



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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

December 15, 2017

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1. Deadline: Special District Reporting Form

The Special District Financial Reporting Form and Financial Statements are due to the OSA by December 31 for districts whose fiscal year ended June 30, 2017. The reporting form can be accessed at:

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

2. Announcement: SAFES Update

Users of the State Auditor's Form Entry System (SAFES) will notice some changes on Monday, December 18. We are beginning to update SAFES to improve the system's security, functionality and ease of use. The first noticeable changes will be the look and feel of SAFES. More updates will be phased in over the coming months.

If you have any questions, please e-mail us at safes@osa.state.mn.us.

3. Available: Supplemental Benefit Reimbursement Form

The Minnesota Department of Revenue (DOR) has released the Supplemental Benefit Reimbursement Form. This form is used by volunteer fire relief associations to seek

reimbursement of supplemental benefits paid during 2017. The form must be completed on the DOR website by February 15, 2018, to receive reimbursement in March 2018.

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.

4. Reminder: Submit Pension Schedule Forms

The OSA's Pension Division is requesting that volunteer fire relief associations that pay lump sum benefits submit their 2017 Schedule Form (SC-17) before the end of this calendar year. The SC-17 was required to be certified to the affiliated municipality or independent nonprofit firefighting corporation by August 1, 2017.

While the SC-17 form is not required to be submitted to the OSA until next year, early submission of the form allows the OSA to populate member data on the 2018 Schedule Form, which saves relief association trustees time in data entry.

The SC-17 form should be submitted through SAFES at <https://www.auditor.state.mn.us/safes/>.

5. Avoiding Pitfalls: Local Government Compensation Limit

Minnesota law sets a compensation limit for local government employees. The limit is adjusted each year based on the Consumer Price Index. For recent years:

- Effective January 1, 2014, the limit was \$162,245.
- Effective January 1, 2015, the limit was \$165,003.
- Effective January 1, 2016, the limit was \$165,333.
- Effective January 1, 2017, the limit was \$167,978.
- Effective January 1, 2018, the limit is \$171,338.

The compensation limit applies to cities, counties, towns, and metropolitan or regional agencies, but not to school districts. Hospitals, clinics, and health maintenance organizations owned by governmental units are also not subject to the limit.

Detailed information on the compensation limit is available on the Minnesota Management & Budget website at <https://mn.gov/mmb/employee-relations/compensation/laws/local-gov/comp-limits/lgcomplimitsbyyear.jsp>.

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