



**State Auditor  
Rebecca Otto**

## **OFFICE OF THE STATE AUDITOR**

# ***E-Update***

*The official online news  
publication of the Office  
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**May 19, 2017**

1. Released: Forms 51 and 52
  2. Released: Minnesota Special Districts Finance Report
  3. Reminder: Relief Association Annual Business Renewal
  4. Avoiding Pitfalls: Depositories – Federal Deposit Insurance
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### **1. Released: Forms 51 and 52**

Forms 51 (School Taxes Receivable for the year ending June 30, 2017), and 52 (School Tax Settlement Report for 2017) are now available. The Forms and instructions can be found at:

<http://www.auditor.state.mn.us/default.aspx?page=20050623.002>.

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### **2. Released: Minnesota Special Districts Finance Report**

State Auditor Rebecca Otto has released the Special Districts Finance Report, a comprehensive report on Minnesota's special districts revenues, expenditures and debt for the 2015 fiscal year. To view the complete Report, which includes an Executive Summary, graphs and tables, please go to:

<http://www.auditor.state.mn.us/default.aspx?page=20170517.001>.

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### **3. Reminder: Relief Association Annual Business Renewal**

Every volunteer fire relief association must annually register as a nonprofit corporation with the Minnesota Secretary of State's Office. If a relief association fails to register or to notify the Secretary of State of corporate name or address changes the Secretary of State may reject the registration and dissolve the relief association's nonprofit corporation status.

A relief association can learn of its current registration status by going to the Secretary of State's website. Relief associations with a "renewal due date" displayed as 12/31/2017 must complete

the registration before December 31, 2017 or face dissolution of the association's nonprofit corporation status. If the relief association has completed its registration for this calendar year, the renewal due date will be displayed as 12/31/2018.

The annual registration can be completed online at the Secretary of State's website at:

<https://mblsportal.sos.state.mn.us/Business/Search>.

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#### **4. Avoiding Pitfalls: Depositories – Federal Deposit Insurance**

Government entities must designate their depositories as provided in [Minn. Stat. § 118A.02](#). To verify that a potential depository is an FDIC-insured bank or savings association, go to <http://research.fdic.gov/bankfind/> and use the Search function.

Similarly, credit unions with federal deposit insurance can be identified on the National Credit Union Administration (NCUA) website. To determine if a credit union has federal insurance, go to the NCUA website at <http://researchcu.ncua.gov/Views/FindCreditUnions.aspx> and complete the information for that credit union. Click "Find" to see information on the credit union, including the credit union's deposit insurance status.

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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](http://www.auditor.state.mn.us).