



State Auditor  
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## OFFICE OF THE STATE AUDITOR

# *E-Update*

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November 18, 2016

1. Released: Town Finances Report
  2. Deadline: Pension Reporting Information
  3. Available: Supplemental Benefit Reimbursement Form
  4. Avoiding Pitfalls: Tax Identification Numbers
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### **1. Released: Town Finances Report**

The Town Finances Report, a comprehensive report on revenues, expenditures and debt for Minnesota's towns, has been released. The report analyzes town financial operations for the calendar year ended December 31, 2015.

For the complete report, which includes an Executive Summary, graphs and tables, go to:

<http://www.auditor.state.mn.us/default.aspx?page=20161115.000>.

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### **2. Deadline: Pension Reporting Information**

Minnesota law requires forfeiture of fire state aid for volunteer fire relief associations that do not submit all required reporting information to the OSA by November 30. If 2015 reporting forms are not fully received by that date, a relief association's 2016 state aid will be forfeited and the association will not be eligible for future state aid until the 2015 reporting forms are received. The OSA does not have authority to grant filing extensions past the November 30 deadline.

If you have questions regarding reporting requirements or need access to online reporting forms, please contact the Pension Division at (651) 282-6110 or [pension@osa.state.mn.us](mailto:pension@osa.state.mn.us).

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### **3. Available: Supplemental Benefit Reimbursement Form**

The Minnesota Department of Revenue (DOR) has released the Supplemental Benefit Reimbursement Form for use by volunteer fire relief associations to seek reimbursement of supplemental benefits paid during 2016. The form must be completed on the DOR website by February 15, 2017, to receive reimbursement in March 2017. The reimbursement form and instructions are available on the DOR website at:

[http://www.revenue.state.mn.us/local\\_gov/prop\\_tax\\_admin/Pages/sbr.aspx](http://www.revenue.state.mn.us/local_gov/prop_tax_admin/Pages/sbr.aspx).

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#### **4. Avoiding Pitfalls: Tax Identification Numbers**

We sometimes find organizations that use a public entity's tax identification number when the organization is not part of the public entity. For example, some entities have employee "Sunshine" clubs where employees chip in money for flowers or cards for other employees. Similarly, employees in a particular department may donate their own funds for parties or banquets.

The public entity's tax identification number should only be used for the public entity's financial accounts. Financial accounts containing employee funds should not use the public entity's tax identification number. Public entities should check with their financial institutions to be sure no one else is using the public entity's tax identification number on an account.

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