

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

Section 1. Minnesota Statutes 1980, Section 122.85, Subdivision 4, is amended to read:

Subd. 4. If compatible plans are not negotiated pursuant to subdivision 3 before the March 1 preceding any year of the agreement permitted in subdivision 1, the participating districts shall be governed by the provisions of this subdivision. Insofar as possible, teachers who have acquired continuing contract rights and whose positions are discontinued as a result of the agreement shall be employed by the other district or assigned to teach in the other district as exchange teachers pursuant to section 125.13. If necessary, teachers who are employed in affected grade levels in either district and who have acquired continuing contract rights shall be placed on unrequested leave of absence as provided in section 125.12, subdivision 6b, in fields in which they are licensed in the inverse order in which they were employed by either district, according to a combined seniority list of teachers in affected grades in both districts the paired districts.

Approved May 8, 1981

CHAPTER 147 — H.F.No. 1059

An act relating to crimes; providing for the type of proof of the fact of killing in murder and manslaughter cases; amending Minnesota Statutes 1980, Section 634.051.

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

Section 1. Minnesota Statutes 1980, Section 634.051, is amended to read:

634.051 PROOF OF DEATH, AND OF KILLING BY DEFENDANT.

No person shall be convicted of murder or manslaughter unless the death of the person alleged to have been killed, and the fact of killing by the defendant, as alleged, are each established as independent facts, ~~the former by direct proof, and the latter~~ beyond a reasonable doubt.

Approved May 8, 1981

CHAPTER 148 — H.F.No. 1075

An act relating to social and charitable organizations; increasing the threshold dollar amount required for the use of a certified financial statement; determining what is properly included in cost of goods or services; amending Minnesota Statutes 1980, Sections 309.53, Subdivision 3; and 309.555, Subdivision 2.

Changes or additions are indicated by underline, deletions by ~~strikeout~~.

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

Section 1. Minnesota Statutes 1980, Section 309.53, Subdivision 3, is amended to read:

Subd. 3. The financial statement shall include a balance sheet, statement of income and expense, and statement of functional expenses, shall be consistent with forms furnished by the department, and shall be prepared in accordance with generally accepted accounting principles so as to make a full disclosure of the following, including necessary allocations between each item and the basis of such allocations:

- (a) Total receipts and total income from all sources;
- (b) Cost of management and general;
- (c) Cost of fund raising;
- (d) Cost of public education;
- (e) Funds or properties transferred out of state, with explanation as to recipient and purpose;
- (f) Total net amount disbursed or dedicated within this state, broken down into total amounts disbursed or dedicated for each major purpose, charitable or otherwise;
- (g) Names of professional fund raisers used during the accounting year and the financial compensation or profit resulting to each professional fund raiser. Unless otherwise required by this subdivision, the financial statement need not be certified.

A financial statement of a charitable organization which has solicited from the public within or outside this state total contributions in excess of ~~\$25,000~~ \$50,000 for the 12 months of operation covered by the statement shall be accompanied by an opinion signed by a certified public accountant that such statement fairly represents the financial operations of the charitable organization in sufficient detail to permit public evaluation of its operations. In giving such opinion the certified public accountant shall take into consideration capital, endowment or other reserve funds, if any, controlled by the charitable organization. The opinion need not conform to the wording of the opinion form of the annual report forms provided by the department.

Sec. 2. Minnesota Statutes 1980, Section 309.555, Subdivision 2, is amended to read:

Subd. 2. In the event that goods or services are provided to the public in connection with charitable solicitation, no charitable organization or professional fund raiser shall expend or agree to expend an unreasonable amount for management and general costs and fund raising costs, which is presumed to be

Changes or additions are indicated by underline, deletions by ~~strikeout~~.

an amount in excess of 30 percent of the difference between the cost to the charitable organization of all goods and services sold and the amount for which said goods and services are sold. The cost of goods or services shall not include the costs of selling, advertising, or promoting the goods or services.

Approved May 8, 1981

CHAPTER 149 — H.F.No. 1304

An act relating to state government; providing for deficiencies in and supplementing appropriations for the expenses of state government; appropriating money.

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

Section 1. STATE GOVERNMENT; APPROPRIATIONS.

The sums set forth in the column designated "APPROPRIATIONS" are appropriated from the general fund, or any other fund designated, to the agencies and for the purposes specified in the following sections of this act, to be available for the fiscal year ending June 30, 1981.

SUMMARY BY FUND

General	\$58,013,500
Game and Fish	450,700
Highway User	1,727,200
TOTAL	\$60,191,400

APPROPRIATIONS
Available for the Year
Ending June 30, 1981

Sec. 2. PUBLIC WELFARE

Income Maintenance Costs	\$51,814,800
--------------------------	--------------

This appropriation is added to the appropriation in Laws 1979, Chapter 336, Section 2, Subdivision 4.

Sec. 3. FINANCE

Subdivision 1. Unemployment Compensation	2,500
--	-------

To the commissioner of finance for transfer to the unemployment compensation fund in reimbursement for unemployment compensation benefits paid to former employ-

Changes or additions are indicated by underline, deletions by ~~strikeout~~.