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LEGISLATIVE COMMISSIONS AND
JOINT AGENCIES
LEGISLATIVE COORDINATING COMMISSION

STATE OF MINNESOTA

YEAR ENDED
JUNE 30, 2000

LEGISLATIVE COMMISSIONS AND JOINT AGENCIES
LEGISLATIVE COORDINATING COMMISSION
STATE OF MINNESOTA
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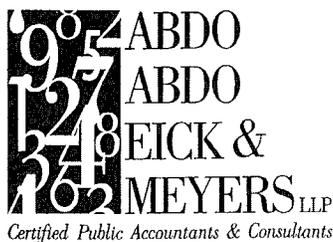
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7241 Ohms Lane
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INDEPENDENT AUDITORS' REPORT

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 (component unit of the State of Minnesota, General Fund) except the Legislative Audit Commission, as of and for the year ended June 30, 2000 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 generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require we plan and perform the audits 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 statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Legislative Commissions and Joint Agencies under the authority of the Legislative Coordinating Commission, State of Minnesota (component unit of the State of Minnesota, General Fund) as of June 30, 2000 and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated November 15, 2000 on our consideration of the Agency's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit conducted in accordance with the standards applicable to financial audits contained in *Government Auditing Standards*, and, in considering the results of the audit, should be read along with the independent auditor's report.

The accompanying individual statements of revenue, expenditures and changes in fund balance are presented for purposes of additional analysis and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements listed above and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

November 15, 2000
Minneapolis, Minnesota

Abdo, Eick + Meyers, LLP
ABDO, EICK & MEYERS, LLP
Certified Public Accountants

FINANCIAL STATEMENTS

LEGISLATIVE COMMISSIONS AND JOINT AGENCIES

LEGISLATIVE COORDINATING COMMISSION
STATE OF MINNESOTA

YEAR ENDED
JUNE 30, 2000

LEGISLATIVE COMMISSIONS AND JOINT AGENCIES
LEGISLATIVE COORDINATING COMMISSION
STATE OF MINNESOTA
BALANCE SHEET
JUNE 30, 2000

ASSETS

Unliquidated appropriation

\$ 3,972,550

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable and accrued expenses

\$ 540,268

FUND BALANCE

Unreserved - undesignated

3,432,282

TOTAL LIABILITIES AND FUND BALANCE

\$ 3,972,550

See Notes to Financial Statements.

LEGISLATIVE COMMISSIONS AND JOINT AGENCIES
 LEGISLATIVE COORDINATING COMMISSION
 STATE OF MINNESOTA
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2000

	Budget	Actual	Variance - Favorable (Unfavorable)
REVENUE			
Appropriation	\$ 9,755,000	\$ 9,755,000	\$ -
EXPENDITURES			
Personal Services	6,259,496	5,749,070	510,426
Professional Services	2,075,029	1,501,860	573,169
Communications	82,711	67,066	15,645
Mileage, meetings and memberships	551,685	457,399	94,286
Other	235,017	165,998	69,019
Capital Outlay	551,062	549,878	1,184
TOTAL EXPENDITURES	9,755,000	8,491,271	1,263,729
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	\$ -	1,263,729	\$ 1,263,729
FUND BALANCE, JULY 1		2,168,553	
FUND BALANCE, JUNE 30		\$ 3,432,282	

See Notes to Financial Statements.

LEGISLATIVE COMMISSIONS AND JOINT AGENCIES
LEGISLATIVE COORDINATING COMMISSION
STATE OF MINNESOTA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2000

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 component unit 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:

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.

Business Tax Study

Appropriations from the general fund are given to the LCC to study alternative methods for taxing business.

Compensation Council

Established in each even-numbered year beginning in 1984, the Compensation Council assists the legislature in establishing the compensation of constitutional officers, members of the legislature, justices of the supreme court, judges of the court of appeals, district court, county court, county municipal court and the heads of state and other metropolitan agencies per Minnesota Statutes 15A.081. The Compensation Council submits recommendations for salary increases for these positions in May of the odd numbered year.

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 commission such as unemployment compensation costs for staff who have been laid off or equipment replacement.

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.

Economic Status of Women (LCESW)

Established in 1976, the purpose of the LCESW is the study of all matters relating to the economic status of women in Minnesota including the economic security of homemakers and women in the labor force, opportunities for educational and vocational training, employment opportunities, the access of women to the benefits and services provided to the citizens of the state, the laws and business practices constituting barriers to full participation of women in the economy, and the adequacy of programs and services for families, including single parent families.

LEGISLATIVE COMMISSIONS AND JOINT AGENCIES
LEGISLATIVE COORDINATING COMMISSION
STATE OF MINNESOTA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2000

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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.

Employee Relations

The commission was established in 1979 and assists the legislature by monitoring the collective bargaining process between the state and its employees, and 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.

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 commissions 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 Council.

Carryforward funds in this account result from underspending in 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 special sessions, interim activities or public hearings or public outreach efforts, or 3) severance costs for involuntary terminations.

Geographic Information Systems

The GIS office was established in 1995 pursuant to Minnesota Statutes 3.305. Under the direction of the LCC, the GIS office maintains the data, facilities and technical capacity to draw electoral district boundaries. It also provides members of the house and senate with geographic information and mapping services on request.

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 consists of the 8 Great Lakes states, Canada and water interconnections between them.

Health Care Access

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

Interpreter Services (Capital Complex)

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

LEGISLATIVE COMMISSIONS AND JOINT AGENCIES
LEGISLATIVE COORDINATING COMMISSION
STATE OF MINNESOTA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2000

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Interpreter Services (Non-Capital Complex)

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

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 serves 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.

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.

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 of 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.

National Conference on 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.

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.

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.

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.

LEGISLATIVE COMMISSIONS AND JOINT AGENCIES
LEGISLATIVE COORDINATING COMMISSION
STATE OF MINNESOTA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2000

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Revisor of Statutes

The Revisor of Statutes is a nonpartisan joint legislative agency that provides drafting, publication 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.

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) expenses associated with special sessions, interim activities or public hearings or public outreach efforts, or 3) severance costs for involuntary terminations.

B. Basis of Presentation and Basis of Accounting

The legislative commission and joint agencies are component units of the State of Minnesota. The General Fund appropriations for the legislative commission and joint agencies, the use of the appropriation 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, 2000 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.

C. Budgetary Data

The State of Minnesota prepares its budget on a two year or biennial basis from July 1, 1999 to June 30, 2001. 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, 2000) of the biennium are carried over and 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 those estimates.

LEGISLATIVE COMMISSIONS AND JOINT AGENCIES
LEGISLATIVE COORDINATING COMMISSION
STATE OF MINNESOTA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2000

Note 2: DETAIL ON ACCOUNTS

Unliquidated Appropriation

The amounts represent the unliquidated balances of the appropriations to the legislative commissions and joint agencies at June 30, 2000.

Note 3: PENSION PLAN

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 service. 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 for 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. That report may be obtained by writing to MSRS, 175 West Lafayette Frontage Road, St. Paul, MN 55107-1425.

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 \$265,765 for 2000.

Note 4: RISK MANAGEMENT

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.

OTHER REPORTS

LEGISLATIVE COMMISSIONS AND JOINT AGENCIES

LEGISLATIVE COORDINATING COMMISSION
STATE OF MINNESOTA

YEAR ENDED
JUNE 30, 2000

LEGISLATIVE COMMISSIONS AND JOINT AGENCIES
 LEGISLATIVE COORDINATING COMMISSION
 BOARD OF TRUSTEES CANDIDATE ADVISORY COUNCIL
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
REVENUE			
Appropriation	<u>\$12,000</u>	<u>\$12,000</u>	<u>\$ -</u>
EXPENDITURES			
Professional Services	-	468	(468)
Communications	-	322	(322)
Mileage, meetings and memberships	<u>12,000</u>	<u>13,744</u>	<u>(1,744)</u>
TOTAL EXPENDITURES	<u>12,000</u>	<u>14,534</u>	<u>(2,534)</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	<u>(2,534)</u>	<u>\$ (2,534)</u>
FUND BALANCE, JULY 1		<u>-</u>	
FUND BALANCE (DEFICIT), JUNE 30		<u><u>\$(2,534)</u></u>	

LEGISLATIVE COMMISSIONS AND JOINT AGENCIES
 LEGISLATIVE COORDINATING COMMISSION
 BUSINESS TAX STUDY
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
FUND BALANCE, JULY 1		<u>\$149,866</u>	
FUND BALANCE, JUNE 30		<u><u>\$149,866</u></u>	

LEGISLATIVE COMMISSIONS AND JOINT AGENCIES
 LEGISLATIVE COORDINATING COMMISSION
 CONTINGENCY FUND
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
REVENUE			
Appropriation	\$48,000	\$48,000	\$ -
EXPENDITURES			
Professional Services	-	3,241	(3,241)
Other	48,000	-	48,000
Capital Outlay	-	14,331	(14,331)
TOTAL EXPENDITURES	<u>48,000</u>	<u>17,572</u>	<u>30,428</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	<u>30,428</u>	<u>\$ 30,428</u>
FUND BALANCE, JULY 1		<u>-</u>	
FUND BALANCE, JUNE 30		<u>\$30,428</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
REVENUE			
Appropriation	<u>\$126,661</u>	<u>\$126,661</u>	<u>\$ -</u>
EXPENDITURES			
Professional services	25,000	25,000	-
Mileage, meetings and memberships	<u>101,661</u>	<u>101,661</u>	<u>-</u>
TOTAL EXPENDITURES	<u>126,661</u>	<u>126,661</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	-	<u>\$ -</u>
FUND BALANCE, JULY 1		<u>-</u>	
FUND BALANCE, JUNE 30		<u>\$ -</u>	

LEGISLATIVE COMMISSIONS AND JOINT AGENCIES
 LEGISLATIVE COORDINATING COMMISSION
 ECONOMIC STATUS OF WOMEN
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2000

	Budget	Actual	Variance - Favorable (Unfavorable)
REVENUE			
Appropriation	\$224,000	\$224,000	\$ -
EXPENDITURES			
Personal Services	205,607	201,459	4,148
Professional Services	6,000	2,523	3,477
Communications	5,100	5,755	(655)
Mileage, meetings and memberships	4,500	3,859	641
Other	2,093	1,161	932
Capital Outlay	700	124	576
TOTAL EXPENDITURES	224,000	214,881	9,119
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	\$ -	9,119	\$ 9,119
FUND BALANCE, JULY 1		-	
FUND BALANCE, JUNE 30		\$ 9,119	

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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
EXPENDITURES			
Professional Services	\$ -	\$ 500	\$ (500)
Mileage, meetings and memberships	-	13,541	(13,541)
Other	-	200	(200)
	<u>-</u>	<u>14,241</u>	<u>(14,241)</u>
TOTAL EXPENDITURES	<u>\$ -</u>	<u>14,241</u>	<u>\$ (14,241)</u>
FUND BALANCE, JULY 1		<u>70,672</u>	
FUND BALANCE, JUNE 30		<u>\$56,431</u>	

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
REVENUE			
Appropriation	<u>\$76,000</u>	<u>\$ 76,000</u>	<u>\$ -</u>
EXPENDITURES			
Personal Services	66,246	58,128	8,118
Professional Services	2,050	1,181	869
Communications	900	667	233
Mileage, meetings and memberships	3,400	2,333	1,067
Other	2,404	1,736	668
Capital Outlay	<u>1,000</u>	<u>-</u>	<u>1,000</u>
TOTAL EXPENDITURES	<u>76,000</u>	<u>64,045</u>	<u>11,955</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	11,955	<u>\$ 11,955</u>
FUND BALANCE, JULY 1		<u>-</u>	
FUND BALANCE, JUNE 30		<u>\$ 11,955</u>	

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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
REVENUE			
Appropriation	<u>\$336,000</u>	<u>\$336,000</u>	<u>\$ -</u>
EXPENDITURES			
Personal Services	314,737	313,666	1,071
Professional Services	11,440	5,864	5,576
Communications	2,500	2,908	(408)
Mileage, meetings and memberships	2,750	2,696	54
Other	2,573	4,366	(1,793)
Capital Outlay	<u>2,000</u>	<u>-</u>	<u>2,000</u>
TOTAL EXPENDITURES	<u>336,000</u>	<u>329,500</u>	<u>6,500</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	6,500	<u>\$ 6,500</u>
FUND BALANCE, JULY 1		<u>-</u>	
FUND BALANCE, JUNE 30		<u>\$ 6,500</u>	

LEGISLATIVE COMMISSIONS AND JOINT AGENCIES
 LEGISLATIVE COORDINATING COMMISSION
 GEOGRAPHIC INFORMATION SYSTEMS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
REVENUE			
Appropriation	<u>\$359,000</u>	<u>\$359,000</u>	<u>\$ -</u>
EXPENDITURES			
Personal Services	183,325	183,604	(279)
Professional Services	24,384	24,886	(502)
Communications	2,425	1,042	1,383
Mileage, meetings and memberships	28,000	17,999	10,001
Other	3,151	2,155	996
Capital Outlay	<u>117,715</u>	<u>93,288</u>	<u>24,427</u>
TOTAL EXPENDITURES	<u>359,000</u>	<u>322,974</u>	<u>36,026</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	36,026	<u>\$ 36,026</u>
FUND BALANCE, JULY 1		<u>-</u>	
FUND BALANCE, JUNE 30		<u>\$ 36,026</u>	

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
REVENUE			
Appropriation	<u>\$51,000</u>	<u>\$51,000</u>	<u>\$ -</u>
EXPENDITURES			
Milage, meetings and memberships	50,000	50,917	(917)
Other	<u>1,000</u>	<u>-</u>	<u>1,000</u>
TOTAL EXPENDITURES	<u>51,000</u>	<u>50,917</u>	<u>83</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	83	<u>\$ 83</u>
FUND BALANCE, JULY 1		<u>-</u>	
FUND BALANCE, JUNE 30		<u>\$ 83</u>	

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, 2000

	Budget	Actual	Variance - Favorable (Unfavorable)
REVENUE			
Appropriation	\$150,000	\$150,000	\$ -
EXPENDITURES			
Professional Services	138,000	128,507	9,493
Mileage, meetings and memberships	12,000	-	12,000
TOTAL EXPENDITURES	150,000	128,507	21,493
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	\$ -	21,493	\$ 21,493
FUND BALANCE, JULY 1		-	
FUND BALANCE, JUNE 30		\$ 21,493	

LEGISLATIVE COMMISSIONS AND JOINT AGENCIES
 LEGISLATIVE COORDINATING COMMISSION
 INTERPRETER SERVICES (CAPITAL COMPLEX)
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
REVENUE			
Appropriation	\$10,000	\$10,000	\$ -
EXPENDITURES			
Professional Services	<u>10,000</u>	<u>11,240</u>	<u>(1,240)</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	(1,240)	<u>\$ (1,240)</u>
FUND BALANCE, JULY 1		<u>-</u>	
FUND BALANCE (DEFICIT), JUNE 30		<u>\$ (1,240)</u>	

LEGISLATIVE COMMISSIONS AND JOINT AGENCIES
 LEGISLATIVE COORDINATING COMMISSION
 INTERPRETER SERVICES (NON-CAPITAL COMPLEX)
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2000

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
REVENUE			
Appropriation	\$8,000	\$8,000	\$ -
EXPENDITURES			
Professional Services	<u>8,000</u>	<u>582</u>	<u>7,418</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	7,418	<u>\$ 7,418</u>
FUND BALANCE, JULY 1		<u>-</u>	
FUND BALANCE, JUNE 30		<u>\$7,418</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
REVENUE			
Appropriation	\$ 1,184,000	\$ 1,184,000	\$ -
EXPENDITURES			
Personal Services	969,373	955,486	13,887
Professional Services	64,306	58,172	6,134
Communications	7,886	7,886	-
Mileage, meetings and memberships	9,713	7,036	2,677
Other	100,825	93,631	7,194
Capital Outlay	31,897	31,897	-
TOTAL EXPENDITURES	<u>1,184,000</u>	<u>1,154,108</u>	<u>29,892</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	29,892	<u>\$ 29,892</u>
FUND BALANCE, JULY 1		<u>-</u>	
FUND BALANCE, JUNE 30		<u>\$ 29,892</u>	

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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
REVENUE			
Appropriation	<u>\$867,000</u>	<u>\$867,000</u>	\$ -
EXPENDITURES			
Personal Services	683,375	370,343	313,032
Professional Services	45,125	19,659	25,466
Communications	14,000	5,539	8,461
Mileage, meetings and memberships	107,400	52,904	54,496
Other	5,100	1,761	3,339
Capital Outlay	<u>12,000</u>	<u>5,916</u>	<u>6,084</u>
TOTAL EXPENDITURES	<u>867,000</u>	<u>456,122</u>	<u>410,878</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	410,878	<u>\$ 410,878</u>
FUND BALANCE, JULY 1		<u>-</u>	
FUND BALANCE, JUNE 30		<u>\$410,878</u>	

LEGISLATIVE COMMISSIONS AND JOINT AGENCIES
 LEGISLATIVE COORDINATING COMMISSION
 MISSISSIPPI RIVER PARKWAY COMMISSION
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
REVENUE			
Appropriation	<u>\$39,000</u>	<u>\$39,000</u>	<u>\$ -</u>
EXPENDITURES			
Professional Services	12,000	11,524	476
Communications	500	84	416
Mileage, meetings and memberships	26,000	26,904	(904)
Other	<u>500</u>	<u>46</u>	<u>454</u>
TOTAL EXPENDITURES	<u>39,000</u>	<u>38,558</u>	<u>442</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	442	<u>\$ 442</u>
FUND BALANCE, JULY 1		<u>-</u>	
FUND BALANCE, JUNE 30		<u>\$ 442</u>	

LEGISLATIVE COMMISSIONS AND JOINT AGENCIES
 LEGISLATIVE COORDINATING COMMISSION
 NATIONAL CONFERENCE ON STATE LEGISLATURES
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
REVENUE			
Appropriation	\$118,866	\$118,866	\$ -
EXPENDITURES			
Mileage, meetings and memberships	<u>118,866</u>	<u>118,866</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	-	<u>\$ -</u>
FUND BALANCE, JULY 1		<u>-</u>	
FUND BALANCE, JUNE 30		<u>\$ -</u>	

LEGISLATIVE COMMISSIONS AND JOINT AGENCIES
 LEGISLATIVE COORDINATING COMMISSION
 PENSIONS AND RETIREMENT
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 YEAR ENDED JUNE 30, 2000

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
REVENUE			
Appropriation	\$526,000	\$526,000	\$ -
EXPENDITURES			
Personal Services	252,433	260,118	(7,685)
Professional Services	260,624	252,973	7,651
Communications	1,900	1,400	500
Mileage, meetings and memberships	6,895	8,060	(1,165)
Other	3,898	1,792	2,106
Capital Outlay	250	459	(209)
TOTAL EXPENDITURES	<u>526,000</u>	<u>524,802</u>	<u>1,198</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	1,198	<u>\$ 1,198</u>
FUND BALANCE, JULY 1		-	
FUND BALANCE, JUNE 30		<u>\$ 1,198</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, 2000

	Budget	Actual	Variance - Favorable (Unfavorable)
REVENUE			
Appropriation	\$10,000	\$10,000	\$ -
EXPENDITURES			
Other	10,000	-	10,000
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	\$ -	10,000	\$ 10,000
FUND BALANCE, JULY 1		-	
FUND BALANCE, JUNE 30		\$10,000	

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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
REVENUE			
Appropriation	<u>\$9,000</u>	<u>\$9,000</u>	<u>\$ -</u>
EXPENDITURES			
Professional Services	-	121	(121)
Mileage, meetings and memberships	<u>9,000</u>	<u>2,893</u>	<u>6,107</u>
TOTAL EXPENDITURES	<u>9,000</u>	<u>3,014</u>	<u>5,986</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	<u>5,986</u>	<u>\$ 5,986</u>
FUND BALANCE, JULY 1		<u>-</u>	
FUND BALANCE, JUNE 30		<u>\$5,986</u>	

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, 2000

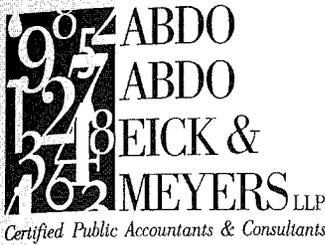
	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
REVENUE			
Appropriation	<u>\$5,600,000</u>	<u>\$ 5,600,000</u>	<u>\$ -</u>
EXPENDITURES			
Personal Services	3,584,400	3,406,266	178,134
Professional Services	1,468,100	913,352	554,748
Communications	47,500	41,463	6,037
Mileage, meetings and memberships	59,500	28,357	31,143
Other	55,000	55,390	(390)
Capital Outlay	<u>385,500</u>	<u>27,775</u>	<u>357,725</u>
TOTAL EXPENDITURES	<u>5,600,000</u>	<u>4,472,603</u>	<u>1,127,397</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	1,127,397	<u>\$ 1,127,397</u>
FUND BALANCE, JULY 1		<u>-</u>	
FUND BALANCE, JUNE 30		<u>\$ 1,127,397</u>	

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
EXPENDITURES			
Professional Services	\$ -	\$ 19,367	\$ (19,367)
Mileage, meetings and memberships	-	3,867	(3,867)
Other	-	3,760	(3,760)
Capital Outlay	-	15,272	(15,272)
	<u>-</u>	<u>42,266</u>	<u>(42,266)</u>
TOTAL EXPENDITURES			
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	<u>(42,266)</u>	<u>\$ (42,266)</u>
FUND BALANCE, JULY 1		<u>621,906</u>	
FUND BALANCE, JUNE 30		<u>\$579,640</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
EXPENDITURES			
Professional Services	\$ -	\$ 22,700	\$ (22,700)
Mileage, meetings and memberships	-	1,762	(1,762)
Capital Outlay	-	360,816	(360,816)
	<u>-</u>	<u>385,278</u>	<u>(385,278)</u>
TOTAL EXPENDITURES	<u>-</u>	<u>385,278</u>	<u>(385,278)</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	<u>(385,278)</u>	<u>\$ (385,278)</u>
FUND BALANCE, JULY 1		<u>1,326,109</u>	
FUND BALANCE, JUNE 30		<u>\$ 940,831</u>	



7241 Ohms Lane
Suite 200
Minneapolis, MN 55439

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

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 (component units of the State of Minnesota, General Fund) except the Legislative Audit Commission, as of and for the year ended June 30, 2000, and have issued our report thereon dated November 15, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the legislative commissions and joint agencies under the authority of the Legislative Coordinating Commission, State of Minnesota (a component unit of the State of Minnesota, General Fund) financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statements 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 that are required to be reported under *Government Auditing Standards*.

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 assurance 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 over financial reporting that might be material weaknesses. A material weakness is a 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 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 control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the management, Legislative Coordinating Commission and the State of Minnesota and is not intended to be and should not be used by anyone other than these specified parties.

November 15, 2000
Minneapolis, Minnesota

Abdo, Eick & Meyers, LLP
ABDO, EICK & MEYERS, LLP
Certified Public Accountants