

09 - 0791

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

YEAR ENDED JUNE 30, 2002

FINANCIAL STATEMENTS

LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
STATE OF MINNESOTA

TABLE OF CONTENTS  
JUNE 30, 2002

---

Independent Auditors' Report	1-2
Financial Statements	
Balance Sheet	3
Statement of Revenue, Expenditures and Changes in Fund Balance – Budget and Actual	4
Notes to Financial Statements	5-12
Supplemental Information	
Combining Statement of Revenues, Expenditures and Changes in Fund Balance	13-15
Individual Statements of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	
Legislative Coordinating Commission	
Contingency Fund	16
Council of State Governments	17
National Conference of State Legislatures	18
Interpreter Services	19
Regents Candidate Advisory Council	20
Board of Trustees Candidate Advisory Council	21
Planning and Fiscal Policy	22
Compensation Evaluation	23
Technology	24
General Support	25
General Support – Carry Forward Funds	26
Geographic Information Systems	27
Pensions and Retirement	28
Employee Relations	29
Economic Status of Women	30
Great Lakes Commission	31
Health Care Access	32
Mississippi River Parkway Commission	33
Legislative Reference Library	34
Revisor of Statutes	35
Revisor of Statutes – Carry Forward Funds	36
Minnesota Resources	37
Electric Energy Task Force	38
Business Tax Study	39
Charter School Law Grant	40
Electronic Real Estate Recording Task Force	41
OTHER REPORTS	
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements performed in Accordance With <i>Government Auditing Standards</i>	42



## 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 except the Legislative Audit Commission, as of and for the year ended June 30, 2002, 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, are intended to present the financial position, and the change in financial position of only that portion of governmental activities of the State 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, 2002 and the changes in its financial position for the year when 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 financial position of the Legislative Commissions and Joint Agencies under the authority of the Legislative Coordinating Commission, State of Minnesota as of June 30, 2002 and the results of its operations for the year ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 20, 2002 on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Legislative Coordinating Commission  
State of Minnesota  
St. Paul, Minnesota

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the 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

*Wichow Krause & Company, LLP*

Minneapolis, Minnesota  
November 20, 2002

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

BALANCE SHEET  
June 30, 2002

---

ASSETS	
Unliquidated appropriation	<u>\$ 6,446,531</u>
LIABILITIES AND FUND BALANCES	
LIABILITIES	
Accounts payable and accrued expenditures	348,057
FUND BALANCE	
Unreserved - undesignated	<u>6,098,474</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 6,446,531</u>

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

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
June 30, 2002

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
REVENUE			
General appropriation	\$ 10,279,478	\$ 10,279,478	\$ -
Appropriation from grant revenue	-	70,000	70,000
Appropriation from real estate recording fees	-	485,023	485,023
Gifts & donations	-	600	600
Interest income	-	4,015	4,015
TOTAL REVENUES	<u>10,279,478</u>	<u>10,839,116</u>	<u>559,638</u>
EXPENDITURES			
Personal services	6,596,870	6,269,524	327,346
Professional services	1,882,594	1,823,521	59,073
Communications	81,525	51,502	30,023
Mileage, meetings and memberships	515,390	470,116	45,274
Other	1,365,706	343,906	1,021,800
Capital outlay	500,629	232,671	267,958
TOTAL EXPENDITURES	<u>10,942,714</u>	<u>9,191,240</u>	<u>1,751,474</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ (663,236)</u>	1,647,876	<u>\$ 2,311,112</u>
FUND BALANCE, JULY 1		<u>4,450,598</u>	
FUND BALANCE, JUNE 30		<u>\$ 6,098,474</u>	

LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
STATE OF MINNESOTA

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2002

---

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 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:

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.

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 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.

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.

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

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2002

---

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

---

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

**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.

**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.

**Compensation Evaluation**

The 2001 Legislature appropriated funds to study and then implement the results of an evaluation of the LCC's compensation system for employees under the jurisdiction of the LCC. The LCC contracted with a major compensation evaluation firm, and implemented recommendations from that evaluation in Spring, 2002.

**Technology**

The LCC appropriated funds to support information technology needs of various commissions and joint legislative agencies.

**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



LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
STATE OF MINNESOTA

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2002

---

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

---

*A. Reporting Entity* (cont.)

General Support (cont.)

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 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.

Pension 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.

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

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2002**

---

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

---

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

**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.

**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.

**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.

LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
STATE OF MINNESOTA

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2002

---

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

---

*A. Reporting Entity (cont.)*

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.

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 special 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.

Business Tax Study

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

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, 2002**

---

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

---

**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. The task force is set to expire June 30, 2004.

**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, 2002 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, 2001 to June 30, 2003. 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, 2002) of the biennium are carried over and are available for operations in the second year of the biennium.

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

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2002**

---

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

---

***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. 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.

---

**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, 2002.

---

**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 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.

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

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2002

---

**NOTE 3 – PENSION PLAN (cont.)**

---

***A. Plan Description (cont.)***

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 \$287,504 for year ending June 30, 2002.

---

**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.

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

**COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
YEAR ENDED JUNE 30, 2002**

	Contingency Fund	Council of State Governments	National Conference on State Legislatures	Interpreter Services	Regents Candidate Advisory Council	Board of Trustee Candidate Advisory Council	Planning and Fiscal Policy	Compensation Evaluation	Technology
<b>REVENUE</b>									
General appropriation	\$ 48,000	\$ 108,376	\$ 127,581	\$ 18,000	\$ 7,250	\$ 12,000	\$ 10,000	\$ 21,276	\$ 82,000
Appropriation from grant revenue	-	-	-	-	-	-	-	-	-
Appropriation from real estate recording fees	-	-	-	-	-	-	-	-	-
Gifts & donations	-	-	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u>48,000</u>	<u>108,376</u>	<u>127,581</u>	<u>48,000</u>	<u>7,250</u>	<u>12,000</u>	<u>10,000</u>	<u>21,276</u>	<u>82,000</u>
<b>EXPENDITURES</b>									
Personal services	-	-	-	-	-	-	-	-	-
Professional services	1,289	-	-	2,680	-	-	-	-	5,799
Communications	-	-	-	-	-	610	-	-	-
Mileage, meetings and memberships	2,640	108,376	127,581	-	3,364	11,688	2,126	-	1,682
Other	2,816	-	-	-	17	268	1,025	-	4,624
Capital outlay	4,297	-	-	-	-	-	-	-	22,332
<b>TOTAL EXPENDITURES</b>	<u>11,042</u>	<u>108,376</u>	<u>127,581</u>	<u>2,680</u>	<u>3,381</u>	<u>12,566</u>	<u>3,151</u>	<u>-</u>	<u>34,437</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	36,958	-	-	15,320	3,869	(566)	6,849	21,276	47,563
<b>FUND BALANCE, JULY 1</b>	-	-	-	-	-	-	-	-	-
<b>FUND BALANCE (DEFICIT), JUNE 30</b>	<u>\$ 36,958</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,320</u>	<u>\$ 3,869</u>	<u>\$ (566)</u>	<u>\$ 6,849</u>	<u>\$ 21,276</u>	<u>\$ 47,563</u>

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

**COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
YEAR ENDED JUNE 30, 2002**

	General Support	General Support - Carry forward Funds	Geographic Information Systems	Pensions and Retirement	Employee Relations	Economic Status of Women	Great Lakes Commission	Health Care Access	Mississippi River Parkway Commission
<b>REVENUE</b>									
General appropriation	\$ 459,060	\$ -	\$ 328,905	\$ 584,335	\$ 76,222	\$ 250,552	\$ 51,000	\$ 150,000	\$ 39,000
Appropriation from grant revenue	-	-	-	-	-	-	-	-	70,000
Appropriation from real estate recording fees	-	-	-	-	-	-	-	-	-
Gifts & donations	-	-	-	-	-	-	-	-	600
Interest income	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u>459,060</u>	<u>-</u>	<u>328,905</u>	<u>584,335</u>	<u>76,222</u>	<u>250,552</u>	<u>51,000</u>	<u>150,000</u>	<u>109,600</u>
<b>EXPENDITURES</b>									
Personal services	421,624	-	244,548	273,419	67,133	218,448	-	-	-
Professional services	2,773	6,253	7,937	227,475	-	180	-	149,491	23,568
Communications	3,027	-	1,332	1,812	696	2,775	-	-	315
Mileage, meetings and memberships	9,425	-	15,745	5,923	2,096	2,642	49,706	509	20,010
Other	14,313	-	15,414	4,053	2,717	4,475	640	-	11,234
Capital outlay	4,483	40,093	21,669	-	-	-	-	-	600
<b>TOTAL EXPENDITURES</b>	<u>455,645</u>	<u>46,346</u>	<u>306,645</u>	<u>512,682</u>	<u>72,642</u>	<u>228,520</u>	<u>50,346</u>	<u>150,000</u>	<u>55,727</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	3,415	(46,346)	22,260	71,653	3,580	22,032	654	-	53,873
<b>FUND BALANCE, JULY 1</b>	<u>-</u>	<u>700,651</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE (DEFICIT), JUNE 30</b>	<u>\$ 3,415</u>	<u>\$ 654,305</u>	<u>\$ 22,260</u>	<u>\$ 71,653</u>	<u>\$ 3,580</u>	<u>\$ 22,032</u>	<u>\$ 654</u>	<u>\$ -</u>	<u>\$ 53,873</u>



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

**COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
YEAR ENDED JUNE 30, 2002**

	Legislative Reference Library	Revisor of Statutes	Revisor of Statutes - Carry forward Funds	Minnesota Resources	Electric Energy Task Force	Business Tax Study	Charter School Law Grant	Electronic Real Estate Recording Task Force	Total
<b>REVENUE</b>									
General appropriation	\$ 1,334,874	\$ 5,787,267	\$ -	\$ 783,780	\$ -	\$ -	\$ -	\$ -	\$ 10,279,478
Appropriation from grant revenue	-	-	-	-	-	-	-	-	70,000
Appropriation from real estate recording fees	-	-	-	-	-	-	-	485,023	485,023
Gifts & donations	-	-	-	-	-	-	-	-	600
Interest income	-	-	-	-	-	-	4,015	-	4,015
<b>TOTAL REVENUES</b>	<u>1,334,874</u>	<u>5,787,267</u>	<u>-</u>	<u>783,780</u>	<u>-</u>	<u>-</u>	<u>4,015</u>	<u>485,023</u>	<u>10,839,116</u>
<b>EXPENDITURES</b>									
Personal services	1,057,554	3,594,000	-	392,798	-	-	-	-	6,269,524
Professional services	22,129	889,796	74,373	34,701	-	-	37,424	337,653	1,823,521
Communications	7,734	26,610	-	6,591	-	-	-	-	51,502
Mileage, meetings and memberships	6,602	24,920	-	58,686	10,993	-	-	5,402	470,116
Other	122,522	148,410	-	11,129	200	-	-	49	343,906
Capital outlay	24,983	22,298	83,361	8,555	-	-	-	-	232,671
<b>TOTAL EXPENDITURES</b>	<u>1,241,524</u>	<u>4,706,034</u>	<u>157,734</u>	<u>512,460</u>	<u>11,193</u>	<u>-</u>	<u>37,424</u>	<u>343,104</u>	<u>9,191,240</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	93,350	1,081,233	(157,734)	271,320	(11,193)	-	(33,409)	141,919	1,647,876
<b>FUND BALANCE, JULY 1</b>	-	-	3,454,538	-	53,623	149,831	91,955	-	4,450,598
<b>FUND BALANCE (DEFICIT), JUNE 30</b>	<u>\$ 93,350</u>	<u>\$ 1,081,233</u>	<u>\$ 3,296,804</u>	<u>\$ 271,320</u>	<u>\$ 42,430</u>	<u>\$ 149,831</u>	<u>\$ 58,546</u>	<u>\$ 141,919</u>	<u>\$ 6,098,474</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, 2002

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
REVENUE			
General appropriation	<u>\$ 48,000</u>	<u>\$ 48,000</u>	<u>\$ -</u>
EXPENDITURES			
Professional services	1,289	1,289	-
Mileage, meetings and memberships	2,640	2,640	-
Other	39,774	2,816	36,958
Capital outlay	<u>4,297</u>	<u>4,297</u>	<u>-</u>
TOTAL EXPENDITURES	<u>48,000</u>	<u>11,042</u>	<u>36,958</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	36,958	<u>\$ 36,958</u>
FUND BALANCE, JULY 1		<u>-</u>	
FUND BALANCE (DEFICIT), JUNE 30		<u>\$ 36,958</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, 2002**

---

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
REVENUE			
General appropriation	<u>\$ 108,376</u>	<u>\$ 108,376</u>	<u>\$ -</u>
EXPENDITURES			
Mileage, meetings and memberships	<u>108,376</u>	<u>108,376</u>	<u>-</u>
TOTAL EXPENDITURES	<u>108,376</u>	<u>108,376</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
FUND BALANCE, JULY 1		<u>-</u>	
FUND BALANCE (DEFICIT), JUNE 30		<u>\$ -</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, 2002

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
REVENUE			
General appropriation	\$ 127,581	\$ 127,581	\$ -
EXPENDITURES			
Mileage, meetings and memberships	127,581	127,581	-
TOTAL EXPENDITURES	127,581	127,581	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	\$ -	-	\$ -
FUND BALANCE, JULY 1		-	
FUND BALANCE (DEFICIT), 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, 2002

---

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
REVENUE			
General appropriation	\$ 18,000	\$ 18,000	\$ -
EXPENDITURES			
Professional services	18,000	2,680	15,320
TOTAL EXPENDITURES	18,000	2,680	15,320
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	15,320	<u>\$ 15,320</u>
FUND BALANCE, JULY 1		<u>-</u>	
FUND BALANCE (DEFICIT), JUNE 30		<u>\$ 15,320</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, 2002

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
REVENUE			
General appropriation	\$ 7,250	\$ 7,250	\$ -
EXPENDITURES			
Mileage, meetings and memberships	7,000	3,364	3,636
Other	<u>250</u>	<u>17</u>	<u>233</u>
TOTAL EXPENDITURES	<u>7,250</u>	<u>3,381</u>	<u>3,869</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	3,869	<u>\$ 3,869</u>
FUND BALANCE, JULY 1		<u>-</u>	
FUND BALANCE (DEFICIT), JUNE 30		<u>\$ 3,869</u>	

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

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2002

---

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
REVENUE			
General appropriation	\$ 12,000	\$ 12,000	\$ -
EXPENDITURES			
Communications	-	610	(610)
Mileage, meetings and memberships	12,000	11,688	312
Other	<u>-</u>	<u>268</u>	<u>(268)</u>
TOTAL EXPENDITURES	<u>12,000</u>	<u>12,566</u>	<u>(566)</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	(566)	<u>\$ (566)</u>
FUND BALANCE, JULY 1		<u>-</u>	
FUND BALANCE (DEFICIT), JUNE 30		<u>\$ (566)</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, 2002

---

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
REVENUE			
General appropriation	\$ 10,000	\$ 10,000	\$ -
EXPENDITURES			
Mileage, meetings and memberships	2,126	2,126	-
Other	<u>7,874</u>	<u>1,025</u>	<u>6,849</u>
TOTAL EXPENDITURES	<u>10,000</u>	<u>3,151</u>	<u>6,849</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	6,849	<u>\$ 6,849</u>
FUND BALANCE, JULY 1		<u>-</u>	
FUND BALANCE (DEFICIT), JUNE 30		<u>\$ 6,849</u>	



**LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
COMPENSATION EVALUATION**

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2002

---

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
REVENUE			
General appropriation	\$ 21,276	\$ 21,276	\$ -
EXPENDITURES			
Other	<u>21,276</u>	<u>-</u>	<u>21,276</u>
TOTAL EXPENDITURES	<u>21,276</u>	<u>-</u>	<u>21,276</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	21,276	<u>\$ 21,276</u>
FUND BALANCE, JULY 1		<u>-</u>	
FUND BALANCE (DEFICIT), JUNE 30		<u>\$ 21,276</u>	

**LEGISLATIVE COMMISSIONS AND JOINT AGENCIES  
LEGISLATIVE COORDINATING COMMISSION  
TECHNOLOGY**

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2002

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
REVENUE			
General appropriation	\$ 82,000	\$ 82,000	\$ -
EXPENDITURES			
Professional services	5,799	5,799	-
Mileage, meetings and memberships	1,682	1,682	-
Other	52,187	4,624	47,563
Capital outlay	22,332	22,332	-
TOTAL EXPENDITURES	<u>82,000</u>	<u>34,437</u>	<u>47,563</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	\$ -	47,563	<u>\$ 47,563</u>
FUND BALANCE, JULY 1		<u>-</u>	
FUND BALANCE (DEFICIT), JUNE 30		<u>\$ 47,563</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, 2002

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
REVENUE			
General appropriation	\$ 459,060	\$ 459,060	\$ -
EXPENDITURES			
Personal services	432,860	421,624	11,236
Professional services	5,800	2,773	3,027
Communications	3,000	3,027	(27)
Mileage, meetings and memberships	5,000	9,425	(4,425)
Other	10,400	14,313	(3,913)
Capital outlay	<u>2,000</u>	<u>4,483</u>	<u>(2,483)</u>
TOTAL EXPENDITURES	<u>459,060</u>	<u>455,645</u>	<u>3,415</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	3,415	<u>\$ 3,415</u>
FUND BALANCE, JULY 1		<u>-</u>	
FUND BALANCE (DEFICIT), JUNE 30		<u>\$ 3,415</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, 2002

---

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
EXPENDITURES			
Professional services	\$ -	\$ 6,253	\$ (6,253)
Communications	-	-	-
Mileage, meetings and memberships	-	-	-
Other	-	-	-
Capital outlay	-	40,093	(40,093)
	<u>-</u>	<u>40,093</u>	<u>(40,093)</u>
TOTAL EXPENDITURES	<u>-</u>	<u>46,346</u>	<u>(46,346)</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	<u>(46,346)</u>	<u>\$ (46,346)</u>
FUND BALANCE, JULY 1		<u>700,651</u>	
FUND BALANCE (DEFICIT), JUNE 30		<u>\$ 654,305</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, 2002

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
REVENUE			
General appropriation	\$ 328,905	\$ 328,905	\$ -
EXPENDITURES			
Personal services	245,647	244,548	1,099
Professional services	7,500	7,937	(437)
Communications	875	1,332	(457)
Mileage, meetings and memberships	25,200	15,745	9,455
Other	16,683	15,414	1,269
Capital outlay	33,000	21,669	11,331
TOTAL EXPENDITURES	<u>328,905</u>	<u>306,645</u>	<u>22,260</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	\$ -	22,260	\$ 22,260
FUND BALANCE, JULY 1		<u>-</u>	
FUND BALANCE (DEFICIT), JUNE 30		<u>\$ 22,260</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, 2002

	Budget	Actual	Variance - Favorable (Unfavorable)
REVENUE			
General appropriation	<u>\$ 584,335</u>	<u>\$ 584,335</u>	<u>\$ -</u>
EXPENDITURES			
Personal services	268,498	273,419	(4,921)
Professional services	302,012	227,475	74,537
Communications	1,700	1,812	(112)
Mileage, meetings and memberships	7,945	5,923	2,022
Other	3,580	4,053	(473)
Capital outlay	<u>600</u>	<u>-</u>	<u>600</u>
TOTAL EXPENDITURES	<u>584,335</u>	<u>512,682</u>	<u>71,653</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	71,653	<u>\$ 71,653</u>
FUND BALANCE, JULY 1		<u>-</u>	
FUND BALANCE (DEFICIT), JUNE 30		<u>\$ 71,653</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, 2002

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
REVENUE			
General appropriation	\$ 76,222	\$ 76,222	\$ -
EXPENDITURES			
Personal services	66,472	67,133	(661)
Professional services	1,000	-	1,000
Communications	900	696	204
Mileage, meetings and memberships	3,600	2,096	1,504
Other	3,250	2,717	533
Capital outlay	1,000	-	1,000
TOTAL EXPENDITURES	<u>76,222</u>	<u>72,642</u>	<u>3,580</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	3,580	<u>\$ 3,580</u>
FUND BALANCE, JULY 1		<u>-</u>	
FUND BALANCE (DEFICIT), JUNE 30		<u>\$ 3,580</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, 2002

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
REVENUE			
General appropriation	\$ 250,552	\$ 250,552	\$ -
EXPENDITURES			
Personal services	231,552	218,448	13,104
Professional services	-	180	(180)
Communications	7,000	2,775	4,225
Mileage, meetings and memberships	5,000	2,642	2,358
Other	6,300	4,475	1,825
Capital Outlay	700	-	700
TOTAL EXPENDITURES	<u>250,552</u>	<u>228,520</u>	<u>22,032</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	22,032	<u>\$ 22,032</u>
FUND BALANCE, JULY 1		<u>-</u>	
FUND BALANCE (DEFICIT), JUNE 30		<u>\$ 22,032</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, 2002

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
REVENUE			
General appropriation	\$ 51,000	\$ 51,000	\$ -
EXPENDITURES			
Mileage, meetings and memberships	50,000	49,706	294
Other	<u>1,000</u>	<u>640</u>	<u>360</u>
TOTAL EXPENDITURES	<u>51,000</u>	<u>50,346</u>	<u>654</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	654	<u>\$ 654</u>
FUND BALANCE, JULY 1		<u>-</u>	
FUND BALANCE (DEFICIT), JUNE 30		<u>\$ 654</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, 2002

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
REVENUE			
General appropriation	\$ 150,000	\$ 150,000	\$ -
EXPENDITURES			
Professional services	150,000	149,491	509
Mileage, meetings and memberships	<u>-</u>	<u>509</u>	<u>(509)</u>
TOTAL EXPENDITURES	<u>150,000</u>	<u>150,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
FUND BALANCE, JULY 1		<u>-</u>	
FUND BALANCE (DEFICIT), JUNE 30		<u>\$ -</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, 2002

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
REVENUE			
General appropriation	\$ 39,000	\$ 39,000	\$ -
Appropriation from grant revenue	-	70,000	70,000
Gifts & donations	-	600	600
	<u>39,000</u>	<u>109,600</u>	<u>70,600</u>
TOTAL REVENUES	<u>39,000</u>	<u>109,600</u>	<u>70,600</u>
EXPENDITURES			
Professional services	34,694	23,568	11,126
Communications	750	315	435
Mileage, meetings and memberships	22,740	20,010	2,730
Other	50,806	11,234	39,572
Capital outlay	600	600	-
	<u>109,590</u>	<u>55,727</u>	<u>53,863</u>
TOTAL EXPENDITURES	<u>109,590</u>	<u>55,727</u>	<u>53,863</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ (70,590)</u>	53,873	<u>\$ 124,463</u>
FUND BALANCE, JULY 1		<u>-</u>	
FUND BALANCE (DEFICIT), JUNE 30		<u>\$ 53,873</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, 2002

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
REVENUE			
General appropriation	\$ 1,334,874	\$ 1,334,874	\$ -
EXPENDITURES			
Personal services	1,112,674	1,057,554	55,120
Professional services	22,500	22,129	371
Communications	9,000	7,734	1,266
Mileage, meetings and memberships	13,000	6,602	6,398
Other	145,600	122,522	23,078
Capital outlay	32,100	24,983	7,117
TOTAL EXPENDITURES	<u>1,334,874</u>	<u>1,241,524</u>	<u>93,350</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	93,350	<u>\$ 93,350</u>
FUND BALANCE, JULY 1		<u>-</u>	
FUND BALANCE (DEFICIT), JUNE 30		<u>\$ 93,350</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, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
REVENUE			
General appropriation	\$ 5,787,267	\$ 5,787,267	\$ -
EXPENDITURES			
Personal services	3,876,167	3,594,000	282,167
Professional services	1,275,000	889,796	385,204
Communications	52,300	26,610	25,690
Mileage, meetings and memberships	43,500	24,920	18,580
Other	198,300	148,410	49,890
Capital outlay	342,000	22,298	319,702
TOTAL EXPENDITURES	<u>5,787,267</u>	<u>4,706,034</u>	<u>1,081,233</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	1,081,233	<u>\$ 1,081,233</u>
FUND BALANCE, JULY 1		<u>-</u>	
FUND BALANCE (DEFICIT), JUNE 30		<u>\$ 1,081,233</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, 2002

---

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
EXPENDITURES			
Professional services	\$ -	\$ 74,373	\$ (74,373)
Mileage, meetings and memberships	-	-	-
Capital outlay	<u>54,000</u>	<u>83,361</u>	<u>(29,361)</u>
 TOTAL EXPENDITURES	 <u>54,000</u>	 <u>157,734</u>	 <u>(103,734)</u>
 EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	 <u>\$ (54,000)</u>	 (157,734)	 <u>\$ (103,734)</u>
 FUND BALANCE, JULY 1		 <u>3,454,538</u>	
 FUND BALANCE (DEFICIT), JUNE 30		 <u>\$ 3,296,804</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, 2002

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
REVENUE			
General appropriation	\$ 783,780	\$ 783,780	\$ -
EXPENDITURES			
Personal services	363,000	392,798	(29,798)
Professional services	59,000	34,701	24,299
Communications	6,000	6,591	(591)
Mileage, meetings and memberships	60,000	58,686	1,314
Other	287,780	11,129	276,651
Capital outlay	8,000	8,555	(555)
TOTAL EXPENDITURES	<u>783,780</u>	<u>512,460</u>	<u>271,320</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	271,320	<u>\$ 271,320</u>
FUND BALANCE, JULY 1		<u>-</u>	
FUND BALANCE (DEFICIT), JUNE 30		<u>\$ 271,320</u>	

**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, 2002

---

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
EXPENDITURES			
Personal services	\$ -	\$ -	\$ -
Mileage, meetings and memberships	18,000	10,993	7,007
Other	<u>35,623</u>	<u>200</u>	<u>35,423</u>
TOTAL EXPENDITURES	<u>53,623</u>	<u>11,193</u>	<u>42,430</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ (53,623)</u>	(11,193)	<u>\$ 42,430</u>
FUND BALANCE, JULY 1		<u>53,623</u>	
FUND BALANCE (DEFICIT), JUNE 30		<u>\$ 42,430</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, 2002

---

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
FUND BALANCE, JULY 1	\$ 149,831	\$ 149,831	\$ -
FUND BALANCE, JUNE 30	<u>\$ 149,831</u>	<u>\$ 149,831</u>	<u>\$ -</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, 2002

---

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
REVENUES			
Interest income	\$ 4,015	\$ 4,015	\$ -
EXPENDITURES			
Professional services	-	37,424	(37,424)
TOTAL EXPENDITURES	-	37,424	(37,424)
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	\$ 4,015	(33,409)	\$ (37,424)
FUND BALANCE, JULY 1		91,955	
FUND BALANCE (DEFICIT), JUNE 30		\$ 58,546	

**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, 2002

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
REVENUES			
Appropriation from real estate recording fees	\$ 485,023	\$ 485,023	\$ -
EXPENDITURES			
Professional services	-	337,653	(337,653)
Mileage, meetings and memberships	-	5,402	(5,402)
Other	<u>485,023</u>	<u>49</u>	<u>484,974</u>
TOTAL EXPENDITURES	<u>485,023</u>	<u>343,104</u>	<u>141,919</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ -</u>	141,919	<u>\$ 141,919</u>
FUND BALANCE, JULY 1		<u>-</u>	
FUND BALANCE (DEFICIT), JUNE 30		<u>\$ 141,919</u>	



REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF  
FINANCIAL STATEMENT 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 except the Legislative Audit Commission, as of and for the year ended June 30, 2002, and have issued our report thereon dated November 20, 2002. 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 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 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.

*Virchow Krause & Company, LLP*

Minneapolis, Minnesota  
November 20, 2002