



State Auditor
Rebecca Otto

OFFICE OF THE STATE AUDITOR

E-Update

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1. Deadlines: City, Town, and Special District Financial Reporting Forms Due
2. Deadline: Performance Measurement Program Reporting
3. Avoiding Pitfalls: Municipal Ratification of Benefit Levels

1. Deadlines: City, Town, and Special District Financial Reporting Forms Due

City Financial Reporting Form & Audited Financial Statements for cities in accordance with GAAP are due July 1. The financial reporting form can be found at:

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

Information on the requirements for Audited Financial Statements can be found at:

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

Town Financial Reporting Form & Audited Financial Statements for towns in accordance with GAAP are due July 1. The financial reporting form can be found at:

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

Reporting information for towns is available at:

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

Special District Financial Reporting Form & Audited Financial Statements are due July 1 for districts whose fiscal year ended December 31, 2012. The financial reporting form can be found at:

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

2. Deadline: Performance Measurement Program Reporting

Cities and counties that choose to participate in the Performance Measurement Program must file a report with the Office of the State Auditor by **July 1, 2013**. Details on the reporting requirements can be found at:

<http://www.auditor.state.mn.us/default.aspx?page=20130214.000>.

3. Avoiding Pitfalls: Municipal Ratification of Benefit Levels

Questions sometimes arise regarding municipal ratification of relief association benefit levels. A relief association initiates a change in benefit levels by amending its bylaws. A city council or town board can choose to approve a relief association benefit change or choose not to approve the change. After the bylaws are ratified by the governing body, however, the benefit levels are guaranteed by the municipality.

In approving benefit levels, the city council or town board assumes responsibility for ensuring the relief association Special Fund has sufficient assets to cover approved benefit levels.

The Office of the State Auditor knows of no authority for a city council to ratify a relief association benefit level while simultaneously limiting any future contributions to the relief association to amounts less than those required by Minnesota law. Minnesota law is clear that a municipality is required to make any contributions that become due to the relief association at an approved benefit level.

For more information regarding municipal contribution requirements, see the Statement of Position on this topic at:

<http://www.auditor.state.mn.us/default.aspx?page=20110527.009>.

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The Office of the State Auditor is located at 525 Park Street, Suite 500, St. Paul, MN 55103. Phone: (651) 296-2551 or (800) 627-3529 (TTY) Fax: (651) 296-4755. Web: www.auditor.state.mn.us.