



Key Reporting Requirements

For the 2022 Calendar Year

Date *	Form	Send To	Required For	Website Links
*Due on or before				
January				
1/15/2022	Statement of Economic Interest	Retain for Public Inspection	All Plans - Must be completed annually by each relief association board member (including municipal trustees) and the chief administrative officer.	https://www.osa.state.mn.us/media/sfpnx3ay/pensionrf_economicinterest_statement.pdf
1/15/2022	Certified Listing of Individuals Who Filed a Statement of Economic Interest	Campaign Finance & Public Disclosure Board	All Plans - The certification lists all individuals who have filed Statements of Economic Interest with the relief association during the preceding 12 months, and the address of the office where the Statements are available for public inspection.	https://www.osa.state.mn.us/media/nz114cix/pensionrf_economicinterest_certification.pdf
February				
2/15/2022	SBR, Supplemental Benefit Reimbursement	Department of Revenue	All Plans - Application for reimbursement of Supplemental Benefits paid (if applicable) <u>is due</u> .	https://www.revenue.state.mn.us/supplemental-benefit-reimbursement-volunteer-firefighters-form-sbr
March				
3/15/2022	FA-1, Fire Equipment Certification	Department of Revenue	All Plans - Survey of fire equipment.	https://www.revenue.state.mn.us/fire-state-aid
3/15/2022	Reminder		All Plans - Supplemental Benefit Reimbursements are paid for those relief associations that properly applied for reimbursement by the February 15 deadline.	

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March				
3/31/2022	Investment Business Recipient Disclosure Form	Legislative Commission on Pensions & Retirement	All Plans - List all recipients of investment business.	https://www.osa.state.mn.us/media/jgonc51h/pensionrf_recipientdisc_form.pdf
3/31/2022	FIRE-21, Financial and Investment Reporting Entry Form	State Auditor	All Plans with assets <i>less than \$500,000</i> and liabilities <i>less than \$500,000</i> .	https://safes.osa.state.mn.us/Default/Login
3/31/2022	Agreed-Upon Procedures Engagement Report	State Auditor	All Plans with assets <i>less than \$500,000</i> and liabilities <i>less than \$500,000</i> .	https://www.osa.state.mn.us/miscellaneous-content/agreed-upon-procedures/agreed-upon-procedures-for-volunteer-fire-relief-associations/
3/31/2022	SC-21, Schedule Form	State Auditor	All Lump-Sum Plans with assets <i>less than \$500,000</i> and liabilities <i>less than \$500,000</i> . (If not already submitted.)	https://safes.osa.state.mn.us/Default/Login
June				
6/30/2022	FIRE-21, Financial and Investment Reporting Entry Form	State Auditor	All Plans with assets or liabilities of <i>at least \$500,000</i> , or that have exceeded this threshold in a prior year.	https://safes.osa.state.mn.us/Default/Login
6/30/2022	Audit Report	State Auditor	All Plans with assets or liabilities of <i>at least \$500,000</i> , or that have exceeded this threshold in a prior year.	https://www.osa.state.mn.us/audit-resources/audit-guidance/legal-compliance-guide/
6/30/2022	SC-21, Schedule Form	State Auditor	All Lump-Sum Plans with assets or liabilities of <i>at least \$500,000</i> , or that have exceeded this threshold in a prior year. (If not already submitted.)	https://safes.osa.state.mn.us/Default/Login

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July				
7/1/2022	Actuarial Valuation	Municipality & State Auditor	All Monthly & Combination Plans - An actuarial valuation is required every other year or sooner if benefits change.	
August				
8/1/2022	SC-22, Schedule Form	Municipality & State Auditor	All Lump-Sum Plans - Must certify the 2022 Schedule Form showing the minimum required contribution for 2023 and maximum allowable benefit level for 2022 to the affiliated municipality or independent nonprofit firefighting corporation. A copy of the form may be submitted to the Office of the State Auditor once it has been certified.	https://safes.osa.state.mn.us/Default/Logi
8/1/2022	Reminder	Municipality	All Monthly & Combination Plans - Must certify the minimum required contribution for 2023 to the affiliated municipality or independent nonprofit firefighting corporation. Retain a copy of the certification.	
September				
9/15/2022	Reminder		All Plans - First certification deadline for 2022 fire state aid and supplemental state aid. To be certified as eligible for the first round of state aid payments, all required 2021 reporting information must be submitted to the Office of the State Auditor, review of the information must be completed, and any identified issues must be resolved by this date.	
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October				
10/1/2022	Reminder		All Plans -Fire state aid and supplemental state aid is paid for those relief associations certified as eligible on the first certification deadline.	
November				
11/1/2022	Reminder		All Plans - Second certification deadline for 2022 fire state aid and supplemental state aid. To be certified as eligible for the second round of state aid payments, all required 2021 reporting information must be submitted to the Office of the State Auditor, review of the information must be completed, and any identified issues must be resolved by this date.	
11/15/2022	Reminder		All Plans - Fire state aid and supplemental state aid is paid for those relief associations certified as eligible on the second certification deadline.	
Mid-November	SBR, Supplemental Benefit Reimbursement	Department of Revenue	All Plans - Application for reimbursement of Supplemental Benefits paid (if applicable) is posted on the Department of Revenue website and available for completion.	https://www.revenue.state.mn.us/supplemental-benefit-reimbursement-volunteer-firefighters-form-sbr
11/30/2022	Reminder		All Plans - Final submission deadline to submit 2021 reporting information to avoid forfeiture of 2022 fire state aid and supplemental state aid.	

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Annual Filings				
Annually	Annual Corporate Renewal	Secretary of State	All Plans - Must complete the annual corporate renewal with the Office of the Secretary of State to avoid dissolution of the corporation.	http://mbisportal.sos.state.mn.us/
Annually	BC-1, Broker Certification Form	State Auditor	All Plans retaining the services of an investment broker or advisor must provide a statement of investment restrictions to the broker or advisor, and a BC-1 Form must be completed before entering into a business arrangement with the broker or advisor and annually thereafter. A copy of the completed form must be retained for public inspection.	https://www.osa.state.mn.us/media/ddlb4qkz/pensionf_brokercert_volunteer.pdf