



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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September 23, 2011

1. Meeting: Collaborative Governance Council
2. Deadline: Special District Reporting Form
3. Update: First Certification for 2011 Fire State Aid
4. Released: TIF Newsletter
5. Avoiding Pitfalls: Joint Powers Agreements – Part II

1. Meeting: Collaborative Governance Council

The next meeting of the Collaborative Governance Council will be held on Wednesday, September 28 at 1:00 p.m. in the League of Minnesota Cities building, 145 University Avenue West, St. Paul. Council meetings are open to the public. To access meeting materials, go to:

<https://www.auditor.state.mn.us/default.aspx?page=20110921.000>.

2. Deadline: Special District Reporting Form

The Special District Financial Reporting Form & Audited Financial Statement are due September 30 for districts whose fiscal year ended March 31, 2011. The financial reporting form can be found at:

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

3. Update: First Certification for 2011 Fire State Aid

The Office of the State Auditor is pleased to announce that 636 volunteer fire relief associations and other pension plans met all reporting requirements to be certified as eligible for receipt of their 2011 fire state aid in the first round of aid disbursements. This is the largest number of plans certified for the first round of payments since the 2003 calendar year.

State aid will be disbursed on or about October 1 for those plans that met the reporting requirements. Listings of the fire and police state aid amounts will be posted on the OSA website once they are available.

4. Released: TIF Newsletter

The September **TIF Newsletter** has been released. The newsletter provides information on conversion from the market value homestead credit (MVHC) to the homestead market value exclusion. In addition, the newsletter also reminds TIF reporting form preparers to complete a survey that was recently sent to them. To view the newsletter, go to:

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

5. Avoiding Pitfalls: Joint Powers Agreements – Part II

Entities created through joint powers agreements must maintain strict accountability of all funds and must maintain reports of all receipts and disbursements. To the extent practicable, the same rules that apply to the individual entities must be applied to any contracts, purchases, or disbursement of funds made under the agreement.

The agreement needs to describe how any property acquired under the joint exercise of powers will be distributed after the purpose of the agreement has been completed. Once the purpose of the agreement has been completed, any surplus funds must be returned to the contracting parties in proportion to their contributions.

The primary statute on the joint exercise of governmental powers is [Minn. Stat. § 471.59](#).

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