



State Auditor  
Julie Blaha

## OFFICE OF THE STATE AUDITOR

# E-Update

July 10, 2020



Follow us on Twitter  
[@MNStateAuditor](https://twitter.com/MNStateAuditor)

1. Message from Auditor Blaha
2. Pension: Schedule Form Certification Deadline
3. 2020 TIF Authority Training
4. Reporting “Other” Revenue and Expenses
5. Released: 2019 Local Government Lobbying Services Report
6. Avoiding Pitfalls: Municipal Liquor Store Internal Controls

---

### 1. Message from Auditor Blaha

As we approach four months of navigating the COVID-19 pandemic in Minnesota, I would like to express my gratitude for all of your hard for the communities you serve. Thank you for your timely reporting to our office -- we recognize that this has been a challenge and we are pleasantly surprised by how much reporting is coming in on time. Good data is more important now than ever before and your timeliness is appreciated.

We also recognize that for some, our reporting deadlines have been difficult to meet. If you need an extension or have any questions about reporting, please contact our Government Information Division at [GID.OSA@osa.state.mn.us](mailto:GID.OSA@osa.state.mn.us).

Finally, remember to wear your mask whenever you're out in public especially when indoors. So when you leave home, grab your keys, phone, and mask! Stay safe out there.

---

### 2. Pension: Schedule Form Certification Deadline

The 2020 Schedule Form for defined-benefit lump-sum volunteer fire relief associations must be certified on or before August 1, 2020. The certification must be made to the entity responsible for satisfying the minimum required contribution to the relief association’s special fund.

The 2020 Schedule Form is designed to help determine a relief association’s projected assets and liabilities for 2020 and the minimum required contribution for 2021. For additional information about required contributions, see the Office of the State Auditor (OSA)’s Statement of Position on this topic at: <https://www.auditor.state.mn.us/default.aspx?page=20110527.009>

---

### 3. 2020 TIF Authority Training

The Office of the State Auditor (OSA) is pleased to offer tax increment financing (TIF) training for development authorities that have TIF districts or are considering the use of TIF. Two live webinars are replacing the typical in-person classroom sessions. The webinars are free of charge and will be held:

- Thursday, July 16 from 9:30am–12:00pm
- Tuesday, July 21 from 1:00pm–3:30pm

For more information and to register, go to:

<https://www.auditor.state.mn.us/default.aspx?page=2020TIFAuthorityTraining>

---

### 4. Reporting “Other” Revenue and Expenses

As the annual reporting deadline for TIF authority nears, one common point of clarification to note relates to the use of the "Other" line on the Revenue and Expense Tab. This line was added to address specific, “other” sources and uses as noted in the instructions (write-offs or write-downs of interfund loans, unrealized gains or losses associated with land held for resale, and other explained uses of TIF revenue that don’t fit into any other category). Do not use this line to report sources that are not tax increment or uses of funds that are not tax increments.

See the instructions with details here:

[https://www.auditor.state.mn.us/forms/tif/TIFAnnualReportingForm\\_Instructions.pdf](https://www.auditor.state.mn.us/forms/tif/TIFAnnualReportingForm_Instructions.pdf)

---

### 5. Released: 2019 Local Government Lobbying Services Report

This week State Auditor Julie Blaha released the 2019 Local Government Lobbying Services Report. The Report shows the expenditures by local governments and their associations for lobbyists and lobbying.

The Report and its underlying data are available on the OSA website at:

<https://www.auditor.state.mn.us/default.aspx?page=20200709.000>

---

### 6. Avoiding Pitfalls: Municipal Liquor Store Internal Controls

Municipal liquor stores are cash businesses which present financial risks that other city functions may not. As a result, cities need to actively monitor liquor store operations.

This Avoiding Pitfall is available on our website at:

<https://www.auditor.state.mn.us/default.aspx?page=20090724.075>

---

If you are interested in signing up to receive an e-mail version of the E-Update regularly, send an e-mail with your contact information to [signup@osa.state.mn.us](mailto:signup@osa.state.mn.us).

The Office of the State Auditor is located at **525 Park Street, Suite 500, Saint Paul, MN 55103**.

**Phone:** 651-296-2551 or 800-627-3529 (TTY) | **Fax:** 651-296-4755

**Web:** <https://www.auditor.state.mn.us>