



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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March 23, 2012

1. Deadline: City and Special District Financial Reporting Forms
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1. Deadline: City and Special District Financial Reporting Forms

City Financial Reporting Form & Financial Statements

March 31st is the deadline for cities using the cash basis of accounting to submit their annual financial reporting form. The form can be found at:

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

March 31st is also the deadline for cities using the cash basis of accounting to file their audited or unaudited financial statements. Financial statement reporting requirements can be found at:

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

Special District Financial Reporting Form & Financial Statements

Special District Financial Reporting Forms and financial statements are due March 31st for districts with a fiscal year end of September 30, 2011. The Financial Reporting Form can be found at:

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

2. Deadline: Town Financial Reporting Forms

The Financial Reporting Forms for towns reporting on a cash basis are due on March 31. The forms can be accessed at:

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

3. Reminder: Submit Fire Relief Association Bylaws and Approvals

Volunteer fire relief associations are required under state law to submit a revised copy of their governing bylaws with the Office of the State Auditor (OSA) upon the adoption or approval of any amendment. Please include copies of the relief association meeting minutes and municipal meeting minutes or resolution reflecting the approval of the bylaw change(s) along with the amended bylaws.

Relief associations that amended their bylaws during 2011 should, at the latest, submit the amended bylaws and approvals to the OSA with the association's 2011 reporting-year forms. Relief associations with assets and liabilities of less than \$200,000 are required to submit their 2011 reporting-year forms by March 31, 2012. Reporting forms for relief associations with assets or liabilities of \$200,000 or more are due by June 30, 2012.

4. Avoiding Pitfalls: Uncashed Checks

Political subdivisions sometimes issue checks that are never cashed or are returned as undeliverable. Under Minnesota's Unclaimed Property Laws, uncashed and returned checks must generally be reported to the Minnesota Department of Commerce after three years. To learn more, click on the following link to view a Department of Commerce publication:

http://www.state.mn.us/mn/externalDocs/Commerce/holders_Report_Information_032503014211_BigBook.pdf.

Additional information about unclaimed property can be found on the Department of Commerce's website at <http://mn.gov/commerce/topics/Unclaimed-Property/>.

If you are interested in signing up to receive an e-mail version of the E-Update regularly, [click here](#).

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