



State Auditor  
Rebecca Otto

## OFFICE OF THE STATE AUDITOR

# *E-Update*

August 12, 2011

*The official online news  
publication of the Office  
of the State Auditor*

1. Released: Minnesota Special Districts Finance Report
2. Deadline: Forfeiture Reporting Form
3. Update: Volunteer Fire Relief Association Working Group
4. Revised: Statement of Position on Ballot Issue Advocacy
5. Avoiding Pitfalls: Donations of Gambling Funds

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

State Auditor Rebecca Otto has released the Special Districts Finance Report, a comprehensive report on Minnesota's special districts revenues, expenditures and debt for fiscal year 2009. To view the complete Report, which includes an Executive Summary, graphs and tables, please go to:

<http://www.auditor.state.mn.us/default.aspx?page=20110810.000>.

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### **2. Deadline: Forfeiture Reporting Form**

August 20th is the deadline for law enforcement agencies to report final disposition of property seized subject to forfeiture for the month of July. DWI forfeitures are now required to be included. To report forfeitures, go to:

<https://www.auditor.state.mn.us/safes/>.

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### **3. Update: Volunteer Fire Relief Association Working Group**

This fall, the Office of the State Auditor will convene the Volunteer Fire Relief Association Working Group for the fifth consecutive year. The Working Group brings together the major volunteer fire relief association stakeholders to work on legislative changes to make the

pension process easier and more effective. If you or members in your community would like to suggest topics for the Working Group to consider, please forward them to Rose Hennessy Allen at (651) 296-5985 or at [Rose.Hennessy-Allen@osa.state.mn.us](mailto:Rose.Hennessy-Allen@osa.state.mn.us).

Membership of the Working Group changes each year so that new communities can be represented. The Group typically holds about five weekday meetings spread across the fall and early winter at our office in Saint Paul. If you are interested in serving on the Working Group, please contact Rose Hennessy Allen.

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#### **4. Revised: Statement of Position on Ballot Issue Advocacy**

The Statement of Position entitled Expenditure of Public Funds on Ballot Issue Advocacy has been revised to include a recent case from the Minnesota Court of Appeals, which confirmed that public money cannot be used to advocate for or against a ballot question. The revised Statement can be found at:

<http://www.auditor.state.mn.us/default.aspx?page=20110607.027>.

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#### **5. Avoiding Pitfalls: Donations of Gambling Funds**

Cities, towns, and counties may not use donations from lawful gambling for the benefit of a pension or retirement fund. Therefore, even if a city or town finds it difficult to make the required municipal contribution to its firefighters' pension fund, the city/town cannot use gambling funds for the contribution.

The governing statutes are [Minn. Stat. §§ 349.12, subd. 25\(c\)\(3\)](#), and [471.6151](#).

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