

Reporting Checklist

for Volunteer Fire Relief Associations

Office of the State
Auditor website
www.auditor.state.mn.us

Contact
Information for
Pension Division
Staff
[Click Here](#)



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The 2014 Pension Reporting Forms are available for download from the Office of the State Auditor (OSA) website. Instructions for accessing the reporting forms, submitting the forms, and signing them electronically are provided in this document. This document also contains helpful hints for completing the forms and links to additional resources.

✓ Required Forms and Due Dates

([Click here for more detail.](#))

This section lists the reporting forms that must be completed by each relief association plan type and provides brief descriptions of each form.

✓ Accessing the Forms

([Click here for more detail.](#))

This section explains how to access your relief association's forms using the State Auditor's Form Entry System (SAFES). Instructions are provided for verifying contact information (which must be done in order to access the forms) and for downloading forms to your computer.

✓ Completing the Forms

([Click here for more detail.](#))

This section provides helpful hints for completing the reporting forms.

✓ Submitting and Signing Forms

([Click here for more detail.](#))

This section explains how to submit reporting information and how to sign forms electronically. Answers to frequently asked questions about the electronic signature process are also provided.

✓ Additional Resources

([Click here for more detail.](#))

This section provides links to numerous informational documents, such as state aid lists, articles, and newsletters.

Required Forms and Due Dates

March 31:

Reporting forms due for relief associations with less than \$500,000 in assets and liabilities.

June 30:

Reporting forms due for relief associations with at least \$500,000 in assets or liabilities.

Reminder:

After a relief association exceeds the \$500,000 threshold, it retains the June 30 reporting deadline and audit requirement, even if assets and liabilities subsequently fall below the threshold.

All reporting information required to be submitted to the OSA is due by March 31, 2015, for relief associations with less than \$500,000 in assets and liabilities, or by June 30, 2015, for relief associations whose assets exceed this statutory threshold or have exceeded this threshold in a previous year.

The threshold at which a relief association is required to have an audit was increased from \$200,000 to \$500,000 during the 2013 legislative session.

The reporting forms that must be submitted to the OSA this year are listed in the table below with the relief association plan type that must meet the reporting requirement. Details on each form can be found after the table.

	Lump-Sum Plans	Defined-Contribution Plans	Monthly and Monthly/Lump-Sum Combination Plans
Reporting Form (RF-14)	X	X	X
Audit/Attestation	X	X	X
Monthly Benefit Payment Form (MBP-14)			X
Maximum Benefit Worksheet (MBW-14)	X		X
Schedule Form (SC-14)	X		
Defined Contribution Allocation Table (DC-14)		X	
Investment Disclosure Report Form (SID-14) <i>OR</i> Investment Waiver Form (ID Waiver-14)	X	X	X
Actuarial Valuation			X

Required Forms and Due Dates

(continued)

2014 Reporting Form (RF-14)

Provides to the OSA financial, investment, and plan information for the year ended December 31, 2014. Signatures are required on the last page of the form. For relief associations affiliated with a municipal fire department, the municipal clerk or clerk-treasurer of the municipality in which the association is located must sign the form. For relief associations affiliated with an independent nonprofit firefighting corporation, the municipal clerk or clerk-treasurer of the largest municipality in population that contracts with the independent nonprofit firefighting corporation must sign the form. In both of these situations, the chief financial official or the chief administrative official of the municipality may sign as the municipal clerk if the governing body of the municipality designates the position to perform this signing function.

Audit/Attestation

Provides to the OSA the attestation (accountant certification and opinion) required for relief associations with assets and liabilities below \$500,000. Accountants can provide a separate attestation letter or sign the certification and opinion on the last page of the RF-14 form. An audit report for the year ending December 31, 2014, is required for relief associations that exceed the \$500,000 statutory threshold or have exceeded the threshold in a previous year.

2014 Monthly Benefit Payment Form (MBP-14)

Provides to the OSA benefit information for retirees and beneficiaries receiving monthly benefit payments.

2014 Maximum Benefit Worksheet (MBW-14)

Calculates the maximum benefit level the relief association is authorized to establish under State law for 2014. The form was required to be completed by August 1, 2014. However, many relief associations submitted the MBW-14 to the OSA at the time it was completed and certified by the relief association. If an MBW-14 form has already been submitted to the OSA, there is no need to submit another copy. A relief association officer signature is required on the form.

The **2015 Maximum Benefit Worksheet (MBW-15)** is required to be completed by August 1, 2015. The form calculates the maximum benefit level a relief association is authorized to establish under State law for 2015. The MBW-15 may be submitted to the OSA either when it is completed later this year or with your relief association's other 2015 reporting forms in March or June 2016.

Required Forms and Due Dates

(continued)

2014 Schedule Form (SC-14)

Provides to the OSA accrued liability information for 2014 and 2015 and calculates the required municipal or independent nonprofit firefighting corporation contribution amount for 2015. The SC-14 form was required to be certified to the municipality or independent corporation by August 1, 2014. Many relief associations submitted the SC-14 to the OSA at the same time. If a relief association has already submitted its SC-14 form to the OSA there is no need to submit another copy.

The SC-14 form must be certified to the entity that is responsible for satisfying the 2015 contribution amount. If the affiliated city is the entity responsible for satisfying any required contribution amount, the form should be certified to the city and be signed by the city clerk or other city official. If the responsible entity is an independent nonprofit firefighting corporation, the form should be certified to the independent corporation and be signed by the secretary of the independent board. If the responsible entity is a joint-powers entity, the certification must be made in the manner specified in the joint-powers agreement or, if the joint-powers agreement is silent on this point, the certification must be made to the chair of the joint-powers board. Signatures are required on the last page.

The **2015 Schedule Form (SC-15)** is required to be completed during July 2015 and certified to the municipality or independent nonprofit firefighting corporation by August 1, 2015. The SC-15 can be submitted to the OSA when it is certified, or it can be submitted during March or June 2016 with a relief association's other 2015 reporting information.

2014 Defined Contribution Allocation Table (DC-14)

Provides to the OSA member account information for the year ended December 31, 2014.

2014 Investment Disclosure Report Form (SID-14)/Waiver Form (ID Waiver-14)

Provides to the OSA investment market value and cash flow information for the year ended December 31, 2014. If a relief association was fully invested with the State Board of Investment, the ID Waiver-14 can be submitted to the OSA in place of the full SID-14 form. Whether a relief association meets the requirements to complete the ID Waiver-14 can be determined by reviewing the first page of the form and the form instructions. A relief association officer signature is required if the relief association submits the ID Waiver-14 in place of the SID-14 form.

Actuarial Valuation

Provides to the OSA an actuarial valuation every other year, or sooner if benefits change, if a relief association pays or offers monthly benefits.

Required Forms and Due Dates

(continued)

Copies of bylaw amendments and amendments to the investment policy should be submitted to the OSA. A copy of your relief association meeting minutes or a copy of the resolution reflecting approval of bylaw changes, and a copy of the municipal or independent nonprofit firefighting corporation ratification should be submitted.

A document entitled “Key Reporting Requirements” is available on the “Pension Forms” page of the OSA’s website at the link provided below. The document lists each reporting form that a relief association must submit to the OSA and the applicable due dates.

http://www.auditor.state.mn.us/forms/pen/ReportingForms/pensionrf_requirements.pdf.

Miscellaneous Reporting Forms

Several other reporting forms must be completed annually and are kept on file with the relief association or must be submitted to other governmental entities. The forms identified below do not include every form that must be completed. Contact your attorney or financial advisor for additional information. Relief associations may have additional reporting requirements to entities such as the Internal Revenue Service, Minnesota Attorney General’s Office, and the Minnesota Gambling Control Board. Relief associations may wish to consult an attorney, tax accountant, or auditor regarding additional reporting requirements.

Broker Certification Form (BC-1)

Meets the requirement that, a BC-1 form be completed if a relief association uses the services of a “broker,” as defined by State law. The form must be completed before a relief association may begin investing with a broker and annually thereafter. If a relief association works with multiple brokers, a BC-1 form must be completed for each broker. A copy of the form should be retained for the relief association records and a copy should be submitted to the OSA. The form for volunteer fire relief associations is available at:

http://www.auditor.state.mn.us/forms/pen/ReportingForms/pensionrf_brokercert_volunteer.pdf.

Corporate Registration/Annual Business Renewal

Meets the requirement that a relief association register annually as a nonprofit corporation with the Minnesota Secretary of State. If a relief association fails to register or 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. The registration can be completed online at:

https://online.sos.state.mn.us/abr/corp_annual_filing.asp.

Required Forms and Due Dates

(continued)

Statement of Economic Interest

Meets the statutory requirement that a Statement of Economic Interest form be completed annually by each relief association board member (including the municipal trustees) and the chief administrative officer. Statements of Economic Interest must be kept on file with the relief association and made available for public inspection. The form is available at:

http://www.auditor.state.mn.us/forms/pen/ReportingForms/pensionrf_economicinterest_statement.pdf.

A *Certified Listing of Individuals Who Filed a Statement of Economic Interest* must be filed annually by January 15 with the Campaign Finance and Public Disclosure Board. The certification lists all individuals who have filed the Statement 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. The certification form is available at:

http://www.auditor.state.mn.us/forms/pen/ReportingForms/pensionrf_economicinterest_certification.pdf.

Investment Business Recipient Disclosure Form

Meets the statutory requirement that an Investment Business Recipient Disclosure Form be completed annually and submitted by March 31 to the Executive Director of the Legislative Commission on Pensions & Retirement. The form is available at:

http://www.auditor.state.mn.us/forms/pen/ReportingForms/pensionrf_recipientDisc_form.pdf.

Supplemental Benefit Reimbursement Form (SBR)

Meets the statutory requirement that, if any supplemental benefits were paid during the preceding year, an SBR form be completed. The SBR form must be submitted by February 15 to the Minnesota Department of Revenue to receive reimbursement on or about March 15 for qualified supplemental benefit payments. The SBR form, instructions, and a sample form are available at:

http://www.revenue.state.mn.us/local_gov/prop_tax_admin/Pages/sbr.aspx.

Fire Equipment Certification Form (FA-1)

Meets the statutory requirement that an FA-1 form be completed annually and be signed by the municipal clerk or by the independent nonprofit firefighting corporation secretary, and by the fire chief. A relief association is not eligible for fire state aid if the FA-1 form has not been completed. The form must be submitted by March 15 to the Minnesota Department of Revenue to avoid penalty. The form is available at:

http://www.revenue.state.mn.us/local_gov/prop_tax_admin/Pages/pfa.aspx.

Accessing the Forms

Step 1:

Go to the “Pension Forms” page of the OSA website.

Step 2:

Follow the link to our SAFES webpage.

Step 3:

Log into SAFES.

Step 4:

Click [here](#) if you forgot your password.

Step 5:

Verify contact information on the “Contact Information” tab.

Step 6:

Go to the “Forms” tab and click on the links to download your forms.

Getting Started

To get started using the online reporting forms, go to the “Pension Forms” page of the OSA’s website at: <http://www.auditor.state.mn.us/default.aspx?page=20070105.001>.

This webpage contains links to all of the reporting forms that are required to be submitted to the OSA, together with other helpful resources. Click on the link to “Current Online Reporting Forms” to access the new forms. You will be directed to the SAFES webpage, the secure web application for downloading and submitting online reporting forms.

On the SAFES page, you will be asked to log in with a username and password. If you are unable to locate your password, click on the blue text that says: “Click here if you forgot your password.” You will be asked to enter your e-mail address, and a new temporary password will be generated and e-mailed to you. After logging in with this temporary password, you can change it by clicking on the “User Maintenance” tab within SAFES. Usernames are generally in the form of an e-mail address or “FirstName.LastName.” If the username doesn’t work or if you are a new relief association trustee, please contact the Pension Division at (651) 282-6110 or at pension@osa.state.mn.us to receive a username and access to the reporting forms.

Enter the login username and password exactly as provided because the letters in the password are case sensitive. Copying and pasting the login information is the preferred method for entering the information.

The OSA provides SAFES login information only to trustees of the relief association board and, with proper authorization, to the relief association’s accountant or auditor. Relief associations may authorize an accountant or auditor to have SAFES access by completing the SAFES User Authorization Form that is attached to this document. The SAFES User Authorization Form is also available online at: <https://www.auditor.state.mn.us/default.aspx?page=20130131.000>. SAFES access must be renewed each calendar year for each accountant and auditor.

Accessing the Forms

(continued)

Verifying Contact Information

After logging into SAFES, you will be asked to confirm your name, e-mail address, telephone number, fax number (if applicable), and mailing address. After making corrections and updates, click on the “Verify” button to confirm that your contact information is correct.

Next, verify the contact information displayed for others who will be signing the reporting forms. If any information needs to be updated, click the “Update” button and enter the new contact information. After all corrections and updates are made, click the “Verify” button to confirm that the information is correct. An e-mail address is not required for each form signer, but a form signer cannot sign the form electronically unless a unique e-mail address is on file with our office for that individual. If a required form signer does not have an e-mail account or internet access, the individual may be provided with a papery copy of the completed form to sign and submit to the OSA. If an e-mail address has been entered, an e-mail will be sent to that individual with a SAFES login username and password.

Contact information for the individuals who will be signing the reporting forms must be verified annually to notify us of any contact information changes. E-mail confirmations are sent when contact information changes are made. *Relief associations will not be able to access reporting forms until contact information has been verified.*

Accessing and Downloading Forms

Click on the “Forms” tab on the menu bar at the top of the SAFES webpage. To view form information for your relief association, click on the “Pension Plan” tab below the series of year tabs. The forms are grouped by reporting year. For example, to access your relief association’s 2014 Reporting Form, click on the “Forms” tab, choose “Pension Plan,” and then choose the year “2014.” To access your relief association’s 2015 Schedule Form, click on the “Forms” tab, choose “Pension Plan,” and then choose the year “2015.”

A list of required reporting forms for your relief association is displayed for each reporting year, along with the status of each form. If the form has been received by the OSA, the form’s status will be “Submitted.” After the uploaded form’s data has been imported into our system, the form’s status will be “Imported.” If the form has not yet been received, its status will be “Required.” Also, for forms that have been submitted, the submission date and confirmation ID will be displayed.

If a form has not yet been submitted, click on the blue “Download Form” link to download a copy of the form. Follow the instructions provided for downloading the form to your computer for completion. It is important to select SAVE when prompted, since the forms do not save automatically. Save each form in a location on your computer where you can find it when the information is ready to be submitted.

Completing the Forms

Helpful Hints

Resources for Completing Forms:

[Key Reporting
Requirements
Calendar](#)

[Helpful Contact
Information
for Relief
Association
Trustees](#)

[Information for
New Relief
Association
Trustees](#)

Helpful hints are provided below to assist you in completing the online forms.

Home Tab

A “Home” tab is included in each form. The purpose of the tab is to share important information about the form from one convenient location. The tab includes a link to view the form instructions, which are provided as a separate PDF document. Providing the instructions as a separate document allows you to have the instructions and form open side-by-side so you can review the instructions as you complete the form. The Home tab also displays the form due-date and version number. A total count of any red error messages contained within the form is also displayed. Red error messages indicate that data must be entered or corrected before the form can be submitted.

Excel and OpenOffice

The 2014 Reporting Forms that are available for download in SAFES are in the Excel 2007 through 2013 default file format of “.xlsx.” Reporting forms saved in this file format can be successfully uploaded through SAFES.

If you do not have Excel or have an older version of the program, your relief association may choose to complete its reporting forms using Apache OpenOffice as an alternative to purchasing the Excel program. OpenOffice is an open-source software suite that can be downloaded and used free of charge. The default file format for OpenOffice files is “.ods.” Reporting forms saved in this file format should be submitted to the OSA by e-mail.

“Return to Service Member” Boxes

Some of the reporting forms have a drop-down box that can be used to indicate a member has returned to service under the “return-to-service” law. Members who resume active service and membership after a 60-day break in service or leave of absence are subject to certain requirements under the new law. These members may have a minimum period of resumption service requirement or may receive benefits calculated differently than other members of your relief association, depending on your relief association bylaws.

Completing the Forms

(continued)

Reconciling the RF-14 and SID-14 Forms

Investment market values on the RF-14 form should not include accrued interest at year-end. The accrued interest should be reflected in the “Interest & Dividends” amount reported in Section 3-A of the form and as an “Interest or Dividend Receivable” in Section 3-F of the RF-14 form. By contrast, the investment market values reported on the SID-14 form should include accrued interest. To reconcile the RF-14 and SID-14 investment market values, add the RF-14 “Total Investments” from Line 127 to the “Interest or Dividends Receivable” from Line 256. The sum should equal the SID-14 “Total Investments” from Line 58.

In addition, revenues and expenditures on the RF-14 should be reconciled with the cash flows reported on the SID-14. A “Cash-Flow Reconciliation” page is provided with the SID-14 form to assist you with this reconciliation. The RF-14 revenues and expenditures, adjusted by accounts receivable or payable and any pending transactions, should tie to the SID-14 cash flows. A copy of the Cash-Flow Reconciliation page is attached to this document for your convenience.

Deferred Interest

If your relief association pays interest to deferred members at a rate up to five percent as established by your board of trustees, State law requires that the municipality or independent nonprofit firefighting corporation ratify the interest rate. Please be sure to provide a copy of the approval of the interest rate by the municipality or independent nonprofit firefighting corporation each time the rate is changed.

Monthly Proration of Service Credit

Relief associations may define a “month” of service in their bylaws, but the definition must require a calendar month to have at least 16 days of active service. If your relief association bylaws allow for monthly proration of service credit but do not define a “month,” a “month” is a completed calendar month of active service measured from the member’s date of entry to the same date in the subsequent month.

If your relief association has adopted a bylaw provision defining the term “month,” the estimated liabilities for deferred members on the Schedule form may be inaccurate. Months for deferred members on the Schedule form are based on the statutory default. If your relief association defines a month as something less than a completed calendar month, but with at least 16 days of active service, the calculated “Estimated Liability” amount for each affected deferred member will need to be adjusted. Enter the adjusted estimated liability into the “Estimated Liability” cell of the form for the current reporting year. Next year’s estimated liability amount will automatically be updated.

Completing the Forms

(continued)

“Remove” Boxes

Several of the reporting forms contain drop-down boxes with the heading “Remove.” These boxes indicate that the individual listed on the form is no longer a member of your relief association and should be removed from your membership list. If the remove box is marked “Yes,” the individual’s name will not be displayed on the form when it is pre-populated next year. “Remove” boxes should only be marked “Yes” when the individual has permanently ceased to supervise and perform fire suppression and fire prevention duties and no longer has an accrued liability or account balance with your relief association.

Messages

Messages are provided on the right side of each form. Blue and green messages are informational, and are meant to remind you of data that needs to be entered or to check data that may not match our records. Red messages are error messages, indicating that required information is missing or numbers do not balance. All red error messages must be corrected before the form can be submitted.

Submitting and Signing Forms

Step 1:

Log into the SAFES website and choose the “Submit Forms/Documents” tab.

Step 2:

Follow the onscreen instructions to upload each form and the audit report.

Step 3:

Submitted forms will be available for viewing and signing about 24 hours after they have been uploaded.

Step 4:

Choose the “Forms” tab and then click the “View Form” link to view the form.

Step 5:

Click the “Sign Form” button to electronically sign the submitted form.

When the reporting forms are complete and ready to be submitted, log into SAFES and choose the “Submit Forms/Documents” tab. Follow the onscreen directions to upload each form and the audit report, if applicable (instructions are also found below). You will receive a confirmation number for each form or audit report successfully uploaded. If you receive an error message during the process, close the web browser, re-open, and try to upload the file again. Keep in mind that the forms may take a few minutes to upload, depending upon your internet connection.

All reporting forms and audit reports should be submitted to the OSA electronically through SAFES.

Submitting Forms Using SAFES

To submit a completed reporting form or audit report electronically, click on the “Submit Forms/Documents” tab on the menu bar at the top of the SAFES webpage. In the “Submit a Form or Document” section, click on the “Browse” button to locate the completed reporting form on your computer. Once the form has been located, click on the “Next” button to specify the document type and to submit the form or audit. If you receive an error message during the upload process, close your web browser, re-open, and try to upload the file again. Keep in mind that the forms may take a few minutes to upload, depending upon the internet connection. You will receive a confirmation ID for each form that uploads successfully.

Signing Forms Electronically

Forms submitted through SAFES will be available for viewing and signing about 24 hours after they have been successfully uploaded. Each required form signer must log into SAFES to view and sign the form. If a required form signer does not have an e-mail account or internet access, the individual may be provided with a paper copy of the completed form. The paper copy must be reviewed and signed, and the form signature page must be submitted to the OSA by fax, e-mail, or U.S. mail.

Submitting and Signing Forms

(continued)

To sign forms electronically that have been uploaded successfully, click on the “Forms” tab on the menu bar at the top of the SAFES webpage and choose the “Pension Plan” tab. If you work with more than one relief association, form information for each relief association will be displayed. The forms are grouped by reporting year. Click on the blue “View Form” link to view a copy of each reporting form that has been submitted.

If the information on the form is accurate, sign the form by clicking the “Sign Form” button. After you click the button, a 32-character unique identifier is displayed on the form, which represents your electronic signature. If you have questions regarding any of the information on the form, contact the individual who submitted it for clarification.

After a form has been submitted, it cannot be submitted again through the SAFES website. Revised forms must be submitted to the OSA via fax, e-mail, or U.S. mail. You will receive a confirmation ID for each form that you sign electronically.

Frequently Asked Questions

- Q:** How do we submit reporting forms if some of the required form signers do not have internet access or an e-mail account?
- A:** A relief association may submit its reporting forms and audit report electronically through the SAFES website even if some of the required form signers do not have the ability to sign the forms electronically. An individual with an e-mail account and internet access can sign the forms electronically through SAFES. Paper copies can be signed by those individuals who do not have internet access or an e-mail account. A paper copy of the form signature page must then be submitted to the OSA via fax, e-mail, or U.S. mail.
- Q:** What is a “unique” e-mail address?
- A:** A “unique” e-mail address is an e-mail address that is exclusive to a particular form signer and is not shared with any other form signers. As a security measure, unique e-mail addresses are required to log into SAFES and to electronically sign reporting forms. You will receive an error notification if you attempt to log into SAFES and the e-mail address on file for you is also being used by another individual. If you are a new relief association trustee, or if you are having difficulty logging into SAFES, please contact the Pension Division at (651) 282-6110 or at pension@osa.state.mn.us to obtain a login username and temporary password.

Submitting and Signing Forms

(continued)

- Q:** Our accountant will be assisting us in submitting the reporting forms. How can our accountant obtain SAFES access to upload the forms?
- A:** The OSA provides SAFES access for downloading and uploading forms to trustees of your relief association board and, with proper authorization, to your relief association's accountant or auditor. Relief associations can authorize their accountant or auditor for SAFES access by completing the SAFES User Authorization Form available online at: <http://www.auditor.state.mn.us/default.aspx?page=20130131.000>. SAFES access for accountants and auditors must be renewed each calendar year.
- Q:** I can't remember my SAFES username and password. How can I obtain them?
- A:** If you are unable to locate your password, click on the blue text that says: "Click here if you forgot your password" on the SAFES webpage. You will be asked to enter your e-mail address, and a new temporary password will be generated and e-mailed to you. After logging in with this temporary password, you can change the password by clicking on the "User Maintenance" tab within SAFES. Usernames are generally your e-mail address or "FirstName.LastName." If your username doesn't work or if you are a new relief association trustee, please contact the Pension Division at (651) 282-6110 or at pension@osa.state.mn.us to receive a username and temporary password. Please remember to enter the login username and password exactly as provided, as the letters in the password are case sensitive. Copying and pasting the login information is the preferred method for entering the information.
- Q:** How does our relief association submit amended bylaws, investment policies, and other required reporting information?
- A:** Only online reporting forms and audit reports can be submitted electronically through SAFES. Other documents, including amended bylaws, investment policies, actuarial valuations, and meeting minutes, can be submitted on paper to the OSA at:

Office of the State Auditor

Attn: Pension Division

525 Park Street, Suite 500

Saint Paul, MN 55103

E-mail: pension@osa.state.mn.us

Fax: (651) 282-5298

Additional Resources

Online Training Sessions

Click [here](#) to view recorded online training sessions that assist with the completion of the Pension reporting forms.

Sample Bylaw Guides

Click [here](#) to access Sample Bylaw Guides for use in developing, updating, and revising your relief association bylaws.

Selected Relevant Statutes Booklet and Summary

Click [here](#) for a booklet and easy-to-use summary of the state statutes that pertain to volunteer fire relief associations.

Articles

Click [here](#) to view articles published by the OSA about issues that pertain to relief associations.

E-Updates

Click [here](#) to view the OSA's weekly E-Update that usually contain a relief association reminder or update.

State Aid and Supplemental Benefit Reimbursement Amounts

Click [here](#) to view a list of the 2014 fire state aid and supplemental state aid amounts.

Click [here](#) to view a list of the 2014 supplemental benefit reimbursement amounts.

Pension Division Newsletters

Click [here](#) to access the monthly newsletters that contain reporting reminders, answers to frequently asked questions, and updates regarding various relief association topics.

Newsletter Index

Click [here](#) to view an index of Pension Division Newsletter topics with links to the applicable Newsletter items.

Statements of Position

Click [here](#) to view Statements of Position that are an educational resource addressing topics that have arisen or may arise as a result of the OSA's oversight.

Office of the State Auditor - 2015 User Authorization Form

****FORM MUST CONTAIN BOTH SIGNATURES****

Completing this form authorizes the Office of the State Auditor ("OSA") to provide a specific individual ("Authorized User") access to reporting forms, including access to online reporting forms with a unique user login. A user-login acts as a signature and may only be used by the individual to whom it is issued. Do not share it with anyone. With a unique user-login, the Authorized User may submit forms on behalf of an entity. The Authorized User's access to reporting forms is valid through December 31, 2015, unless an earlier end date is entered here: _____. The unique user login can be canceled at any time upon written request to the OSA. Access to paper forms may also be withdrawn at any time.

Complete the top section of the form. The bottom section must be completed by the authorized user.

ENTITY INFORMATION

Entity Name:			
Contact Name:		Title:	

For which OSA division(s) will the authorized user be submitting forms on behalf of the entity?

_____ Pension _____ Tax Increment Financing _____ Government Information Division

By signing this form, I acknowledge and agree to the following:

1. I remain responsible for the accuracy of the data submitted and for ensuring that forms are submitted on time.
2. I will review for accuracy the information contained on the forms before the forms are submitted to the OSA.
3. My user-login acts as my signature and I will keep it confidential.
4. I understand that the information I provide on this form will be treated as "public" in the event of a data request.
5. I understand that information made available to the Authorized User is subject to the Minnesota Government Data Practices Act, Minn. Stat. ch. 13. See Minn. Stat. § 13.05, subds. 6 and 11.
6. I will withdraw this Authorization when the Authorized User's access to reporting forms is no longer required for my Entity.

Signature of Entity Employee or Trustee	Date
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AUTHORIZED USER INFORMATION

Name:		Title:	
Company:			
Business Phone:		Fax:	
Business Email:			
Business Mailing Address:			

By signing this form, I acknowledge and agree to the following:

1. My user-login acts as my signature and I will keep it confidential.
2. I understand that the information I provide on this form will be treated as "public" in the event of a data request.
3. I understand that information made available pursuant to this Authorization is subject to the Minnesota Government Data Practices Act, Minn. Stat. ch. 13. See Minn. Stat. § 13.05, subds. 6 and 11.

Signature of Authorized User	Date
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Please submit the completed form by email, fax, or postal mail.

Email: TIF@osa.state.mn.us

Pension@osa.state.mn.us

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12/3/2014

Cash-Flow Reconciliation

This Cash-Flow Reconciliation page can be used to reconcile cash flow information on the SID-14 with the revenues and expenditures reported on the RF-14, adjusting for accounts receivable or payable and any pending transactions. Only external cash flows should be reported on the SID-14. Exclude investment gains, interest, dividends, investment losses, and investment management fees netted from market values from the SID-14.

This Cash-Flow Reconciliation page is simply provided for your assistance and is not required to be completed or submitted to the Office of the State Auditor. However, if your relief association had pending transactions at year-end, please note them when filing your SID-14 or provide a copy of this reconciliation page so that the RF-14 and SID-14 forms can be reconciled when reviewed by your pension analyst.

		Revenues	Expenditures		
				Investment Management Fees	
		Contributions	Benefits	Fees	Administration
From RF	+ Cash Flows				
	+ Prior Year Rec/Pay				
	- Current Year Rec/Pay				
	+/- Pending Transactions				
	= Approximation of RF Cash Flows				
Cash Flows from SID-14 Form					
Difference (Any difference should be investigated)					

Description of Terms

Cash Flows: Revenues and Expenditures from Section 3 of the RF-14, excluding "Interest & Dividend" and "Appreciation/Depreciation."

Prior Year Rec/Pay: Accounts Receivable and Payable from Section 3-F of the RF-13, excluding "Interest or Dividends Receivable."

Current Year Rec/Pay: Accounts Receivable and Payable from Section 3-F of the RF-14, excluding "Interest or Dividends Receivable."

Pending Transactions: Outstanding checks and deposits in transit at year-end, if not included as an Account Receivable or Payable on the RF-14.