

MINNESOTA STATUTES 1979 SUPPLEMENT

RIGHTS, POWERS, DUTIES; SEVERAL POLITICAL SUBDIVISIONS 471.38 CHAPTER 466. TORT LIABILITY, POLITICAL SUBDIVISIONS

Sec.
466.07 Indemnification.

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[For text of subd 1, see M.S.1978]

Subd. 1a. **Authority to indemnify.** Each municipality or any instrumentality thereof shall indemnify and provide defense for any employee or officer against judgments or any amounts paid in settlement actually and reasonably incurred in connection with any tort claim or demand arising out of an alleged act or omission occurring within the scope of his employment or official duties, subject to the limitations set forth in section 466.04.

The provisions of this subdivision requiring indemnification do not apply in the case of malfeasance in office or willful or wanton neglect of duty.

[For text of subds 2 and 3, see M.S.1978]

[1979 c 205 s 1]

CHAPTER 471. RIGHTS, POWERS, DUTIES; SEVERAL POLITICAL SUBDIVISIONS

Sec. 471.38	Claims.	Sec. 471.697	Financial reporting; audits; cities of more than 2,500 population.
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471.38 Claims.

[For text of subds 1 and 2, see M.S.1978]

Subd. 3. **Electronic funds transfer.** Electronic funds transfer is the process of value exchange via mechanical means without the use of checks, drafts or similar negotiable instruments. A school district may make an electronic funds transfer for a claim for a payment from an imprest payroll bank account or investment of excess money and for payment of bond principal, bond interest and a fiscal agent service charge from the debt redemption fund. This authorization extends only to a school district which has enacted all of the following policy controls:

(a) The school board shall annually delegate the authority to make electronic funds transfers to a designated business administrator;

(b) The dispersing bank shall keep on file a certified copy of the delegation of authority;

(c) The initiator of the electronic transfer shall be identified;

(d) The initiator shall document the request and obtain an approval from the designated business administrator before initiating the transfer;

(e) A written confirmation of the transaction shall be made no later than one business day after the transaction and shall be used in lieu of a check, order check or warrant required to support the transaction;

(f) A list of all transactions made by electronic funds transfer shall be submitted to the school board at its next regular meeting after the transaction.

[1979 c 334 art 6 s 25]

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471.58 Range association of municipalities and schools; membership.

For the purpose of providing an area-wide approach to problems which demand coordinated and cooperative actions and which are common to those areas of northeast Minnesota affected by operations involved in mining iron ore and taconite and producing concentrate therefrom, and for the purpose of promoting the general welfare and economic development of the cities, towns and school districts within the iron ranges area of northeast Minnesota, any city, town or school district in which the assessed valuation consists in part of iron ore, or lands containing taconite or semi-taconite, may pay annual dues in the range association of municipalities and schools; provided, that in cities, towns or school districts having a population of 3,000 inhabitants, such dues shall not exceed the sum of \$500 per year and in cities, towns or school districts having a population of less than 3,000 inhabitants, such dues shall not exceed the sum of \$250. The association may sue, be sued, intervene and act in a civil action in which the outcome of the action will have an effect upon the interest of any of its members.

[1979 c 124 s 1]

471.61 Group insurance, protection for officers, employees, retired officers and employees.

[For text of subs 1 and 1a, see M.S.1978]

Subd. 1b. **Self insurance; school districts.** Any school district which has entered into a self insurance plan or program prior to March 31, 1978 may elect to continue to provide the benefits authorized by subdivision 1, excluding life and long term disability insurance benefits, through a self insurance plan or program. Any plan or program of self insurance, adopted by a school district, shall provide for the purchase of excess of loss coverage from an insurance company, as defined in section 60A.02, subdivision 4, or a service plan corporation, as defined in section 62C.02, subdivision 6, covering any claims or losses incurred during the period covered by the self insurance plan aggregating in excess of \$500,000, or a lesser amount at the district's option.

This subdivision shall not operate to invalidate any contract providing self insured employee life and long term disability insurance benefits, if the school district entered into the contract prior to March 31, 1978.

This subdivision shall not authorize any school district to provide the benefits authorized by subdivision 1 through a self insurance plan or program after July 1, 1981.

[For text of subs 2a and 3, see M.S.1978]

[1979 c 334 art 6 s 26]

471.665 Mileage allowances.

Subdivision 1. The maximum amount which shall be paid by any county, home rule charter or statutory city, town, or school district, to any officer or employee as compensation or reimbursement for the use by the officer or employee of his own automobile in the performance of his duties shall be set by the town board or other governing body of the unit in an amount not exceeding that provided by the commissioner of personnel for state officers and employees.

[For text of subs 2 and 3, see M.S.1978]

[1979 c 329 s 2]

471.697 Financial reporting; audits; cities of more than 2,500 population.

Subdivision 1. In any city with a population of more than 2,500 according to the latest state or federal census, the city clerk or chief financial officer shall:

(a) Prepare a financial report covering the city's operations including operations of municipal hospitals and nursing homes, liquor stores, and public utility commissions dur-

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ing the preceding fiscal year after the close of the fiscal year and publish the report or a summary of the report, in a form as prescribed by the state auditor, in a newspaper in the city or, if there be none, post copies in three of the most public places in the city. The report shall contain financial statements and disclosures which present the city's financial position and the results of city operations in conformity with generally accepted accounting principles. The report shall include such information and be in such form as may be prescribed by the state auditor;

(b) File the financial report in his office for public inspection and present it to the city council after the close of the fiscal year. One copy of the financial report shall be furnished to the state auditor after the close of the fiscal year; and

(c) Submit to the state auditor audited financial statements which have been attested to by a certified public accountant, public accountant, or the state auditor within 180 days after the close of the fiscal year, except that the state auditor may upon request of a city and a showing of inability to conform, extend the deadline. The state auditor may accept this report in lieu of the report required in clause (b) above.

[For text of subd 2, see M.S.1978]

[1979 c 330 s 4]

471.698 Financial reporting; cities of less than 2,500 population.

Subdivision 1. In any city with a population of less than 2,500 according to the latest state or federal census, the city clerk or chief financial officer shall:

(a) Prepare a detailed statement of the financial affairs of the city including operations of municipal hospitals and nursing homes, liquor stores, and public utility commissions in the style and form prescribed by the state auditor, for the preceding fiscal year showing all money received, with the sources, and respective amounts thereof; all disbursements for which orders have been drawn upon the treasurer; the amount of outstanding and unpaid orders; all accounts payable; all indebtedness; contingent liabilities; all accounts receivable; the amount of money remaining in the treasury; and all items necessary to show accurately the revenues and expenditures and financial position of the city;

(b) File the statement in his office for the public inspection and present it to the city council within 45 days after the close of the fiscal year;

(c) (1) Publish the statement within 60 days after the close of the fiscal year in a newspaper published in the city; or

(2) If there is no newspaper in the city, the clerk shall, at the direction of the city council, publish the statement in the official newspaper published elsewhere or post copies in three of the most public places in the city; or

(3) If city council proceedings are published monthly or quarterly, showing to whom and for what purpose orders are drawn upon the treasurer, the annual statement to be published as required by this section may be summarized in such form as the state auditor may prescribe; and

(d) Submit within 90 days after the close of the fiscal year a copy of the statement to the state auditor in such summary form as the state auditor may prescribe.

[For text of subd 2, see M.S.1978]

[1979 c 330 s 5]

471.88 Exceptions.

Subdivision 1. The governing body of any port authority, seaway port authority, town, school district, hospital district, county, or city, by unanimous vote, may contract for goods or services with an interested officer of the governmental unit in any of the following cases.

[For text of subds 2 to 11, see M.S.1978]

[1979 c 20 s 1]

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