



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Deadlines: City, Town, and Special District Financial Reporting Forms Due
2. Deadline: Relief Association Reporting Forms
3. Avoiding Pitfalls: Acceptance of Gifts to an Entity

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 June 30. 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 in accordance with GAAP are due June 30. 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 June 30 for districts whose fiscal year ended December 31, 2013. The financial reporting form can be found at:

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

2. Deadline: Relief Association Reporting Forms

The 2013 reporting-year forms and audited financial statements for volunteer fire relief associations with assets or liabilities of at least \$500,000 are due by June 30.

Reporting forms for relief associations with assets and liabilities of less than \$500,000 were due by March 31.

The 2013 reporting-year forms can be accessed through the State Auditor's Form Entry System at:

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

3. Avoiding Pitfalls: Acceptance of Gifts to an Entity

[Minn. Stat. § 465.03](#) allows the governing body of any city, county, school district or town to accept gifts for the benefit of its citizens in accordance with terms prescribed by the donor. However, the statute requires that each gift be accepted by a resolution approved by a two-thirds majority of the governing body. Any conditions placed on the use of the gift should be fully described in the resolution.

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