



OFFICE OF THE STATE AUDITOR

E-Update

*The official online news
publication of the Office
of the State Auditor*

**State Auditor
Julie Blaha**

July 26, 2019

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1. Opportunity: Volunteer Fire Relief Association Working Group

There is currently one open seat on the State Auditor's Volunteer Fire Relief Association Working Group for a municipal representative. The Working Group will hold between five and ten weekday meetings during the fall and early winter at our office in Saint Paul.

Topics being considered by the Working Group this year include whether the current lengths of service required for full and partial vesting are too long, whether the crediting of interest or additional investment income to deferred members should be discontinued, and a discussion of the large surplus amounts in some relief associations and whether or how they should be addressed.

Potential candidates must be a city or town official who has experience with an affiliated volunteer fire relief association.

Anyone who would like to be considered for this open seat should contact Rose Hennessy Allen by August 2 at (651) 296-5985 or Rose.Hennessy-Allen@osa.state.mn.us.

2. TIF: Reporting "Other" Revenues 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 for details.

3. Pension: Schedule Form Certification Deadline

The 2019 Schedule Form for defined-benefit lump-sum volunteer fire relief associations must be certified on or before August 1, 2019. The certification must be made to the entity responsible for satisfying the minimum required contribution to the relief association's special fund.

The 2019 Schedule Form is designed to help determine the relief association's projected assets and liabilities for 2019 and the minimum required contribution for 2020. For additional information about required contributions, see the Office of the State Auditor (OSA)'s Statement of Position on this topic at:

<http://www.auditor.state.mn.us/default.aspx?page=20110527.009>

4. Avoiding Pitfalls: Donations of Gambling Funds

Cities, towns, and counties may not use donations from lawful gambling for the benefit of a pension or retirement fund. To learn more about this restriction, please visit:

<https://www.auditor.state.mn.us/default.aspx?page=20090825.003>

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