

**STATE OF ILLINOIS
GENERAL ASSEMBLY**

SENATE

COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2011

**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, 2011

TABLE OF CONTENTS

	<u>Page</u>
Agency Officials	2
Management Assertion Letter	3-4
Compliance Report	
Summary	5-6
Accountants' Report	
Independent Accountants' Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes	7-9
Schedule of Findings	
Current Findings	10
Prior Findings Not Repeated	11
Supplementary Information for State Compliance Purposes	
Summary	12
Fiscal Schedules and Analysis	
Schedule of Appropriations, Expenditures and Lapsed Balances	13-15
Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances	16-18
Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances by Major Object Code	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	23-24
Analysis of Significant Variations in Receipts	25
Analysis of Significant Lapse Period Spending	26
Analysis of Accounts Receivable	27
Analysis of Operations	
Agency Functions and Planning Program	28-30
Average Number of Employees	31
Service Efforts and Accomplishments (not examined)	32

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2011**

AGENCY OFFICIALS

President of the Senate	Senator John J. Cullerton
Minority Leader	Senator Christine Radogno
Secretary of the Senate	Jillayne Rock
Assistant Secretary of the Senate	Scott Kaiser

Agency offices are located at:

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

Office of the Minority Leader
108 State House
Springfield, Illinois 62706

Office of the Secretary
401 State House
Springfield, Illinois 62706

Senate Operations
401 State House
Springfield, Illinois 62706



JILLAYNE ROCK
SECRETARY

JOHN J. CULLERTON
SENATE PRESIDENT

SCOTT KAISER
ASSISTANT SECRETARY

ILLINOIS SENATE
OFFICE OF THE SECRETARY

January 18, 2012

West & Company, LLC
919 E. Harris Avenue
Greenville, IL 62246

Ladies and Gentlemen:

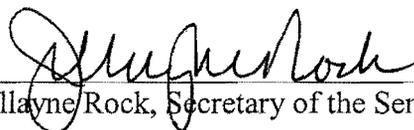
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Agency. We are responsible for and we have established and maintained an effective system of internal controls 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, 2011. Based on this evaluation, we assert that during the years ended June 30, 2011 and June 30, 2010, 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.

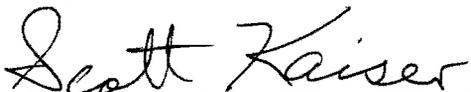
- E. Money or negotiable securities or similar assets handled by the agency on behalf of the State or held in trust by the agency have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

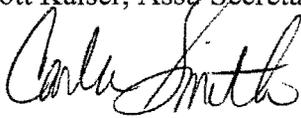
Illinois Senate



(Jillayne Rock, Secretary of the Senate)



(Scott Kaiser, Asst. Secretary of the Senate)



(Carla Smith, Chief Fiscal Officer)

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2011**

COMPLIANCE REPORT

SUMMARY

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' REPORT

The Independent Accountants' Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance 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	—	—
Repeated findings	—	—
Prior recommendations implemented or not repeated	—	—

SCHEDULE OF FINDINGS

CURRENT FINDING

<u>Item</u>	<u>Page</u>	<u>Description</u>
None		

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2011**

COMPLIANCE REPORT (continued)

EXIT CONFERENCE

The results of this examination were discussed with Agency personnel at an exit conference on January 9, 2012. Attending were:

Illinois General Assembly – Senate

Ms. Jillayne Rock, Secretary of the Senate
Mr. Scott Kaiser, Assistant Secretary of the Senate
Ms. Carla Smith, Chief Fiscal Officer

Office of the Auditor General

Ms. Gayla Rudd, Audit Manager

West & Company, LLC – Special Assistant Auditors

Ms. Janice Romack, Partner

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CERTIFIED PUBLIC ACCOUNTANTS
&
CONSULTANTS

919 E. HARRIS AVENUE
GREENVILLE, ILLINOIS 62246

(618) 664-4848
www.westcpa.com

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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, 2011. 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. 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 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 compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2011.

Internal Control

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 as a basis for designing 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 internal control over compliance.

A 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 and correct, noncompliance with the requirements listed in the first paragraph of this report on a timely basis. *A material weakness in an entity’s internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, 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 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 2011 and the 2010 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 2009 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.

West + Company, LLC

West & Company, LLC

January 18, 2012

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2011**

Current Finding

No findings were reported in the compliance examination of the State of Illinois, General Assembly – Senate for the two years ended June 30, 2011.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2011**

Prior Findings Not Repeated

No findings were reported in the compliance examination of the State of Illinois, General Assembly – Senate for the two years ended June 30, 2009.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES
For the Two Years Ended June 30, 2011**

SUMMARY

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 Net Appropriations, Expenditures and Lapsed Balances by Major Object Code
- 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 Variations in Receipts
- 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
COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations For Fiscal Year 2011**

Fourteen Months Ended August 31, 2011

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2011	LAPSE PERIOD EXPENDITURES JULY 1 TO AUGUST 31, 2011	APPROXIMATE TOTAL EXPENDITURES	APPROXIMATE BALANCES LAPSED
PUBLIC ACT 96-0956 & 97-0056					
<u>GENERAL REVENUE FUND - 001</u>					
For ordinary and incidental expenses of legislative leadership and legislative staff					
President	\$ 5,295,073	\$ 4,046,819	\$ 36,184	\$ 4,083,003	\$ 1,212,070
Minority leader	5,295,074	3,905,544	156,128	4,061,672	1,233,402
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 debates					
	4,035,992	2,518,006	36,572	2,554,578	1,481,414
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					
	113,700	11,509	3,010	14,519	99,181
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					
	214,204	148,932	8,122	157,054	57,150
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	-	-	-	83,500
Minority Leader	83,500	39,104	32,762	71,866	11,634
For travel expenses to Springfield of members on official legislative business during weeks when the General Assembly is not in session					
	57,706	4,293	336	4,629	53,077
For furnishing the items to members in connection with their legislative duties and responsibilities and not in connection with any political campaign					
	4,900,765	4,316,754	178,354	4,495,108	405,657
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	110,882	8,879	119,761	221,839
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					
	2,100,847	1,516,558	-	1,516,558	584,289
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	750,000	124,360	-	124,360	625,640
Minority Leader	750,000	270,125	-	270,125	479,875
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	1,500,000	-	-	-	1,500,000
Minority Leader	1,500,000	-	-	-	1,500,000
Sub-total fund 001	<u>27,021,961</u>	<u>17,012,886</u>	<u>460,347</u>	<u>17,473,233</u>	<u>9,548,728</u>

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES (continued)
Appropriations For Fiscal Year 2011**

Fourteen Months Ended August 31, 2011

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2011	LAPSE PERIOD EXPENDITURES JULY 1 TO AUGUST 31, 2011	APPROXIMATE TOTAL EXPENDITURES	APPROXIMATE BALANCES LAPSED
PUBLIC ACT 96-0956 & 97-0056					
<u>GENERAL ASSEMBLY OPERATIONS</u>					
<u>REVOLVING FUND - 196</u>					
For ordinary and contingent expenses	250,000	4,425	-	4,425	245,575
TOTAL FUNDS - FISCAL YEAR 2011	<u>\$ 27,271,961</u>	<u>\$ 17,017,311</u>	<u>\$ 460,347</u>	<u>\$ 17,477,658</u>	<u>\$ 9,794,303</u>

Note 1: The information reflected in this schedule was taken from Agency records and reconciled to records of the State Comptroller.

Note 2: Approximate lapse period expenditures do not include interest payments approved by the agency and submitted to the comptroller for payment after August.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations For Fiscal Year 2010**

Fourteen Months Ended August 31, 2010

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2010	LAPSE PERIOD EXPENDITURES JULY 1 TO AUGUST 31, 2010	TOTAL EXPENDITURES	BALANCES LAPSED
PUBLIC ACT 96-0042					
<u>GENERAL REVENUE FUND - 001</u>					
For ordinary and incidental expenses of legislative leadership and legislative staff					
President	\$ 5,295,073	\$ 4,064,877	\$ 37,731	\$ 4,102,608	\$ 1,192,465
Minority leader	5,295,074	4,343,079	101,652	4,444,731	850,343
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 debates					
	4,035,992	2,584,286	356,695	2,940,981	1,095,011
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					
	113,700	70,363	4,591	74,954	38,746
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					
	214,204	135,366	10,091	145,457	68,747
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	-	-	-	83,500
Minority Leader	83,500	-	-	-	83,500
For travel expenses to Springfield of members on official legislative business during weeks when the General Assembly is not in session					
	57,706	4,878	-	4,878	52,828
For furnishing the items to members in connection with their legislative duties and responsibilities and not in connection with any political campaign					
	4,900,765	4,421,171	211,806	4,632,977	267,788
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	93,370	241,990	335,360	6,240
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					
	2,100,847	1,514,889	-	1,514,889	585,958
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	250,000	-	-	-	250,000
Minority Leader	250,000	247,015	2,985	250,000	-
Sub-total fund 001	<u>23,021,961</u>	<u>17,479,294</u>	<u>967,541</u>	<u>18,446,835</u>	<u>4,575,126</u>
<u>GENERAL ASSEMBLY OPERATIONS</u>					
<u>REVOLVING FUND - 196</u>					
For ordinary and contingent expenses	<u>250,000</u>	<u>11,240</u>	<u>1,002</u>	<u>12,242</u>	<u>237,758</u>
TOTAL FUNDS - FISCAL YEAR 2010	<u>\$ 23,271,961</u>	<u>\$ 17,490,534</u>	<u>\$ 968,543</u>	<u>\$ 18,459,077</u>	<u>\$ 4,812,884</u>

Note : The information reflected in this schedule was taken from Agency records and reconciled to records of the State Comptroller.

Note 2: The total expenditures include interest paid through December 31, 2010.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND
LAPSED BALANCES**

	FISCAL YEAR		
	2011	2010	2009
	P.A. 96-0956 & P.A. 97-0056	P.A. 96-0042	P.A. 95-0731
<u>GENERAL REVENUE FUND - 001</u>			
Appropriations (net of transfers)	\$ 27,021,961	\$ 23,021,961	\$ 22,521,961
EXPENDITURES			
For ordinary and incidental expenses of legislative leadership and legislative staff			
President	4,083,003	4,102,608	3,863,204
Minority leader	4,061,672	4,444,731	5,210,313
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 debates	2,554,578	2,940,981	2,686,152
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	14,519	74,954	87,457
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	157,054	145,457	190,365
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	71,866	-	83,500
For travel expenses to Springfield of members on official legislative business during weeks when the General Assembly is not in session	4,629	4,878	6,796
For furnishing the items to members in connection with their legislative duties and responsibilities and not in connection with any political campaign	4,495,108	4,632,977	4,812,696
For expenses of the General Assembly as approved jointly by the Clerk of the House of Representatives and the Secretary of the Senate	119,761	335,360	323,235
For use 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	1,516,558	1,514,889	792,817
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	124,360	-	-
Minority Leader	270,125	250,000	-
Total expenditures	<u>17,473,233</u>	<u>18,446,835</u>	<u>18,056,535</u>
Lapsed Balances	<u>\$ 9,548,728</u>	<u>\$ 4,575,126</u>	<u>\$ 4,465,426</u>

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND
LAPSED BALANCES (continued)**

	FISCAL YEAR		
	2011	2010	2009
	P.A. 96-0956 & P.A. 97-0056	P.A. 96-0042	P.A. 95-0731
<u>GENERAL ASSEMBLY OPERATIONS REVOLVING FUND- 196</u>			
Appropriations (net of transfers)	\$ 250,000	\$ 250,000	\$ 250,000
EXPENDITURES			
For ordinary and contingent expenses	4,425	12,242	26,114
Lapsed Balances	<u>\$ 245,575</u>	<u>\$ 237,758</u>	<u>\$ 223,886</u>
<u>GRAND TOTAL, ALL FUNDS:</u>			
Appropriations (net of transfers)	\$ 27,271,961	\$ 23,271,961	\$ 22,771,961
Expenditures	<u>17,477,658</u>	<u>18,459,077</u>	<u>18,082,649</u>
Lapsed Balances	<u>\$ 9,794,303</u>	<u>\$ 4,812,884</u>	<u>\$ 4,689,312</u>

Note: Approximate 2011 lapse period expenditures do not include interest payments approved for payment by the agency and submitted to the comptroller after August.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND
LAPSED BALANCES (continued)
For the Years Ended June 30,**

	FISCAL YEAR		
	2011	2010	2009
	P.A. 96-0956 & P.A. 97-0056	P.A. 96-0042	P.A. 95-0731
STATE OFFICERS' SALARIES			
Appropriations to comptroller's office for senate members' salaries	\$ 4,978,000	\$ 4,978,000	\$ 5,512,400
EXPENDITURES			
President of the Senate and Minority Leader	52,427	52,427	54,954
Eleven assistant majority and minority leaders in the Senate	224,906	216,697	227,139
Majority and minority caucus chairmen in the Senate	39,439	39,399	41,298
Chairmen and minority spokesmen of standing committees in the Senate except the rules committees and the committee on the assignment of bills	388,338	403,937	403,612
For per diem allowances for the members of the Senate as provided by law	-	-	533,451
For salaries, 59 members of the Senate	3,845,273	3,818,308	4,007,977
Total expenditures	4,550,383	4,530,768	5,268,431
Lapsed Balances	\$ 427,617	\$ 447,232	\$ 243,969

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND
LAPSED BALANCES BY MAJOR OBJECT CODE
For the Years Ended June 30,**

	FISCAL YEAR		
	2011	2010	2009
<u>GENERAL REVENUE FUND - 001</u>			
Appropriations (net of transfers)	<u>\$ 27,271,961</u>	<u>\$ 23,271,961</u>	<u>\$ 22,771,961</u>
EXPENDITURES			
Personal services	\$ 11,393,660	\$ 11,455,673	\$ 10,878,484
Employee retirement contributions paid by employer	-	-	324,730
State contribution to state employees' retirement system	-	-	1,178
State contribution to social security	832,882	841,954	797,180
Personal services - contractual	1,950,124	1,710,235	1,812,133
Social security - contractual employees	138,944	124,678	127,699
Contractual services	2,077,174	2,734,885	2,334,532
Travel	125,702	142,408	203,000
Printing	97,667	102,130	95,414
Commodities	129,723	122,916	142,716
Equipment	103,757	449,877	390,851
Electronic data processing	194,418	92,638	173,976
Telecommunications	391,562	448,802	434,361
Operation of automobile equipment	6,223	9,816	10,790
Permanent improvements	35,822	156,341	330,923
Refunds	-	-	179
Lump sums and other purposes	-	66,724	24,503
Total expenditures	<u>17,477,658</u>	<u>18,459,077</u>	<u>18,082,649</u>
Lapsed Balances	<u>\$ 9,794,303</u>	<u>\$ 4,812,884</u>	<u>\$ 4,689,312</u>

Note: Approximate 2011 lapse period expenditures do not include interest payments approved for payment by the agency and submitted to the comptroller after August.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2011**

	<u>Equipment</u>
Balance at July 1, 2009	\$ 6,788,316
Additions	813,377
Deletions	(112,120)
Net transfers	<u>(109,555)</u>
Balance at June 30, 2010	<u>\$ 7,380,018</u>
Balance at July 1, 2010	\$ 7,380,018
Additions	589,133
Deletions	(148,312)
Net transfers	<u>(27,763)</u>
Balance at June 30, 2011	<u>\$ 7,793,076</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
COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS
For the Years Ended June 30,**

	FISCAL YEAR		
	2011	2010	2009
<u>GENERAL REVENUE FUND - 001</u>			
Senate operations	\$ 2,333	\$ 1,359	\$ 1,303
Prior year refunds	<u>3,528</u>	<u>41,211</u>	<u>7,370</u>
Total receipts - fund 001	<u>5,861</u>	<u>42,570</u>	<u>8,673</u>
<u>GENERAL ASSEMBLY OPERATIONS REVOLVING FUND -196</u>			
Subscription and postage fees	<u>11,165</u>	<u>16,919</u>	<u>15,609</u>
Total receipts - fund 196	<u>11,165</u>	<u>16,919</u>	<u>15,609</u>
Total receipts - all funds	<u>\$ 17,026</u>	<u>\$ 59,489</u>	<u>\$ 24,282</u>

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS
REMITTED TO THE STATE COMPTROLLER
For the Years Ended June 30,**

	FISCAL YEAR		
	2011	2010	2009
<u>GENERAL REVENUE FUND - 001</u>			
Deposits per agency records	\$ 5,861	\$ 42,570	\$ 8,673
Deposits in transit beginning of year	-	-	-
Deposits in transit end of year	-	-	-
Deposits per State Comptroller	<u>5,861</u>	<u>42,570</u>	<u>8,673</u>
<u>GENERAL ASSEMBLY OPERATIONS REVOLVING FUND - 196</u>			
Deposits per agency records	11,165	16,919	15,609
Deposits in transit beginning of year	-	-	-
Deposits in transit end of year	-	-	-
Deposits per State Comptroller	<u>11,165</u>	<u>16,919</u>	<u>15,609</u>
Grand Totals for Senate			
Deposits per agency records	17,026	59,489	24,282
Deposits in transit beginning of year	-	-	-
Deposits in transit end of year	-	-	-
Deposits per State Comptroller	<u>\$ 17,026</u>	<u>\$ 59,489</u>	<u>\$ 24,282</u>

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Years Ended June 30,**

The following are explanations for expenditures which differed by at least \$60,000 and by more than 20% from the previous year.

<u>GENERAL REVENUE FUND - 001</u>	Fiscal Year		
	2011	2010	2009

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:

Minority Leader	\$ 71,866	\$ -	\$ 83,500
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The decrease of \$83,500 or 100% from fiscal year 2009 to fiscal year 2010 and the increase of \$71,866 or 100% was due to postage expenditure fluctuations. Postage expenses vary year to year for several reasons. The overarching reason is that the need for Senators to communicate directly with their constituents increase/decrease due to the complexity of issues being considered by the General Assembly. Thus the need and use of direct correspondence through the mail increases/decreases from year to year.

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

\$ 1,516,558	\$ 1,514,889	\$ 792,817
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The increase of \$722,072 or 91% from fiscal year 2009 to fiscal year 2010 was due to an increase in payroll. In fiscal year 2009, payroll was paid from this appropriation from January 2009 through June 2009. In fiscal year 2010 and 2011, payroll was paid from this appropriation for the entire year.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES (continued)
For the Years Ended June 30,**

The following are explanations for expenditures which differed by at least \$60,000 and by more than 20% from the previous year.

	Fiscal Year		
	2011	2010	2009
<u>GENERAL REVENUE FUND - 001 (continued)</u>			
For expenses of the General Assembly as approved jointly by the Clerk of the House of Representatives and the Secretary of the Senate	\$ 119,761	\$ 335,360	\$ 323,235

The decrease of \$215,599 or 64% from fiscal year 2010 to fiscal year 2011 was due to large purchases and remodeling taking place in fiscal years 2009 and 2010 and not taking place in 2011.

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	\$ 124,360	\$ -	\$ -
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The increase of \$124,360 or 100% from fiscal year 2010 to fiscal year 2011 was due to the opening of a new appropriation.

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:

Minority Leader	\$ 270,125	\$ 250,000	\$ -
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The increase of \$250,000 or 100% from fiscal year 2009 to fiscal year 2010 was due to the opening of a new appropriation.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2011**

The following is an explanation for receipts which differed by at least \$60,000 and by more than 20% for the two fiscal years ended June 30, 2011.

No receipt variations were in excess of above criteria for the two years ended June 30, 2011.

STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Fiscal Year Ended June 30, 2011

For the fiscal year ended June 30, 2011, there was no significant lapse period spending of at least \$60,000 and by more than 20%.

For the fiscal year ended June 30, 2010, the following is an explanation for significant lapse period spending of at least \$60,000 and by more than 20%:

<u>Expenditure Item</u>	<u>Fund</u>	<u>Total Expenditures</u>	<u>Lapse Period Expenditures</u>	<u>Percent</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	\$ 335,360	\$ 241,990	72%

Explanation

Lapse period spending was due to most major fiscal year expenditures being considered at the General Assembly's Legislative Spring session. Expenditures are considered at the conclusion of the session and contracts/orders are initiated in June with the delivery, invoicing and payment all being processed during the lapse period.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
ANALYSIS OF ACCOUNTS RECEIVABLE
For the Two Years Ended June 30, 2011
(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		
Balances at June 30, 2010:							
General Assembly Operations Revolving Fund 196	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ -
Balances at June 30, 2009:							
General Assembly Operations Revolving Fund 196	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ -

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
COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2011**

AGENCY FUNCTIONS AND PLANNING PROGRAM

Agency Functions

The Legislative Power of the Senate 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 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 – John J. Cullerton

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
COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2011**

AGENCY FUNCTIONS AND PLANNING PROGRAM (continued)

Minority Leader

Minority Leader – Senator Christine Radogno

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 108 State House, Springfield, Illinois.

Secretary of the Senate and Assistant Secretary of the Senate

Secretary of the Senate – Jillayne Rock
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 Dominguez
Assistant Sergeant-at-Arms – Dirk Eilers

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
COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2011**

CENTER FUNCTIONS AND PLANNING PROGRAM (continued)

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
COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2011**

AVERAGE NUMBER OF EMPLOYEES

The following table, prepared from Agency records, presents the average number of employees, by function, for the past three years.

	Fiscal Year		
	2011	2010	2009
Regular full-time employees			
Senate Democrats	67	66	64
Senate Republicans	51	55	73
Senate operations	39	38	38
District offices	48	47	46
Committee clerks	37	41	18
Total average full-time employees	242	247	239
Contractual full-time employees			
Senate Democrats	5	4	3
Senate Republicans	9	6	7
Senate operations	16	16	27
District offices	60	64	67
Total employees	90	90	104
Total average employees	332	337	343

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2011**

SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

2011 Session 97th General Assembly
January 2011 – December 2011

67 Session Days (11 Perfunctory)
2519 Senate Bills Introduced
1662 Senate Bills Passed Senate Committees
400 Senate Bills Passed the Senate
235 Senate Bills Passed Both House and Senate
12 Senate Bills Vetoed or Amendatorially Vetoed
- Senate Bills Reduction, Item and Item Reduction Vetoes
221 Senate Bills Signed into Law

2010 Session 96th General Assembly
January 2010 – January 2011

73 Session Days (18 Perfunctory)
1477 Senate Bills Introduced
732 Senate Bills Passed Senate Committees
403 Senate Bills Passed the Senate
322 Senate Bills Passed Both House and Senate
11 Senate Bills Vetoed or Amendatorially Vetoed
- Senate Bills Reduction, Item and Item Reduction Vetoes
311 Senate Bills Signed into Law

2009 Session 96th General Assembly
January 2009 – December 2009

71 Session Days (5 Perfunctory) (2 Special Sessions)
2499 Senate Bills Introduced
1626 Senate Bills Passed Senate Committees
522 Senate Bills Passed the Senate
342 Senate Bills Passed Both House and Senate
24 Senate Bills Vetoed or Amendatorially Vetoed
1 Senate Bills Reduction, Item and Item Reduction Vetoes
299 Senate Bills Signed into Law