

STATE OF ILLINOIS  
GENERAL ASSEMBLY  
SENATE  
COMPLIANCE EXAMINATION

For the two years ended June 30, 2005

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, 2005

TABLE OF CONTENTS

	<u>Page</u>
Agency Officials	2
Management Assertion Letter	3
Compliance Report	
Summary	5
Auditors' 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 2005	13
Fiscal Year 2004	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	26
Analysis of Accounts Receivable	28
Analysis of Operations	
Agency Functions and Planning Program	29
Average Number of Employees	32
Service Efforts and Accomplishments (Not examined)	33

State of Illinois  
General Assembly  
Senate

AGENCY OFFICIALS

For the two years ended June 30, 2005

President of the Senate	Senator Emil Jones, Jr.
Minority Leader	Senator Frank C. Watson
Secretary of the Senate	Linda Hawker
Assistant Secretary of the Senate (July 12, 2004 to present)	Scott Kaiser
Assistant Secretary of the Senate (January 8, 2003 to June 15, 2004)	James Harry

Agency offices are located at:

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

Office of the Minority Leader  
309 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

**LINDA HAWKER**  
SECRETARY

**SCOTT KAISER**  
ASSISTANT SECRETARY

### MANAGEMENT ASSERTION LETTER

November 2, 2005

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

Ladies and Gentlemen:

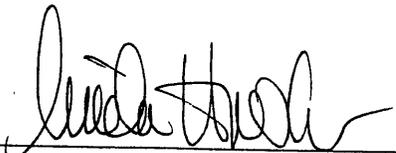
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Agency. We are responsible for and we have established and maintained an effective system of, internal controls 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, 2005. Based on this evaluation, we assert that during the years ended June 30, 2004 and June 30, 2005, 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. The 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.

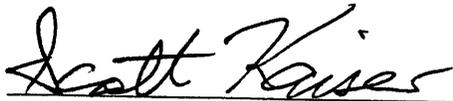
- E. The money or negotiable securities or similar assets handled by the agency on behalf of the State or held in trust by the agency have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Sincerely,

Senate



Linda Hawker, 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, 2005

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

Auditors' 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	1
Repeated Findings	0	0
Prior recommendations implemented or not repeated	1	0

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

Schedule of Findings

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
-----------------	-------------	--------------------

PRIOR FINDINGS NOT REPEATED (STATE COMPLIANCE)

05-1	11	TA-2 forms not filed.
------	----	-----------------------

State of Illinois  
General Assembly  
Senate

COMPLIANCE REPORT

SUMMARY - CONTINUED

For the two years ended June 30, 2005

Exit Conference

Senate personnel waived an exit conference in correspondence from Linda Hawker, Secretary of the Senate, dated December 14, 2005.

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, 2005. 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.

Our examination was conducted 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 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 aforementioned requirements during the two years ended June 30, 2005. The results of our procedures disclosed no instances of noncompliance with those requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the State of Illinois Office of the Auditor General. 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 of laws and regulations. In planning and performing our examination, we considered the State of Illinois, General Assembly - Senate's internal control over compliance with the aforementioned requirements 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.

Our consideration of internal control over compliance with the aforementioned requirements would not necessarily disclose all matters in internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws and regulations that would be material in relation to one or more of the aforementioned requirements being examined may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over compliance that we consider to be material weaknesses. The results of our procedures disclosed no other matters involving internal control which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General. 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 2005 and the 2004 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 2003 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.

*Kerber, Eck & Braeckel LLP*

Springfield, Illinois  
November 2, 2005

State of Illinois  
General Assembly  
Senate

CURRENT FINDINGS - STATE COMPLIANCE

For the two years ended June 30, 2005

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

State of Illinois  
General Assembly  
Senate

PRIOR FINDING NOT REPEATED - STATE COMPLIANCE

For the two years ended June 30, 2005

05-1 Prior Finding: TA-2 forms not filed.

In the last examination, the prior auditors noted the Illinois General Assembly - Senate did not file the Travel Headquarter Reports (TA-2) during fiscal year 2002 and fiscal year 2003.

Status:

Not repeated. The Illinois General Assembly - Senate filed the required TA-2 reports during the examination period, with the exception of the first required TA-2 report of the period. The due date of this report was prior to the issuance of the finding and the parties were not yet aware of this requirement.

State of Illinois  
General Assembly  
Senate

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

For the two years ended June 30, 2005

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 auditors' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors 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 auditors do not express an opinion on the supplementary information.

State of Illinois  
General Assembly  
Senate

SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCE:

Appropriations for Fiscal Year 2005  
Fourteen Months Ended August 31, 2005

Public Act 93-681	Appropriations (Net After Transfers)	Expenditures Through June 30, 2005	Lapse Period Expenditures July 1 to August 31, 2005	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	\$ 4,825,900	\$ 3,372,976	\$ 85,625	\$ 3,458,601	\$ 1,367,299
Minority Leader	4,825,900	4,565,800	218,548	4,784,348	41,552
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	3,681,800	2,503,636	653,411	3,157,047	524,753
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	103,700	7,214	79,615	86,829	16,871
For the ordinary and incidental expenses of the Senate, also including the purchase on contract as required by law of printing, binding, printing paper, stationary, and office supplies	195,400	76,615	12,603	89,218	106,182
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	76,200	8,247	808	9,055	67,145
Minority Leader	76,200	70,985	4,758	75,743	457
For travel expenses to Springfield of members on official legislative business during weeks when the General Assembly is not in session	52,700	5,482	610	6,092	46,608
For furnishing the items to members in connection with their legislative duties and responsibilities and not in connection with any political campaign	4,470,700	3,992,965	313,647	4,306,612	164,088
For expenses of the General Assembly as approved jointly by the Clerk of the House of Representatives and the Secretary of the Senate	311,600	-	125,000	125,000	186,600
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	1,916,447	1,350,777	1,337	1,352,114	564,333
Sub-Total Fund 001	20,536,547	15,954,697	1,495,962	17,450,659	3,085,888
<u>GENERAL ASSEMBLY OPERATIONS</u>					
<u>REVOLVING FUND - 196</u>					
For ordinary and contingent expenses	250,000	57,758	111,326	169,084	80,916
TOTAL ALL FUNDS FISCAL YEAR 2005	\$ 20,786,547	\$ 16,012,455	\$ 1,607,288	\$ 17,619,743	\$ 3,166,804

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 2004  
Fourteen Months Ended August 31, 2004

<u>Public Act 93-91</u>	<u>Appropriations (Net After Transfers)</u>	<u>Expenditures Through June 30, 2004</u>	<u>Lapse Period Expenditures July 1 to August 31, 2004</u>	<u>Total Expenditures</u>	<u>Balances Lapsed</u>
<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	\$ 4,700,900	\$ 4,519,447	\$ 35,720	\$ 4,555,167	\$ 145,733
Minority Leader	4,700,900	4,309,930	164,477	4,474,407	226,493
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	3,681,800	2,347,050	302,294	2,649,344	1,032,456
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	103,700	26,041	-	26,041	77,659
For the ordinary and incidental expenses of the Senate, also including the purchase on contract as required by law of printing, binding, printing paper, stationary, and office supplies	195,400	81,990	3,422	85,412	109,988
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	76,200	44,673	3,691	48,364	27,836
Minority Leader	76,200	11,745	174	11,919	64,281
For travel expenses to Springfield of members on official legislative business during weeks when the General Assembly is not in session	52,700	8,687	99	8,786	43,914
For furnishing the items to members in connection with their legislative duties and responsibilities and not in connection with any political campaign	4,470,700	3,982,106	238,407	4,220,513	250,187
For expenses of the General Assembly as approved jointly by the Clerk of the House of Representatives and the Secretary of the Senate	311,600	64,203	115,545	179,748	131,852
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	1,916,447	671,842	186	672,028	1,244,419
Sub-Total Fund 001	20,286,547	16,067,714	864,015	16,931,729	3,354,818
<b><u>GENERAL ASSEMBLY OPERATIONS</u></b>					
<b><u>REVOLVING FUND - 196</u></b>					
For ordinary and contingent expenses	250,000	109,940	28,985	138,925	111,075
<b>TOTAL ALL FUNDS FISCAL YEAR 2004</b>	<b>\$ 20,536,547</b>	<b>\$ 16,177,654</b>	<b>\$ 893,000</b>	<b>\$ 17,070,654</b>	<b>\$ 3,465,893</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

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES

	Fiscal Year		
	<u>2005</u>	<u>2004</u>	<u>2003</u>
	<u>PA 93-681</u>	<u>PA 93-91</u>	<u>PA 92-0538</u>
<u>General Revenue Fund-001</u>			
Appropriations (net after transfers)	\$ 20,536,547	\$ 20,286,547	\$ 20,294,199
Expenditures			
For ordinary and incidental expenses of legislative leadership and legislative staff assistance:			
President	3,458,601	4,555,167	4,093,544
Minority Leader	4,784,348	4,474,407	4,351,602
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	3,157,047	2,649,344	2,600,862
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	86,829	26,041	9,007
For the ordinary and incidental expenses of the Senate, also including the purchase on contract as required by law of printing, binding, printing paper, stationary, and office supplies	89,218	85,412	116,361

State of Illinois  
General Assembly  
Senate

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

	Fiscal Year		
	<u>2005</u>	<u>2004</u>	<u>2003</u>
	<u>PA 93-681</u>	<u>PA 93-91</u>	<u>PA 92-0538</u>
<u>General Revenue Fund-001 - Continued</u>			
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	\$ 9,055	\$ 48,364	\$ 75,779
Minority Leader	75,743	11,919	16,801
For travel expenses to Springfield of members on official legislative business during weeks when the General Assembly is not in session	6,092	8,786	11,641
For furnishing the items to members in connection with their legislative duties and responsibilities and not in connection with any political campaign	4,306,612	4,220,513	4,129,978
For expenses of the General Assembly as approved jointly by the Clerk of the House of Representatives and the Secretary of the Senate	125,000	179,748	23,571
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	1,352,114	672,028	620,016

State of Illinois  
General Assembly  
Senate

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

	Fiscal Year		
	<u>2005</u>	<u>2004</u>	<u>2003</u>
	<u>PA 93-681</u>	<u>PA 93-91</u>	<u>PA 92-0538</u>
<u>General Revenue Fund-001 - Continued</u>			
For expenses in connection with the planning and preparation of redistricting of legislative and representative districts as required by Article IV, Section 3 of the Illinois Constitution of 1970:			
President	\$ -	\$ -	\$ 2,702
Minority Leader	-	-	4,950
	17,450,659	16,931,729	16,056,814
Lapsed Balances	\$ 3,085,888	\$ 3,354,818	\$ 4,237,385
<u>General Assembly Operations Revolving Fund - 196</u>			
Appropriations (net after transfers)	\$ 250,000	\$ 250,000	\$ 250,000
Expenditures			
For ordinary and contingent expenses	169,084	138,925	212,248
Lapsed Balances	\$ 80,916	\$ 111,075	\$ 37,752

State of Illinois  
General Assembly  
Senate

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

	Fiscal Year		
	<u>2005</u>	<u>2004</u>	<u>2003</u>
	<u>PA 93-681</u>	<u>PA 93-91</u>	<u>PA 92-0538</u>
<u>Grand Total, All Funds</u>			
Appropriations (net after transfers)	\$ 20,786,547	\$ 20,536,547	\$ 20,544,199
Expenditures	<u>17,619,743</u>	<u>17,070,654</u>	<u>16,269,062</u>
Lapsed Balances	<u>\$ 3,166,804</u>	<u>\$ 3,465,893</u>	<u>\$ 4,275,137</u>
<u>State Officers' Salaries</u>			
Appropriations to Comptroller's Office for Senate Members' Salaries	\$ 4,568,235	\$ 4,429,600	\$ 4,489,400
Expenditures			
President of the Senate and Minority Leader	46,776	46,776	46,776
Eleven Assistant Majority and Minority Leaders in the Senate	191,467	190,005	181,236
Majority and Minority Caucus Chairmen in the Senate	35,509	35,078	35,078
Chairmen and Minority Spokesmen of Standing Committees in the Senate except the Rules Committees and the Committee on the Assignment of Bills	317,215	271,899	273,360
For Per Diem Allowances for the Members of the Senate, as Provided by Law	403,431	318,720	296,990
For Salaries, 59 Members of the Senate	<u>3,572,370</u>	<u>3,399,512</u>	<u>3,418,721</u>
Total Expenditures	<u>4,566,768</u>	<u>4,261,990</u>	<u>4,252,161</u>
Lapsed Balances - State Officers' Salaries	<u>\$ 1,467</u>	<u>\$ 167,610</u>	<u>\$ 237,239</u>

State of Illinois  
General Assembly  
Senate

COMPARATIVE SCHEDULE OF EXPENDITURES BY MAJOR OBJECT ACCOUNT

For the years ended June 30,

	<u>2005</u>	<u>2004</u>	<u>2003</u>
Personal services	\$ 9,754,276	\$ 9,936,414	\$ 9,708,862
Employee retirement contributions paid by employer	322,274	326,129	301,022
State contribution to state employees' retirement system	1,565,885	936,547	1,002,703
State contribution to social security	719,681	731,984	718,176
Personal services - contractual	1,547,889	1,604,063	1,585,184
Social security - contractual employees	103,967	105,845	103,087
Contractual services	1,899,058	1,978,022	1,544,077
Travel	162,716	202,075	165,553
Printing	125,914	142,271	112,920
Commodities	90,937	100,157	126,144
Equipment	718,695	148,296	199,587
Electronic data processing	112,623	108,228	136,619
Telecommunications	458,645	519,650	550,803
Operation of automobile equipment	7,869	9,103	11,109
Permanent improvements	29,264	221,557	2,490
Refunds	50	313	496
Lump sums	-	-	230
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Totals	<u>\$ 17,619,743</u>	<u>\$ 17,070,654</u>	<u>\$ 16,269,062</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, 2003	\$ 5,642,591
Additions	397,700
Deletions	(432,694)
Net Transfers	<u>79,215</u>
Balance at June 30, 2004	<u>\$ 5,686,812</u>
Balance at July 1, 2004	\$ 5,686,812
Additions	455,347
Deletions	(377,078)
Net Transfers	<u>145,643</u>
Balance at June 30, 2005	<u>\$ 5,910,724</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>2005</u>	<u>2004</u>	<u>2003</u>
<u>General Revenue Fund 001</u>			
Senate Operations	\$ 3,075	\$ 4,678	\$ 5,041
Prior Year Refunds	11,245	1,343	13,226
	14,320	6,021	18,267
<u>General Assembly Operations Revolving Fund 196</u>			
Subscription and Postage Fees	\$ 18,107	\$ 22,995	\$ 25,163
Audio Service Agreements	93,480	112,509	128,791
Miscellaneous Receipts	-	-	25,228
	111,587	135,504	179,182
<u>Total Receipts - All Funds</u>	\$ 125,907	\$ 141,525	\$ 197,449

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>2005</u>	<u>2004</u>	<u>2003</u>
General Revenue Fund 001			
Deposit per Agency records	\$ 14,320	\$ 6,021	\$ 18,267
Deposits in transit beginning of year	-	-	-
Deposits in transit end of year	-	-	-
Deposits per Comptroller	<u>\$ 14,320</u>	<u>\$ 6,021</u>	<u>\$ 18,267</u>
General Assembly Operations Revolving Fund 196			
Deposit per Agency records	\$ 111,587	\$ 135,504	\$ 179,182
Deposits in transit beginning of year	-	-	-
Deposits in transit end of year	-	-	-
Deposits per Comptroller	<u>\$ 111,587</u>	<u>\$ 135,504</u>	<u>\$ 179,182</u>
Grand Totals for Senate			
Deposit per Agency records	\$ 125,907	\$ 141,525	\$ 197,449
Deposits in transit beginning of year	-	-	-
Deposits in transit end of year	-	-	-
Deposits per Comptroller	<u><u>\$ 125,907</u></u>	<u><u>\$ 141,525</u></u>	<u><u>\$ 197,449</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 \$ 26,000 and by more than 20 percent from the previous year.

<u>Fund, Account (if Applicable) and Explanation</u>	<u>Fiscal Year</u>		
	<u>2005</u>	<u>2004</u>	<u>2003</u>
General Revenue Fund 001			
For ordinary and incidental expenses of legislative leadership and legislative staff:			
President	\$ 3,458,601	\$ 4,555,167	\$ 4,093,544
The decrease of \$ 1,096,566, or 24% from fiscal year 2004 to fiscal year 2005 was due to a shift of payroll headcount from appropriation 0100 to appropriation 1000, an increase in travel expenses for staff due to the overtime Sessions and Special Session in fiscal year 2004 and the purchase of a new fax machine for the Appropriations Staff.			
For the ordinary and contingent expense of the Senate Operations Commission including the planning costs, construction costst, moving expenses, and all other costs associated with the construction and reconstruction of Senate offices in the Capitol Complex area			
	86,829	26,041	9,007
The increase of \$ 60,788, or 233% from fiscal year 2004 to fiscal year 2005 was due to the purchase of paint and wallpaper for Senate offices, replacement of drapes, patch and base paint for the 3rd floor hallway in preparation of decorative painting and purchase of door locks and associated parts for ADA Compliance.			
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			
	89,218	85,412	116,361
The decrease of \$ 30,949, or 27% from fiscal year 2003 to fiscal year 2004 was due to more expenses being incurred in fiscal year 2003 when the new General Assembly was sworn in. Expenses include: invitations and programs for inauguration, printing new letterhead for leaders, new signs/directories for relocation of members' offices and printing/binding of new handbooks.			

State of Illinois  
General Assembly  
Senate

ANALYSIS OF SIGNIFICANT VARIATIONS  
IN EXPENDITURES - CONTINUED

The following are explanations for expenditures which differed by at least \$ 26,000 and by more than 20 percent from the previous year.

<u>Fund, Account (if Applicable) and Explanation</u>	<u>Fiscal Year</u>		
	<u>2005</u>	<u>2004</u>	<u>2003</u>
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	\$ 9,055	\$ 48,364	\$ 75,779
Minority Leader	75,743	11,919	16,801

The decrease of \$ 27,415, or 36% from fiscal year 2003 to fiscal year 2004 and the decrease of \$ 39,309, or 81% from fiscal year 2004 to fiscal year 2005 for the President was due to this appropriation being a discretionary line for the Leader used to assist with Leadership expenses as needed, so expenditures vary year to year. The increase of \$ 63,824, or 535% from fiscal year 2004 to fiscal year 2005 for the Minority Leader was due to this appropriation being a discretionary line for the Minority Leader used to assist with Leadership expenses as needed, so expenditures vary year to year.

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

	125,000	179,748	23,571
--	---------	---------	--------

The increase of \$ 156,177, or 663% from fiscal year 2003 to fiscal year 2004 and the decrease of \$ 54,748, or 30% from fiscal year 2004 to fiscal year 2005 was due to renovations to the corners adjacent to the House and the Senate Chambers on the 3rd floor of the Capitol during fiscal year 2004.

State of Illinois  
General Assembly  
Senate

ANALYSIS OF SIGNIFICANT VARIATIONS  
IN EXPENDITURES - CONTINUED

The following are explanations for expenditures which differed by at least \$ 26,000 and by more than 20 percent from the previous year.

<u>Fund, Account (if Applicable) and Explanation</u>	<u>Fiscal Year</u>		
	<u>2005</u>	<u>2004</u>	<u>2003</u>
General Revenue Fund 001 - Continued			
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	\$ 1,352,114	\$ 672,028	\$ 620,016

The increase of \$ 680,086, or 101% from fiscal year 2004 to fiscal year 2005 was due to a shift of payroll headcount from appropriation 0100 to appropriation 1000.

General Assembly Operations Revolving Fund 196

For ordinary and contingent expenses	169,084	138,925	212,248
--------------------------------------	---------	---------	---------

The decrease of \$ 73,323, or 35% from fiscal year 2003 to fiscal year 2004 was due to expenditures made during fiscal year 2003 related to the new General Assembly and equipment upgrades. The increase of \$ 30,159, or 22% from fiscal year 2004 to fiscal year 2005 was due to architectural and professional services rendered for the removal of old voting boards and installation of new voting boards in Senate Chambers, the service contract on printers in the Senate Bill room which was previously paid by LIS, and telecommunication invoices for Senate/House Audio Services which were transferred to the Senate rather than being paid by the House.

State of Illinois  
General Assembly  
Senate

ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING  
For the year ended June 30, 2005

<b>Expenditure Item</b>	<b>Fund</b>	<b>Total Expenditures</b>	<b>Lapse Period Expenditures</b>	<b>Percent</b>	<b>Explanation of Significant Lapse Period Expenditures</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	001	\$ 3,157,047	\$ 653,411	21%	Lapse period spending was due to the following purchases being contracted prior to June 30th, which were not paid for until lapse period: the purchase of new chairs and office furniture/cubicles, the purchase of two automobiles, and the purchase of the new ILITE voting display system for Senate Chambers.
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	001	86,829	79,615	92%	Lapse period spending was due to the following services/purchases being contracted prior to June 30th, which were not paid for until lapse period: patch and base paint for the 3rd Floor Hallway and Senate Chamber Hall and new door locks and associated parts for ADA compliance in the Capitol Building.
For expenses of the General Assembly as approved jointly by the Clerk of the House of Representatives and the Secretary of the Senate	001	125,000	125,000	100%	Lapse period spending was due to renovations/repair to the ceiling in the House Chambers, which was contracted for prior to June 30th. However the work was completed and paid for during lapse period.
For ordinary and contingent expense	196	169,084	111,326	66%	Lapse period spending was due to the following services, in conjunction with the purchase of the new ILITE voting display system for Senate Chambers, being contracted for prior to June 30th which were paid for during lapse period: removal of the old voting boards and structural framing and support for the new voting boards, and for architectural and structural design for the voting display boards.

State of Illinois  
General Assembly  
Senate

ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING-CONTINUED  
For the year ended June 30, 2004

<b>Expenditure Item</b>	<b>Fund</b>	<b>Total Expenditures</b>	<b>Lapse Period Expenditures</b>	<b>Percent</b>	<b>Explanation of Significant Lapse Period Expenditures</b>
For expenses of the General Assembly as approved jointly by the Clerk of the House of Representatives and the Secretary of the Senate	001	\$ 179,748	\$ 115,545	64%	Lapse period spending was due to renovations of corners adjacent to both the Senate and House Chambers/3rd floor rotunda, which were contracted for prior to June 30th and paid for during lapse period upon the conclusion of the extended Session/Special Sessions.
For ordinary and contingent expense	196	138,925	28,985	21%	Lapse period spending was due to the following services and purchases being contracted prior to June 30th, which were paid for during lapse period upon the conclusion of the extended Session/Special Sessions: services to scan old transcript documents to digital format and transfer to CD-ROM, purchase of CCM Chip Software for upgrade to security system, renovations and decorative painting on the 4th floor corridor west of Senate Chambers, and the sound and voting system maintenance during session for the months of May and June.

State of Illinois  
General Assembly  
Senate

ANALYSIS OF ACCOUNTS RECEIVABLE

June 30, 2005  
(in thousands)

Fund Name	Current Receivables	Aged Accounts Receivable				Total Receivables	Allowance for Doubtful Accounts
		1 - 30 Days	31 - 90 Days	91 - 180 Days	181 Days - 1 Year		
<u>Balances at June 30, 2005</u>							
General Assembly Operations							
Revolving Fund 196	\$ 3	\$ -	\$ -	\$ -	\$ 12	\$ -	\$ -

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, 2005 and 2004

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, 2005 and 2004

**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 – Linda Hawker  
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 – Anita Robinson  
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, 2005 and 2004

**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, 2005, 2004 and 2003

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

	<u>2005</u>	<u>2004</u>	<u>2003</u>
<b>Regular Full-time Employees</b>			
Senate Democrats	55	80	85
Senate Republicans	72	72	62
Senate Operations	36	33	33
District Offices	47	49	46
Committee Clerks	30	15	20
Total Average Full-time Employees	<u>240</u>	<u>249</u>	<u>246</u>
<b>Contractual Full-time Employees</b>			
Senate Democrats	1	1	3
Senate Republicans	9	9	10
Senate Operations	20	22	23
District Offices	70	71	75
Total Average Contractual Employees	<u>100</u>	<u>103</u>	<u>111</u>
Total Average Employees	<u><u>340</u></u>	<u><u>352</u></u>	<u><u>357</u></u>

State of Illinois  
General Assembly  
Senate

SERVICE EFFORTS AND ACCOMPLISHMENTS  
(Not Examined)

**2005 SESSION 94th General Assembly**

January 2005 – June 2005

60 Session Days (4 perfunctory)  
2,158 Senate Bills Introduced  
1,476 Senate Bills Passed Senate Committees  
491 Senate Bills Passed Senate  
273 Senate Bills Passed Both House and Senate  
18 Senate Bills Vetoed or Amendatorially Vetoed  
255 Senate Bills Signed into Law

**2004 SESSION 93rd General Assembly**

January 2004 – December 2004

94 Session Days (16 Perfunctory, 17 Special Sessions)  
1,263 Senate Bills Introduced  
452 Senate Bills Passed Senate Committees  
357 Senate Bills Passed Senate  
210 Senate Bills Passed Both House and Senate  
18 Senate Bills Vetoed or Amendatorially Vetoed  
192 Senate Bills Signed into Law

**2003 SESSION 93<sup>rd</sup> General Assembly**

January 2003 – December 2003

67 Session Days (4 Perfunctory)  
2,133 Senate Bills Introduced  
1,272 Senate Bills Passed Senate Committees  
714 Senate Bills Passed Senate  
341 Senate Bills Passed Both House and Senate  
57 Senate Bills Vetoed or Amendatorially Vetoed  
283 Senate Bills Signed into Law (5 filed without signature)