

**LEGISLATIVE COMMISSIONS AND  
JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
STATE OF MINNESOTA**

YEAR ENDED JUNE 30, 2006

FINANCIAL STATEMENTS

**LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
STATE OF MINNESOTA**

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JUNE 30, 2006**

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## INDEPENDENT AUDITORS' REPORT

Legislative Commissions and Joint Agencies  
Legislative Coordinating Commission  
State of Minnesota  
St. Paul, Minnesota

We have audited the accompanying financial statements of the Legislative Commissions and Joint Agencies under the authority of the Legislative Coordinating Commission, State of Minnesota except the Legislative Audit Commission, as of and for the year ended June 30, 2006, as listed in the table of contents. These financial statements are the responsibility of the Agency's management. Our responsibility is to express an opinion on the financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1A, the financial statements of the Legislative Commissions and Joint Agencies under the authority of the Legislative Coordinating Commission, State of Minnesota, which is a department of the general fund of the State of Minnesota, and are intended to present the financial position, and the change in financial position of only that portion that is attributable to the transactions of the Legislative Commissions and Joint Agencies. They do not purport to and do not present fairly the financial position of the State of Minnesota as of June 30, 2006 and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Legislative Commissions and Joint Agencies under the authority of the Legislative Coordinating Commission, State of Minnesota as of June 30, 2006 and the respective changes in financial position thereof for the year ended in conformity with accounting principles generally accepted in the United States of America.

The Legislative Coordinating Commission, State of Minnesota, has not presented the management's discussion and analysis that accounting principles generally accepted in the United States of America require to supplement, although not required to be part of, the basic financial statements.

Legislative Commissions and Joint Agencies  
Legislative Coordinating Commission  
State of Minnesota  
St. Paul, Minnesota

In accordance with *Government Auditing Standards*, we have also issued our report dated January 31, 2007 on our consideration of Agencies' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic departmental financial statements of the Legislative Commissions and Joint Agencies under the authority of the Legislative Coordinating Commission, State of Minnesota. The information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Vuehner Kramer & Company 226

Minneapolis, Minnesota  
January 31, 2007

**LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
STATE OF MINNESOTA**

BALANCE SHEET  
June 30, 2006

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ASSETS

Unliquidated appropriation	\$ <u>2,060,078</u>
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LIABILITIES AND FUND BALANCES

LIABILITIES

Accounts payable and accrued expenditures	318,718
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FUND BALANCE

Reserved for encumbrances	413,786
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Unreserved - undesignated	<u>1,327,574</u>
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Total Fund Balance	<u>1,741,360</u>
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TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 2,060,078</u>
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**LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
STATE OF MINNESOTA**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2006

	Original Budget	Final Budget	Actual	Variance - With Final Budget
<b>REVENUES</b>				
General appropriation	\$ 7,955,000	\$ 7,955,000	\$ 7,955,000	\$ -
Appropriation from grant revenue	-	7,968	7,968	-
Supplemental appropriations	-	35,000	35,000	-
Interest income	1,500	1,500	1,817	317
<b>TOTAL REVENUES</b>	<u>7,956,500</u>	<u>7,999,468</u>	<u>7,999,785</u>	<u>317</u>
<b>EXPENDITURES</b>				
Current				
Personal services	6,271,120	6,209,274	5,957,314	251,960
Professional services	2,110,101	2,604,044	1,732,594	871,450
Communications	67,431	67,900	54,489	13,411
Mileage, meetings and memberships	352,777	407,753	356,617	51,136
Other	638,202	514,065	220,838	293,227
Capital outlay	169,800	200,371	31,039	169,332
<b>TOTAL EXPENDITURES</b>	<u>9,609,431</u>	<u>10,003,407</u>	<u>8,352,891</u>	<u>1,650,516</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(1,652,931)	(2,003,939)	(353,106)	1,650,833
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer in	-	1,500,000	1,500,000	-
Transfer out	(1,764,255)	(2,264,255)	(2,264,255)	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<u>(1,764,255)</u>	<u>(764,255)</u>	<u>(764,255)</u>	<u>-</u>
<b>Change in fund balance</b>	<u>\$ (3,417,186)</u>	<u>\$ (2,768,194)</u>	<u>(1,117,361)</u>	<u>\$ 1,650,833</u>
<b>FUND BALANCE, JULY 1</b>			<u>2,858,721</u>	
<b>FUND BALANCE, JUNE 30</b>			<u>\$ 1,741,360</u>	

**LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
STATE OF MINNESOTA**

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2006

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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***A. Reporting Entity***

The financial statements include the activities of the legislative commissions and joint agencies for which the Legislative Coordinating Commission has authority to act in matters concerning employment, compensation and budgets except the Legislative Audit Commission. The activities of the Legislative Coordinating Commission are a part of the State of Minnesota's General Fund and appropriations for the Commission are made each biennium. The legislative commissions and joint agencies serve the purposes described more fully below:

**Council of State Governments**

The Council of State Governments is a national association that provides state legislatures and state agencies with policy and administrative support. The LCC is the fiscal agent for the Legislature and pays the annual dues.

**National Conference of State Legislatures**

The National Conference on State Legislatures is a national association of state legislatures that provides policy and administrative support. The LCC is the fiscal agent for the Legislature and pays the annual dues.

**Interpreter Services**

The LCC coordinates the provision of sign language interpreters at legislative hearings and meetings for citizens who are deaf or hard of hearing.

**Regents Candidate Advisory Council**

The council was established in 1988 pursuant to Minnesota Statutes 137.0245. The Council recommends candidates to the Legislature for the Board of Regents of the University of Minnesota. The council develops selection criteria, identifies and recruits qualified candidates and recommends at least two and not more than four candidates for each open seat by March 15 of each odd-numbered year. The Legislature elects the Regents.

**Board of Trustees Candidate Advisory Council**

The council was established in 1991 pursuant to Minnesota Statutes 136F.03. The Council recommends candidates to the Governor for the Board of Trustees of the Minnesota State Colleges and Universities. The Council develops selection criteria, identifies and recruits qualified candidates and recommends at least two and not more than four candidates for each open seat by April 15 of each even-numbered year. The Governor makes the actual appointments.

**LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
STATE OF MINNESOTA**

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2006

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

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***A. Reporting Entity (cont.)***

**Planning and Fiscal Policy**

The commission was established in 1987 to study and evaluate the actual and projected expenditures by state government, the actual and projected sources of revenue that support these expenditures and the various options available to meet the state's future fiscal needs. In 1988, the duties were expanded requiring study and review of particular items and requiring recommendations to the Legislature. In addition to projected state revenue, expenditures and tax expenditures, other subjects include economic and fiscal policy, mix of revenue sources for programs, investigation of state building needs and other related matters.

**General Support**

The commission, established in 1973, coordinates certain activities of the Senate and House of Representatives and serves as an umbrella organization over joint agencies and legislative commissions. It determines the benefits for all employees and health and hospital benefits for legislators. The commission reviews budget requests and establishes the complement for all commission and joint agencies under its jurisdiction. The LCC also sets the compensation for all employees under its jurisdiction. The president of the Senate and the speaker of the House alternate annually as chairperson. The Commission provides staff support for the Compensation Council, the Regent Candidate Advisory Council and the Board of Trustees Candidate Advisory

Carryforward funds in this account result from underspending the commission accounts in the previous biennium. This may result from salary savings due to vacancies in funded positions, or lower than expected program expenses. Minnesota Statutes 16A.281 limits the use of these funds to three purposes: 1) non-recurring expenditures in investments that enhance efficiency or improve effectiveness, 2) expenses associated with sessions, interim activities or public hearings or public outreach efforts, or 3) severance costs for involuntary terminations.

**Contingency Fund**

The LCC established a contingency account to provide financial support for unanticipated expenses or projects. It has been used to pay for the expenses of unfunded task forces and commissions created by the Legislature, as well as paying for unanticipated expenses of the commission such as unemployment compensation costs for staff who have been laid off or equipment replacement. This fund has been combined with General Support for financial statements purposes.



**LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
STATE OF MINNESOTA**

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2006

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

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***A. Reporting Entity (cont.)***

**Public Television**

The legislature appropriated \$360,000 in fiscal year 2004 and \$360,000 in fiscal year 2005 for public information television, internet, intranet, and other transmission of legislative activities.

**Pensions and Retirement**

The commission was established in 1955 to study and investigate on an ongoing basis, the various public retirement systems applicable to nonfederal government employees in the state and to make recommendations to establish and maintain sound public employee pension legislation.

**Employee Relations**

The commission was established in 1979 to assist the legislature by monitoring the collective bargaining process between the state and its employees, ratifying negotiated agreements and arbitrated awards pursuant to statute. The commission also reviews and approves the Commissioner's and Management Pay Plans for unrepresented employees of the state who are not covered by collective bargaining units. In addition, the Governor's salary proposal for agency heads is reviewed for ratification in the same manner as the Commissioner's and Management Plan. Other duties include the recommendation to the legislature of a list of state classifications eligible for comparable worth adjustments and a specific amount to be appropriated for those adjustments; the continual monitoring of the State Civil Service System; conduct research and prepare studies as directed and performing such other related functions as are delegated by the legislature.

**Great Lakes Commission**

The commission promotes the orderly, integrated and comprehensive development, use and conservation of the water resources of the Great Lakes Basin, which consist of the 8 Great Lakes states, Canada and water intercom sections between them.

**LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
STATE OF MINNESOTA**

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2006

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

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**A. Reporting Entity (cont.)**

**Health Care Access**

The commission was established for the purpose of providing recommendations on health care access.

**Mississippi River Parkway Commission**

The commission, established in 1963, exists to maintain and improve a parkway system known as the Great River Road. The Parkway follows the path of the Mississippi River from Lake Itasca to the Gulf Mexico. The commission is also charged to promote tourism and economic development opportunities in the River corridor. The commission coordinates highway and amenity improvements in communities along the Mississippi River. The Commission is also directing state, national and international marketing efforts with communities, regional organizations and state agencies. The Commission's appropriation is from the State Trunk Highway Fund. The Commission also coordinates closely with the National Parkway Commission of the ten river states.

**Legislative Reference Library (LRL)**

The Legislative Reference Library (LRL, established in 1969) collects, indexes and makes available information on issues of interest to members and staff of the legislature. Although, the library's main users are from the legislature, LRL also services executive agencies and the public. State law requires six copies of all publications of state agencies, boards, commissions, etc. and one copy of all state funded consultants' reports be deposited with LRL. Rules of the House and Senate assign the director a custodial role with respect to the floor and committee tape recordings and accompanying minutes and logs. Public access to these materials is also required by rule.

**Revisor of Statutes**

The Revisor of Statutes is a nonpartisan joint legislative agency that provides drafting publications and miscellaneous other services to the Legislature, executive departments and the Governor. Drafting services consist primarily of bills and administrative rules. Publications consist of Laws of Minnesota, Minnesota Statutes, Minnesota Rules, and miscellaneous minor publications. Other services include computer and administrative support for the Legislature. The Office of the Revisor of Statutes was established in 1939 under the jurisdiction of the Supreme Court (although the function of revising statutes had been in existence since 1851). The Revisor's Office was moved to the Legislature under the jurisdiction of the LCC in 1973.

**LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
STATE OF MINNESOTA**

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2006

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

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***A. Reporting Entity (cont.)***

Revisor of Statutes (cont.)

Carryforward funds in this account result from underspending in the previous biennium. Minnesota Statutes 16A.281 limits the use of these funds to three purposes: 1) non-recurring expenditures in investments that enhance efficiency or improve effectiveness, 2) expense associated with sessions, interim activities or public hearing or public outreach efforts, or 3) severance costs for involuntary terminations.

Minnesota Resources

The commission recommends to the Legislature the allocation of three dedicated funding sources for two year projects that will preserve, protect, develop and maintain the State's natural resources. It also provides oversight of funded projects and other resource management appropriations. The three funding sources are: the Minnesota Future Resources Funds, the Minnesota Environment and Natural Resources Trust Fund and Oil Overcharge money.

Electric Energy Task Force

The task force was established in 1994 pursuant to Minnesota Statutes 216C.051. The task force studies future electric energy sources and costs and makes recommendations for legislation for an environmentally and economically sustainable and advantageous electric energy supply.

Charter School Law Grant

The LCC received a \$100,000 grant from the Ford Foundation recognizing the Minnesota Legislature's pioneering work in the development of charter schools. The funds have been used to recognize the role and success of existing charter schools, and to hold a national forum on the role of charter schools in improving public education.

**LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
STATE OF MINNESOTA**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2006**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

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**A. *Reporting Entity* (cont.)**

**Electronic Real Estate Recording Task Force**

Enacted by the legislature in 2000, this task force must study and make recommendations regarding implementation of a system for electronic filing and recording of real estate documents, considering: (1) technology and computer needs; (2) legal issues such as authenticity, security, timing and priority of recordings, and the relationship between electronic and paper recording systems; (3) cost-effectiveness of electronic recording systems; (4) timetable and plan for implementing an electronic recording system, considering types of documents and entities using the system and volume of recordings; (5) permissive versus mandatory systems; and (6) other relevant issues identified by the task force. This task force sunsetted on June 30, 2004 and was reestablished through legislation adopted by the 2005 legislature, Chapter 156. The Task Force's fund balance was cancelled to the General Fund. The Task Force now receives administrative support from the Office of the Secretary of State.

**B. *Basis of Presentation and Basis of Accounting***

The legislative commission and joint agencies are part of the general fund of the State of Minnesota. The General Fund appropriations for the legislative commission and joint agencies, the use of the appropriations and the balances of current expendable resources and related current liabilities are reported in the financial statements. Noncurrent assets and liabilities resulting from agency activities are assets and liabilities of the State of Minnesota as a whole and are not included in this report.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The financial statements of the legislative commission and joint agencies have been prepared on the modified accrual basis of accounting in accordance with generally accepted accounting principles. The State of Minnesota General Fund Appropriations to the legislative commission and joint agencies for the fiscal years ended June 30, 2006 have been recorded as revenue. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. Exceptions to this general rule include accumulated unpaid vacation, sick pay and other employee benefits, which are recorded as expenditures when they are paid.

**LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
STATE OF MINNESOTA**

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2006

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

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***C. Budgetary Data***

The State of Minnesota prepares its budget on a two year or biennial basis from July 1, 2005 to June 30, 2007. The legislative commissions and joint agencies prepare their budget requests and submit them to the Legislative Coordinating Commission. Budget requests are reviewed and the budget authorizations for the legislative commissions and joint agencies are passed into law by the Legislature. The budget is prepared in accordance with generally accepted accounting principles. Budgetary control is at the appropriation level. Unexpended appropriations from the first year (year ended June 30, 2006) of the biennium are carried over and are available for operations in the second year of the biennium.

***D. Use of Estimates***

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the reporting period. Actual results could differ from these estimates.

***E. Capital Assets***

Capital asset acquisition, consisting of furniture and equipment, are recorded as expenditures, consistent with the procedures for governmental fund-type accounting. These capital assets are property of the State of Minnesota and are reported in the State's basic financial statements.

***F. Compensated Absences***

Permanent employees accrue vacation and sick leave according to State administrative guidelines. Upon severance, permanent employees are compensated for all of their earned but unused vacation up to a maximum of 275 hours and a percentage of their accumulated sick leave depending the number of hours accrued. The legislative commissions and joint agencies recognizes expenses for compensated absences as they are paid. The legislative commissions and joint agencies' liability for accrued vacation and sick leave is reported in the State's basic financial statements.

***G. Measurement Focus***

The measurement focus of all governmental funds is the flow of current financial resources concept. Under this concept, sources and uses of financial resources, including capital outlays debt proceeds and debt retirements are reflected in operations. Resources not available to finance expenditures and commitments of the current period are recognized as deferred revenue or a reservation of fund equity. Liabilities for claims, judgments, compensated absences and pension contributions which will not be currently liquidated using expendable available financial resources are not recorded as expenditures or current liabilities. The related expenditures are recognized when the liabilities are liquidated.

**LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
STATE OF MINNESOTA**

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2006

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**NOTE 2 – DETAIL ON ACCOUNTS – UNLIQUIDATED APPROPRIATION**

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The amounts represent the unliquidated balances of the appropriations to the legislative commissions and joint agencies at June 30, 2006.

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**NOTE 3 – PENSION PLAN**

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***A. Plan Description***

All employees are covered by the Minnesota State Retirement system (MSRS) multiple-employer, cost-sharing pension plan. MSRS provides retirement benefits as well as disability benefits to members, and benefits to survivors upon death of eligible members. Benefits are established by state statutes and vest after three years of credited services. The defined retirement benefits are based on a member's average salary from the five highest successive years of covered salary, age and length of service at termination of service.

Two methods are used to compute benefits, the Step formula and the Level formula. Under the Step formula, the annual accrual is 1 percent of average salary for the first 10 years of service and 1.5 percent of each remaining year. Under the Level formula, the annual accrual amount is 1.5 percent for each year of service. For MSRS members whose annuity is calculated with the Step formula, a full annuity is available when age plus years of service equals 90.

There are two types of annuities available to members upon retirement. The Single-life annuity is a lifetime annuity that ceases on the death of a member. The Optional annuity provides joint and survivor annuity options that reduce monthly annuity payments because the annuity is payable over joint lives. Members may also leave their contributions in the fund upon termination of public service in order to qualify for a deferred annuity at retirement age. Refunds of contributions are available to members who leave public service, but before retirement benefits begin.

MSRS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to MSRS, 60 Empire Drive, Suite 300, St. Paul, MN 55103-1855.

***B. Contributions Required and Contributions Made***

Minnesota Statutes, chapter 352 sets the rate for employee and employer contributions. Contributions are made to the fund by employees and the legislative commission and joint agencies based on a percentage of gross salary. The total employer contribution for the legislative commission and joint agencies was \$273,175 for year ending June 30, 2006.

**LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
STATE OF MINNESOTA**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2006**

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**NOTE 4 – COMPENSATED ABSENCES**

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The Legislative Coordinating Commission's liability for unpaid vacation and sick leave is reported in the State's basic financial statements. The Legislative Coordinating Commission recognizes expenses for compensated absences as they are paid.

The accrued liabilities at June 30, 2006 for vacation and sick leave, which would be payable as severance pay, are as follows:

Vacation	\$	365,933
Sick Leave		<u>409,160</u>
	\$	<u>775,093</u>

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**NOTE 5 – RISK MANAGEMENT**

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The Legislative Coordinating Commission is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions, injuries to employees and natural disasters. The Legislative Coordinating Commission is self insured through the State of Minnesota for all types of losses an administrative fee is paid annually for workers compensation but no other premiums are paid.

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**NOTE 6 – TRANSFERS**

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During the year ended June 30, 2006, the Minnesota State Senate, Minnesota House of Representatives and Minnesota Legislative Coordinating Commission – General Support each transferred \$500,000 to the Revisors of Statutes Carryforward. In addition, the fund balance in the Electronic Real Estate Recording Task Force as of July 1, 2005 was transferred to the General Fund of the State of Minnesota.

**LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
STATE OF MINNESOTA**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
YEAR ENDED JUNE 30, 2006

	Council of State Governments	National Conference of State Legislatures	Interpreter Services	Regents Candidate Advisory Council	Board of Trustees Candidate Advisory Council	Planning and Fiscal Policy	General Support	General Support - Carry forward Funds	Public Television	Pensions and Retirement
<b>REVENUES</b>										
General appropriation	\$ 112,100	\$ 135,200	\$ 6,000	\$ 2,000	\$ 11,500	\$ 2,114	\$ 680,086	\$ -	\$ 360,000	\$ 294,000
Appropriation from grant revenue	-	-	-	-	-	-	-	-	-	-
Supplemental appropriations	-	-	-	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u>112,100</u>	<u>135,200</u>	<u>6,000</u>	<u>2,000</u>	<u>11,500</u>	<u>2,114</u>	<u>680,086</u>	<u>-</u>	<u>360,000</u>	<u>294,000</u>
<b>EXPENDITURES</b>										
Current										
Personal services	-	-	-	440	4,180	453	642,239	48,057	-	291,345
Professional services	-	-	6,000	-	-	1,525	11,929	2,200	286,495	-
Communications	-	-	-	28	295	125	4,862	107	8,980	809
Mileage, meetings and memberships	112,100	135,200	-	1,532	6,858	-	4,680	543	-	576
Other	-	-	-	-	167	11	15,404	2,851	-	1,270
Capital outlay	-	-	-	-	-	-	527	1,003	-	-
<b>TOTAL EXPENDITURES</b>	<u>112,100</u>	<u>135,200</u>	<u>6,000</u>	<u>2,000</u>	<u>11,500</u>	<u>2,114</u>	<u>679,641</u>	<u>54,761</u>	<u>295,475</u>	<u>294,000</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	-	-	-	-	-	-	445	(54,761)	64,525	-
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfer in	-	-	-	-	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	-	(500,000)	-	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(500,000)</u>	<u>-</u>	<u>-</u>
Change in fund balance	-	-	-	-	-	-	445	(554,761)	64,525	-
<b>FUND BALANCE, JULY 1</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>788,051</u>	<u>17,409</u>	<u>-</u>
<b>FUND BALANCE, JUNE 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 445</u>	<u>\$ 233,290</u>	<u>\$ 81,934</u>	<u>\$ -</u>



**LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
STATE OF MINNESOTA**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
YEAR ENDED JUNE 30, 2006

	Employee Relations	Great Lakes Commission	Health Care Access	Mississippi River Parkway Commission	Legislative Reference Library	Revisor of Statutes	Revisor of Statutes - Carry forward Funds	Minnesota Resources
<b>REVENUES</b>								
General appropriation	\$ 73,000	\$ 52,000	\$ 128,000	\$ 31,000	\$ 1,016,000	\$ 4,593,000	\$ -	\$ 459,000
Appropriation from grant revenue	-	-	-	7,968	-	-	-	-
Supplemental appropriations	-	-	-	-	-	-	-	10,000
Interest income	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u>73,000</u>	<u>52,000</u>	<u>128,000</u>	<u>38,968</u>	<u>1,016,000</u>	<u>4,593,000</u>	<u>-</u>	<u>469,000</u>
<b>EXPENDITURES</b>								
Current								
Personal services	71,855	165	-	1,430	947,926	3,611,763	15,313	320,255
Professional services	-	-	128,000	20,021	1,551	356,911	886,249	31,713
Communications	282	-	-	821	6,148	28,835	-	3,197
Mileage, meetings and memberships	850	5,705	-	8,172	2,046	10,064	22,755	32,107
Other	13	40,000	-	8,257	37,335	85,056	26,765	3,709
Capital outlay	-	-	-	-	1,862	8,821	18,219	607
<b>TOTAL EXPENDITURES</b>	<u>73,000</u>	<u>45,870</u>	<u>128,000</u>	<u>38,701</u>	<u>996,868</u>	<u>4,101,450</u>	<u>969,301</u>	<u>391,588</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	-	6,130	-	267	19,132	491,550	(969,301)	77,412
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfer in	-	-	-	-	-	-	1,500,000	-
Transfer out	-	-	-	-	-	-	-	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,500,000</u>	<u>-</u>
Change in fund balance	-	6,130	-	267	19,132	491,550	530,699	77,412
<b>FUND BALANCE, JULY 1</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>226,018</u>	<u>15,000</u>
<b>FUND BALANCE, JUNE 30</b>	<u>\$ -</u>	<u>\$ 6,130</u>	<u>\$ -</u>	<u>\$ 267</u>	<u>\$ 19,132</u>	<u>\$ 491,550</u>	<u>\$ 756,717</u>	<u>\$ 92,412</u>

**LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
STATE OF MINNESOTA**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
YEAR ENDED JUNE 30, 2006

	Electric Energy Task Force	Charter School Law Grant	Electronic Real Estate Recording Task Force	Totals
<b>REVENUES</b>				
General appropriation	\$ -	\$ -	\$ -	\$ 7,955,000
Appropriation from grant revenue	-	-	-	7,968
Supplemental appropriations	25,000	-	-	35,000
Interest income	-	1,817	-	1,817
<b>TOTAL REVENUES</b>	<u>25,000</u>	<u>1,817</u>	<u>-</u>	<u>7,999,785</u>
<b>EXPENDITURES</b>				
Current				
Personal services	1,893	-	-	5,957,314
Professional services	-	-	-	1,732,594
Communications	-	-	-	54,489
Mileage, meetings and memberships	13,429	-	-	356,617
Other	-	-	-	220,838
Capital outlay	-	-	-	31,039
<b>TOTAL EXPENDITURES</b>	<u>15,322</u>	<u>-</u>	<u>-</u>	<u>8,352,891</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	9,678	1,817	-	(353,106)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer in	-	-	-	1,500,000
Transfer out	-	-	(1,764,255)	(2,264,255)
<b>TOTAL FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>(1,764,255)</u>	<u>(764,255)</u>
Change in fund balance	9,678	1,817	(1,764,255)	(1,117,361)
<b>FUND BALANCE, JULY 1</b>	<u>6,051</u>	<u>41,937</u>	<u>1,764,255</u>	<u>2,858,721</u>
<b>FUND BALANCE, JUNE 30</b>	<u>\$ 15,729</u>	<u>\$ 43,754</u>	<u>\$ -</u>	<u>\$ 1,741,360</u>

**LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
COUNCIL OF STATE GOVERNMENTS**

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2006

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - With Final Budget</u>
REVENUE				
General appropriation	\$ 112,100	\$ 112,100	\$ 112,100	\$ -
EXPENDITURES				
Mileage, meetings and memberships	116,601	112,100	112,100	-
EXCESS OF REVENUE OVER EXPENDITURES	<u>\$ (4,501)</u>	<u>\$ -</u>	-	<u>\$ -</u>
FUND BALANCE, JULY 1			-	
FUND BALANCE, JUNE 30			<u>\$ -</u>	

**LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
NATIONAL CONFERENCE OF STATE LEGISLATURES**

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2006

	Original Budget	Final Budget	Actual	Variance - With Final Budget
REVENUE				
General appropriation	\$ 135,200	\$ 135,200	\$ 135,200	\$ -
EXPENDITURES				
Mileage, meetings and memberships	140,590	135,200	135,200	-
EXCESS OF REVENUE OVER EXPENDITURES	\$ (5,390)	\$ -	-	\$ -
FUND BALANCE, JULY 1			-	
FUND BALANCE, JUNE 30			\$ -	

**LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
INTERPRETER SERVICES**

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2006

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - With Final Budget</u>
REVENUE				
General appropriation	<u>\$        6,000</u>	<u>\$        6,000</u>	<u>\$        6,000</u>	<u>\$                -</u>
EXPENDITURES				
Professional services	<u>        6,000</u>	<u>        6,000</u>	<u>        6,000</u>	<u>                -</u>
EXCESS OF REVENUE OVER EXPENDITURES	<u>\$                -</u>	<u>\$                -</u>	<u>-</u>	<u>\$                -</u>
FUND BALANCE, JULY 1			<u>-</u>	
FUND BALANCE, JUNE 30			<u>\$                -</u>	

**LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
REGENTS CANDIDATE ADVISORY COUNCIL**

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2006

	Original Budget	Final Budget	Actual	Variance - With Final Budget
REVENUE				
General appropriation	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
EXPENDITURES				
Personal services	650	650	440	210
Communication	-	-	28	(28)
Mileage, meetings and memberships	1,350	1,350	1,532	(182)
TOTAL EXPENDITURES	2,000	2,000	2,000	-
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ -	-	\$ -
FUND BALANCE, JULY 1			-	
FUND BALANCE, JUNE 30			\$ -	

**LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
BOARD OF TRUSTEES CANDIDATE ADVISORY COUNCIL**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2006

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - With Final Budget</u>
REVENUES				
General appropriation	<u>\$ 11,500</u>	<u>\$ 11,500</u>	<u>\$ 11,500</u>	<u>\$ -</u>
EXPENDITURES				
Personal services	4,000	4,000	4,180	(180)
Communications	-	-	295	(295)
Mileage, meetings and memberships	7,500	7,500	6,858	642
Other	<u>-</u>	<u>-</u>	<u>167</u>	<u>(167)</u>
TOTAL EXPENDITURES	<u>11,500</u>	<u>11,500</u>	<u>11,500</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
FUND BALANCE, JULY 1			<u>-</u>	
FUND BALANCE, JUNE 30			<u>\$ -</u>	

**LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
PLANNING AND FISCAL POLICY**

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2006

	Original Budget	Final Budget	Actual	Variance - With Final Budget
REVENUE				
General appropriation	\$ 2,000	\$ 2,114	\$ 2,114	\$ -
EXPENDITURES				
Personal services	1,000	1,114	453	661
Professional services		-	1,525	(1,525)
Communications		-	125	(125)
Mileage, meetings and memberships	1,000	1,000	-	1,000
Other	-	-	11	(11)
TOTAL EXPENDITURES	2,000	2,114	2,114	-
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ -	-	\$ -
FUND BALANCE, JULY 1			-	
FUND BALANCE, JUNE 30			\$ -	



**LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
GENERAL SUPPORT**

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2006

	Original Budget	Final Budget	Actual	Variance - With Final Budget
REVENUE				
General appropriation	\$ 678,200	\$ 680,086	\$ 680,086	\$ -
EXPENDITURES				
Current				
Personal services	647,034	638,485	642,239	(3,754)
Professional services	22,700	7,629	11,929	(4,300)
Communications	5,200	5,200	4,862	338
Mileage, meetings and memberships	7,000	3,500	4,680	(1,180)
Other	10,175	13,000	15,404	(2,404)
Capital outlay	21,200	12,271	527	11,744
TOTAL EXPENDITURES	713,309	680,085	679,641	444
EXCESS OF REVENUE OVER EXPENDITURES	\$ (35,109)	\$ 1	445	\$ 444
FUND BALANCE, JULY 1			-	
FUND BALANCE, JUNE 30			\$ 445	

**LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
GENERAL SUPPORT - CARRYFORWARD FUNDS**

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2006

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - With Final Budget</u>
EXPENDITURES				
Current				
Personal services		\$ -	\$ 48,057	\$ (48,057)
Professional services	20,000	20,539	2,200	18,339
Communications		-	107	(107)
Mileage, meetings and memberships		-	543	(543)
Other	405,000	215,413	2,851	212,562
Capital outlay	<u>75,000</u>	<u>52,099</u>	<u>1,003</u>	<u>51,096</u>
TOTAL EXPENDITURES	<u>500,000</u>	<u>288,051</u>	<u>54,761</u>	<u>233,290</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(500,000)	(288,051)	(54,761)	233,290
OTHER FINANCING USES				
Transfer out	<u>-</u>	<u>(500,000)</u>	<u>(500,000)</u>	<u>-</u>
Change in fund balance	<u>\$ (500,000)</u>	<u>\$ (788,051)</u>	<u>(554,761)</u>	<u>\$ 233,290</u>
FUND BALANCE, JULY 1			<u>788,051</u>	
FUND BALANCE, JUNE 30			<u>\$ 233,290</u>	

**LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
PUBLIC TELEVISION**

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2006

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - With Final Budget</u>
REVENUE				
General appropriation	<u>\$ 360,000</u>	<u>\$ 360,000</u>	<u>\$ 360,000</u>	<u>\$ -</u>
EXPENDITURES				
Professional services	350,000	350,000	286,495	63,505
Communications	<u>10,000</u>	<u>10,000</u>	<u>8,980</u>	<u>1,020</u>
TOTAL EXPENDITURES	<u>360,000</u>	<u>360,000</u>	<u>295,475</u>	<u>64,525</u>
EXCESS OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	64,525	<u>\$ 64,525</u>
FUND BALANCE, JULY 1			<u>17,409</u>	
FUND BALANCE, JUNE 30			<u>\$ 81,934</u>	

**LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
PENSIONS AND RETIREMENT**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2006

	Original Budget	Final Budget	Actual	Variance - With Final Budget
REVENUES				
General appropriation	\$ 294,000	\$ 294,000	\$ 294,000	\$ -
EXPENDITURES				
Personal services	291,300	291,300	291,345	(45)
Communications	1,050	1,050	809	241
Mileage, meetings and memberships	650	650	576	74
Other	1,000	1,000	1,270	(270)
TOTAL EXPENDITURES	294,000	294,000	294,000	-
EXCESS OF REVENUES OVER EXPENDITURES	\$ -	\$ -	-	\$ -
FUND BALANCE, JULY 1			-	
FUND BALANCE, JUNE 30			\$ -	

**LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
EMPLOYEE RELATIONS**

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2006

	Original Budget	Final Budget	Actual	Variance - With Final Budget
REVENUE				
General appropriation	\$ 75,000	\$ 73,000	\$ 73,000	\$ -
EXPENDITURES				
Personal services	73,500	71,500	71,855	(355)
Communications	500	500	282	218
Mileage, meetings and memberships	1,000	1,000	850	150
Other	-	-	13	(13)
TOTAL EXPENDITURES	75,000	73,000	73,000	-
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ -	-	\$ -
FUND BALANCE, JULY 1			-	
FUND BALANCE, JUNE 30			\$ -	

**LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
GREAT LAKES COMMISSION**

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2006

	Original Budget	Final Budget	Actual	Variance - With Final Budget
REVENUE				
General appropriation	\$ 52,000	\$ 52,000	\$ 52,000	\$ -
EXPENDITURES				
Personal services	2,000	2,000	165	1,835
Mileage, meetings and memberships	10,000	10,000	5,705	4,295
Other	40,000	40,000	40,000	-
TOTAL EXPENDITURES	52,000	52,000	45,870	6,130
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ -	6,130	\$ 6,130
FUND BALANCE, JULY 1			-	
FUND BALANCE, JUNE 30			\$ 6,130	

**LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
HEALTH CARE ACCESS**

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2006

	Original Budget	Final Budget	Actual	Variance - With Final Budget
REVENUE				
General appropriation	\$ 128,000	\$ 128,000	\$ 128,000	\$ -
EXPENDITURES				
Professional services	128,000	128,000	128,000	-
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ -	-	\$ -
FUND BALANCE, JULY 1			-	
FUND BALANCE, JUNE 30			\$ -	

**LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
MISSISSIPPI RIVER PARKWAY COMMISSION**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2006

	Original Budget	Final Budget	Actual	Variance - With Final Budget
<b>REVENUES</b>				
General appropriation	\$ 31,000	\$ 31,000	\$ 31,000	\$ -
Appropriation from grant revenue	-	-	7,968	7,968
	<u>31,000</u>	<u>31,000</u>	<u>38,968</u>	<u>7,968</u>
<b>EXPENDITURES</b>				
Personal services		2,000	1,430	570
Professional services	4,026	21,362	20,021	1,341
Communications	31	500	821	(321)
Mileage, meetings and memberships	35	6,109	8,172	(2,063)
Other	<u>7,754</u>	<u>8,997</u>	<u>8,257</u>	<u>740</u>
<b>TOTAL EXPENDITURES</b>	<u>11,846</u>	<u>38,968</u>	<u>38,701</u>	<u>267</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>\$ 19,154</u>	<u>\$ (7,968)</u>	267	<u>\$ 7,701</u>
<b>FUND BALANCE, JULY 1</b>			-	
<b>FUND BALANCE, JUNE 30</b>			<u>\$ 267</u>	



**LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
LEGISLATIVE REFERENCE LIBRARY**

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2006

	Original Budget	Final Budget	Actual	Variance - With Final Budget
REVENUE				
General appropriation	\$ 1,016,000	\$ 1,016,000	\$ 1,016,000	\$ -
EXPENDITURES				
Current				
Personal services	927,016	914,999	947,926	(32,927)
Professional services	4,400	4,400	1,551	2,849
Communications	7,350	7,350	6,148	1,202
Mileage, meetings and memberships	3,500	3,500	2,046	1,454
Other	67,734	79,751	37,335	42,416
Capital outlay	6,000	6,000	1,862	4,138
TOTAL EXPENDITURES	1,016,000	1,016,000	996,868	19,132
EXCESS OF REVENUE OVER EXPENDITURES	\$ -	\$ -	19,132	\$ 19,132
FUND BALANCE, JULY 1			-	
FUND BALANCE, JUNE 30			\$ 19,132	

**LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
REVISOR OF STATUTES**

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2006

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - With Final Budget</u>
REVENUE				
General appropriation	<u>\$ 4,593,000</u>	<u>\$ 4,593,000</u>	<u>\$ 4,593,000</u>	<u>\$ -</u>
EXPENDITURES				
Current				
Personal services	3,937,400	3,885,400	3,611,763	273,637
Professional services	510,400	511,003	356,911	154,092
Communications	34,000	34,000	28,835	5,165
Mileage, meetings and memberships	13,000	10,300	10,064	236
Other	100,200	99,597	85,056	14,541
Capital outlay	<u>50,000</u>	<u>50,000</u>	<u>8,821</u>	<u>41,179</u>
TOTAL EXPENDITURES	<u>4,645,000</u>	<u>4,590,300</u>	<u>4,101,450</u>	<u>488,850</u>
EXCESS OF REVENUE OVER EXPENDITURES	<u>\$ (52,000)</u>	<u>\$ 2,700</u>	491,550	<u>\$ 488,850</u>
FUND BALANCE, JULY 1			<u>-</u>	
FUND BALANCE, JUNE 30			<u>\$ 491,550</u>	

**LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
REVISOR OF STATUTES - CARRYFORWARD FUNDS**

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2006

	Original Budget	Final Budget	Actual	Variance - With Final Budget
<b>EXPENDITURES</b>				
Current				
Personal services	\$ -	\$ 45,000	\$ 15,313	\$ 29,687
Professional services	1,037,400	1,496,017	886,249	609,768
Mileage, meetings and memberships	-	60,000	22,755	37,245
Other	-	50,000	26,765	23,235
Capital outlay	12,600	75,001	18,219	56,782
TOTAL EXPENDITURES	1,050,000	1,726,018	969,301	756,717
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(1,050,000)	(1,726,018)	(969,301)	756,717
<b>OTHER FINANCING SOURCES</b>				
Transfers In	-	1,500,000	1,500,000	-
Change in fund balance	\$ (1,050,000)	\$ (226,018)	530,699	\$ 756,717
FUND BALANCE, JULY 1			226,018	
FUND BALANCE, JUNE 30			\$ 756,717	

**LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
MINNESOTA RESOURCES**

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2006

	Original Budget	Final Budget	Actual	Variance - With Final Budget
REVENUE				
General appropriation	\$ 459,000	\$ 459,000	\$ 459,000	\$ -
Supplemental appropriation	-	10,000	10,000	-
TOTAL REVENUES	459,000	469,000	469,000	-
EXPENDITURES				
Current				
Personal services	374,720	340,326	320,255	20,071
Professional services	27,175	59,094	31,713	27,381
Communications	9,300	9,300	3,197	6,103
Mileage, meetings and memberships	32,000	36,993	32,107	4,886
Other	6,339	6,307	3,709	2,598
Capital outlay	5,000	5,000	607	4,393
TOTAL EXPENDITURES	454,534	457,020	391,588	65,432
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	\$ 4,466	\$ 1,980	77,412	\$ 65,432
FUND BALANCE, JULY 1			15,000	
FUND BALANCE, JUNE 30			\$ 92,412	

**LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
ELECTRIC ENERGY TASK FORCE**

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2006

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - With Final Budget</u>
REVENUE				
Supplemental appropriation	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>
EXPENDITURES				
Personal services	<u>\$ 12,500</u>	<u>\$ 12,500</u>	<u>\$ 1,893</u>	<u>\$ 10,607</u>
Mileage, meetings and memberships	<u>18,551</u>	<u>18,551</u>	<u>13,429</u>	<u>5,122</u>
TOTAL EXPENDITURES	<u>31,051</u>	<u>31,051</u>	<u>15,322</u>	<u>15,729</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ (6,051)</u>	<u>\$ (6,051)</u>	9,678	<u>\$ (15,729)</u>
FUND BALANCE, JULY 1			<u>6,051</u>	
FUND BALANCE, JUNE 30			<u>\$ 15,729</u>	

**LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
CHARTER SCHOOL LAW GRANT**

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2006

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - With Final Budget</u>
REVENUES				
Interest income	\$ 1,500	\$ 1,500	\$ 1,817	\$ (317)
EXCESS OF REVENUE OVER EXPENDITURES	<u>\$ 1,500</u>	<u>\$ 1,500</u>	1,817	<u>\$ (317)</u>
FUND BALANCE, JULY 1			<u>41,937</u>	
FUND BALANCE, JUNE 30			<u>\$ 43,754</u>	

**LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
ELECTRONIC REAL ESTATE RECORDING TASK FORCE**

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2006

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - With Final Budget</u>
OTHER FINANCING USES				
Transfer out	<u>\$ (1,764,255)</u>	<u>\$ (1,764,255)</u>	(1,764,255)	<u>\$ -</u>
FUND BALANCE, JULY 1			<u>1,764,255</u>	
FUND BALANCE, JUNE 30			<u>\$ -</u>	

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON  
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Legislative Coordinating Commission  
State of Minnesota  
St. Paul, Minnesota

We have audited the financial statements of the Legislative Commissions and Joint Agencies under the authority of the Legislative Coordinating Commission, State of Minnesota except the Legislative Audit Commission, as of and for the year ended June 30, 2006, and have issued our report thereon dated January 31, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

***Internal Control Over Financial Reporting***

In planning and performing our audit, we considered the Legislative Commissions and Joint Agencies' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal controls over financial reporting and its operation that we consider to be material weaknesses.

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Legislative Commissions and Joint Agencies' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to the management of Legislative Commissions and Joint Agencies in a separate letter dated January 31, 2007.

To the Legislative Coordinating Commission  
State of Minnesota  
St. Paul, Minnesota

This report is intended solely for the information and use of management and the LCC and is not intended to be and should not be used by anyone other than these specified parties.

*Vicki Kamae & Company 226*

Minneapolis, Minnesota  
January 31, 2007