

expressly placed in the unclassified service.

(2) Each employee in the classified service is placed in a graded division except an employee whose position is in a certified bargaining unit as defined under the public employment labor relations act and an employee in an ungraded division established by the county board. The ungraded division, if one is established, includes each employee in a construction trade who is engaged in the work of repair, alteration or construction of buildings for which trade there is a generally established and recognized scale of wages inside the county.

(3) (A) The superintendent and assistant superintendent of the Ramsey County nursing home are in the classified service.

(B) The provisions of Minnesota Statutes, Section 393.07, Subdivision 5, are hereby superseded insofar as they may be inconsistent with this section.

Sec. 3. Funds appropriated for the Lake Owasso Children's Home pursuant to Laws 1975, Chapters 242, Section 2, and 434, Section 2, Subdivision 17, may be disbursed to renovate and rehabilitate the home in addition to any other purpose provided by law or contract.

Sec. 4. Minnesota Statutes 1978, Section 349.26, Subdivision 12, is amended to read:

Subd. 12. No compensation shall be paid to any person in connection with the operation of a gambling device or the conduct of a raffle by a licensed organization except a licensed organization may elect to pay a percent of raffle ticket sales to nonprofit organizations selling for the licensed organization. No person who is not an active member of an organization, or its auxiliary, or the spouse or surviving spouse of an active member may participate in the organization's operation of a gambling device or conduct of a raffle except the licensed organization may utilize nonmember nonprofit organizations in raffle ticket sales.

Sec. 5. **EFFECTIVE DATE.** Sections 1 and 2 are effective upon its approval by the governing body of Ramsey County and compliance with Minnesota Statutes, Section 645.021.

Approved June 1, 1979.

CHAPTER 314—H.F.No.1084

An act relating to financial reports; requiring the preparation of annual reports on state finances; appropriating money; amending Minnesota Statutes 1978, Sections 16A.055, 16A.50, 16A.55, Subdivision 1; repealing Minnesota Statutes 1978, Section 16A.55, Subdivisions 2 to 9.

Changes or additions indicated by underline deletions by ~~strikeout~~

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1978, Section 16A.055, is amended to read:

16A.055 DUTIES OF COMMISSIONER. The commissioner of finance shall exercise the rights, powers, and duties vested in and imposed upon his office. He shall have charge of the administration of the financial affairs of the state. He shall keep the general books of account of the state. The general books of account shall be on a double entry control basis, with such revenue, expenditure, asset and liability accounts as will give complete control over all financial and expenditure operations of the state and over all officials, departments, and agencies of the state government. Accounts shall be set both as to expenditures and revenue according to generally accepted practice in governmental accounting. The commissioner of finance shall formulate and prescribe for all departments and other state agencies a system of uniform records, accounts, financial statements, estimates, revenue receipt forms, vouchers, bills, and demands with suitable instructions governing the installation and use thereof. The accounting system and form so prescribed shall be adopted and employed by all officials, departments, and agencies of the state government. The commissioner of finance shall exercise constant supervision and control thereof. He shall provide state officials, departments and agencies the expertise necessary to assure that all state funds are accounted for in a manner consistent with generally accepted accounting principles. All accounting and financial records shall be kept on the fiscal year basis of 12 months ending at midnight between June 30 and July 1. The commissioner of finance and his designated agents shall at all times have free access to the books, records, accounts, and papers of the several departments and agencies.

To accomplish the above duties, the commissioner may assign a designee to any department or agency of the state to monitor the fiscal activities therein, insure compliance with statutes and administrative requirements promulgated by the commissioner and provide any additional assistance he deems appropriate. Development of a budget consistent with a department or agency's goals, responsibilities and priorities and supervision of a department or agency's personnel shall be the responsibility of the department or agency head.

Nothing in this section shall be construed as authorizing the commissioner of finance to require any public retirement fund to adopt or implement financial or actuarial reporting practices or procedures that do not conform with the provisions of sections 356.20 or 356.215.

Sec. 2. Minnesota Statutes 1978, Section 16A.50, is amended to read:

16A.50 REPORT TO LEGISLATURE. On or before November 15 of each even numbered of each year the commissioner of finance shall report prepare and submit to the legislature an account of the receipts and disbursements of the treasurer during the preceding two fiscal years; the unexpended balances of the several appropriations; the amount remaining in the treasury; and any warrants issued and unpaid; which report shall be accompanied by such remarks on the state finances as he deems proper and make available to the public a financial report covering the operations of all state funds during the preceding fiscal year. The report shall contain financial statements and disclosures

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which present the state's financial position and the fiscal results of state operations. This report shall be in conformity with generally accepted accounting principles .

Sec. 3. Minnesota Statutes 1978, Section 16A.55, Subdivision 1, is amended to read:

16A.55 GROUPING OF BOOKKEEPING ACCOUNTS. Subdivision 1. **COMMISSIONER OF FINANCE'S DUTY.** The commissioner of finance, in maintaining the general books of account and in reflecting all revenues deposited in the state treasury and expenditures appropriated therefrom, shall group the various bookkeeping accounts in accordance with categories prescribed by this section generally accepted accounting principles .

Sec. 4. The sum of \$246,300 is appropriated to the commissioner of finance for assisting state officials in preparing financial statements and for the preparation of the state annual financial report, to be available for the fiscal year ending June 30 in the years indicated. This appropriation shall be used only for staff or consultants whose sole responsibility is the development of financial statements required by sections 1 and 2.

	<u>1980</u>	<u>1981</u>
	\$127,900	\$118,400

Approved Complement - 5

Sec. 5. Minnesota Statutes 1978, Section 16A.55, Subdivisions 2, 3, 4, 5, 6, 7, 8, and 9 are repealed.

Approved June 1, 1979.

CHAPTER 315—H.F.No.1091

An act relating to natural resources; providing a public policy directed to preservation of agricultural lands; establishing a temporary joint legislative committee on agricultural land preservation; requiring studies and reports by the state planning agency; providing for staffing of the joint legislative committee.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. PURPOSES; OBJECTIVES. *The legislature hereby declares it to be the policy of the state to assure that Minnesota lands that are well suited for the production of agricultural products be used and managed primarily for that purpose by:*

(a) Maintaining optimum agricultural production;

(b) Permanently preserving certain parcels of prime agricultural and open space land from conversion to other uses;

(c) Attempting to guide growth and development to utilize land, resources, and capital most effectively; and

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