association	17	2,300.86	5,362.06	3,061.20
Rothsay Fire Relief Association	22	3,887.62	6,939.14	3,051.52
Clifton Fire Relief Association	18	2,654.22	5,677.48	3,023.26
Preston Fire Relief Association	22	3,917.57	6,939.14	3,021.57
Rushford Fire Relief Association	29	6,132.28	9,147.04	3,014.76
Kandiyohi Fire Relief Association	17	2,357.80	5,362.06	3,004.26
Minneota Fire Relief Association	24	4,566.15	7,569.97	3,003.82
Fifty Lakes Fire Relief Association	14	1,416.01	4,415.81	2,999.80
La Salle Fire Relief Association	14	1,416.01	4,415.81	2,999.80
Odin Fire Relief Association	14	1,416.01	4,415.81	2,999.80
Bluffton Fire Relief Association	15	1,742.78	4,731.23	2,988.45
Manchester City Of	15	1,742.78	4,731.23	2,988.45
Solway Rural Fire Relief Association	15	1,742.78	4,731.23	2,988.45
Vining Fire Relief Association	15	1,742.78	4,731.23	2,988.45
Willow River Fire Relief Association	15	1,742.78	4,731.23	2,988.45
Frost Fire Relief Association	16	2,069.56	5,046.65	2,977.09
Hendrum Fire Relief Association	16	2,069.56	5,046.65	2,977.09
Clements Fire Relief Association	17	2,396.33	5,362.06	2,965.73
Flensburg Fire Relief Association	17	2,396.33	5,362.06	2,965.73
Springfield Fire Relief Association	25	4,930.59	7,885.38	2,954.79
Janesville Fire Relief Association	24	4,617.11	7,569.97	2,952.86
Winnebago Fire Relief Association	22	3,992.95	6,939.14	2,946.19
Palisade Fire Relief Association	16	2,126.01	5,046.65	2,920.64
Colvin Fire Relief Association	13	1,198.16	4,100.40	2,902.24
Lynd Fire Relief Association	13	1,198.16	4,100.40	2,902.24
Brimson Fire Relief Association	14	1,524.94	4,415.81	2,890.87
Minnesota City City Of	14	1,524.94	4,415.81	2,890.87
Glenwood Fire Relief Association	29	6,264.53	9,147.04	2,882.51
Echo Fire Relief Association	15	1,851.71	4,731.23	2,879.52
Remer Fire Relief Association	21	3,749.96	6,623.72	2,873.76
Deer Creek Fire Relief Association	16	2,178.48	5,046.65	2,868.17
Gilbert Fire Relief Association	16	2,178.48	5,046.65	2,868.17
Jeffers Fire Relief Association	16	2,178.48	5,046.65	2,868.17
Morton Fire Relief Association	16	2,178.48	5,046.65	2,868.17
Prinsburg Fire Relief Association	16	2,178.48	5,046.65	2,868.17

Vesta Fire Relief Association	16	2,178.48	5,046.65	2,868.17
Newfolden Fire Relief Association	14	1,550.80	4,415.81	2,865.01
Bagley Fire Relief Association	24	4,705.75	7,569.97	2,864.22
Easton Fire Relief Association	17	2,505.25	5,362.06	2,856.81
Nerstrand Fire Relief Association	15	1,876.52	4,731.23	2,854.71
Greenwood Fire Relief Association	19	3,160.77	5,992.89	2,832.12
Clara City Fire Relief Association	21	3,801.99	6,623.72	2,821.73
Gibbon Fire Relief Association	21	3,810.78	6,623.72	2,812.94
Magnolia Fire Relief Association	13	1,307.09	4,100.40	2,793.31
Normanna Fire Relief Association	13	1,307.09	4,100.40	2,793.31
Frazee Fire Relief Association	25	5,093.02	7,885.38	2,792.36
Alpha Fire Relief Association	14	1,633.86	4,415.81	2,781.95
Ormsby Fire Relief Association	14	1,633.86	4,415.81	2,781.95
Wilmont Fire Relief Association	19	3,217.44	5,992.89	2,775.45
Buhl Fire Relief Association	15	1,960.63	4,731.23	2,770.60
Hitterdal Fire Relief Association	15	1,960.63	4,731.23	2,770.60
Warba Fire Relief Association	15	1,966.08	4,731.23	2,765.15
Hartland Fire Relief Association	16	2,287.41	5,046.65	2,759.24
Plummer Fire Relief Association	17	2,614.18	5,362.06	2,747.88
Mission Fire Relief Association	20	3,603.76	6,308.31	2,704.55
Linwood Fire Relief Association	27	5,812.27	8,516.21	2,703.94
Carver Fire Relief Association	31	7,074.95	9,777.88	2,702.93
Chisholm Fire Relief Association	25	5,195.36	7,885.38	2,690.02
Pequaywan Fire Relief Association	13	1,416.01	4,100.40	2,684.39
Mapleton Fire Relief Association	23	4,589.54	7,254.55	2,665.01
Brownsville Fire Relief Association	15	2,069.56	4,731.23	2,661.67
Marietta Fire Relief Association	15	2,069.56	4,731.23	2,661.67
Squaw Lake Fire Relief Association	16	2,396.33	5,046.65	2,650.32
Waverly Fire Relief Association	20	3,680.31	6,308.31	2,628.00
Adams Fire Relief Association	19	3,388.09	5,992.89	2,604.80
Toivola Fire Relief Association	13	1,524.94	4,100.40	2,575.46
Twin Lakes Fire Relief Association (VFD)	13	1,524.94	4,100.40	2,575.46
Pemberton Fire Relief Association	14	1,851.71	4,415.81	2,564.10
Waterville Fire Relief Association	19	3,433.76	5,992.89	2,559.13
Hawley Fire Relief Association	26	5,647.77	8,200.80	2,553.03
Nassau Fire Relief Association	15	2,178.48	4,731.23	2,552.75
Lismore Fire Relief Association	16	2,505.25	5,046.65	2,541.40
Silver Bay Fire Relief Association	21	4,083.69	6,623.72	2,540.03
Industrial Fire Relief Association	13	1,568.51	4,100.40	2,531.89
Fisher Fire Relief Association	17	2,832.03	5,362.06	2,530.03
Granite Falls Fire Relief Association	25	5,382.21	7,885.38	2,503.17
Saint Clair Fire Relief Association	24	5,081.88	7,569.97	2,488.09
Fairfax Fire Relief Association	20	3,831.79	6,308.31	2,476.52
Hardwick Fire Relief Association	15	2,260.61	4,731.23	2,470.62
Albany Fire Relief Association	24	5,132.93	7,569.97	2,437.04
Appleton Fire Relief Association	20	3,876.80	6,308.31	2,431.51
Howard Lake Fire Relief Association	23	4,826.34	7,254.55	2,428.21
Evansville Fire Relief Association	18	3,267.72	5,677.48	2,409.76
Saint Charles Fire Relief Association	29	6,744.55	9,147.04	2,402.49
New York Mills Fire Relief Association	20	3,914.38	6,308.31	2,393.93
Alaska Fire Relief Association	12	1,416.01	3,784.98	2,368.97
Kennedy Fire Relief Association	14	2,054.12	4,415.81	2,361.69

Silica Fire Relief Association	13	1,742.78	4,100.40	2,357.62
Glyndon Fire Relief Association	20	3,955.16	6,308.31	2,353.15
Newport Fire Relief Association	20	3,960.40	6,308.31	2,347.91
Aurora Fire Relief Association	14	2,076.99	4,415.81	2,338.82
Mahtowa Fire Relief Association	15	2,396.33	4,731.23	2,334.90
Breckenridge Fire Relief Association	27	6,196.48	8,516.21	2,319.73
Dilworth Fire Relief Association	30	7,146.97	9,462.46	2,315.49
Grey Eagle Fire Relief Association	17	3,058.12	5,362.06	2,303.94
Lakefield Fire Relief Association	23	4,978.30	7,254.55	2,276.25
Jackson Fire Relief Association	30	7,188.01	9,462.46	2,274.45
Winger Fire Relief Association	12	1,524.94	3,784.98	2,260.04
Solway Fire Relief Association	14	2,162.66	4,415.81	2,253.15
Blue Earth Fire Relief Association	26	5,950.81	8,200.80	2,249.99
Maple Hill Fire Relief Association	13	1,851.71	4,100.40	2,248.69
Dalbo Fire Relief Association	16	2,806.82	5,046.65	2,239.83
Bertha Fire Relief Association	14	2,178.48	4,415.81	2,237.33
Blackhoof Fire Relief Association	14	2,178.48	4,415.81	2,237.33
Shelly Fire Relief Association	15	2,505.25	4,731.23	2,225.98
Saint Stephen Fire Relief Association	22	4,715.81	6,939.14	2,223.33
Backus Fire Relief Association	20	4,091.35	6,308.31	2,216.96
Montrose Fire Relief Association	21	4,438.21	6,623.72	2,185.51
Claremont Fire Relief Association	15	2,553.10	4,731.23	2,178.13
Sleepy Eye Fire Relief Association	33	8,234.12	10,408.71	2,174.59
Makinen Fire Relief Association	10	980.32	3,154.15	2,173.83
Wheaton Fire Relief Association	24	5,402.58	7,569.97	2,167.39
Avon Fire Relief Association	28	6,664.93	8,831.63	2,166.70
Luverne Fire Relief Association	34	8,561.13	10,724.12	2,162.99
Goodland Fire Relief Association	13	1,960.63	4,100.40	2,139.77
McDavitt Fire Relief Association	13	1,960.63	4,100.40	2,139.77
Ruthton Fire Relief Association	13	1,960.63	4,100.40	2,139.77
Keewatin Fire Relief Association	14	2,287.41	4,415.81	2,128.40
Barnesville Fire Relief Association	26	6,080.72	8,200.80	2,120.08
Lutsen Fire Relief Association	15	2,629.45	4,731.23	2,101.78
Saint James Fire Relief Association	30	7,361.32	9,462.46	2,101.14
Ellendale Fire Relief Association	16	2,963.20	5,046.65	2,083.45
Mountain Iron Fire Relief Association	16	2,968.25	5,046.65	2,078.40
Cosmos Fire Relief Association	14	2,340.27	4,415.81	2,075.54
Kasota Fire Relief Association	21	4,555.60	6,623.72	2,068.12
Eagles Nest Town Of	11	1,416.01	3,469.57	2,053.56
Lake Park Fire Relief Association	22	4,887.72	6,939.14	2,051.42
Montgomery Fire Relief Association	24	5,522.53	7,569.97	2,047.44
Grove City Fire Relief Association	15	2,687.18	4,731.23	2,044.05
Good Thunder Fire Relief Association	17	3,338.01	5,362.06	2,024.05
Breitung Fire Relief Association	14	2,396.33	4,415.81	2,019.48
Palo Fire Relief Association	14	2,396.33	4,415.81	2,019.48
Saint Hilaire Fire Relief Association	13	2,081.25	4,100.40	2,019.15
Motley Fire Relief Association	16	3,040.28	5,046.65	2,006.37
Hills Fire Relief Association	16	3,041.33	5,046.65	2,005.32
Grand Meadow Fire Relief Association	21	4,637.91	6,623.72	1,985.81
Hayfield Fire Relief Association	24	5,601.60	7,569.97	1,968.37
Maple Plain Fire Relief Association	24	5,610.11	7,569.97	1,959.86
Center City Fire Relief Association	15	2,773.63	4,731.23	1,957.60

Bethel Fire Relief Association	10	1,198.16	3,154.15	1,955.99
Lake Lillian Fire Relief Association	13	2,147.38	4,100.40	1,953.02
Ostrander Fire Relief Association	11	1,524.94	3,469.57	1,944.63
Seaforth Fire Relief Association	11	1,524.94	3,469.57	1,944.63
Nodine Fire Relief Association	12	1,851.71	3,784.98	1,933.27
Chokio Fire Relief Association	17	3,430.84	5,362.06	1,931.22
Grand Marais Fire Relief Association	18	3,750.08	5,677.48	1,927.40
Ideal Fire Relief Association	22	5,016.13	6,939.14	1,923.01
Clearbrook Fire Relief Association	18	3,770.57	5,677.48	1,906.91
Orr Fire Relief Association	11	1,582.27	3,469.57	1,887.30
Nicollet Fire Relief Association	25	6,006.72	7,885.38	1,878.66
Trout Lake Fire Relief Association	20	4,454.52	6,308.31	1,853.79
Sebeka Fire Relief Association	19	4,143.89	5,992.89	1,849.00
Lake Kabetogama Fire Relief Association	10	1,307.09	3,154.15	1,847.06
Proctor Fire Relief Association	21	4,781.54	6,623.72	1,842.18
Hewitt Fire Relief Association	11	1,633.86	3,469.57	1,835.71
Olivia Fire Relief Association	21	4,792.73	6,623.72	1,830.99
Clinton Fire Relief Association [St Louis]	12	1,960.63	3,784.98	1,824.35
Mapleview Fire Relief Association	12	1,960.63	3,784.98	1,824.35
Eveleth Fire Relief Association	16	3,230.92	5,046.65	1,815.73
West Concord Fire Relief Association	18	3,868.91	5,677.48	1,808.57
Onamia Fire Relief Association	19	4,186.81	5,992.89	1,806.08
Stewart Fire Relief Association	14	2,614.18	4,415.81	1,801.63
Deerwood Fire Relief Association	24	5,776.42	7,569.97	1,793.55
Lewisville Fire Relief Association	14	2,636.23	4,415.81	1,779.58
Fulda Fire Relief Association	22	5,168.31	6,939.14	1,770.83
Grand Lake Fire Relief Association	16	3,277.60	5,046.65	1,769.05
Isle Fire Relief Association	24	5,816.28	7,569.97	1,753.69
Underwood Fire Relief Association	20	4,567.72	6,308.31	1,740.59
Kelsey Fire Relief Association	11	1,742.78	3,469.57	1,726.79
Kasson Fire Relief Association	32	8,377.29	10,093.29	1,716.00
Kinney Fire Relief Association	12	2,069.56	3,784.98	1,715.42
Baudette Fire Relief Association	18	3,996.99	5,677.48	1,680.49
Mountain Lake Fire Relief Association	21	4,976.90	6,623.72	1,646.82
Colvill Fire Relief Association	10	1,524.94	3,154.15	1,629.21
McKinley Fire Relief Association	10	1,524.94	3,154.15	1,629.21
Granada Fire Relief Association	11	1,851.71	3,469.57	1,617.86
Chain of Lakes Fire Relief Association	19	4,388.81	5,992.89	1,604.08
Montevideo Fire Relief Association	31	8,231.26	9,777.88	1,546.62
Schroeder Fire Relief Association	9	1,307.09	2,838.74	1,531.65
Northrop Fire Relief Association	10	1,633.86	3,154.15	1,520.29
Longville Fire Relief Association	25	6,376.18	7,885.38	1,509.20
Pine River Fire Relief Association	21	5,134.20	6,623.72	1,489.52
Sandstone Fire Relief Association	20	4,818.86	6,308.31	1,489.45
Finlayson Fire Relief Association	15	3,267.72	4,731.23	1,463.51
Morris Fire Relief Association	31	8,332.62	9,777.88	1,445.26
Benson Fire Relief Association	28	7,415.28	8,831.63	1,416.35
Elmer Fire Relief Association	10	1,742.78	3,154.15	1,411.37
Kettle River Fire Relief Association	10	1,742.78	3,154.15	1,411.37
Twin Lakes Fire Relief Association (City)	11	2,069.56	3,469.57	1,400.01
Fosston Fire Relief Association	19	4,627.73	5,992.89	1,365.16
Saint Paul Park Fire Relief Association	23	5,889.42	7,254.55	1,365.13

Carlton Fire Relief Association	19	4,652.70	5,992.89	1,340.19
Federal Dam Fire Relief Association	8	1,198.16	2,523.32	1,325.16
Elbow Tulaby Lakes Fire Relief Association	9	1,524.94	2,838.74	1,313.80
Chatfield Fire Relief Association	26	6,906.06	8,200.80	1,294.74
Finland Fire Relief Association	15	3,439.01	4,731.23	1,292.22
Watson Fire Relief Association	11	2,178.48	3,469.57	1,291.09
Foreston Fire Relief Association	12	2,505.25	3,784.98	1,279.73
Crookston Fire Relief Association	23	5,978.25	7,254.55	1,276.30
Blooming Prairie Fire Relief Association	26	6,930.40	8,200.80	1,270.40
Oak Grove Fire Relief Association	34	9,493.00	10,724.12	1,231.12
Zumbro Falls Fire Relief Association	15	3,500.25	4,731.23	1,230.98
Nevis Fire Relief Association	18	4,460.12	5,677.48	1,217.36
Culver Fire Relief Association	8	1,307.09	2,523.32	1,216.23
Tower Fire Relief Association	9	1,633.86	2,838.74	1,204.88
Jordan Fire Relief Association	35	9,867.35	11,039.54	1,172.19
Loretto Fire Relief Association	28	7,715.74	8,831.63	1,115.89
Hinckley Fire Relief Association	21	5,515.97	6,623.72	1,107.75
Lake Crystal Fire Relief Association	24	6,477.49	7,569.97	1,092.48
North East Sherburne Fire Relief Association	26	7,161.99	8,200.80	1,038.81
Cohasset Fire Relief Association	22	5,900.50	6,939.14	1,038.64
Northland Fire Relief Association	5	544.62	1,577.08	1,032.46
Staples Fire Relief Association	21	5,619.28	6,623.72	1,004.44
Cokato Fire Relief Association	24	6,603.41	7,569.97	966.56
Harris Fire Relief Association	7	1,289.49	2,207.91	918.42
Moose Lake Fire Relief Association	24	6,709.25	7,569.97	860.72
Rice Fire Relief Association	17	4,595.95	5,362.06	766.11
Osakis Fire Relief Association	20	5,592.19	6,308.31	716.12
Roseau Fire Relief Association	27	7,843.11	8,516.21	673.10
Lake George Fire Relief Association	8	1,851.71	2,523.32	671.61
Rockford Fire Relief Association	24	6,907.56	7,569.97	662.41
Blomkest Fire Relief Association	10	2,567.77	3,154.15	586.38
Perham Fire Relief Association	29	8,562.03	9,147.04	585.01
Melrose Fire Relief Association	22	6,391.04	6,939.14	548.10
Lindstrom Fire Relief Association	26	7,703.04	8,200.80	497.76
Battle Lake Fire Relief Association	20	5,829.95	6,308.31	478.36
Paynesville Fire Relief Association	25	7,409.14	7,885.38	476.24
Redwood Falls Fire Relief Association	29	8,673.72	9,147.04	473.32
Centennial Fire Relief Association	32	9,659.27	10,093.29	434.02
Dent Fire Relief Association	16	4,630.74	5,046.65	415.91
Bigfork Fire Relief Association	17	5,004.53	5,362.06	357.53
Audubon Fire Relief Association	17	5,007.28	5,362.06	354.78
Crosslake Fire Relief Association	25	7,549.85	7,885.38	335.53
Cook Fire Relief Association	15	4,455.49	4,731.23	275.74
Garrison Fire Relief Association	20	6,090.84	6,308.31	217.47
Hokah Fire Relief Association	11	3,267.72	3,469.57	201.85
Long Prairie Fire Relief Association	24	7,378.47	7,569.97	191.50
Wadena Fire Relief Association	19	5,824.11	5,992.89	168.78
Windom Fire Relief Association	29	9,028.52	9,147.04	118.52
Rush City Fire Relief Association	25	7,864.37	7,885.38	21.01
Alvarado City Of		2,294.84	2,294.84	-
Arco City Of		57.40	57.40	-
Arrowhead Fire Relief Association		-	-	-

Bearville Town Of		1,050.20	1,050.20	-
Beltrami City Of		834.62	834.62	-
Big Falls City Of		496.59	496.59	-
Bloomington Fire Department Relief Association		117,479.27	117,479.27	-
Borup City Of		1,126.39	1,126.39	-
Bruno City Of		1,633.86	1,633.86	-
Clontarf City Of		1,113.06	1,113.06	-
Conger City Of		1,466.63	1,466.63	-
Correll City Of		30.86	30.86	-
Felton City Of		2,242.55	2,242.55	-
Freeborn City Of		1,348.63	1,348.63	-
Goodridge Area Fire Department		2,403.83	2,403.83	-
Nielsville City Of		585.52	585.52	-
Oslo City Of		757.95	757.95	-
Pleasant Hill Town Of		2,117.87	2,117.87	-
Red Lake Reservation		3,886.05	3,886.05	-
Shakopee Mdewakanton Fire Department		1,810.87	1,810.87	-
Spring Lake Park Fire Relief Association		91,557.82	91,557.82	-
Tintah City Of		1,561.78	1,561.78	-
Wolverton City Of		-	-	-
Deer River Fire Relief Association	20	6,387.06	6,308.31	(78.75)
Cold Spring Fire Relief Association	27	8,644.84	8,516.21	(128.63)
Plainview Fire Relief Association	22	7,076.57	6,939.14	(137.43)
Scandia Fire Relief Association	21	6,777.99	6,623.72	(154.27)
Hanover Fire Relief Association	24	7,926.20	7,569.97	(356.23)
Sauk Centre Fire Relief Association	30	9,864.75	9,462.46	(402.29)
Waite Park Fire Relief Association	24	8,012.05	7,569.97	(442.08)
Goodhue Fire Relief Association	25	8,344.96	7,885.38	(459.58)
McGregor Fire Relief Association	21	7,085.18	6,623.72	(461.46)
Cannon Falls Fire Relief Association	30	10,089.32	9,462.46	(626.86)
New London Fire Relief Association	25	8,516.62	7,885.38	(631.24)
Pierz Fire Relief Association	29	9,942.05	9,147.04	(795.01)
Lower Saint Croix Valley Fire Relief Association	28	9,652.57	8,831.63	(820.94)
Dayton Fire Relief Association	23	8,150.89	7,254.55	(896.34)
Saint Bonifacius Fire Relief Association	25	8,785.74	7,885.38	(900.36)
Stewartville Fire Relief Association	33	11,392.69	10,408.71	(983.98)
Chisago Fire Relief Association	21	7,628.37	6,623.72	(1,004.65)
Dassel Fire Relief Association	19	7,023.66	5,992.89	(1,030.77)
Saint Francis Fire Relief Association	20	7,598.61	6,308.31	(1,290.30)
La Crescent Fire Relief Association	19	7,315.52	5,992.89	(1,322.63)
Le Sueur Fire Relief Association	21	7,951.07	6,623.72	(1,327.35)
Walker Fire Relief Association	22	8,316.52	6,939.14	(1,377.38)
East Bethel Fire Relief Association	36	12,771.95	11,354.95	(1,417.00)
Wyoming Fire Relief Association	24	9,022.55	7,569.97	(1,452.58)
Byron Fire Relief Association	25	9,356.41	7,885.38	(1,471.03)
Braham Fire Relief Association	14	5,892.10	4,415.81	(1,476.29)
Saint Joseph Fire Relief Association	28	10,682.25	8,831.63	(1,850.62)
Hamel Fire Relief Association	21	8,700.61	6,623.72	(2,076.89)
Mora Fire Relief Association	29	11,273.57	9,147.04	(2,126.53)
Cass Lake Fire Relief Association	22	9,114.50	6,939.14	(2,175.36)
Watertown Fire Relief Association	21	8,819.89	6,623.72	(2,196.17)
Saint Peter Fire Relief Association	36	13,607.51	11,354.95	(2,252.56)

Lonsdale Fire Relief Association	24	9,890.94	7,569.97	(2,320.97)
Two Harbors Fire Relief Association	23	9,602.72	7,254.55	(2,348.17)
North Saint Paul Fire Relief Association	31	12,172.58	9,777.88	(2,394.70)
Aitkin Fire Relief Association	28	11,244.05	8,831.63	(2,412.42)
Little Canada Fire Relief Association	29	11,596.78	9,147.04	(2,449.74)
Morse-Fall Lake Fire Relief Association	18	8,188.21	5,677.48	(2,510.73)
Princeton Fire Relief Association	37	14,203.56	11,670.37	(2,533.19)
Pequot Lakes Fire Relief Association	23	9,820.57	7,254.55	(2,566.02)
International Falls Fire Relief Association	27	11,138.28	8,516.21	(2,622.07)
Maple Lake Fire Relief Association	24	10,201.65	7,569.97	(2,631.68)
Worthington Fire Relief Association	34	13,356.79	10,724.12	(2,632.67)
Victoria Fire Relief Association	34	13,417.51	10,724.12	(2,693.39)
Annandale Fire Relief Association	22	9,696.03	6,939.14	(2,756.89)
Milaca Fire Relief Association	20	9,140.66	6,308.31	(2,832.35)
Belle Plaine Fire Relief Association	28	11,818.09	8,831.63	(2,986.46)
Pine City Fire Relief Association	27	11,618.09	8,516.21	(3,101.88)
Litchfield Fire Relief Association	29	12,345.48	9,147.04	(3,198.44)
Lake City Fire Relief Association	23	10,513.00	7,254.55	(3,258.45)
Elko New Market Fire Relief Association	26	11,504.43	8,200.80	(3,303.63)
Pillager Fire Relief Association	21	9,951.16	6,623.72	(3,327.44)
Delano Fire Relief Association	22	10,472.35	6,939.14	(3,533.21)
North Mankato Fire Relief Association	34	14,359.27	10,724.12	(3,635.15)
Pine Island Fire Relief Association	21	10,331.34	6,623.72	(3,707.62)
Foley Fire Relief Association	21	10,350.31	6,623.72	(3,726.59)
Saint Anthony Fire Relief Association	21	10,380.64	6,623.72	(3,756.92)
East Grand Forks Fire Relief Association	29	12,991.34	9,147.04	(3,844.30)
Vadnais Heights Fire Relief Association	38	16,015.40	11,985.78	(4,029.62)
Nisswa Fire Relief Association	22	10,985.27	6,939.14	(4,046.13)
Hermantown Fire Relief Association	23	11,399.03	7,254.55	(4,144.48)
Waseca Fire Relief Association	30	13,703.67	9,462.46	(4,241.21)
Pelican Rapids Fire Relief Association	23	11,838.52	7,254.55	(4,583.97)
Zimmerman Fire Relief Association	32	14,815.33	10,093.29	(4,722.04)
New Ulm Fire Relief Association	40	18,112.54	12,616.61	(5,495.93)
Falcon Heights Fire Relief Association	17	10,895.75	5,362.06	(5,533.69)
Marshall Fire Relief Association	42	18,861.39	13,247.44	(5,613.95)
Becker Fire Relief Association	32	15,920.85	10,093.29	(5,827.56)
Robbinsdale Fire Relief Association	30	15,345.56	9,462.46	(5,883.10)
Fergus Falls Fire Relief Association	39	18,256.32	12,301.20	(5,955.12)
Thief River Falls Fire Relief Association	24	13,763.01	7,569.97	(6,193.04)
Cloquet Area Fire District Fire Relief Association	30	15,794.78	9,462.46	(6,332.32)
Wayzata Fire Relief Association	23	13,636.44	7,254.55	(6,381.89)
North Branch Fire Relief Association	24	14,171.50	7,569.97	(6,601.53)
Ham Lake Fire Relief Association	37	18,512.85	11,670.37	(6,842.48)
Isanti Fire Relief Association	29	16,391.47	9,147.04	(7,244.43)
Fairmont Fire Relief Association	30	16,788.91	9,462.46	(7,326.45)
New Prague Fire Relief Association	29	16,502.13	9,147.04	(7,355.09)
Cambridge Fire Relief Association	25	15,267.66	7,885.38	(7,382.28)
Park Rapids Fire Relief Association	26	15,950.18	8,200.80	(7,749.38)
Little Falls Fire Relief Association	32	18,158.43	10,093.29	(8,065.14)
Albertville Fire Relief Association	24	15,709.00	7,569.97	(8,139.03)
Lake Elmo Fire Relief Association	18	13,852.54	5,677.48	(8,175.06)
Hugo Fire Relief Association	27	17,246.03	8,516.21	(8,729.82)

Rogers Fire Relief Association	43	22,316.31	13,562.86	(8,753.45)
Mound Fire Relief Association	38	21,262.50	11,985.78	(9,276.72)
Willmar Fire Relief Association	36	20,687.55	11,354.95	(9,332.60)
Mendota Heights Fire Relief Association	34	20,208.62	10,724.12	(9,484.50)
Waconia Fire Relief Association	24	17,661.96	7,569.97	(10,091.99)
Big Lake Fire Relief Association	31	19,990.76	9,777.88	(10,212.88)
Hopkins Fire Relief Association	36	21,669.99	11,354.95	(10,315.04)
Sartell Fire Relief Association	28	19,190.55	8,831.63	(10,358.92)
Mahtomedi Fire Relief Association	14	15,151.92	4,415.81	(10,736.11)
Saint Michael Fire Relief Association	28	19,596.71	8,831.63	(10,765.08)
Hibbing Fire Relief Association	12	15,011.29	3,784.98	(11,226.31)
Hutchinson Fire Relief Association	31	21,161.85	9,777.88	(11,383.97)
Sauk Rapids Fire Relief Association	30	21,058.97	9,462.46	(11,596.51)
Bayport Fire Relief Association	26	20,130.13	8,200.80	(11,929.33)
Long Lake Fire Relief Association	39	24,425.26	12,301.20	(12,124.06)
New Brighton Fire Relief Association	41	25,632.36	12,932.03	(12,700.33)
Albert Lea Township Fire Relief Association	14	17,698.31	4,415.81	(13,282.50)
Buffalo Fire Relief Association	32	23,699.02	10,093.29	(13,605.73)
Farmington Fire Relief Association	47	29,074.58	14,824.52	(14,250.06)
Detroit Lakes Fire Relief Association	23	21,536.76	7,254.55	(14,282.21)
Columbia Heights Fire Relief Association	19	20,705.75	5,992.89	(14,712.86)
Monticello Fire Relief Association	25	23,260.76	7,885.38	(15,375.38)
Rosemount Fire Relief Association	43	28,962.40	13,562.86	(15,399.54)
Grand Rapids Fire Relief Association	29	24,878.70	9,147.04	(15,731.66)
Andover Fire Relief Association	59	35,206.31	18,609.50	(16,596.81)
Red Wing Fire Relief Association	16	22,261.78	5,046.65	(17,215.13)
Chaska Fire Relief Association	44	31,367.72	13,878.27	(17,489.45)
Excelsior Fire Relief Association	39	29,807.75	12,301.20	(17,506.55)
Alexandria Fire Relief Association	32	27,614.39	10,093.29	(17,521.10)
Ramsey Fire Relief Association	48	33,096.17	15,139.94	(17,956.23)
Golden Valley Fire Relief Association	47	33,157.27	14,824.52	(18,332.75)
Austin Fire Relief Association	19	25,735.94	5,992.89	(19,743.05)
Forest Lake Fire Relief Association	27	28,278.18	8,516.21	(19,761.97)
Fridley Fire Relief Association	33	31,564.75	10,408.71	(21,156.04)
Northfield Fire Relief Association	31	31,118.81	9,777.88	(21,340.93)
Savage Fire Relief Association	39	34,086.68	12,301.20	(21,785.48)
Owatonna Fire Relief Association	31	32,500.28	9,777.88	(22,722.40)
Brooklyn Center Fire Relief Association	27	31,839.27	8,516.21	(23,323.06)
Bemidji Fire Relief Association	48	38,516.69	15,139.94	(23,376.75)
Elk River Fire Relief Association	43	37,339.50	13,562.86	(23,776.64)
Chanhausen Fire Relief Association	40	36,435.14	12,616.61	(23,818.53)
Oakdale Fire Relief Association	25	31,947.62	7,885.38	(24,062.24)
Stillwater Fire Relief Association	31	34,028.75	9,777.88	(24,250.87)
Hastings Fire Relief Association	39	36,653.54	12,301.20	(24,352.34)
Inver Grove Heights Fire Relief Association	44	40,260.82	13,878.27	(26,382.55)
Brainerd Fire Relief Association	35	37,525.46	11,039.54	(26,485.92)
Cottage Grove Fire Relief Association	40	39,896.49	12,616.61	(27,279.88)
West Metro Fire Relief Association	56	47,586.02	17,663.26	(29,922.76)
Lake Johanna Fire Relief Association	81	56,779.84	25,548.64	(31,231.20)
Prior Lake Fire Relief Association	41	44,713.31	12,932.03	(31,781.28)
Anoka-Champlin Fire Relief Association	42	45,826.25	13,247.44	(32,578.81)
White Bear Lake Fire Relief Association	46	47,688.26	14,509.11	(33,179.15)

Shakopee Fire Relief Association	43	51,915.57	13,562.86	(38,352.71)
Apple Valley Fire Relief Association	63	59,345.47	19,871.17	(39,474.30)
Roseville Fire Relief Association	10	45,196.63	3,154.15	(42,042.48)
Lakeville Fire Relief Association	88	73,698.14	27,756.55	(45,941.59)
Coon Rapids Fire Relief Association	53	67,398.52	16,717.01	(50,681.51)
Minnetonka Fire Relief Association	75	77,359.58	23,656.15	(53,703.43)
Maple Grove Fire Relief Association	94	85,157.41	29,649.04	(55,508.37)
Eden Prairie Fire Relief Association	94	89,211.78	29,649.04	(59,562.74)
Woodbury Fire Relief Association	63	84,498.00	19,871.17	(64,626.83)
Edina Fire Relief Association	45	87,518.14	14,193.69	(73,324.45)
Eagan Fire Relief Association	34	84,167.14	10,724.12	(73,443.02)
Plymouth Fire Relief Association	61	104,341.12	19,240.33	(85,100.79)

ESTIMATE ONLY



Exhibit C

Supplemental State Aid Calculation

Topic:

The Working Group has been asked to consider whether the calculation for determining each community's supplemental state aid amount should be changed. Supplemental state aid is the common name for aid payable under the Police and Firefighter Retirement Supplemental State Aid program defined in Minn. Stat. § 423A.022.

Supplemental state aid is paid at the same time as fire state aid, and is proportioned based on each qualifying entity's fire state aid amount compared to the total fire state aid of all other qualifying entities. For example, if a relief association's portion of fire state aid is 1.25 percent of the total, the relief association would be eligible to receive supplemental state aid equal to 1.25 percent of the total.

Fire state aid allocations are primarily based on the population and market value of each fire service area. There have been suggestions to change the supplemental state aid calculation so it is based on the number of active members, or some other factor, rather than being portioned in the same manner as fire state aid.

Attached are **rough** estimates of how 2020 supplemental state aid amounts would differ if allocated based on the number of active relief association members or active firefighters in the PERA Statewide Volunteer Firefighter Plan. Generally, aid would shift under the proposal from areas with higher populations to those with smaller populations.

Notes and Considerations:

- There are some entities that receive supplemental state aid, but do not submit active firefighter information to the OSA or to PERA. In the attached estimates these entities are allocated their actual 2020 supplemental state aid amount, as no alternative could be calculated.
- Careful consideration needs to be given to whether allocating aid based on the number of active firefighters is appropriate. Relief associations or their affiliated fire departments may be encouraged to report firefighters as active members to qualify for higher aid amounts, even though some firefighters may not have met minimum requirements to receive active service credit. Additionally, minimum service requirements are defined locally and vary significantly among fire departments. Fire departments that have established rigorous minimum service requirements, monitor compliance with the requirements, and accurately report when a firefighter

is inactive because of not meeting the requirements, may feel penalized as their aid decreases due to the accurate reporting.

- Consideration also must be given to how active member or active firefighter data would be reported and verified, and the timing of the reports. Even small mistakes in member reporting causes deviations in aid amounts of thousands of dollars.
- The Working Group and other stakeholder groups should discuss and agree on a stated goal of the supplemental state aid program. Without knowing the goal of the aid program, it is difficult to determine if the program is meeting needs currently, and if not, how the program should be changed.



Exhibit D

Retaining Service Credit for Nonvested Members

Topic:

A defined benefit relief association is obligated to credit all years of active service for any member who is active and meets the minimum service and membership requirements. Credit must be given for all years of active service, except for caps on service credit if so provided in the bylaws of the relief association.

The Working Group is considering a change to the length of time that service credit must be retained after a nonvested member of a defined benefit plan leaves active service. The concern among some defined benefit plan trustees is that these nonvested members who have left service are not included when the relief association determines its annual liabilities and funding requirement. If a nonvested member is later rehired and resumes active service and membership, the liability added during the member's initial year of resumption service is higher than that of a new member.

An optional change is provided below that would allow defined benefit plans to define in their bylaws for members who incur a break in service a length of time, which must be at least five years, after which original years of service would be forfeited should the member subsequently resume active firefighter service.

Optional Change:

424A.02 DEFINED BENEFIT RELIEF ASSOCIATIONS; SERVICE PENSIONS.

Subd. 3. Flexible service pension maximums.

...

(h) The method of calculating service pensions must be applied uniformly for all years of active service. Credit must be given for all years of active service except for:

(i) caps on service credit if so provided in the bylaws of the relief association;
and

(ii) if so provided in the bylaws of the relief association, active service earned by a former member who has ceased duties as a volunteer firefighter with the fire department before becoming vested under subdivision 2 and who has not resumed active service with the fire department and active membership in the relief association for a period as defined in the relief association's bylaws, of not less than five years.



Exhibit E

Accountant Form Certification Requirement

Topic:

Relief associations with special fund assets of less than \$500,000 and special fund liabilities of less than \$500,000, and that have not exceeded this threshold in a prior year, are annually required to have their financial reporting form (the FIRE Form) certified by a CPA in accordance with agreed-upon procedures prescribed by the Office of the State Auditor. The CPA completes the certification on the FIRE form and submits a separate report on applying the agreed-upon procedures.

Relief associations with assets or liabilities that exceed \$500,000, or that have exceeded the threshold in a prior year, are required to submit an annual audit. The FIRE Form submitted by these relief associations is not required to be certified by a CPA.

Some relief associations with assets and liabilities below the \$500,000 threshold choose to have an audit performed, rather than an agreed-upon procedures engagement, even though the audit is not required. Because the FIRE Form certification requirement is based on the \$500,000 threshold and not whether an audit was prepared, the CPAs for these relief associations are still required to complete the certification on the form. This requirement has caused confusion and concern among relief association CPAs, as the certification required on the Form is not reflective of the work performed in the course of the audit.

An optional change below for the Working Group's consideration would exempt a relief association with assets and liabilities below the \$500,000 threshold from having its FIRE Form certified by a CPA if the CPA performed an audit rather than agreed-upon procedures engagement.

(Note that changes in subdivision 1 below include audit clarification changes approved by the Working Group on November 10. The proposed changes related to this topic are highlighted.)

Optional Change:

424A.014 FINANCIAL REPORT; BOND; EXAMINATION.

Subdivision 1. **Financial report and audit.** (a) An annual financial report and audited financial statements in accordance with paragraphs (c) through (e) of this subdivision must be submitted by The the board of the Bloomington Fire Department Relief Association and the board of each volunteer firefighters relief association with special fund assets of at least \$500,000 or special fund liabilities of at least \$500,000 in the prior year or in any previous year, according to the applicable actuarial valuation or according to the prior year financial report if no valuation is required or any previous year's financial



~~report, must prepare a financial report covering the special and general funds of the relief association for the preceding fiscal year, file the financial report, and submit financial statements.~~

(b) The board of a volunteer firefighters relief association with special fund assets less than \$500,000 and special fund liabilities less than \$500,000 according to the prior year financial report and all previous years' financial reports may choose to submit an annual financial report and audited financial statements in accordance with paragraphs (c) through (e) of this subdivision.

~~(c) The financial report must contain financial statements and disclosures that present the true financial condition of the relief association and the results of relief association operations in conformity with generally accepted accounting principles and in compliance with the regulatory, financing, and funding provisions of this chapter and any other applicable laws cover the relief association's special fund and general fund, and be in the style and form prescribed by the state auditor. The financial report must be countersigned by:~~

~~(1) the municipal clerk or clerk-treasurer of the municipality in which the relief association is located if the relief association is a firefighters' relief association that is directly associated with a municipal fire department;~~

~~(2) the municipal clerk or clerk-treasurer of the largest municipality in population that contracts with the independent nonprofit firefighting corporation if the volunteer firefighter relief association is a subsidiary of an independent nonprofit firefighting corporation, and by the secretary of the independent nonprofit firefighting corporation; or~~

~~(3) the chief financial official of the county in which the volunteer firefighter relief association is located or primarily located if the relief association is associated with a fire department that is not located in or associated with an organized municipality.~~

~~(d) The financial report must be retained in the office of the Bloomington Fire Department Relief Association or the volunteer firefighter relief association for public inspection and must be filed with the governing body of the government subdivision in which the associated fire department is located after the close of the fiscal year. One copy of the financial report must be furnished to the state auditor on or before June 30 after the close of the fiscal year.~~

~~(e) Audited financial statements that present the true financial condition of the relief association's special fund and general fund must be attested to by a certified public accountant or by the state auditor and must be filed with the state auditor on or before June 30 after the close of the fiscal year. Audits must be conducted in compliance with generally accepted auditing standards and section 6.65 governing audit procedures. The state auditor may accept this report in lieu of the financial report required in paragraph ~~(e)~~ (a).~~

Subd. 2. **Financial statement.** (a) The board of each volunteer firefighter relief association that is not required to **and does not choose to** file a financial report and audit under subdivision 1 must prepare a detailed statement of the financial affairs for the preceding fiscal year of the relief association's special and general funds in the style and form prescribed by the state auditor. The detailed statement must show:

(1) the sources and amounts of all money received;

(2) all disbursements, accounts payable, and accounts receivable;

(3) the amount of money remaining in the treasury;

(4) total assets, including a listing of all investments;

(5) the accrued liabilities; and

(6) all other items necessary to show accurately the revenues and expenditures and financial position of the relief association.

(b) The detailed financial statement of the special and general funds required under paragraph (a) must be certified by a certified public accountant or by the state auditor in accordance with agreed-upon procedures and forms prescribed by the state auditor. The accountant must have at least five years of public accounting, auditing, or similar experience and must not be an active, inactive, or retired member of the relief association or the fire department.

(c) The detailed financial statement required under paragraph (a) must be countersigned by:

(1) the municipal clerk or clerk-treasurer of the municipality;



(2) where applicable, the municipal clerk or clerk-treasurer of the largest municipality in population that contracts with the independent nonprofit firefighting corporation if the relief association is a subsidiary of an independent nonprofit firefighting corporation, and by the secretary of the independent nonprofit firefighting corporation; or

(3) the chief financial official of the county in which the volunteer firefighter relief association is located or primarily located if the relief association is associated with a fire department that is not located in or associated with an organized municipality.

(d) The volunteer firefighters relief association board must submit a copy of the detailed financial statement required under paragraph (a) that has been certified by the governing body of the municipality to the state auditor on or before March 31 after the close of the fiscal year.

(e) A certified public accountant or auditor who performs the agreed-upon procedures under paragraph (b) is subject to the reporting requirement of section 6.67.



Exhibit F

Working as a Full-Time and Paid-on-Call Firefighter

For the reasons identified below, the Volunteer Fire Relief Association Working Group recommends that current law be supported, which allows individuals who are employed as full-time firefighters to separately work as paid-on-call firefighters with the same fire department.

Local Control – Each municipality is responsible for implementing staffing models that meet the specific needs of its community. Some municipalities rely on the ability of full-time employees, whether firefighters or other public employees, to work as paid-on-call firefighters to maintain adequate staffing. Prohibiting full-time firefighters from separately working as paid-on-call firefighters diminishes the pool of potential paid-on-call firefighters in the community.

Complexity – This topic is complex, and there currently is not a known change that would accommodate the needs of all communities.

Resolutions Already Exist – The current statutes are permissive, and allow local communities to prohibit, if they choose, individuals from working as both full-time and paid-on-call firefighters through relief association bylaw provisions or municipal policies.



Exhibit G

Requiring Investment Through the State Board of Investment

For the reason identified below, the Volunteer Fire Relief Association Working Group recommends that current law be supported, which allows relief associations the option of investing through the Minnesota State Board of Investment.

Local Control – The current statutes are permissive, and allow relief associations options on how and where to invest their pension funds. A relief association can choose to invest some or all of its pension assets through the State Board of Investment, but are not required to do so. There is strong support among relief association trustees to maintain these options. Currently, there is no evidence that having choice on how and where to invest relief association funds is problematic. Differences in investment performance among relief associations have not threatened the viability of the relief association pension funds, which overall are very well funded.



Exhibit H

Timing of Divorce Distributions

Topic:

Questions have arisen about when distributions can be made to former spouses following the divorce of a relief association member. The statutes specific to relief associations do not address the division of marital property. There are statutes that apply generally to the division of marital property, and address when payment of a defined benefit public pension plan benefit may commence. For these plans, payment may occur after the plan member submits a valid application for the pension and the benefit becomes payable. Defined contribution plans may have the ability to make distributions to the former spouse before the member becomes eligible and applies for his or her distribution.

Statute:

518.58 DIVISION OF MARITAL PROPERTY.

Subd. 4. **Pension plans.** (a) The division of marital property that represents pension plan benefits or rights in the form of future pension plan payments:

(1) is payable only to the extent of the amount of the pension plan benefit payable under the terms of the plan;

(2) is not payable for a period that exceeds the time that pension plan benefits are payable to the pension plan benefit recipient;

(3) is not payable in a lump-sum amount from defined benefit pension plan assets attributable in any fashion to a spouse with the status of an active member, deferred retiree, or benefit recipient of a pension plan;

(4) if the former spouse to whom the payments are to be made dies prior to the end of the specified payment period with the right to any remaining payments accruing to an estate or to more than one survivor, is payable only to a trustee on behalf of the estate or the group of survivors for subsequent apportionment by the trustee; and

(5) in the case of defined benefit public pension plan benefits or rights, may not commence until the public plan member submits a valid application for a public pension plan benefit and the benefit becomes payable.

(b) The individual retirement account plans established under chapter 354B may provide in its plan document, if published and made generally available, for an alternative marital property division or distribution of individual retirement account plan assets. If an alternative division or distribution procedure is provided, it applies in place of paragraph (a), clause (5).

(c) If liquid or readily liquidated marital property other than property representing vested pension benefits or rights is available, the court, so far as possible, shall divide the property representing vested pension benefits or rights by the disposition of an equivalent amount of the liquid or readily liquidated property.

(d) If sufficient liquid or readily liquidated marital property other than property representing vested pension benefits or rights is not available, the court may order the revocation of the designation of an optional annuity beneficiary in pension plans specified in section 356.48 or in any other pension plan in which plan-governing law or governing documents allow revocation of an optional annuity in marital dissolution or annulment situations.