

Key Reporting Requirements

For the 2017 Calendar Year

Date *	Form	Send To	Required For	Website Links
*Due on or before				
January				
1/15/2017	Statement of Economic Interest	Retain for Public Inspection	All Plans - Must be completed annually by each relief association board member (including municipal trustees) and the chief administrative officer.	http://www.auditor.state.mn.us/forms/pen/ReportingForms/pensionrf_economicinterest_statement.pdf
1/15/2017	Certified Listing of Individuals Who Filed a Statement of Economic Interest	Campaign Finance & Public Disclosure Board	All Plans - The certification lists all individuals who have filed Statements of Economic Interest with the relief association during the preceding 12 months, and the address of the office where the Statements are available for public inspection.	http://www.auditor.state.mn.us/forms/pen/ReportingForms/pensionrf_economicinterest_certification.pdf
February				
2/15/2017	Supplemental Benefit Reimbursement	Department of Revenue	All Plans - Application for reimbursement of Supplemental Benefits paid (if applicable).	http://www.revenue.state.mn.us/local_gov/proptax_admin/Pages/sbr.aspx
March				
3/15/2017	FA-1, Fire Equipment Certification	Department of Revenue	All Plans - Survey of fire equipment.	http://www.revenue.state.mn.us/local_gov/proptax_admin/Pages/fsa.aspx
3/31/2017	Investment Business Recipient Disclosure Form	Legislative Commission on Pensions & Retirement	All Plans - List all recipients of investment business.	http://www.auditor.state.mn.us/forms/pen/ReportingForms/pensionrf_recipientDisc_form.pdf

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March				
3/31/2017	FIRE-16, Financial and Investment Reporting Entry Form	State Auditor	All Plans with assets <i>less than \$500,000</i> and liabilities <i>less than \$500,000</i> .	https://www.auditor.state.mn.us/safes/
3/31/2017	Agreed-Upon Procedures Engagement Report	State Auditor	All Plans with assets <i>less than \$500,000</i> and liabilities <i>less than \$500,000</i> .	https://www.auditor.state.mn.us/safes/
3/31/2017	SC-16, Schedule Form	State Auditor	Lump-Sum Plans with assets <i>less than \$500,000</i> and liabilities <i>less than \$500,000</i> . (If not already submitted.)	https://www.auditor.state.mn.us/safes/
June				
6/30/2017	FIRE-16, Financial and Investment Reporting Entry Form	State Auditor	All Plans with assets or liabilities of <i>at least \$500,000</i> .	https://www.auditor.state.mn.us/safes/
6/30/2017	Audit Report	State Auditor	All Plans with assets or liabilities of <i>at least \$500,000</i> .	https://www.auditor.state.mn.us/safes/
6/30/2017	SC-16, Schedule Form	State Auditor	Lump-Sum Plans with assets or liabilities of <i>at least \$500,000</i> . (If not already submitted.)	https://www.auditor.state.mn.us/safes/
July				
7/1/2017	Actuarial Valuation	Municipality & State Auditor	All Monthly & Combination Plans - an actuarial valuation is required every other year or sooner if benefits change.	

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August				
8/1/2017	SC-17, Schedule Form	Municipality & State Auditor	All Lump-Sum Plans - must certify the 2017 Schedule Form showing the minimum required contribution for 2018 and maximum allowable benefit level for 2017 to the affiliated municipality or independent nonprofit firefighting corporation. A copy of the form may be submitted to the Office of the State Auditor once it has been certified.	https://www.auditor.state.mn.us/safes/
8/1/2017	Reminder	Municipality	All Monthly & Combination Plans - must certify the minimum required contribution for 2018 to the affiliated municipality or independent nonprofit firefighting corporation. Retain a copy of the certification.	
September				
9/15/2017	Reminder		All Plans - first certification deadline for 2017 fire state aid and supplemental state aid. To be certified as eligible for the first round of state aid payments, all required 2016 reporting information must be submitted to the Office of the State Auditor, review of the information must be completed, and any identified issues must be resolved by this date.	
October				
10/1/2017	Reminder		All Plans - fire state aid and supplemental state aid is paid for those relief associations certified as eligible on the first certification deadline.	

Date	Form	Send To	Required For	Website Links
November				
11/1/2017	Reminder		All Plans - second certification deadline for 2017 fire state aid and supplemental state aid. To be certified as eligible for the second round of state aid payments, all required 2016 reporting information must be submitted to the Office of the State Auditor, review of the information must be completed, and any identified issues must be resolved by this date.	
11/15/2017	Reminder		All Plans - fire state aid and supplemental state aid is paid for those relief associations certified as eligible on the second certification deadline.	
11/30/2017	Reminder		All Plans - final submission deadline to submit 2016 reporting information to avoid forfeiture of 2017 fire state aid and supplemental state aid.	
Annual Filings				
Annually	Annual Corporate Renewal	Secretary of State	All Plans must complete the annual corporate renewal with the Office of the Secretary of State to avoid dissolution of the corporation.	http://mbportal.sos.state.mn.us/
Annually	BC-1, Broker Certification Form	State Auditor	All Plans retaining the services of an investment broker or advisor must provide a statement of investment restrictions to the broker or advisor, and a BC-1 Form must be completed before entering into a business arrangement with the broker or advisor and annually thereafter. A copy of the completed form must be retained for public inspection.	http://www.auditor.state.mn.us/forms/pen/ReportingForms/pensionrf_brokercert_volunteer.pdf