



## OFFICE OF THE STATE AUDITOR

# *E-Update*



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Julie Blaha

August 9, 2019

1. Released: Minnesota Special Districts Finance Report
2. Released: OPEB Trust Investment Reporting Form
3. Reminder: Publish TIF Annual Disclosure by August 15th
4. Avoiding Pitfalls: Written Contracts

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### 1. Released: Minnesota Special Districts Finance Report

State Auditor Julie Blaha released the financial report on Minnesota's special districts. Special districts are local government units created or authorized by state law to perform specific duties or to provide specific services. This report categorizes special districts into 30 categories, such as housing and redevelopment authorities, mental health/family services collaboratives and soil and water conservation districts.

The press release is available at:

<https://www.auditor.state.mn.us/default.aspx?page=20190808.001>

The complete report is available at:

<https://www.auditor.state.mn.us/default.aspx?page=20190808.000>

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### 2. Released: OPEB Trust Investment Reporting Form

The investment reporting form for OPEB trusts has been released and is available for completion through the State Auditor's Form Entry System (SAFES). An e-mail containing SAFES login information and instructions for accessing and completing the reporting form has been sent to each trust administrator. If you have any questions regarding the reporting requirement, or if you did not receive an e-mail with your login information, please contact us at [OPEB@osa.state.mn.us](mailto:OPEB@osa.state.mn.us).

Other Postemployment Benefits (OPEB) include all benefits, other than pensions, promised to retirees. Minnesota law permits local government entities to create trusts to set aside money to pay future OPEB obligations. Administrators for these trusts are to annually report and certify certain investment information by October 25 to the Office of the State Auditor

### **3. Reminder: Publish TIF Annual Disclosure by August 15th**

An annual statement containing specific information about each TIF district must be published in a newspaper of general circulation in the municipality no later than August 15th. The information to be published is also reported on the "ADS" Tab of the TIF Annual Reporting Forms that were due yesterday. Please do not forget to publish the disclosure in a timely manner.

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### **4. Avoiding Pitfalls: Written Contracts**

Public entities should have contracts whenever practicable. Even when the dollar amounts involved are small contracts help both sides understand their obligations. The simple act of recording the contract provisions can help clarify what is expected, and can minimize disputes down the road.

Your entity's attorney should be able to assist you in drafting contracts. General guidance on contracts and sample contracts are available from the League of Minnesota Cities on their website at <http://www.lmc.org/> and from the Minnesota Association of Townships on their website at <http://www.mntownships.org/>.

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