

LEGISLATIVE COMMISSIONS AND JOINT
AGENCIES UNDER THE AUTHORITY OF THE
LEGISLATIVE COORDINATING COMMISSION

STATE OF MINNESOTA

YEAR ENDED
JUNE 30, 1993

ABDO
& ABDO
EICK

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to records, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Our study and evaluation disclosed that because of the limited size of your office staff, your organization has limited segregation of duties. A good system of internal control structure contemplates an adequate segregation of duties so that no one individual handles a transaction from inception to completion.


A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. We believe the reportable condition described above is a material weakness.

We also noted other matters involving the internal control structure and its operation which have been reported to the management in a separate letter dated May 6, 1994.

This report is intended for the information of management. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

May 6, 1994
Minneapolis, Minnesota


ABDO, ABDO & EICK
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL
CONTROL STRUCTURE RELATED MATTERS NOTED IN A
FINANCIAL STATEMENT AUDIT 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), except the Office of the Revisor of Statutes and the Legislative Audit Commission, as of and for the year ended June 30, 1993 and have issued our report thereon dated May 6, 1994.

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 that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit of the financial statements of the legislative commission and joint agencies under the authority of the Legislative Coordinating Commission for the year ended June 30, 1993, we considered its internal control structure 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 structure.

The management is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

Cash Receipts
Personnel/Payroll

Cash Disbursements
Financial Reporting

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
LAWS AND REGULATIONS BASED ON AN AUDIT OF THE
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), except the Office of the Revisor of Statutes and the Legislative Audit Commission, as of and for the year ended June 30, 1993, and have issued our report thereon dated May 6, 1994.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; applicable Minnesota Statutes and office policies and procedures. Generally accepted auditing standards and Government Auditing Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations and contracts applicable to the legislative commissions and joint agencies under the authority of the Legislative Coordinating Commission is the responsibility of management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of compliance with certain provisions of laws, regulations and contracts. However, our objective was not to provide an opinion on overall compliance with such provisions.

The results of our tests indicate that, with respect to the items tested, the legislative commissions and joint agencies under the authority of the Legislative Coordinating Commission complied in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the legislative commissions and joint agencies under the authority of the Legislative Coordinating Commission had not complied, in all material respects, with those provisions.

This report is intended solely for the use of the Legislative Coordinating Commission and should not be used for any other purpose.

May 6, 1994
Minneapolis, Minnesota

Abdo, Abdo & Eick
ABDO, ABDO & EICK
Certified Public Accountants

LEGISLATIVE COMMISSION ON MINNESOTA RESOURCES
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1993

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)
EXPENDITURES			
Personal services	\$280 000	\$248 686	\$ 31 314
Professional services	7 500	105	7 395
Communications	7 300	2 853	4 447
Mileage, meetings and memberships	64 500	22 850	41 650
Other	27 400	17 942	9 458
Capital outlay	<u>2 000</u>	<u>8 778</u>	<u>(6 778)</u>
TOTAL EXPENDITURES	<u>\$388 700</u>	301 214	<u>\$ 87 486</u>
FUND BALANCE, JULY 1, 1992		484 800	
CANCELLATION OF UNEXPENDED APPROPRIATION		<u>(183 586)</u>	
FUND BALANCE, JUNE 30, 1993		<u>\$ -</u>	

LEGISLATIVE COMMISSION ON HEALTH CARE ACCESS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1993

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)
REVENUE			
Appropriation	\$125 000	\$125 000	\$ -
EXPENDITURES			
Professional services	53 300	53 040	260
Communications	400	302	98
Mileage, meetings and memberships	7 618	3 186	4 432
Other	400	373	27
Capital outlay	<u>7 000</u>	<u>6 567</u>	<u>433</u>
TOTAL EXPENDITURES	<u>68 718</u>	<u>63 468</u>	<u>5 250</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	56 282	61 532	5 250
OTHER USES			
Operating transfer out	<u>(56 282)</u>	<u>(56 282)</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ -</u>	5 250	<u>\$ 5 250</u>
FUND BALANCE, JULY 1, 1992		-	
CANCELLATION OF UNEXPENDED APPROPRIATION		<u>(5 250)</u>	
FUND BALANCE, JUNE 30, 1993		<u>\$ -</u>	

LEGISLATIVE COMMISSION ON METROPOLITAN AIRPORT PLANNING
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1993

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)
EXPENDITURES			
Mileage, meetings and memberships	\$ 25 000	\$ 9 615	\$ 15 385
OTHER FINANCING SOURCES			
Operating transfer in	<u>25 000</u>	<u>25 000</u>	<u>-</u>
EXCESS OF OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	15 385	<u>\$ 15 385</u>
FUND BALANCE, JULY 1, 1992		-	
CANCELLATION OF UNEXPENDED APPROPRIATION		<u>(15 385)</u>	
FUND BALANCE, JUNE 30, 1993		<u>\$ -</u>	

MISSISSIPPI RIVER PARKWAY COMMISSION
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1993

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)
REVENUE			
Appropriation	\$ 32 000	\$ 32 000	\$ -
EXPENDITURES			
Professional services	7 500	8 203	(703)
Communications	200	1 138	(938)
Mileage, meetings and memberships	9 374	8 724	650
Other	<u>15 100</u>	<u>14 106</u>	<u>994</u>
TOTAL EXPENDITURES	<u>32 174</u>	<u>32 171</u>	<u>3</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>\$ (174)</u>	(171)	<u>\$ 3</u>
FUND BALANCE, JULY 1, 1992		173	
CANCELLATION OF UNEXPENDED APPROPRIATION		<u>(2)</u>	
FUND BALANCE, JUNE 30, 1993		<u>\$ -</u>	

MINNESOTA GREAT LAKES COMMISSION
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1993

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)
REVENUE			
Appropriation	\$ 41 100	\$ 41 100	\$ -
EXPENDITURES			
Mileage, meetings and memberships	4 144	2 805	1 339
Other	<u>39 100</u>	<u>36 750</u>	<u>2 350</u>
TOTAL EXPENDITURES	<u>43 244</u>	<u>39 555</u>	<u>3 689</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>\$ (2 144)</u>	1 545	<u>\$ 3 689</u>
FUND BALANCE, JULY 1, 1992		2 144	
CANCELLATION OF UNEXPENDED APPROPRIATION		<u>(3 689)</u>	
FUND BALANCE, JUNE 30, 1993		<u>\$ -</u>	

LEGISLATIVE COMMISSION ON WATER
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1993

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)
REVENUE			
Appropriation	\$ 90 200	\$ 90 200	\$ -
EXPENDITURES			
Personal services	60 518	56 723	3 795
Professional services	3 388	1 653	1 735
Communications	1 400	1 940	(540)
Mileage, meetings and memberships	8 786	5 151	3 635
Other	6 350	5 131	1 219
Capital outlay	<u>1 500</u>	<u>1 655</u>	<u>(155)</u>
TOTAL EXPENDITURES	<u>81 942</u>	<u>72 253</u>	<u>9 689</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	8 258	17 947	9 689
OTHER USES			
Operating transfer out	<u>(8 278)</u>	<u>(8 278)</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (20)</u>	9 669	<u>\$ 9 689</u>
FUND BALANCE, JULY 1, 1992		19	
CANCELLATION OF UNEXPENDED APPROPRIATION		<u>(9 688)</u>	
FUND BALANCE, JUNE 30, 1993		<u>\$ -</u>	

LEGISLATIVE COMMISSION ON PLANNING AND FISCAL POLICY
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1993

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)
REVENUE			
Appropriation	<u>\$120 400</u>	<u>\$120 400</u>	<u>\$ -</u>
EXPENDITURES			
Personal services	48 500	42 844	5 656
Professional services	16 451	19 731	(3 280)
Communications	2 000	537	1 463
Mileage, meetings and memberships	7 500	899	6 601
Other	700	2 535	(1 835)
Capital outlay	<u>4 000</u>	<u>8 425</u>	<u>(4 425)</u>
TOTAL EXPENDITURES	<u>79 151</u>	<u>74 971</u>	<u>4 180</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	41 249	45 429	4 180
OTHER USES			
Operating transfer out	<u>(80 000)</u>	<u>(80 000)</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$(38 751)</u>	<u>(34 571)</u>	<u>\$ 4 180</u>
FUND BALANCE, JULY 1, 1992		38 751	
CANCELLATION OF UNEXPENDED APPROPRIATION		<u>(4 180)</u>	
FUND BALANCE, JUNE 30, 1993		<u>\$ -</u>	

LEGISLATIVE COMMISSION ON THE ECONOMIC STATUS OF WOMEN
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1993

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)
REVENUE			
Revenue - other	\$ 3 075	\$ 3 075	\$ -
Appropriation	<u>158 000</u>	<u>158 000</u>	<u>-</u>
TOTAL REVENUE	<u>161 075</u>	<u>161 075</u>	<u>-</u>
EXPENDITURES			
Personal services	168 059	163 950	4 109
Communications	4 340	7 982	(3 642)
Mileage, meetings and memberships	4 600	2 572	2 028
Other	5 060	8 279	(3 219)
Capital outlay	<u>1 000</u>	<u>345</u>	<u>655</u>
TOTAL EXPENDITURES	<u>183 059</u>	<u>183 128</u>	<u>(69)</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(21 984)</u>	<u>(22 053)</u>	<u>(69)</u>
OTHER FINANCING SOURCES (USES)			
Operating transfer in	22 250	22 250	-
Operating transfers out	<u>(736)</u>	<u>(736)</u>	<u>-</u>
TOTAL	<u>21 514</u>	<u>21 514</u>	<u>-</u>
EXCESS OF REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (470)</u>	(539)	<u>\$ (69)</u>
FUND BALANCE, JULY 1, 1992		545	
CANCELLATION OF UNEXPENDED APPROPRIATION		<u>(6)</u>	
FUND BALANCE, JUNE 30, 1993		<u>\$ -</u>	

LEGISLATIVE COMMISSION ON WASTE MANAGEMENT
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1993

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)
REVENUE			
Appropriation	\$137 900	\$137 900	\$ -
EXPENDITURES			
Personal services	123 498	125 844	(2 346)
Professional services	2 900	-	2 900
Communications	1 700	2 363	(663)
Mileage, meetings and memberships	6 300	3 775	2 525
Other	3 000	4 442	(1 442)
Capital outlay	-	699	(699)
TOTAL EXPENDITURES	<u>137 398</u>	<u>137 123</u>	<u>275</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	502	777	275
OTHER USES			
Operating transfer out	<u>(505)</u>	<u>(505)</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (3)</u>	272	<u>\$ 275</u>
FUND BALANCE, JULY 1, 1992		3	
CANCELLATION OF UNEXPENDED APPROPRIATION		<u>(275)</u>	
FUND BALANCE, JUNE 30, 1993		<u>\$ -</u>	

LEGISLATIVE COMMISSION TO REVIEW ADMINISTRATIVE RULES
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1993

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)
REVENUE			
Appropriation	<u>\$130 700</u>	<u>\$130 700</u>	\$ -
EXPENDITURES			
Personal services	115 263	113 549	1 714
Communications	1 200	847	353
Mileage, meetings and memberships	2 300	1 668	632
Other	2 200	4 846	(2 646)
Capital outlay	<u>400</u>	<u>453</u>	<u>(53)</u>
TOTAL EXPENDITURES	<u>121 363</u>	<u>121 363</u>	-
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	9 337	9 337	-
OTHER USES			
Operating transfers out	<u>(10 583)</u>	<u>(10 583)</u>	-
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (1 246)</u>	(1 246)	<u>\$ -</u>
FUND BALANCE, JULY 1, 1992		<u>1 246</u>	
FUND BALANCE, JUNE 30, 1993		<u>\$ -</u>	

LEGISLATIVE COMMISSION ON PENSIONS AND RETIREMENT
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1993

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)
REVENUE			
Appropriation	<u>\$546 000</u>	<u>\$546 000</u>	\$ -
EXPENDITURES			
Personal services	165 485	171 375	(5 890)
Professional services	403 817	324 535	79 282
Communications	1 800	1 827	(27)
Mileage, meetings and memberships	5 800	3 384	2 416
Other	3 600	6 755	(3 155)
Capital outlay	<u>300</u>	<u>3 220</u>	<u>(2 920)</u>
TOTAL EXPENDITURES	<u>580 802</u>	<u>511 096</u>	<u>69 706</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(34 802)	34 904	69 706
OTHER USES			
Operating transfer out	<u>(56 515)</u>	<u>(56 515)</u>	-
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$(91 317)</u>	(21 611)	<u>\$ 69 706</u>
FUND BALANCE, JULY 1, 1992		91 317	
CANCELLATION OF UNEXPENDED APPROPRIATION		<u>(69 706)</u>	
FUND BALANCE, JUNE 30, 1993		<u>\$ -</u>	

LEGISLATIVE REFERENCE LIBRARY
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1993

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)
REVENUE			
Appropriation	\$856 321	\$856 321	\$ -
EXPENDITURES			
Personal services	714 887	704 030	10 857
Professional services	35 900	35 410	490
Communications	8 100	7 665	435
Mileage, meetings and memberships	1 900	3 077	(1 177)
Other	117 200	105 295	11 905
Capital outlay	36 500	59 010	(22 510)
TOTAL EXPENDITURES	<u>914 487</u>	<u>914 487</u>	-
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(58 166)</u>	<u>(58 166)</u>	-
OTHER FINANCING SOURCES (USES)			
Operating transfer in	56 000	56 000	-
Operating transfer out	<u>(3 385)</u>	<u>(3 385)</u>	-
TOTAL	<u>52 615</u>	<u>52 615</u>	-
EXCESS OF REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (5 551)</u>	<u>(5 551)</u>	<u>\$ -</u>
FUND BALANCE, JULY 1, 1992		<u>5 551</u>	
FUND BALANCE, JUNE 30, 1993		<u>\$ -</u>	

LEGISLATIVE COMMISSION ON EMPLOYEE RELATIONS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1993

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)
REVENUE			
Appropriation	\$105 300	\$105 300	\$ -
EXPENDITURES			
Personal services	77 496	81 217	(3 721)
Professional services	26 328	-	26 328
Communications	1 000	575	425
Mileage, meetings and memberships	7 300	1 529	5 771
Other	3 300	3 550	(250)
Capital outlay	<u>2 400</u>	<u>2 460</u>	<u>(60)</u>
TOTAL EXPENDITURES	<u>117 824</u>	<u>89 331</u>	<u>28 493</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(12 524)	15 969	28 493
OTHER USES			
Operating transfer out	<u>(204)</u>	<u>(204)</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$(12 728)</u>	15 765	<u>\$ 28 493</u>
FUND BALANCE, JULY 1, 1992		12 727	
CANCELLATION OF UNEXPENDED APPROPRIATION		<u>(28 492)</u>	
FUND BALANCE, JUNE 30, 1993		<u>\$ -</u>	

LEGISLATIVE COORDINATING COMMISSION GENERAL SUPPORT
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1993

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)
REVENUE			
Revenue - other	\$ 500	\$ 500	\$ -
Appropriation	<u>513 100</u>	<u>513 100</u>	<u>-</u>
TOTAL REVENUE	<u>513 600</u>	<u>513 600</u>	<u>-</u>
EXPENDITURES			
Personal services	328 170	304 643	23 527
Professional services	62 561	31 167	31 394
Communications	5 300	3 762	1 538
Mileage, meetings and memberships	280 617	190 860	89 757
Other	82 172	54 155	28 017
Capital outlay	<u>26 900</u>	<u>60 208</u>	<u>(33 308)</u>
TOTAL EXPENDITURES	<u>785 720</u>	<u>644 795</u>	<u>140 925</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(272 120)</u>	<u>(131 195)</u>	<u>140 925</u>
OTHER FINANCING SOURCES (USES)			
Operating transfer in	98 000	98 000	-
Operating transfer out	<u>(60 773)</u>	<u>(60 773)</u>	<u>-</u>
TOTAL	<u>37 227</u>	<u>37 227</u>	<u>-</u>
EXCESS OF REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u><u>\$(234 893)</u></u>	<u>(93 968)</u>	<u><u>\$ 140 925</u></u>
FUND BALANCE, JULY 1, 1992		200 859	
CANCELLATION OF UNEXPENDED APPROPRIATION		<u>(106 891)</u>	
FUND BALANCE, JUNE 30, 1993		<u><u>\$ -</u></u>	

LEGISLATIVE COMMISSIONS AND JOINT AGENCIES
LEGISLATIVE COORDINATING COMMISSION
STATE OF MINNESOTA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1993

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

E. Vacation, Sick Leave and Other Compensated Absences

Employees of the legislative commissions and joint agencies belong to the legislative plan for employee benefits. Vacation leave may be accumulated to 260 hours but any excess, under certain circumstances, will be canceled. Sick leave is earned at a rate of 104 hours per year to a maximum of 900 hours. After 900 hours is earned, the sick leave rate is 52 hours per year. Employees who qualify for severance pay when separated from state service are entitled to receive a portion of their unused accumulated sick leave plus their unused vacation.

The liabilities for vacation, sick leave and other compensated absences are those of the state as a whole, not of the various legislative commissions or joint agencies.

Note 2: DETAIL ON ACCOUNTS

A. Unliquidated Appropriation

The amounts represent the unliquidated balances of the appropriations to the legislative commissions and joint agencies at June 30, 1993.

B. Fund Balance

There is no fund balance at June 30, 1993 because unexpended and unencumbered appropriations lapse at the end of the second year of a biennium and are not available for future years expenditures except those specifically allowed by Minnesota Statutes.

LEGISLATIVE COMMISSIONS AND JOINT AGENCIES
LEGISLATIVE COORDINATING COMMISSION
STATE OF MINNESOTA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1993

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Legislative Commission on Minnesota Resources

The commission's primary purpose is to develop a budget plan for expenditures from the Minnesota environment and natural resources trust fund. The net earnings of the permanent trust fund are to be used for the public purpose of protection, conservation, preservation and enhancement of the state's air, water, land, fish, wildlife and other natural resources.

B. Basis of Presentation

The legislative commissions and joint agencies are separate appropriations from the state of Minnesota's General Fund and other funds. The appropriations, 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 activities of the legislative commissions and joint agencies are assets and liabilities of the State of Minnesota as a whole and are not included in this report.

C. Basis of Accounting

The financial statements of the legislative commissions and joint agencies have been prepared on the modified accrual basis of accounting in accordance with generally accepted accounting principles. The appropriations for the fiscal year ended June 30, 1993 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.

D. Budgetary Data

The State of Minnesota prepares its budget on a two year or biennial basis from July 1, 1991 to June 30, 1993. 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, 1992) of the biennium are carried over and available for operations in the second year of the biennium.

Unexpended appropriations remaining at the end of the second year of a biennium (year ended June 30, 1993) lapsed and are not available for future years expenditures except those specifically allowed.

LEGISLATIVE COMMISSIONS AND JOINT AGENCIES
LEGISLATIVE COORDINATING COMMISSION
STATE OF MINNESOTA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1993

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Legislative Commission on the Economic Status of Women

The commission was established in 1976 to study all matters relating to the economic status of women in Minnesota including employment, education, security of the homemaker and laws and business practices which constitute barriers to the full participation of women in the economy.

Legislative Commission on Planning and Fiscal Policy

The commission is to study and evaluate the actual and projected expenditures by state government, the actual and projected sources of revenue to support expenditures and the various options available to meet the state's future fiscal needs. Other subjects the commission is involved with include economic and fiscal policy, mix of revenue sources for programs, investigation of state building needs and other related matters.

Legislative Commission on Water

The commission was established in 1989 and has the primary responsibility for reviewing ground and surface water policies in Minnesota.

Minnesota Great Lakes Commission

The Great Lakes Commission was established in 1955 by the approval of the Great Lakes Basin Compact found in Minnesota Statutes, 1.21 and 1.22. Its purpose is to promote the orderly, comprehensive use of the Great Lakes Basin, to plan for the welfare and development of the water resources of the basin in order to derive the maximum benefit from public works, to advise in securing and maintaining a proper balance among users of the water resources and to maintain an intergovernmental agency to accomplish the purposes of the compact. The Great Lakes Basin consists of the eight Great Lakes states, Canada and all water interconnections between them.

Mississippi River Parkway Commission

The Mississippi River Commission aids in the development of a scenic parkway and highway along the Mississippi River in Minnesota, and in the promotion of economic development opportunities along the Great River Road. Functioning under the terms of Minnesota Statutes 161.1419, subdivision 2, the commission serves in an advisory capacity to review and approve Great River Road segment plans and development projects.

The commission works with state and local agencies of the National Mississippi River Parkway Commission towards the development of the Great River Road, the promotion of tourism, and the enhancement of economic development in the Mississippi River Valley.

Legislative Commission on Metropolitan Airports Planning

The commission was established from the state airports fund for the advisory council on metropolitan airports planning.

Legislative Commission on Health Care Access

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

LEGISLATIVE COMMISSIONS AND JOINT AGENCIES
LEGISLATIVE COORDINATING COMMISSION
STATE OF MINNESOTA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1993

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- A. 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 Office of the Revisor of Statutes and the Legislative Audit Commission. The legislative commissions and joint agencies included in this report are as follows:

Legislative Coordinating Commission General Support

The Legislative Coordinating Commission (LCC) was created in 1973 under Minnesota Statutes 3.303 to coordinate certain joint activities of the Senate and the House of Representatives. The general support expenditures include:

1. LCC administration
2. Special task force projects
3. Regents candidate advisory council
4. Contingencies and other

Legislative Commission on Employee Relations

The commission was created in 1979 pursuant to Minnesota Statutes 3.855. The commission assists the legislature by monitoring the collective bargaining process between the State and its employees and ratifying negotiated agreements, arbitrated awards and pay plans pursuant to statutory law.

Legislative Reference Library

The Library was established in 1969 by Minnesota Statutes 3.302 and 3.3025. While the responsibilities of the Library have been amended several times, it is responsible for collecting, indexing and disseminating information of interest to the legislature and legislative staff so the legislature can efficiently and economically execute its duties.

Legislative Commission on Pensions and Retirement

The commission was established pursuant to Minnesota Statutes 3.85. It is directed to make a continuing study and investigation of public employee retirement plans and to make recommendations to establish and maintain sound public employee pension legislation.

Legislative Commission to Review Administrative Rules

The commission was created in 1974 to promote adequate and proper rules by state agencies and an understanding of them upon the part of the public. The commission may conduct public hearings on rules, suspend rules or may clarify or direct staff to monitor rules issues.

Legislative Commission on Waste Management

The commission was established in 1980 pursuant to Minnesota Statutes 115A.14. The commission is charged with overseeing the implementation of a comprehensive system for managing solid and hazardous waste for the entire state.

<u>Minnesota Great Lakes Commission</u>	<u>Mississippi River Parkway Commission</u>	<u>Legislative Commission on Metropolitan Airport Planning</u>	<u>Legislative Commission on Health Care Access</u>	<u>Legislative Commission on Minnesota Resources</u>
\$ -	\$ -	\$ -	\$ -	\$ -
<u>41 100</u>	<u>32 000</u>	<u>-</u>	<u>125 000</u>	<u>-</u>
<u>41 100</u>	<u>32 000</u>	<u>-</u>	<u>125 000</u>	<u>-</u>
-	-	-	-	248 686
-	8 203	-	53 040	105
-	1 138	-	302	2 853
2 805	8 724	9 615	3 186	22 850
36 750	14 106	-	373	17 942
<u>-</u>	<u>-</u>	<u>-</u>	<u>6 567</u>	<u>8 778</u>
<u>39 555</u>	<u>32 171</u>	<u>9 615</u>	<u>63 468</u>	<u>301 214</u>
<u>1 545</u>	<u>(171)</u>	<u>(9 615)</u>	<u>61 532</u>	<u>(301 214)</u>
-	-	25 000	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>(56 282)</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>25 000</u>	<u>(56 282)</u>	<u>-</u>
1 545	(171)	15 385	5 250	(301 214)
2 144	173	-	-	484 800
<u>(3 689)</u>	<u>(2)</u>	<u>(15 385)</u>	<u>(5 250)</u>	<u>(183 586)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LEGISLATIVE COMMISSIONS AND JOINT AGENCIES
LEGISLATIVE COORDINATING COMMISSION
STATE OF MINNESOTA
STATEMENTS OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE - CONTINUED
YEAR ENDED JUNE 30, 1993

	Legislative Commission on Planning and Fiscal Policy	Legislative Commission on Water
REVENUE		
Revenue - other	\$ -	\$ -
Appropriation	<u>120 400</u>	<u>90 200</u>
TOTAL REVENUE	<u>120 400</u>	<u>90 200</u>
EXPENDITURES		
Personal services	42 844	56 723
Professional services	19 731	1 653
Communications	537	1 940
Mileage, meetings and memberships	899	5 151
Other	2 535	5 131
Capital outlay	<u>8 425</u>	<u>1 655</u>
TOTAL EXPENDITURES	<u>74 971</u>	<u>72 253</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>45 429</u>	<u>17 947</u>
OTHER FINANCING SOURCES (USES)		
Operating transfers in	-	-
Operating transfers out	<u>(80 000)</u>	<u>(8 278)</u>
TOTAL	<u>(80 000)</u>	<u>(8 278)</u>
EXCESS OF REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(34 571)	9 669
FUND BALANCE, JULY 1, 1992	38 751	19
CANCELLATION OF UNEXPENDED APPROPRIATION	<u>(4 180)</u>	<u>(9 688)</u>
FUND BALANCE, JUNE 30, 1993	<u>\$ -</u>	<u>\$ -</u>

See Notes to Financial Statements

<u>Legislative Reference Library</u>	<u>Legislative Commission on Pensions and Retirement</u>	<u>Legislative Commission to Review Administrative Rules</u>	<u>Legislative Commission on Waste Management</u>	<u>Legislative Commission on the Economic Status of Women</u>
\$ -	\$ -	\$ -	\$ -	\$ 3 075
<u>856 321</u>	<u>546 000</u>	<u>130 700</u>	<u>137 900</u>	<u>158 000</u>
<u>856 321</u>	<u>546 000</u>	<u>130 700</u>	<u>137 900</u>	<u>161 075</u>
704 030	171 375	113 549	125 844	163 950
35 410	324 535	-	-	-
7 665	1 827	847	2 363	7 982
3 077	3 384	1 668	3 775	2 572
105 295	6 755	4 846	4 442	8 279
<u>59 010</u>	<u>3 220</u>	<u>453</u>	<u>699</u>	<u>345</u>
<u>914 487</u>	<u>511 096</u>	<u>121 363</u>	<u>137 123</u>	<u>183 128</u>
<u>(58 166)</u>	<u>34 904</u>	<u>9 337</u>	<u>777</u>	<u>(22 053)</u>
56 000	-	-	-	22 250
<u>(3 385)</u>	<u>(56 515)</u>	<u>(10 583)</u>	<u>(505)</u>	<u>(736)</u>
<u>52 615</u>	<u>(56 515)</u>	<u>(10 583)</u>	<u>(505)</u>	<u>21 514</u>
(5 551)	(21 611)	(1 246)	272	(539)
5 551	91 317	1 246	3	545
<u>-</u>	<u>(69 706)</u>	<u>-</u>	<u>(275)</u>	<u>(6)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LEGISLATIVE COMMISSIONS AND JOINT AGENCIES
 LEGISLATIVE COORDINATING COMMISSION
 STATE OF MINNESOTA
 STATEMENTS OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
 YEAR ENDED JUNE 30, 1993

	Legislative Coordinating Commission General Support	Legislative Commission on Employee Relations
REVENUE		
Revenue - other	\$ 500	\$ -
Appropriation	<u>513 100</u>	<u>105 300</u>
TOTAL REVENUE	<u>513 600</u>	<u>105 300</u>
EXPENDITURES		
Personal services	304 643	81 217
Professional services	31 167	-
Communications	3 762	575
Mileage, meetings and memberships	190 860	1 529
Other	54 155	3 550
Capital outlay	<u>60 208</u>	<u>2 460</u>
TOTAL EXPENDITURES	<u>644 795</u>	<u>89 331</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(131 195)</u>	<u>15 969</u>
OTHER FINANCING SOURCES (USES)		
Operating transfers in	98 000	-
Operating transfers out	<u>(60 773)</u>	<u>(204)</u>
TOTAL	<u>37 227</u>	<u>(204)</u>
EXCESS OF REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(93 968)	15 765
FUND BALANCE, JULY 1, 1992	200 859	12 727
CANCELLATION OF UNEXPENDED APPROPRIATION	<u>(106 891)</u>	<u>(28 492)</u>
FUND BALANCE, JUNE 30, 1993	<u>\$ -</u>	<u>\$ -</u>

See Notes to Financial Statements

<u>Minnesota Great Lakes Commission</u>	<u>Mississippi River Parkway Commission</u>	<u>Legislative Commission on Metropolitan Airport Planning</u>	<u>Legislative Commission on Health Care Access</u>	<u>Legislative Commission on Minnesota Resources</u>
<u>\$ -</u>	<u>\$ 4 037</u>	<u>\$ -</u>	<u>\$ 57 156</u>	<u>\$ 13 852</u>
\$ -	\$ 4 037	\$ -	\$ 57 156	\$ 13 852
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ 4 037</u>	<u>\$ -</u>	<u>\$ 57 156</u>	<u>\$ 13 852</u>

LEGISLATIVE COMMISSIONS AND JOINT AGENCIES
LEGISLATIVE COORDINATING COMMISSION
STATE OF MINNESOTA
BALANCE SHEETS - CONTINUED
JUNE 30, 1993

	Legislative Commission on Planning and Fiscal Policy	Legislative Commission on Water
ASSETS		
Unliquidated appropriation	<u>\$ 5 445</u>	<u>\$ 4 557</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable and accrued expenses	\$ 5 445	\$ 4 557
FUND BALANCE		
Unreserved - undesignated	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 5 445</u>	<u>\$ 4 557</u>

See Notes to Financial Statements

<u>Legislative Reference Library</u>	<u>Legislative Commission on Pensions and Retirement</u>	<u>Legislative Commission to Review Administrative Rules</u>	<u>Legislative Commission on Waste Management</u>	<u>Legislative Commission on the Economic Status of Women</u>
<u>\$104 171</u>	<u>\$ 16 095</u>	<u>\$ 3 297</u>	<u>\$ 970</u>	<u>\$ 2 235</u>
\$104 171	\$ 16 095	\$ 3 297	\$ 970	\$ 2 235
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$104 171</u>	<u>\$ 16 095</u>	<u>\$ 3 297</u>	<u>\$ 970</u>	<u>\$ 2 235</u>

LEGISLATIVE COMMISSIONS AND JOINT AGENCIES
 LEGISLATIVE COORDINATING COMMISSION
 STATE OF MINNESOTA
 BALANCE SHEETS
 JUNE 30, 1993

	Legislative Coordinating Commission General Support	Legislative Commission on Employee Relations
ASSETS		
Unliquidated appropriation	<u>\$ 58 260</u>	<u>\$ 703</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable and accrued expenses	\$ 58 260	\$ 703
FUND BALANCE		
Unreserved - undesignated	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 58 260</u>	<u>\$ 703</u>

See Notes to Financial Statements



INDEPENDENT AUDITOR'S REPORT

CERTIFIED PUBLIC ACCOUNTANTS
AND CONSULTANTS

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), except the Office of the Revisor of Statutes and the Legislative Audit Commission, as of June 30, 1993 and for the year then ended. These financial statements are the responsibility of the management of the Legislative Coordinating Commission.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that 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 statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in the notes to the financial statements, 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) are only intended to present the financial position and results of operations that are attributable to the transactions of those commissions and agencies.

In our opinion, the financial statements referred to in the first paragraph 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 units of the State of Minnesota) as of June 30, 1993 and the results of their operations for the year then ended in conformity with generally accepted accounting principles.

May 6, 1994
Minneapolis, Minnesota

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LEGISLATIVE COMMISSIONS AND JOINT AGENCIES
LEGISLATIVE COORDINATING COMMISSION
STATE OF MINNESOTA
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