

STATE OF ILLINOIS  
GENERAL ASSEMBLY  
SENATE  
COMPLIANCE EXAMINATION

For the two years ended June 30, 2007

Performed as Special Assistant Auditors  
for the Auditor General, State of Illinois

STATE OF ILLINOIS  
GENERAL ASSEMBLY  
SENATE  
COMPLIANCE EXAMINATION  
For the two years ended June 30, 2007

TABLE OF CONTENTS

	<u>Page</u>
Agency Officials	2
Management Assertion Letter	3
Compliance Report	
Summary	5
Accountants' Reports	
Independent Accountants' Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes	7
Schedule of Findings	
Current Findings - State Compliance	10
Prior Finding Not Repeated - State Compliance	11
Supplementary Information for State Compliance Purposes	
Summary	12
Fiscal Schedules and Analysis	
Schedule of Appropriations, Expenditures and Lapsed Balances	
Fiscal Year 2007	13
Fiscal Year 2006	14
Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances	15
Comparative Schedule of Expenditures by Major Object Account	19
Schedule of Changes in State Property	20
Comparative Schedule of Cash Receipts	21
Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller	22
Analysis of Significant Variations in Expenditures	23
Analysis of Significant Lapse Period Spending	25
Analysis of Accounts Receivable	27
Analysis of Operations	
Agency Functions and Planning Program	28
Average Number of Employees	31
Service Efforts and Accomplishments (Not examined)	32

State of Illinois  
General Assembly  
Senate

AGENCY OFFICIALS

For the two years ended June 30, 2007

President of the Senate	Senator Emil Jones, Jr.
Minority Leader	Senator Frank C. Watson
Secretary of the Senate (January 10, 2007 to present)	Deborah Shipley
Secretary of the Senate (January 4, 1987 to January 10, 2007)	Linda Hawker
Assistant Secretary of the Senate	Scott Kaiser

Agency offices are located at:

Office of the Senate President  
327 State House  
Springfield, IL 62706

Office of the Minority Leader  
309A State House  
Springfield, IL 62706

Office of the Secretary  
401 State House  
Springfield, IL 62706

Senate Operations  
403 State House  
Springfield, IL 62706

ILLINOIS SENATE  
OFFICE OF THE SECRETARY



DEBORAH SHIPLEY  
SECRETARY  
SCOTT KAISER  
ASSISTANT SECRETARY

January 17, 2008

Kerber, Eck & Braeckel, LLP  
1000 Myers Building  
Springfield, IL 62701

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Agency. We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Agency's compliance with the following assertions during the two-year period ended June 30, 2007. Based on this evaluation, we assert that during the years ended June 30, 2006 and June 30, 2007, the Agency has materially complied with the assertions below.

- A. The agency has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The agency has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The agency has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the agency are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.

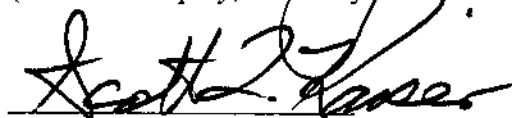
E. Money or negotiable securities or similar assets handled by the agency on behalf of the State or held in trust by the agency have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

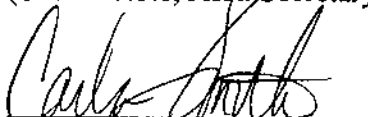
Illinois Senate



(Deborah Shipley, Secretary of the Senate)



(Scott Kaiser, Asst. Secretary of the Senate)



(Carla Smith, Fiscal Officer)

State of Illinois  
General Assembly  
Senate

COMPLIANCE REPORT

SUMMARY

For the two years ended June 30, 2007

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act.

Accountants' Reports

The Independent Accountants' Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes does not contain scope limitations, disclaimers, or other significant non-standard language.

Summary of Findings

<u>Number of</u>	<u>This Report</u>	<u>Prior Report</u>
Findings	0	0
Repeated Findings	0	0
Prior recommendations implemented or not repeated	0	1

Details of findings are presented in a separately tabbed report section.

Schedule of Findings

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
None		

State of Illinois  
General Assembly  
Senate

COMPLIANCE REPORT

SUMMARY - CONTINUED

For the two years ended June 30, 2007

Exit Conference

Senate personnel waived an exit conference in correspondence from Carla Smith, Fiscal Officer, dated December 14, 2007.



Kerber, Eck & Braeckel LLP

CPAs and  
Management Consultants

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1 West Old State Capitol Plaza  
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INDEPENDENT ACCOUNTANTS' REPORT ON STATE COMPLIANCE,  
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON  
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

Honorable William G. Holland  
Auditor General  
State of Illinois

**Compliance**

As Special Assistant Auditors for the Auditor General, we have examined the State of Illinois, General Assembly - Senate's compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2007. The management of the State of Illinois, General Assembly - Senate is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, General Assembly - Senate's compliance based on our examination.

- A. The State of Illinois, General Assembly - Senate has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The State of Illinois, General Assembly - Senate has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The State of Illinois, General Assembly - Senate has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the State of Illinois, General Assembly - Senate are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the State of Illinois, General Assembly - Senate on behalf of the State or held in trust by the State of Illinois, General Assembly - Senate have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.



We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the State of Illinois, General Assembly - Senate's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the State of Illinois, General Assembly - Senate's compliance with specified requirements.

In our opinion, the State of Illinois, General Assembly - Senate complied, in all material respects, with the requirements listed in the first paragraph of this report during the two years ended June 30, 2007. As required by the Audit Guide, immaterial findings relating to instances of noncompliance excluded from this report have been reported in a separate letter to your office.

### **Internal Control**

The management of the State of Illinois, General Assembly - Senate is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the State of Illinois, General Assembly - Senate's internal control over compliance with the requirements listed in the first paragraph of this report in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois, General Assembly - Senate's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, General Assembly - Senate's internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the requirements listed in the first paragraph of this report such that there is more than a remote likelihood that noncompliance with a requirement that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material noncompliance with a requirement listed in the first paragraph of this report will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance with the requirements listed in the first paragraph of this report was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

As required by the Audit Guide, immaterial findings relating to internal control deficiencies excluded from this report have been reported in a separate letter to your office.

### **Supplementary Information for State Compliance Purposes**

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the 2007 and the 2006 Supplementary Information for State Compliance Purposes, except for information on the Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2005 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, and agency management, and is not intended to be and should not be used by anyone other than these specified parties.

*Keiser, Eck + Braeckel LLP*

Springfield, Illinois  
January 17, 2008

State of Illinois  
General Assembly  
Senate

CURRENT FINDINGS - STATE COMPLIANCE

For the two years ended June 30, 2007

No findings were reported in the compliance examination of the State of Illinois, General Assembly - Senate for the two years ended June 30, 2007.

State of Illinois  
General Assembly  
Senate

PRIOR FINDING NOT REPEATED - STATE COMPLIANCE

For the two years ended June 30, 2007

No findings were reported in the compliance examination of the State of Illinois, General Assembly - Senate for the two years ended June 30, 2005.

State of Illinois  
General Assembly  
Senate

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

For the two years ended June 30, 2007

Supplementary Information for State Compliance Purposes presented in this section of the report includes the following:

- Fiscal Schedules and Analysis:
  - Schedule of Appropriations, Expenditures and Lapsed Balances
  - Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
  - Comparative Schedule of Expenditures by Major Object Account
  - Schedule of Changes in State Property
  - Comparative Schedule of Cash Receipts
  - Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller
  - Analysis of Significant Variations in Expenditures
  - Analysis of Significant Lapse Period Spending
  - Analysis of Accounts Receivable
  
- Analysis of Operations
  - Agency Functions and Planning Program
  - Average Number of Employees
  - Service Efforts and Accomplishments (Not examined)

The accountants' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the accountants have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General, except for information on the Service Efforts and Accomplishments on which they did not perform any procedures. However, the accountants do not express an opinion on the supplementary information.

State of Illinois  
General Assembly  
Senate

SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES

Appropriations for Fiscal Year 2007  
Fourteen Months Ended August 31, 2007

Public Act 94-798	Appropriations (Net After Transfers)	Expenditures Through June 30, 2007	Lapse Period Expenditures July 1 to August 31, 2007	Total Expenditures	Balances Lapsed
<b><u>APPROPRIATED FUNDS</u></b>					
<b><u>GENERAL REVENUE FUND 001</u></b>					
For ordinary and incidental expenses of legislative leadership and legislative staff					
President	\$ 5,290,200	\$ 3,662,699	\$ 172,681	\$ 3,835,380	\$ 1,454,820
Minority Leader	5,290,200	4,852,347	207,077	5,059,424	230,776
For the ordinary and incidental expenses of committees, the general staff and operations, per diem employees, special and standing committees of the Senate and expenses incurred in transcribing and printing of Senate debate	4,036,000	2,987,989	340,957	3,328,946	707,054
For the ordinary and contingent expenses of the Senate Operations Commission including the planning costs, construction costs, moving expenses, and all other costs associated with the construction and reconstruction of Senate offices in the Capitol Complex area	113,700	112,673	-	112,673	1,027
For the ordinary and incidental expenses of the Senate, also including the purchase on contract as required by law of printing, binding, printing paper, stationery, and office supplies	214,200	142,811	35,366	178,177	36,023
For allowances for the particular and additional services appertaining to or entailed by the respective officers of the Senate named in and in accordance with the following schedule.					
President	83,500	16,948	-	16,948	66,552
Minority Leader	83,500	80,000	-	80,000	3,500
For travel expenses to Springfield of members on official legislative business during weeks when the General Assembly is not in session	57,700	6,427	-	6,427	51,273
For furnishing the items to members in connection with their legislative duties and responsibilities and not in connection with any political campaign	4,900,750	4,460,585	196,905	4,657,490	243,260
For expenses of the General Assembly as approved jointly by the Clerk of the House of Representatives and the Secretary of the Senate	341,600	4,000	86,172	90,172	251,428
For use of Senate standing committees for expert witnesses, technical services, consulting assistance and other research assistance associated with special studies and long range research projects which may be requested by the standing committees	2,100,850	912,698	-	912,698	1,188,152
Sub-Total Fund 001	22,512,200	17,239,177	1,039,158	18,278,335	4,233,865
<b><u>GENERAL ASSEMBLY OPERATIONS</u></b>					
<b><u>REVOLVING FUND - 196</u></b>					
For ordinary and contingent expenses	250,000	65,180	-	65,180	184,820
<b>TOTAL ALL FUNDS FISCAL YEAR 2007</b>	<b>\$ 22,762,200</b>	<b>\$ 17,304,357</b>	<b>\$ 1,039,158</b>	<b>\$ 18,343,515</b>	<b>\$ 4,418,685</b>

Note: All appropriations, expenditures and lapsed balances were obtained from Agency records and have been reconciled to the records of the State Comptroller.

State of Illinois  
General Assembly  
Senate

SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES

Appropriations for Fiscal Year 2006  
Fourteen Months Ended August 31, 2006

Public Act 94-15	Appropriations (Net After Transfers)	Expenditures Through June 30, 2006	Lapse Period Expenditures July 1 to August 31, 2006	Total Expenditures	Balances Lapsed
<u>APPROPRIATED FUNDS</u>					
<u>GENERAL REVENUE FUND 001</u>					
For ordinary and incidental expenses of legislative leadership and legislative staff					
President	\$ 5,067,200	\$ 3,816,171	\$ 43,872	\$ 3,860,043	\$ 1,207,157
Minority Leader	5,067,200	4,732,836	145,314	4,878,150	189,050
For the ordinary and incidental expenses of committees, the general staff and operations, per diem employees, special and standing committees of the Senate and expenses incurred in transcribing and printing of Senate debate	3,865,900	2,516,258	164,322	2,680,580	1,185,320
For the ordinary and contingent expenses of the Senate Operations Commission including the planning costs, construction costs, moving expenses, and all other costs associated with the construction and reconstruction of Senate offices in the Capitol Complex area	108,900	108,125	-	108,125	775
For the ordinary and incidental expenses of the Senate, also including the purchase on contract as required by law of printing, binding, printing paper, stationery, and office supplies	205,200	95,459	13,570	109,029	96,171
For allowances for the particular and additional services appertaining to or entailed by the respective officers of the Senate named in and in accordance with the following schedule:					
President	80,000	35,596	4,189	39,785	40,215
Minority Leader	80,000	73,274	-	73,274	6,726
For travel expenses to Springfield of members on official legislative business during weeks when the General Assembly is not in session	55,300	9,406	1,137	10,543	44,757
For furnishing the items to members in connection with their legislative duties and responsibilities and not in connection with any political campaign	4,694,200	4,247,764	223,205	4,470,969	223,231
For expenses of the General Assembly as approved jointly by the Clerk of the House of Representatives and the Secretary of the Senate	327,200	168,586	126,340	294,926	32,274
For use of Senate standing committees for expert witnesses, technical services, consulting assistance and other research assistance associated with special studies and long range research projects which may be requested by the standing committees	2,012,300	865,461	507	865,968	1,146,332
Sub-Total Fund 001	21,563,400	16,668,936	722,456	17,391,392	4,172,008
<u>GENERAL ASSEMBLY OPERATIONS</u>					
<u>REVOLVING FUND - 196</u>					
For ordinary and contingent expenses	250,000	30,957	1,385	32,342	217,658
TOTAL ALL FUNDS FISCAL YEAR 2006	<u>\$ 21,813,400</u>	<u>\$ 16,699,893</u>	<u>\$ 723,841</u>	<u>\$ 17,423,734</u>	<u>\$ 4,389,666</u>

Note: All appropriations, expenditures and lapsed balances were obtained from Agency records and have been reconciled to the records of the State Comptroller.

State of Illinois  
General Assembly  
Senate

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES

	Fiscal Year		
	<u>2007</u> PA 94-798	<u>2006</u> PA 94-15	<u>2005</u> PA 93-681
<u>General Revenue Fund-001</u>			
Appropriations (net after transfers)	\$ 22,512,200	\$ 21,563,400	\$ 20,536,547
Expenditures			
For ordinary and incidental expenses of legislative leadership and legislative staff assistance:			
President	3,835,380	3,860,043	3,458,601
Minority Leader	5,059,424	4,878,150	4,784,348
For the ordinary and incidental expenses of committees, the general staff and operations, per diem employees, special and standing committees of the Senate and expenses incurred in transcribing and printing of Senate debate	3,328,946	2,680,580	3,157,047
For the ordinary and contingent expense of the Senate Operations Commission including the planning costs, construction costs, moving expenses, and all other costs associated with the construction and reconstruction of Senate offices in the Capitol Complex area	112,673	108,125	86,829
For the ordinary and incidental expenses of the Senate, also including the purchase on contract as required by law of printing, binding, printing paper, stationery, and office supplies	178,177	109,029	89,218



COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES - CONTINUED

	Fiscal Year		
	<u>2007</u>	<u>2006</u>	<u>2005</u>
	<u>PA 94-798</u>	<u>PA 94-15</u>	<u>PA 93-681</u>
	\$ 16,948	\$ 39,785	\$ 9,055
	80,000	73,274	75,743
	6,427	10,543	6,092
	4,657,490	4,470,969	4,306,612
	90,172	294,926	125,000
	912,698	865,968	1,352,114
	18,278,335	17,391,392	17,450,659
	\$ 4,233,865	\$ 4,172,008	\$ 3,085,888

General Revenue Fund-001 - Continued

For allowances for the particular and additional services appertaining to or entailed by the respective officers of the Senate named in and in accordance with the following schedule:

- President
- Minority Leader

For travel expenses to Springfield of members on official legislative business during weeks when the General Assembly is not in session

For furnishing the items to members in connection with their legislative duties and responsibilities and not in connection with any political campaign

For expenses of the General Assembly as approved jointly by the Clerk of the House of Representatives and the Secretary of the Senate

For use of Senate standing committees for expert witnesses, technical services, consulting assistance and other research assistance associated with special studies and long range research projects which may be requested by the standing committees

Lapsed Balances

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES - CONTINUED

	<u>Fiscal Year</u>		
	<u>2007</u>	<u>2006</u>	<u>2005</u>
	<u>PA 94-798</u>	<u>PA 94-15</u>	<u>PA 93-681</u>
<u>General Assembly Operations Revolving Fund - 196</u>			
Appropriations (net after transfers)	\$ 250,000	\$ 250,000	\$ 250,000
Expenditures			
	<u>65,180</u>	<u>32,342</u>	<u>169,084</u>
For ordinary and contingent expenses			
Lapsed Balances	<u>\$ 184,820</u>	<u>\$ 217,658</u>	<u>\$ 80,916</u>
<u>Grand Total, All Funds</u>			
Appropriations (net after transfers)	\$ 22,762,200	\$ 21,813,400	\$ 20,786,547
Expenditures	<u>18,343,515</u>	<u>17,423,734</u>	<u>17,619,743</u>
Lapsed Balances	<u>\$ 4,418,685</u>	<u>\$ 4,389,666</u>	<u>\$ 3,166,804</u>

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES - CONTINUED

	Fiscal Year		
	<u>2007</u>	<u>2006</u>	<u>2005</u>
	<u>PA 94-798</u>	<u>PA 94-15</u>	<u>PA 93-681</u>
<u>State Officers' Salaries</u>			
Appropriations to Comptroller's Office for Senate Members' Salaries	\$ 4,773,600	\$ 4,429,500	\$ 4,568,235
Expenditures			
President of the Senate and Minority Leader	48,964	46,776	46,776
Eleven Assistant Majority and Minority Leaders in the Senate	163,738	192,929	191,467
Majority and Minority Caucus Chairmen in the Senate	36,760	35,078	35,509
Chairmen and Minority Spokesmen of Standing Committees in the Senate			
except the Rules Committees and the Committee on the Assignment of Bills	396,068	359,608	317,215
For Per Diem Allowances for the Members of the Senate, as Provided by Law	402,625	313,800	403,431
For Salaries, 59 Members of the Senate	3,572,080	3,404,338	3,572,370
Total Expenditures	4,620,235	4,352,529	4,566,768
Lapsed Balances - State Officers' Salaries	\$ 153,365	\$ 76,971	\$ 1,467

State of Illinois  
General Assembly  
Senate

COMPARATIVE SCHEDULE OF EXPENDITURES BY MAJOR OBJECT ACCOUNT

For the years ended June 30,

	<u>2007</u>	<u>2006</u>	<u>2005</u>
Personal services	\$ 10,045,067	\$ 10,227,312	\$ 9,754,276
Employee retirement contributions paid by employer	328,589	340,345	322,274
State contribution to state employees' retirement system	1,158,121	797,084	1,565,885
State contribution to social security	735,752	749,985	719,681
Personal services - contractual	1,500,068	1,524,488	1,547,889
Social security - contractual employees	102,743	103,188	103,967
Contractual services	2,494,544	2,278,784	1,899,058
Travel	183,702	160,334	162,716
Printing	163,413	244,841	125,914
Commodities	148,368	101,232	90,937
Equipment	638,827	227,815	718,695
Electronic data processing	231,616	82,559	112,623
Telecommunications	457,001	465,440	458,645
Operation of automobile equipment	12,529	9,906	7,869
Permanent improvements	142,914	110,169	29,264
Refunds	261	252	50
	<hr/>	<hr/>	<hr/>
Totals	<u>\$ 18,343,515</u>	<u>\$ 17,423,734</u>	<u>\$ 17,619,743</u>

State of Illinois  
General Assembly  
Senate

SCHEDULE OF CHANGES IN STATE PROPERTY

For the years ended June 30,

	<u>Equipment</u>
Balance at July 1, 2005	\$ 5,910,724
Additions	893,086
Deletions	(114,313)
Net Transfers	<u>(300,841)</u>
Balance at June 30, 2006	<u>\$ 6,388,656</u>
Balance at July 1, 2006	\$ 6,388,656
Additions	470,248
Deletions	(125,099)
Net Transfers	<u>(621,182)</u>
Balance at June 30, 2007	<u>\$ 6,112,623</u>

Note: The above schedule has been derived from Agency records which have been reconciled to property reports submitted to the Office of the Comptroller.

State of Illinois  
General Assembly  
Senate

COMPARATIVE SCHEDULE OF CASH RECEIPTS

For the year ended June 30,

	<u>2007</u>	<u>2006</u>	<u>2005</u>
<u>General Revenue Fund 001</u>			
Senate Operations	\$ 1,115	\$ 2,073	\$ 3,075
Prior Year Refunds	<u>5,897</u>	<u>860</u>	<u>11,245</u>
Total receipts - Fund 001	<u>\$ 7,012</u>	<u>\$ 2,933</u>	<u>\$ 14,320</u>
<u>General Assembly Operations Revolving Fund 196</u>			
Subscription and Postage Fees	\$ 12,308	\$ 22,099	\$ 18,107
Audio Service Agreements	<u>78,020</u>	<u>95,227</u>	<u>93,480</u>
Total receipts - Fund 196	<u>\$ 90,328</u>	<u>\$ 117,326</u>	<u>\$ 111,587</u>
<u>Total Receipts - All Funds</u>	<u>\$ 97,340</u>	<u>\$ 120,259</u>	<u>\$ 125,907</u>

State of Illinois  
General Assembly  
Senate

RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS  
REMITTED TO THE STATE COMPTROLLER

For the year ended June 30,

	<u>2007</u>	<u>2006</u>	<u>2005</u>
<b>General Revenue Fund 001</b>			
Deposit per Agency records	\$ 7,012	\$ 2,933	\$ 14,320
Deposits in transit beginning of year	-	-	-
Deposits in transit end of year	-	-	-
	<hr/>	<hr/>	<hr/>
Deposits per Comptroller	<u>\$ 7,012</u>	<u>\$ 2,933</u>	<u>\$ 14,320</u>
<b>General Assembly Operations Revolving Fund 196</b>			
Deposit per Agency records	\$ 90,328	\$ 117,326	\$ 111,587
Deposits in transit beginning of year	-	-	-
Deposits in transit end of year	-	-	-
	<hr/>	<hr/>	<hr/>
Deposits per Comptroller	<u>\$ 90,328</u>	<u>\$ 117,326</u>	<u>\$ 111,587</u>
<b>Grand Totals for Senate</b>			
Deposit per Agency records	\$ 97,340	\$ 120,259	\$ 125,907
Deposits in transit beginning of year	-	-	-
Deposits in transit end of year	-	-	-
	<hr/>	<hr/>	<hr/>
Deposits per Comptroller	<u><u>\$ 97,340</u></u>	<u><u>\$ 120,259</u></u>	<u><u>\$ 125,907</u></u>

State of Illinois  
General Assembly  
Senate

ANALYSIS OF SIGNIFICANT VARIATIONS  
IN EXPENDITURES

The following are explanations for expenditures which differed by at least \$ 35,000 and by more than 20 percent from the previous year.

<u>Fund, Account (if Applicable) and Explanation</u>	<u>Fiscal Year</u>		
	<u>2007</u>	<u>2006</u>	<u>2005</u>
<b>General Revenue Fund 001</b>			
For the ordinary and incidental expenses of committees, the general staff and operations, per diem employees, special and standing committees of the Senate and expenses incurred in transcribing and printing of Senate debate	\$ 3,328,946	\$ 2,680,580	\$ 3,157,047
The increase of \$ 648,366, or 24% from fiscal year 2006 to fiscal year 2007 was due to increased travel, lodging, and contractual services incurred due to the overtime Sessions and Special Sessions in 2007. Additionally, the increase was due to preparing for and conducting the 2006 Veto Session offsite; architectural, planning and construction services in the renovation of Room 409; painting and locks for the Chicago offices; purchase of podium chairs and tables for corridors upon completion of renovations in the Senate Chambers; purchase of new a Xerox machine for the 5th Floor Capitol; purchase of paint, wallpaper and furnishings for the renovations on 6th Floor Capitol; and new computers and printers were purchased for new incoming members.			
For the ordinary and incidental expenses of the Senate, also including the purchase on contract as required by law of printing, binding, printing paper, stationery, and office supplies	178,177	109,029	89,218
The increase of \$ 69,148, or 63% from fiscal year 2006 to fiscal year 2007 was due primarily to the fact that 2007 was the beginning of a new General Assembly, which increases printing expenses, office supply expenses, and the cost of signs/directories for relocations of members' offices. Additionally, the Senate experienced increases in office supplies/cleaning supplies due to the overtime Sessions and Special Sessions.			



State of Illinois  
General Assembly  
Senate

ANALYSIS OF SIGNIFICANT VARIATIONS  
IN EXPENDITURES - CONTINUED

The following are explanations for expenditures which differed by at least \$ 35,000 and by more than 20 percent from the previous year.

<u>Fund, Account (if Applicable) and Explanation</u>	<u>Fiscal Year</u>		
	<u>2007</u>	<u>2006</u>	<u>2005</u>
<b>General Revenue Fund 001 - Continued</b>			
For expenses of the General Assembly as approved jointly by the Clerk of the House of Representatives and the Secretary of the Senate	\$ 90,172	\$ 294,926	\$ 125,000
<p>The increase of \$ 169,926, or 136% from fiscal year 2005 to fiscal year 2006 and the decrease of \$ 204,754, or 69% from fiscal year 2006 to fiscal year 2007 was due to the ongoing renovations in the Senate and House Chambers and restoration of the Capitol Building. Services that were rendered in 2006 included: ceiling renovations on the 4th Floor/House, renovations on 3rd &amp; 4th Floor hallways in both the Senate and House, and the architectural services and construction of display cabinets for new LCD monitors for voting system in the Senate.</p>			
For use of Senate standing committees for expert witnesses, technical services, consulting assistance and other research assistance associated with special studies and long range research projects which may be requested by the standing committees	912,698	865,968	1,352,114
<p>The decrease of \$ 486,146, or 36% from fiscal year 2005 to fiscal year 2006 was due to the change in headcount on payroll. The May 2005 headcount dropped from 33 personnel to 22 personnel. This payroll was transferred to 0100 Leadership Account.</p>			
<b>General Assembly Operations Revolving Fund 196</b>			
For ordinary and contingent expenses	65,180	32,342	169,084
<p>The decrease of \$ 136,742, or 81% from fiscal year 2005 to fiscal year 2006 was due to the decision to expend less from the revolving fund account since the revenues were beginning to decrease with the availability of items on the website and the discussion of discontinuing the audio service in the future. In fiscal year 2005, services were rendered in the removal and installation of new voting boards in the Senate Chambers. Additionally, in fiscal year 2005, the Senate was paying for maintenance/operation on the voting system and maintenance on printers in the Bill Room, which were transferred to the 0300 account in fiscal year 2006.</p>			

State of Illinois  
General Assembly  
Senate

**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the year ended June 30, 2007

<u>Expenditure Item</u>	<u>Fund</u>	<u>Total Expenditures</u>	<u>Lapse Period Expenditures</u>	<u>Percent</u>	<u>Explanation of Significant Lapse Period Expenditures</u>
For expenses of the General Assembly as approved jointly by the Clerk of the House of Representatives and the Secretary of the Senate	001	\$ 90,172	\$ 86,172	95%	Lapse period spending was due to renovations to the House and Senate, including Mahogany benches for the House and Senate and digital sound equipment for Senate Committee Rooms 400 and 212, which was contracted for prior to June 30th. However, the furniture and equipment was delivered, installed, and paid for during lapse period.

State of Illinois  
General Assembly  
Senate

**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING-CONTINUED**  
For the year ended June 30, 2006

<u>Expenditure Item</u>	<u>Fund</u>	<u>Total Expenditures</u>	<u>Lapse Period Expenditures</u>	<u>Percent</u>	<u>Explanation of Significant Lapse Period Expenditures</u>
For expenses of the General Assembly as approved jointly by the Clerk of the House of Representatives and the Secretary of the Senate	001	\$ 294,926	\$ 126,340	43%	Lapse period spending was due to ceiling renovations on the 4th Floor/House and renovations on the 3rd and 4th Floor hallways in both the Senate and the House. These were contracted for prior to June 30th and paid for during lapse period upon the conclusion of the extended Session/Special Sessions.

State of Illinois  
General Assembly  
Senate

ANALYSIS OF ACCOUNTS RECEIVABLE

June 30, 2007 and 2006  
(in thousands)

Fund Name	Current Receivables	Aged Accounts Receivable			181 Days - 1 Year	Over 1 Year	Total Receivables	Allowance for Doubtful Accounts
		1 - 30 Days	31 - 90 Days	91 - 180 Days				
<u>Balances at June 30, 2007</u>								
General Assembly Operations Revolving Fund 196	\$ 1	\$ 3	\$ 2	\$ -	\$ 7	\$ 1	\$ 14	\$ 1
<u>Balances at June 30, 2006</u>								
General Assembly Operations Revolving Fund 196	\$ -	\$ -	\$ -	\$ -	\$ 6	\$ 1	\$ 7	\$ 1

Note: Receivables are collected by the General Assembly - Senate. Delinquent accounts are set up with the Comptroller's Offset System and with private collection firms.

State of Illinois  
General Assembly  
Senate

AGENCY FUNCTIONS AND PLANNING PROGRAM

June 30, 2007 and 2006

The Legislative Power of the State of Illinois is vested in the General Assembly, which is composed of a 59-member Senate and a 118-member House of Representatives. Its principal activities are enacting, amending or repealing laws, passing resolutions, adopting appropriation bills and conducting inquiries on proposed legislation.

As of 1982, each Legislative district is comprised of one Senate district, which is divided into two representative districts.

On the first day of the January session of the General Assembly in odd-numbered years, the Secretary of State shall convene the House of Representatives to elect from its membership a Speaker of the House of Representatives as presiding officer, and the Governor shall convene the Senate to elect from its membership a President of the Senate as presiding officer. For purposes of powers of appointment conferred by the Constitution, the Minority Leader of either house is a member of the numerically strongest political party other than the party to which the Speaker or the President belongs, as the case may be.

The Senate shall also elect a Minority Leader, a Secretary of the Senate, an Assistant Secretary of the Senate and a Sergeant-at-Arms.

**President of the Senate**

President of the Senate - Senator Emil Jones, Jr.

The President has those powers conferred upon him or her by the Constitution, the laws of Illinois, and any other motions or resolutions adopted by the Senate or jointly by the House and Senate. The President is the chief administrative officer of the Senate and has those powers necessary to carry out those functions. Various duties and responsibilities are outlined in Senate Rule 2-5.

The office of the Senate President is located at 327 State House, Springfield, Illinois.

State of Illinois  
General Assembly  
Senate

AGENCY FUNCTIONS AND PLANNING PROGRAM - CONTINUED

June 30, 2007 and 2006

**Minority Leader**

Minority Leader - Senator Frank Watson

The Minority Leader has those powers conferred upon him or her by the Constitution, the laws of Illinois, and any other motions or resolutions adopted by the Senate or jointly by the House and Senate. For purposes of powers of appointment conferred by the Constitution, the Minority Leader of either house is a member of the numerically strongest political party other than the party to which the President belongs. The Minority Leader has general supervision of the minority caucus staff. Various duties and responsibilities are outlined in Senate Rule 2-6.

The office of the Minority Leader is located at 309 State House, Springfield, Illinois.

**Secretary of the Senate and Assistant Secretary of the Senate**

Secretary of the Senate - Deborah Shipley  
Assistant Secretary of the Senate - Scott Kaiser

The Secretary of the Senate may adopt policies and procedures for the conduct of his or her office. Various duties and responsibilities are outlined in Senate Rule 2-7.

The Assistant Secretary of the Senate shall perform those duties as assigned by the Secretary.

The office of the Secretary of the Senate is located at 401 State House, Springfield, Illinois.

**Sergeant-at-Arms**

Sergeant-at-Arms - Joe Agans-Dominguez  
Assistant Sergeant-at-Arms - Tracey Sidles

The Sergeant-at-Arms shall perform those duties assigned by law, or as ordered by the President, Presiding Officer, or Secretary. The various duties are outlined in Senate Rule 2-9.

State of Illinois  
General Assembly  
Senate

AGENCY FUNCTIONS AND PLANNING PROGRAM - CONTINUED

June 30, 2007 and 2006

**Agency Planning Program**

The Senate does not have a formal planning program. A long range planning program is difficult to formulate for a legislative body, whose purpose is to legislate rather than to provide a governmental service. The powers and duties of the Senate are detailed in the State of Illinois Constitution, the laws of Illinois, other motions or resolutions adopted by the Senate or jointly by the House and the Senate, and by the Senate Rules.

State of Illinois  
General Assembly  
Senate

AVERAGE NUMBER OF EMPLOYEES

For the years ended June 30, 2007, 2006 and 2005

The following table, prepared from Agency records, presents the average number of employees by function, for the Fiscal Years ended June 30,

	<u>2007</u>	<u>2006</u>	<u>2005</u>
<b>Regular Full-time Employees</b>			
Senate Democrats	59	64	55
Senate Republicans	73	76	72
Senate Operations	36	36	36
District Offices	45	46	47
Committee Clerks	21	21	30
	<hr/>	<hr/>	<hr/>
Total Average Full-time Employees	234	243	240
	<hr/>	<hr/>	<hr/>
<b>Contractual Full-time Employees</b>			
Senate Democrats	-	-	1
Senate Republicans	7	7	9
Senate Operations	19	18	20
District Offices	68	69	70
	<hr/>	<hr/>	<hr/>
Total Average Contractual Employees	94	94	100
	<hr/>	<hr/>	<hr/>
Total Average Employees	328	337	340
	<hr/>	<hr/>	<hr/>



State of Illinois  
General Assembly  
Senate

SERVICE EFFORTS AND ACCOMPLISHMENTS  
(Not Examined)

**2007 SESSION 95th General Assembly**

January 2007 - June 2007

61 Session Days (2 perfunctory)  
1,848 Senate Bills Introduced  
906 Senate Bills Passed Senate Committees  
517 Senate Bills Passed Senate  
335 Senate Bills Passed Both House and Senate  
1 Senate Bills Vetoed or Amendatorially Vetoed  
6 Senate Bills Signed into Law

**2006 SESSION 94th General Assembly**

January 2006 - December 2006

58 Session Days (8 Perfunctory)  
1,023 Senate Bills Introduced  
288 Senate Bills Passed Senate Committees  
279 Senate Bills Passed Senate  
247 Senate Bills Passed Both House and Senate  
8 Senate Bills Vetoed or Amendatorially Vetoed  
238 Senate Bills Signed into Law

**2005 SESSION 94th General Assembly**

January 2005 - December 2005

62 Session Days (5 Perfunctory)  
2,163 Senate Bills Introduced  
1,476 Senate Bills Passed Senate Committees  
491 Senate Bills Passed Senate  
291 Senate Bills Passed Both House and Senate  
19 Senate Bills Vetoed or Amendatorially Vetoed  
272 Senate Bills Signed into Law