



State Auditor  
Rebecca Otto

## OFFICE OF THE STATE AUDITOR

# *E-Update*

August 29, 2014

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

1. Released: Minnesota Special Districts Finance Report
2. Released: Pension Newsletter
3. Avoiding Pitfalls: Donations of Gambling Funds

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### **1. Released: Minnesota Special Districts Finance Report**

State Auditor Rebecca Otto has released the Special Districts Finance Report, a comprehensive report on Minnesota's special districts revenues, expenditures and debt for the 2012 fiscal year. Special districts are local government units created or authorized by state law to perform specific duties or to provide specific services in a limited scope.

To view the complete Report, which includes an Executive Summary, graphs and tables, please go to:

<http://www.auditor.state.mn.us/default.aspx?page=20140827.000>.

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### **2. Released: Pension Newsletter**

The August **Pension Newsletter** has been released. The Newsletter contains an important reminder about maximum benefit levels. The Newsletter also provides information about volunteer pension payments to full-time firefighters, benefit options for volunteer ambulance personnel, and authorized special fund payments of organizational dues.

The complete Newsletter can be viewed at:

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

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### **3. 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. Therefore, even if a city or town finds it difficult to make the required municipal contribution to its firefighters' pension fund, the city/town cannot use gambling funds for the contribution.

The governing statutes are [Minn. Stat. §§ 349.12, subd. 25\(c\)\(3\)](#), and [471.6151](#).

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