



# Key Reporting Requirements

For the 2023 Calendar Year

Date *	Form	Send To	Required For	Website Links
*Due on or before <p style="text-align: center;"><b>January</b></p>				
1/15/2023	Statement of Economic Interest	Retain for Public Inspection	<b>All Plans</b> - Must be completed annually by each relief association board member (including municipal trustees) and the chief administrative officer.	<a href="https://www.osa.state.mn.us/media/sfnx3ay/pensionrf_economicinterest_statement.pdf">https://www.osa.state.mn.us/media/sfnx3ay/pensionrf_economicinterest_statement.pdf</a>
1/15/2023	Certified Listing of Individuals Who Filed a Statement of Economic Interest	Campaign Finance & Public Disclosure Board	<b>All Plans</b> - 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.	<a href="https://www.osa.state.mn.us/media/cqfh0opv/pension_plan_certification_form-2.pdf">https://www.osa.state.mn.us/media/cqfh0opv/pension_plan_certification_form-2.pdf</a>
<p style="text-align: center;"><b>February</b></p>				
2/15/2023	SBR, Supplemental Benefit Reimbursement	Department of Revenue	<b>All Plans</b> - Application for reimbursement of Supplemental Benefits paid (if applicable) <u>is due</u> .	<a href="https://www.revenue.state.mn.us/supplemental-benefit-reimbursement-volunteer-firefighters-form-sbr">https://www.revenue.state.mn.us/supplemental-benefit-reimbursement-volunteer-firefighters-form-sbr</a>
<p style="text-align: center;"><b>March</b></p>				
3/15/2023	FA-1, Fire Equipment Certification	Department of Revenue	<b>All Plans</b> - Survey of fire equipment.	<a href="https://www.revenue.state.mn.us/fire-state-aid">https://www.revenue.state.mn.us/fire-state-aid</a>

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<b>March</b>				
3/15/2023	Reminder		<b>All Plans</b> - Supplemental Benefit Reimbursements are paid for those relief associations that properly applied for reimbursement by the February 15 deadline.	
3/31/2023	Investment Business Recipient Disclosure Form	Legislative Commission on Pensions & Retirement	<b>All Plans</b> - List all recipients of investment business.	<a href="https://www.osa.state.mn.us/media/jqo51h/pensionrf_recipientdisc_form.pdf">https://www.osa.state.mn.us/media/jqo51h/pensionrf_recipientdisc_form.pdf</a>
3/31/2023	FIRE-22, Financial and Investment Reporting Entry Form	State Auditor	<b>All Plans</b> with assets <i>less than \$500,000</i> and liabilities <i>less than \$500,000</i> .	<a href="https://safes.osa.state.mn.us/Default/LogIn">https://safes.osa.state.mn.us/Default/LogIn</a>
3/31/2023	Agreed-Upon Procedures Engagement Report	State Auditor	<b>All Plans</b> with assets <i>less than \$500,000</i> and liabilities <i>less than \$500,000</i> .	<a href="https://www.osa.state.mn.us/miscellaneous-content/agreed-upon-procedures/agreed-upon-procedures-for-volunteer-fire-relief-associations/">https://www.osa.state.mn.us/miscellaneous-content/agreed-upon-procedures/agreed-upon-procedures-for-volunteer-fire-relief-associations/</a>
3/31/2023	SC-22, Schedule Form	State Auditor	<b>All Lump-Sum Plans</b> with assets <i>less than \$500,000</i> and liabilities <i>less than \$500,000</i> . (If not already submitted.)	<a href="https://safes.osa.state.mn.us/Default/LogIn">https://safes.osa.state.mn.us/Default/LogIn</a>
<b>June</b>				
6/30/2023	FIRE-22, Financial and Investment Reporting Entry Form	State Auditor	<b>All Plans</b> with assets or liabilities of <i>at least \$500,000</i> , or that have exceeded this threshold in a prior year.	<a href="https://safes.osa.state.mn.us/Default/LogIn">https://safes.osa.state.mn.us/Default/LogIn</a>
6/30/2023	Audit Report	State Auditor	<b>All Plans</b> with assets or liabilities of <i>at least \$500,000</i> , or that have exceeded this threshold in a prior year.	<a href="https://www.osa.state.mn.us/audit-resources/audit-guidance/legal-compliance-guide/">https://www.osa.state.mn.us/audit-resources/audit-guidance/legal-compliance-guide/</a>

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<b>June</b>				
6/30/2023	SC-22, Schedule Form	State Auditor	<b>All Lump-Sum Plans</b> with assets or liabilities of <i>at least</i> \$500,000, or that have exceeded this threshold in a prior year. (If not already submitted.)	<a href="https://safes.osa.state.mn.us/Default/LogIn">https://safes.osa.state.mn.us/Default/LogIn</a>
<b>July</b>				
7/1/2023	Actuarial Valuation	Municipality & State Auditor	<b>All Monthly &amp; Combination Plans</b> - An actuarial valuation is required every other year or sooner if benefits change.	
<b>August</b>				
8/1/2023	SC-23, Schedule Form	Municipality & State Auditor	<b>All Lump-Sum Plans</b> - Must certify the 2023 Schedule Form showing the minimum required contribution for 2024 and maximum allowable benefit level for 2023 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.	<a href="https://safes.osa.state.mn.us/Default/LogIn">https://safes.osa.state.mn.us/Default/LogIn</a>
8/1/2023	Reminder	Municipality	<b>All Monthly &amp; Combination Plans</b> - Must certify the minimum required contribution for 2024 to the affiliated municipality or independent nonprofit firefighting corporation. Retain a copy of the certification.	
<b>September</b>				

Date	Form	Send To	Required For	Website Links
<b>September</b>				
9/15/2023	Reminder		<b>All Plans</b> - First certification deadline for 2023 fire state aid and supplemental state aid. To be certified as eligible for the first round of state aid payments, all required 2022 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.	
<b>October</b>				
10/1/2023	Reminder		<b>All Plans</b> - Fire state aid and supplemental state aid is paid for those relief associations certified as eligible on the first certification deadline.	
<b>November</b>				
11/1/2023	Reminder		<b>All Plans</b> - Second certification deadline for 2023 fire state aid and supplemental state aid. To be certified as eligible for the second round of state aid payments, all required 2022 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.	
11/15/2023	Reminder		<b>All Plans</b> - Fire state aid and supplemental state aid is paid for those relief associations certified as eligible on the second certification deadline.	

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<b>November</b>				
Mid-November	SBR, Supplemental Benefit Reimbursement	Department of Revenue	<b>All Plans</b> - Application for reimbursement of Supplemental Benefits paid (if applicable) is posted on the Department of Revenue website and available for completion.	<a href="https://www.revenue.state.mn.us/supplemental-benefit-reimbursement-volunteer-firefighters-form-sbr">https://www.revenue.state.mn.us/supplemental-benefit-reimbursement-volunteer-firefighters-form-sbr</a>
11/30/2023	Reminder		<b>All Plans</b> - Final submission deadline to submit 2022 reporting information to avoid forfeiture of 2023 fire state aid and supplemental state aid.	
<b>Annual Filings</b>				
Annually	Annual Corporate Renewal	Secretary of State	<b>All Plans</b> - Must complete the annual corporate renewal with the Office of the Secretary of State to avoid dissolution of the corporation.	<a href="http://mblsportal.sos.state.mn.us/">http://mblsportal.sos.state.mn.us/</a>
Annually	BC-1, Broker Certification Form	State Auditor	<b>All Plans</b> 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.	<a href="https://www.osa.state.mn.us/media/dd1b4qkz/pensionrf_brokercert_volunteer.pdf">https://www.osa.state.mn.us/media/dd1b4qkz/pensionrf_brokercert_volunteer.pdf</a>
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