



**STATE OF MINNESOTA
OFFICE OF THE STATE AUDITOR**

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**Audit Threshold for 2025 Reports: \$750,000 in either Assets or Liabilities
Reporting Deadline: June 30, 2026**

Date Reviewed: 2/4/2026

Date Revised: 2/4/2026

<u>Relief Association</u>	<u>Plan Type</u>	<u>Report Required</u>
Ada Fire Relief Association	Lump Sum	AUP
Adams Fire Relief Association	Lump Sum	AUP
Adrian Fire Relief Association	Lump Sum	AUP
Albany Fire Relief Association	Lump Sum	Audit
Alexandria Fire Relief Association	Lump Sum	Audit
Almelund Fire Relief Association	Lump Sum	Audit
Alpha Fire Relief Association	Lump Sum	AUP
Altura Fire Relief Association	Lump Sum	AUP
Amboy Fire Relief Association	Lump Sum	AUP
Andover Fire Relief Association	Defined Contribution	Audit
Annandale Fire Relief Association	Lump Sum	Audit
Anoka-Champlin Fire Relief Association	Defined Contribution	Audit
Apple Valley Fire Relief Association	Monthly/Lump Sum	Audit
Appleton Fire Relief Association	Monthly/Lump Sum	AUP
Argyle Fire Relief Association	Lump Sum	AUP
Arrowhead Fire Relief Association	Lump Sum	AUP
Askov Fire Relief Association	Lump Sum	AUP
Atwater Fire Relief Association	Lump Sum	AUP
Austin Fire Relief Association	Defined Contribution	Audit
Avon Fire Relief Association	Lump Sum	Audit
Babbitt Fire Relief Association	Lump Sum	AUP
Backus Fire Relief Association	Lump Sum	Audit
Badger Fire Relief Association	Lump Sum	AUP
Bagley Fire Relief Association	Lump Sum	AUP
Balsam Fire Relief Association	Lump Sum	Audit
Barnesville Fire Relief Association	Defined Contribution	Audit
Baudette Fire Relief Association	Lump Sum	AUP
Bayport Fire Relief Association	Lump Sum	Audit
Beardsley Fire Relief Association	Lump Sum	AUP
Beaver Creek Fire Relief Association	Lump Sum	AUP
Becker Fire Relief Association	Lump Sum	Audit

<u>Relief Association</u>	<u>Plan Type</u>	<u>Report Required</u>
Belgrade Fire Relief Association	Lump Sum	AUP
Bellingham Fire Relief Association	Lump Sum	AUP
Bemidji Fire Relief Association	Lump Sum	Audit
Bertha Fire Relief Association	Lump Sum	AUP
Bethel Fire Relief Association	Lump Sum	AUP
Bigfork Fire Relief Association	Lump Sum	Audit
Bird Island Fire Relief Association	Lump Sum	AUP
Blackduck Fire Relief Association	Lump Sum	AUP
Blackhoof Fire Relief Association	Lump Sum	AUP
Blooming Prairie Fire Relief Association	Lump Sum	Audit
Blue Earth Fire Relief Association	Lump Sum	Audit
Bluffton Fire Relief Association	Lump Sum	AUP
Bowlus Fire Relief Association	Lump Sum	AUP
Boyd Fire Relief Association	Lump Sum	AUP
Brainerd Fire Relief Association	Lump Sum	Audit
Brewster Fire Relief Association	Defined Contribution	AUP
Brooklyn Center Fire Relief Association	Monthly/Lump Sum	Audit
Browns Valley Fire Relief Association	Lump Sum	AUP
Brownsdale Fire Relief Association	Lump Sum	AUP
Brownton Fire Relief Association	Lump Sum	AUP
Bruno Fire Relief Association	Lump Sum	AUP
Buffalo Fire Relief Association	Lump Sum	Audit
Buffalo Lake Fire Relief Association	Lump Sum	Audit
Buhl Fire Relief Association	Lump Sum	AUP
Butterfield Fire Relief Association	Lump Sum	AUP
Byron Fire Relief Association	Lump Sum	Audit
Caledonia Fire Relief Association	Lump Sum	Audit
Callaway Fire Relief Association	Defined Contribution	AUP
Campbell Fire Relief Association	Lump Sum	AUP
Cannon Falls Fire Relief Association	Lump Sum	Audit
Carlos Fire Relief Association	Lump Sum	Audit
Carlton Fire Relief Association	Lump Sum	Audit
Cass Lake Fire Relief Association	Lump Sum	Audit
Centennial Fire Relief Association	Lump Sum	Audit
Ceylon Fire Relief Association	Lump Sum	AUP
Chain of Lakes Fire Relief Association	Lump Sum	AUP
Chandler Fire Relief Association	Lump Sum	AUP
Chanhasen Fire Relief Association	Monthly/Lump Sum	Audit
Chaska Fire Relief Association	Monthly/Lump Sum	Audit
Cherry Fire Relief Association	Lump Sum	AUP
Chisholm Fire Relief Association	Lump Sum	Audit
Chokio Fire Relief Association	Lump Sum	AUP
Clara City Fire Relief Association	Lump Sum	Audit
Clarissa Fire Relief Association	Lump Sum	AUP
Clarkfield Fire Relief Association	Lump Sum	AUP
Clearbrook Fire Relief Association	Lump Sum	AUP

<u>Relief Association</u>	<u>Plan Type</u>	<u>Report Required</u>
Clements Fire Relief Association	Lump Sum	AUP
Cleveland Fire Relief Association	Lump Sum	Audit
Climax Fire Relief Association	Lump Sum	AUP
Clinton Fire Relief Association [Big Stone]	Lump Sum	AUP
Clinton Fire Relief Association [St Louis]	Lump Sum	AUP
Cohasset Fire Relief Association	Lump Sum	AUP
Cokato Fire Relief Association	Lump Sum	Audit
Columbia Heights Fire Relief Association	Defined Contribution	Audit
Comfrey Fire Relief Association	Lump Sum	AUP
Cook Fire Relief Association	Lump Sum	AUP
Coon Rapids Fire Relief Association	Defined Contribution	Audit
Courtland Fire Relief Association	Lump Sum	AUP
Cromwell Wright Fire Relief Association	Lump Sum	AUP
Crooked Lake Fire Relief Association	Lump Sum	AUP
Crosby Fire Relief Association	Lump Sum	AUP
Currie Fire Relief Association	Lump Sum	AUP
Cuyuna Fire Relief Association	Lump Sum	AUP
Cyrus Fire Relief Association	Lump Sum	AUP
Dalton Fire Relief Association	Lump Sum	AUP
Danube Fire Relief Association	Lump Sum	AUP
Danvers Fire Relief Association	Lump Sum	AUP
Dawson Fire Relief Association	Lump Sum	Audit
Dayton Fire Relief Association	Lump Sum	AUP
Deer Creek Fire Relief Association	Lump Sum	AUP
Deer River Fire Relief Association	Lump Sum	AUP
Deerwood Fire Relief Association	Lump Sum	AUP
Delano Fire Relief Association	Lump Sum	Audit
Detroit Lakes Fire Relief Association	Lump Sum	Audit
Dexter Fire Relief Association	Lump Sum	AUP
Dilworth Fire Relief Association	Defined Contribution	Audit
Donnelly Fire Relief Association	Defined Contribution	AUP
Dover Fire Relief Association	Lump Sum	AUP
Dovray Fire Relief Association	Lump Sum	AUP
Dumont Fire Relief Association	Lump Sum	AUP
Eagle Bend Fire Relief Association	Lump Sum	AUP
Eagle Lake Fire Relief Association	Lump Sum	AUP
East Grand Forks Fire Relief Association	Lump Sum	Audit
Easton Fire Relief Association	Lump Sum	AUP
Eden Prairie Fire Relief Association	Monthly/Lump Sum	Audit
Eden Valley Fire Relief Association	Lump Sum	AUP
Edgerton Fire Relief Association	Lump Sum	Audit
Eitzen Fire Relief Association	Lump Sum	AUP
Elbow Lake Fire Relief Association	Defined Contribution	Audit
Elizabeth Fire Relief Association	Lump Sum	AUP
Elk River Fire Relief Association	Lump Sum	Audit
Elko New Market Fire Relief Association	Lump Sum	Audit

<u>Relief Association</u>	<u>Plan Type</u>	<u>Report Required</u>
Ellendale Fire Relief Association	Lump Sum	AUP
Elmer Fire Relief Association	Lump Sum	AUP
Elrosa Fire Relief Association	Lump Sum	AUP
Elysian Fire Relief Association	Lump Sum	AUP
Emily Fire Relief Association	Lump Sum	AUP
Erskine Fire Relief Association	Defined Contribution	AUP
Excelsior Fire Relief Association	Lump Sum	Audit
Eyota Fire Relief Association	Lump Sum	AUP
Fairmont Fire Relief Association	Monthly/Lump Sum	Audit
Farmington Fire Relief Association	Lump Sum	Audit
Fergus Falls Fire Relief Association	Lump Sum	Audit
Fertile Fire Relief Association	Lump Sum	AUP
Fifty Lakes Fire Relief Association	Lump Sum	AUP
Fisher Fire Relief Association	Defined Contribution	AUP
Flensburg Fire Relief Association	Lump Sum	AUP
Floodwood Fire Relief Association	Lump Sum	AUP
Foley Fire Relief Association	Lump Sum	Audit
Forest Lake Fire Relief Association	Lump Sum	Audit
Foreston Fire Relief Association	Lump Sum	AUP
Fosston Fire Relief Association	Defined Contribution	AUP
Fountain Fire Relief Association	Defined Contribution	AUP
Franklin Fire Relief Association	Lump Sum	Audit
Frazee Fire Relief Association	Lump Sum	Audit
Freeport Fire Relief Association	Defined Contribution	AUP
Fulda Fire Relief Association	Lump Sum	AUP
Garrison Fire Relief Association	Lump Sum	Audit
Gary Fire Relief Association	Defined Contribution	AUP
Ghent Fire Relief Association	Lump Sum	AUP
Gibbon Fire Relief Association	Defined Contribution	AUP
Glencoe Fire Relief Association	Monthly/Lump Sum	Audit
Glenville Fire Relief Association	Defined Contribution	AUP
Glenwood Fire Relief Association	Lump Sum	Audit
Glyndon Fire Relief Association	Lump Sum	Audit
Golden Valley Fire Relief Association	Lump Sum	Audit
Gonvick Fire Relief Association	Lump Sum	AUP
Good Thunder Fire Relief Association	Lump Sum	Audit
Goodhue Fire Relief Association	Defined Contribution	Audit
Goodland Fire Relief Association	Lump Sum	AUP
Graceville Fire Relief Association	Lump Sum	AUP
Granada Fire Relief Association	Lump Sum	AUP
Grand Meadow Fire Relief Association	Lump Sum	Audit
Green Isle Fire Relief Association	Lump Sum	Audit
Greenbush Fire Relief Association	Lump Sum	AUP
Greenway Fire Relief Association	Lump Sum	AUP
Grey Eagle Fire Relief Association	Lump Sum	Audit
Grove City Fire Relief Association	Lump Sum	AUP

<u>Relief Association</u>	<u>Plan Type</u>	<u>Report Required</u>
Grygla Fire Relief Association	Lump Sum	AUP
Gunflint Trail Fire Relief Association	Defined Contribution	Audit
Hackensack Fire Relief Association	Lump Sum	Audit
Halstad Fire Relief Association	Lump Sum	AUP
Ham Lake Fire Relief Association	Lump Sum	Audit
Hancock Fire Relief Association	Lump Sum	AUP
Hanover Fire Relief Association	Lump Sum	Audit
Hanska Fire Relief Association	Lump Sum	AUP
Harmony Fire Relief Association	Lump Sum	AUP
Hartland Fire Relief Association	Lump Sum	AUP
Hawley Fire Relief Association	Defined Contribution	Audit
Hayward Fire Relief Association	Lump Sum	Audit
Hector Fire Relief Association	Lump Sum	Audit
Henderson Fire Relief Association	Lump Sum	AUP
Hendrum Fire Relief Association	Lump Sum	AUP
Herman Fire Relief Association	Lump Sum	AUP
Heron Lake Fire Relief Association	Lump Sum	AUP
Hibbing Fire Relief Association	Lump Sum	AUP
Hokah Fire Relief Association	Lump Sum	AUP
Holdingford Fire Relief Association	Lump Sum	AUP
Holland Fire Relief Association	Lump Sum	AUP
Hopkins Fire Relief Association	Lump Sum	Audit
Howard Lake Fire Relief Association	Lump Sum	Audit
Hugo Fire Relief Association	Lump Sum	Audit
Hutchinson Fire Relief Association	Monthly/Lump Sum	Audit
Inver Grove Heights Fire Relief Association	Lump Sum	Audit
Iona Fire Relief Association	Lump Sum	AUP
Ironton Fire Relief Association	Lump Sum	AUP
Isle Fire Relief Association	Lump Sum	Audit
Ivanhoe Fire Relief Association	Defined Contribution	AUP
Jackson Fire Relief Association	Lump Sum	Audit
Janesville Fire Relief Association	Lump Sum	Audit
Jasper Fire Relief Association	Lump Sum	AUP
Jeffers Fire Relief Association	Lump Sum	AUP
Jordan Fire Relief Association	Lump Sum	Audit
Kandiyohi Fire Relief Association	Lump Sum	Audit
Karlstad Fire Relief Association	Lump Sum	AUP
Kasota Fire Relief Association	Lump Sum	Audit
Kasson Fire Relief Association	Lump Sum	Audit
Keewatin Fire Relief Association	Lump Sum	AUP
Kellogg Fire Relief Association	Lump Sum	AUP
Kelsey Fire Relief Association	Defined Contribution	AUP
Kensington Fire Relief Association	Lump Sum	AUP
Kenyon Fire Relief Association	Defined Contribution	AUP
Kerkhoven Fire Relief Association	Defined Contribution	AUP
Kilkenny Fire Relief Association	Lump Sum	Audit

<u>Relief Association</u>	<u>Plan Type</u>	<u>Report Required</u>
Kimball Fire Relief Association	Lump Sum	AUP
Kinney Fire Relief Association	Lump Sum	AUP
La Crescent Fire Relief Association	Lump Sum	Audit
La Salle Fire Relief Association	Lump Sum	AUP
Lafayette Fire Relief Association	Lump Sum	Audit
Lake Benton Fire Relief Association	Lump Sum	AUP
Lake City Fire Relief Association	Lump Sum	Audit
Lake Crystal Fire Relief Association	Lump Sum	Audit
Lake George Fire Relief Association	Defined Contribution	AUP
Lake Henry Fire Relief Association	Lump Sum	AUP
Lake Johanna Fire Relief Association	Monthly/Lump Sum	Audit
Lake Park Fire Relief Association	Lump Sum	AUP
Lake Wilson Fire Relief Association	Lump Sum	AUP
Lakefield Fire Relief Association	Lump Sum	Audit
Lakeport Fire Relief Association	Defined Contribution	AUP
Lakeville Fire Relief Association	Lump Sum	Audit
Lamberton Fire Relief Association	Lump Sum	AUP
Lanesboro Fire Relief Association	Lump Sum	AUP
Le Center Fire Relief Association	Defined Contribution	AUP
Lewiston Fire Relief Association	Lump Sum	Audit
Lewisville Fire Relief Association	Lump Sum	AUP
Lismore Fire Relief Association	Lump Sum	AUP
Little Canada Fire Relief Association	Lump Sum	Audit
Little Falls Fire Relief Association	Lump Sum	Audit
Littlefork Fire Relief Association	Lump Sum	Audit
London Fire Relief Association	Defined Contribution	AUP
Long Lake Fire Relief Association	Lump Sum	Audit
Long Prairie Fire Relief Association	Lump Sum	Audit
Longville Fire Relief Association	Defined Contribution	Audit
Lonsdale Fire Relief Association	Lump Sum	Audit
Lower Saint Croix Valley Fire Relief Association	Lump Sum	Audit
Lowry Fire Relief Association	Lump Sum	Audit
Lucan Fire Relief Association	Lump Sum	AUP
Lyle Fire Relief Association	Defined Contribution	AUP
Madison Lake Fire Relief Association	Lump Sum	Audit
Magnolia Fire Relief Association	Defined Contribution	AUP
Maple Grove Fire Relief Association	Defined Contribution	Audit
Maple Hill Fire Relief Association	Lump Sum	AUP
Maple Lake Fire Relief Association	Lump Sum	Audit
Mapleton Fire Relief Association	Lump Sum	AUP
Mapleview Fire Relief Association	Lump Sum	AUP
Marietta Fire Relief Association	Defined Contribution	AUP
Marine-on-Saint Croix Fire Relief Association	Defined Contribution	Audit
Marshall Fire Relief Association	Lump Sum	Audit

<u>Relief Association</u>	<u>Plan Type</u>	<u>Report Required</u>
Maynard Fire Relief Association	Lump Sum	AUP
Mazeppa Fire Relief Association	Defined Contribution	AUP
McIntosh Fire Relief Association	Lump Sum	AUP
Medford Fire Relief Association	Lump Sum	Audit
Medicine Lake Fire Relief Association	Defined Contribution	Audit
Menahga Fire Relief Association	Lump Sum	AUP
Mendota Heights Fire Relief Association	Defined Contribution	Audit
Mentor Fire Relief Association	Defined Contribution	AUP
Miesville Fire Relief Association	Lump Sum	AUP
Milan Fire Relief Association	Lump Sum	Audit
Millerville Fire Relief Association	Defined Contribution	AUP
Minneota Fire Relief Association	Lump Sum	Audit
Minnesota Lake Fire Relief Association	Lump Sum	AUP
Minnetonka Fire Relief Association	Monthly/Lump Sum	Audit
Mission Fire Relief Association	Lump Sum	Audit
Montevideo Fire Relief Association	Lump Sum	Audit
Montgomery Fire Relief Association	Lump Sum	Audit
Monticello Fire Relief Association	Lump Sum	Audit
Mora Fire Relief Association	Lump Sum	Audit
Morgan Fire Relief Association	Lump Sum	Audit
Morris Fire Relief Association	Lump Sum	Audit
Morristown Fire Relief Association	Lump Sum	Audit
Morton Fire Relief Association	Lump Sum	AUP
Motley Fire Relief Association	Lump Sum	AUP
Mound Fire Relief Association	Monthly/Lump Sum	Audit
Mountain Lake Fire Relief Association	Lump Sum	AUP
Murdock Fire Relief Association	Defined Contribution	AUP
Nashwauk Fire Relief Association	Lump Sum	AUP
Nassau Fire Relief Association	Defined Contribution	AUP
New Auburn Fire Relief Association	Lump Sum	AUP
New London Fire Relief Association	Lump Sum	Audit
New Prague Fire Relief Association	Lump Sum	Audit
New Richland Fire Relief Association	Lump Sum	AUP
New Ulm Fire Relief Association	Monthly/Lump Sum	Audit
New York Mills Fire Relief Association	Lump Sum	AUP
Nicollet Fire Relief Association	Lump Sum	Audit
Nisswa Fire Relief Association	Lump Sum	Audit
North Branch Fire Relief Association	Lump Sum	Audit
North Mankato Fire Relief Association	Lump Sum	Audit
North Saint Paul Fire Relief Association	Lump Sum	Audit
Northfield Fire Relief Association	Lump Sum	Audit
Northrop Fire Relief Association	Defined Contribution	AUP
Odessa Fire Relief Association	Defined Contribution	AUP
Oklee Fire Relief Association	Defined Contribution	AUP
Olivia Fire Relief Association	Lump Sum	AUP
Onamia Fire Relief Association	Lump Sum	AUP

<u>Relief Association</u>	<u>Plan Type</u>	<u>Report Required</u>
Oronoco Fire Relief Association	Lump Sum	AUP
Orr Fire Relief Association	Lump Sum	AUP
Ortonville Fire Relief Association	Lump Sum	AUP
Osseo Fire Relief Association	Lump Sum	AUP
Ostrander Fire Relief Association	Lump Sum	AUP
Owatonna Fire Relief Association	Lump Sum	Audit
Park Rapids Fire Relief Association	Lump Sum	Audit
Pelican Rapids Fire Relief Association	Lump Sum	Audit
Pemberton Fire Relief Association	Lump Sum	AUP
Pequot Lakes Fire Relief Association	Lump Sum	Audit
Perham Fire Relief Association	Lump Sum	Audit
Pierz Fire Relief Association	Lump Sum	Audit
Pillager Fire Relief Association	Lump Sum	Audit
Pine City Fire Relief Association	Monthly Only	Audit
Pine Island Fire Relief Association	Lump Sum	Audit
Pine River Fire Relief Association	Lump Sum	Audit
Pipestone Fire Relief Association	Monthly/Lump Sum	Audit
Plainview Fire Relief Association	Defined Contribution	Audit
Plummer Fire Relief Association	Defined Contribution	AUP
Plymouth Fire Relief Association	Defined Contribution	Audit
Preston Fire Relief Association	Lump Sum	Audit
Prior Lake Fire Relief Association	Lump Sum	Audit
Ramsey Fire Relief Association	Defined Contribution	Audit
Randall Fire Relief Association	Lump Sum	AUP
Randolph Fire Relief Association	Lump Sum	Audit
Red Lake Falls Fire Relief Association	Defined Contribution	AUP
Red Wing Fire Relief Association	Lump Sum	Audit
Redwood Falls Fire Relief Association	Lump Sum	Audit
Renville Fire Relief Association	Lump Sum	AUP
Rice Fire Relief Association	Lump Sum	AUP
Richmond Fire Relief Association	Lump Sum	Audit
Robbinsdale Fire Relief Association	Monthly/Lump Sum	Audit
Rockville Fire Relief Association	Lump Sum	Audit
Rollingstone Fire Relief Association	Lump Sum	AUP
Rose Creek Fire Relief Association	Lump Sum	AUP
Roseau Fire Relief Association	Lump Sum	Audit
Rosemount Fire Relief Association	Lump Sum	Audit
Roseville Fire Relief Association	Monthly/Lump Sum	Audit
Rothsay Fire Relief Association	Lump Sum	AUP
Round Lake Fire Relief Association	Defined Contribution	AUP
Royalton Fire Relief Association	Lump Sum	AUP
Rush City Fire Relief Association	Lump Sum	Audit
Rushford Fire Relief Association	Defined Contribution	AUP
Rushmore Fire Relief Association	Defined Contribution	AUP
Ruthton Fire Relief Association	Lump Sum	AUP
Saint Augusta Fire Relief Association	Lump Sum	AUP

<u>Relief Association</u>	<u>Plan Type</u>	<u>Report Required</u>
Saint Bonifacius Fire Relief Association	Lump Sum	Audit
Saint Charles Fire Relief Association	Lump Sum	Audit
Saint Clair Fire Relief Association	Lump Sum	Audit
Saint James Fire Relief Association	Lump Sum	Audit
Saint Martin Fire Relief Association	Lump Sum	Audit
Saint Michael Fire Relief Association	Lump Sum	Audit
Saint Peter Fire Relief Association	Lump Sum	Audit
Saint Stephen Fire Relief Association	Lump Sum	Audit
Sanborn Fire Relief Association	Lump Sum	AUP
Sartell Fire Relief Association	Lump Sum	Audit
Sauk Centre Fire Relief Association	Lump Sum	Audit
Sauk Rapids Fire Relief Association	Lump Sum	Audit
Savage Fire Relief Association	Monthly/Lump Sum	Audit
Seaforth Fire Relief Association	Defined Contribution	AUP
Sebeka Fire Relief Association	Lump Sum	AUP
Sedan Fire Relief Association	Lump Sum	AUP
Shelly Fire Relief Association	Lump Sum	AUP
Sherburn Fire Relief Association	Lump Sum	Audit
Silica Fire Relief Association	Lump Sum	AUP
Silver Bay Fire Relief Association	Lump Sum	Audit
Slayton Fire Relief Association	Lump Sum	Audit
Sleepy Eye Fire Relief Association	Lump Sum	Audit
South Bend Fire Relief Association	Defined Contribution	AUP
Spicer Fire Relief Association	Lump Sum	AUP
Spring Valley Fire Relief Association	Lump Sum	Audit
Squaw Lake Fire Relief Association	Lump Sum	AUP
Staples Fire Relief Association	Lump Sum	AUP
Stewart Fire Relief Association	Lump Sum	AUP
Stewartville Fire Relief Association	Lump Sum	Audit
Storden Fire Relief Association	Lump Sum	AUP
Sturgeon Lake Fire Relief Association	Lump Sum	AUP
Swanville Fire Relief Association	Defined Contribution	AUP
Taconite Fire Relief Association	Lump Sum	AUP
Thief River Falls Fire Relief Association	Lump Sum	Audit
Thomson Fire Relief Association	Lump Sum	Audit
Tofte Fire Relief Association	Lump Sum	AUP
Tracy Fire Relief Association	Lump Sum	Audit
Trout Lake Fire Relief Association	Lump Sum	AUP
Twin Lakes Fire Relief Association (VFD)	Lump Sum	AUP
Two Harbors Fire Relief Association	Lump Sum	Audit
Tyler Fire Relief Association	Lump Sum	AUP
Upsala Fire Relief Association	Lump Sum	AUP
Vergas Fire Relief Association	Lump Sum	AUP
Verndale Fire Relief Association	Lump Sum	Audit
Vernon Center Fire Relief Association	Lump Sum	AUP
Wabasha Fire Relief Association	Lump Sum	Audit

<u>Relief Association</u>	<u>Plan Type</u>	<u>Report Required</u>
Wabasso Fire Relief Association	Defined Contribution	AUP
Wadena Fire Relief Association	Lump Sum	Audit
Waldorf Fire Relief Association	Lump Sum	AUP
Walker Fire Relief Association	Lump Sum	Audit
Walters Fire Relief Association	Lump Sum	AUP
Wanamingo Fire Relief Association	Defined Contribution	Audit
Warren Fire Relief Association	Lump Sum	AUP
Waseca Fire Relief Association	Lump Sum	Audit
Watkins Fire Relief Association	Lump Sum	Audit
Waubun Fire Relief Association	Lump Sum	AUP
Waverly Fire Relief Association	Lump Sum	Audit
Wayzata Fire Relief Association	Defined Contribution	Audit
Welcome Fire Relief Association	Lump Sum	AUP
Wendell Fire Relief Association	Lump Sum	AUP
West Metro Fire Relief Association	Defined Contribution	Audit
Wheaton Fire Relief Association	Lump Sum	Audit
Williams Fire Relief Association	Defined Contribution	AUP
Willow River Fire Relief Association	Lump Sum	AUP
Wilmont Fire Relief Association	Lump Sum	AUP
Windom Fire Relief Association	Lump Sum	Audit
Winger Fire Relief Association	Defined Contribution	AUP
Woodstock Fire Relief Association	Lump Sum	AUP
Worthington Fire Relief Association	Monthly/Lump Sum	Audit
Wykoff Fire Relief Association	Lump Sum	AUP
Wyoming Fire Relief Association	Lump Sum	Audit
Zimmerman Fire Relief Association	Lump Sum	Audit
Zumbro Falls Fire Relief Association	Lump Sum	AUP
Zumbrota Fire Relief Association	Defined Contribution	Audit