

**STATE OF ILLINOIS
GENERAL ASSEMBLY**

HOUSE OF REPRESENTATIVES

COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2013

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

STATE OF ILLINOIS
GENERAL ASSEMBLY
HOUSE OF REPRESENTATIVES
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2013

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**STATE OF ILLINOIS
GENERAL ASSEMBLY
HOUSE OF REPRESENTATIVES
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2013**

AGENCY OFFICIALS

Speaker of the House	Representative Michael J. Madigan
Minority Leader	Representative Tom Cross
Clerk of the House	Timothy D. Mapes
Assistant Clerk of the House	Bradley S. Bolin

Agency offices are located at:

Office of the Speaker of the House
300 State House
Springfield, Illinois 62706

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

Office of the Clerk of the House
420 State House
Springfield, Illinois 62706



TIMOTHY D. MAPES
CLERK

BRAD BOLIN
ASSISTANT CLERK

ILLINOIS HOUSE OF REPRESENTATIVES
OFFICE OF THE CLERK

97TH GENERAL ASSEMBLY



MICHAEL J. MADIGAN
SPEAKER

January 21, 2014

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

Ladies and Gentleman:

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 State of Illinois, House of Representatives - Office of the Clerk. 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 State of Illinois, House of Representatives - Office of the Clerk compliance with the following assertions during the two-year period ended June 30, 2013. Based on this evaluation, we assert that during the years ended June 30, 2013 and June 30, 2012, the State of Illinois, House of Representatives – Office of the Clerk has materially complied with the assertions below.

- A. The State of Illinois, House of Representatives – Office of the Clerk 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, House of Representatives – Office of the Clerk 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, House of Representatives – Office of the Clerk 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, House of Representatives – Office of the Clerk 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.

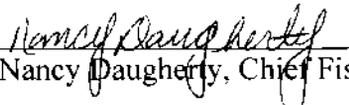
- E. Money or negotiable securities or similar assets handled by the State of Illinois, House of Representatives – Office of the Clerk on behalf of the State or held in trust by the State of Illinois, House of Representatives – Office of the Clerk have been properly and legally administered, and the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

Yours very truly,

State of Illinois, House of Representatives – Office of the Clerk



(Timothy D. Mapes, Clerk of the House)



(Nancy Daugherty, Chief Fiscal Officer)



GENERAL ASSEMBLY
STATE OF ILLINOIS

MICHAEL J. MADIGAN
SPEAKER
HOUSE OF REPRESENTATIVES

ROOM 300
STATE HOUSE
SPRINGFIELD, ILLINOIS 62706

January 21, 2014

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

Ladies and Gentleman:

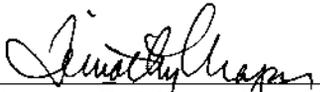
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the State of Illinois, House of Representatives – Democratic Leadership. We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the State of Illinois, House of Representatives – Democratic Leadership compliance with the following assertions during the two-year period ended June 30, 2013. Based on this evaluation, we assert that during the years ended June 30, 2013 and June 30, 2012, the State of Illinois, House of Representatives – Democratic Leadership has materially complied with the assertions below.

- A. The State of Illinois, House of Representatives – Democratic Leadership 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, House of Representatives – Democratic Leadership 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, House of Representatives – Democratic Leadership 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, House of Representatives – Democratic Leadership 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, House of Representatives – Democratic Leadership on behalf of the State or held in trust by the State of Illinois, House of Representatives – Democratic Leadership have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours very truly,

State of Illinois, House of Representatives – Democratic Leadership



(Timothy D. Mapes, Chief of Staff)



(Henry Harms, Chief Fiscal Officer)

405 SOUTH, STRATTON BUILDING
SPRINGFIELD, ILLINOIS 62706
TELEPHONE 217-782-2041
FAX 217-782-0800



ILLINOIS HOUSE OF REPRESENTATIVES
**HOUSE REPUBLICAN LEADERSHIP
FISCAL OFFICE**

January 21, 2014

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

Ladies and Gentleman:

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 State of Illinois, House of Representatives – Republican Leadership. 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 State of Illinois, House of Representatives – Republican Leadership compliance with the following assertions during the two-year period ended June 30, 2013. Based on this evaluation, we assert that during the years ended June 30, 2013 and June 30, 2012, the State of Illinois, House of Representatives – Republican Leadership has materially complied with the assertions below.

- A. The State of Illinois, House of Representatives – Republican Leadership 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, House of Representatives – Republican Leadership 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, House of Representatives – Republican Leadership 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, House of Representatives – Republican Leadership 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, House of Representatives – Republican Leadership on behalf of the State or held in trust by the State of Illinois, House of Representatives – Republican Leadership have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours very truly,

State of Illinois, House of Representatives – Republican Leadership

Scott A. Reimers, Chief of Staff
(Scott Reimers, Chief of Staff)

Kathy Miller, CHIEF FISCAL OFFICER
(Kathy Miller, Chief Fiscal Officer)

**STATE OF ILLINOIS
GENERAL ASSEMBLY
HOUSE OF REPRESENTATIVES
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2013**

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.

ACCOUNTANT'S REPORT

The Independent Accountant's 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>Current Report</u>	<u>Prior Report</u>
Findings	—	—
Repeated findings	—	—
Prior recommendations implemented or not repeated	—	—

EXIT CONFERENCE

The results of this examination were discussed with House Democratic Leadership personnel at an exit conference on January 13, 2014. Attending were:

Illinois General Assembly – House Democratic Leadership

Mr. Timothy Mapes, Chief of Staff
Mr. Henry Harms, Chief Fiscal Officer

Office of the Auditor General

Ms. Jane Clark, Statewide Single Audit Manager

West & Company, LLC – Special Assistant Auditors

Ms. Janice Romack, Partner
Mr. Michael Lawler, Manager

**STATE OF ILLINOIS
GENERAL ASSEMBLY
HOUSE OF REPRESENTATIVES
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2013**

COMPLIANCE REPORT (continued)

EXIT CONFERENCE (continued)

House Clerk Management declined an exit conference in correspondence dated January 9, 2014.

House Republican Leadership declined an exit conference in correspondence dated January 7, 2014.

WEST & COMPANY, LLC

MEMBERS

E. LYNN FREESE
RICHARD C. WEST
BRIAN E. DANIELL
JANICE K. ROMACK
DIANA R. SMITH
D. RAIF PERRY
JOHN H. VOGT
JOSHUA D. LOWE

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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GREENVILLE, IL 62246

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OFFICES

EDWARDSVILLE
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GREENVILLE
MATTOON
SULLIVAN

INDEPENDENT ACCOUNTANT'S 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 – House of Representatives' 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, 2013. The management of the State of Illinois, General Assembly – House of Representatives is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, General Assembly – House of Representatives' compliance based on our examination.

- A. The State of Illinois, General Assembly – House of Representatives 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 – House of Representatives 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 – House of Representatives 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 – House of Representatives 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 – House of Representatives on behalf of the State or held in trust by the State of Illinois, General Assembly – House of Representatives 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 – House of Representatives’ 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 – House of Representatives’ compliance with specified requirements.

In our opinion, the State of Illinois, General Assembly – House of Representatives complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2013.

Internal Control

Management of the State of Illinois, General Assembly – House of Representatives 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 – House of Representatives’ internal control over compliance with the requirements listed in the first paragraph of this report to determine the examination procedures that are appropriate in the circumstances 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 – House of Representatives’ internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, General Assembly – House of Representatives’ internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance 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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 for the years ended June 30, 2013 and June 30, 2012 in schedules 1 through 10 and the Analysis of Operations Section 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 June 30, 2013 and the June 30, 2012 accompanying supplementary information in Schedules 1 through 10. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the June 30, 2011 accompanying supplementary information in Schedules 3 through 9 and in the Analysis of Operations Section, and accordingly, we do not express an opinion or provide any assurance on it.

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
Greenville, Illinois

January 21, 2014

**STATE OF ILLINOIS
GENERAL ASSEMBLY
HOUSE OF REPRESENTATIVES
COMPLIANCE EXAMINATION
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES
For the Two Years Ended June 30, 2013**

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 Operations (not examined):
 - Agency Functions and Planning Program (not examined)
 - Average Number of Employees (not examined)
 - Service Efforts and Accomplishments (not examined)

The accountant's 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, to the June 30, 2013 and June 30, 2012 in Schedules 1 through 10. However, the accountants do not express an opinion on the supplementary information. The accountant's report also states that they have not applied procedures to the Analysis of Operations Section and accordingly, they do not express an opinion or provide any assurance on it.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
HOUSE OF REPRESENTATIVES
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations For Fiscal Year 2013**

Fourteen Months Ended August 31, 2013

PUBLIC ACT 97-0726	Appropriations (Net After Transfers)	Expenditures Through 6/30/13	Lapse Period Expenditures 7/01-8/31/13	Total Expenditures	Balances Reappropriated July 1	Balances Lapsed
<u>GENERAL REVENUE FUND - 001</u>						
For ordinary, incidental, and contingent expenses of leadership staff and office operations						
Speaker	\$ 5,109,643	\$ 3,983,550	\$ 831,720	\$ 4,815,270	\$ -	\$ 294,373
Minority Leader	4,903,609	4,639,372	161,144	4,800,516	-	103,093
For the ordinary and incidental expenses of committees, the general staff and operations, per diem employees, special and standing committees of the House, and expenses incurred in transcribing and printing of House debates						
	5,631,018	4,586,460	318,117	4,904,577	-	726,441
For the ordinary and incidental expenses of the House also including the purchase on contract as required by law of printing, binding, printing paper, stationary, and office supplies, no part of which shall be expended for expenses of purchasing, handling, or distributing such supplies and against which no indebtedness shall be incurred without the written approval of the Speaker of the House of Representatives						
	94,996	44,937	25,961	70,898	-	24,098
For travel expenses to Springfield of members on official legislative business during weeks when the General Assembly is not in session						
	30,394	21,857	71	21,928	-	8,466
For furnishing the items to members throughout the year in connection with their legislative duties and responsibilities and not in connection with any political campaign						
	8,190,285	7,080,309	452,372	7,532,681	-	657,604
For use of House 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						
	3,444,963	2,841,427	81,333	2,922,760	-	522,203
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:						
Speaker	441,600	-	-	-	441,600	-
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:						
Speaker	500,000	21,097	-	21,097	478,903	-
Minority Leader	500,000	23,882	-	23,882	476,118	-
Sub-total fund 001	\$ 28,846,508	\$ 23,242,891	\$ 1,870,718	\$ 25,113,609	\$ 1,396,621	\$ 2,336,278

**STATE OF ILLINOIS
GENERAL ASSEMBLY
HOUSE OF REPRESENTATIVES
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES (continued)
Appropriations For Fiscal Year 2013**

Fourteen Months Ended August 31, 2013

	<u>(Net After Transfers)</u>	<u>Through 6/30/13</u>	<u>Expenditures 7/01-8/31/13</u>	<u>Total Expenditures</u>	<u>Reappropriated July 1</u>	<u>Balances Lapsed</u>
PUBLIC ACT 97-0726						
<u>GENERAL ASSEMBLY OPERATIONS</u>						
<u>REVOLVING FUND - 196</u>						
For ordinary and contingent expenses	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
TOTAL FUNDS - FISCAL YEAR 2013	<u>\$ 29,096,508</u>	<u>\$ 23,242,891</u>	<u>\$ 1,870,718</u>	<u>\$ 25,113,609</u>	<u>\$ 1,396,621</u>	<u>\$ 2,586,278</u>

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

Note 2: Expenditure amounts are vouchers approved for payment by the Agency and submitted to the State Comptroller for payment to the vendor.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
HOUSE OF REPRESENTATIVES
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations For Fiscal Year 2012**

Eighteen Months Ended December 31, 2012

PUBLIC ACT 97-0056	Appropriations (Net After Transfers)	Expenditures Through 6/30/12	Lapse Period Expenditures 7/01-12/31/12	Total Expenditures	Balances Reappropriated July 1	Balances Lapsed
GENERAL REVENUE FUND - 001						
For ordinary, incidental, and contingent expenses of leadership staff and office operations						
Speaker	\$ 5,109,643	\$ 4,203,964	\$ 533,077	\$ 4,737,041		\$ 372,602
Minority Leader	4,903,609	4,529,946	156,273	4,686,219	-	217,390
For the ordinary and incidental expenses of committees, the general staff and operations, per diem employees, special and standing committees of the House, and expenses incurred in transcribing and printing of House debates						
	5,346,108	4,482,542	170,706	4,653,248	-	692,860
For the ordinary and incidental expenses of the House also including the purchase on contract as required by law of printing, binding, printing paper, stationary, and office supplies, no part of which shall be expended for expenses of purchasing, handling, or distributing such supplies and against which no indebtedness shall be incurred without the written approval of the Speaker of the House of Representatives						
	94,996	26,251	26,969	53,220	-	41,776
For travel expenses to Springfield of members on official legislative business during weeks when the General Assembly is not in session						
	30,394	6,699	724	7,423	-	22,971
For furnishing the items to members throughout the year in connection with their legislative duties and responsibilities and not in connection with any political campaign						
	8,190,285	7,136,363	449,943	7,586,306	-	603,979
For use of House 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						
	2,382,203	2,263,015	75,031	2,338,046	-	44,157
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:						
Speaker	441,600	-	-	-	441,600	-
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:						
Speaker	464,335	351,729	-	351,729	-	112,606
Minority Leader	326,171	105,258	-	105,258	-	220,913
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:						
Speaker	1,500,000	215,878	16,550	232,428	500,000	767,572
Minority Leader	1,500,000	804,504	-	804,504	500,000	195,496
Sub-total fund 001	<u>\$ 30,289,344</u>	<u>\$ 24,126,149</u>	<u>\$ 1,429,273</u>	<u>\$ 25,555,422</u>	<u>\$ 1,441,600</u>	<u>\$ 3,292,322</u>

**STATE OF ILLINOIS
GENERAL ASSEMBLY
HOUSE OF REPRESENTATIVES
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations For Fiscal Year 2012**

Eighteen Months Ended December 31, 2012

	Appropriations (Net After Transfers)	Expenditures Through 6/30/12	Lapse Period Expenditures 7/01-12/31/12	Total Expenditures	Balances Reappropriated July 1	Balances Lapsed
PUBLIC ACT 97-0726						
GENERAL ASSEMBLY OPERATIONS REVOLVING FUND - 196						
For ordinary and contingent expenses	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
TOTAL FUNDS - FISCAL YEAR 2012	<u>\$ 30,539,344</u>	<u>\$ 24,126,149</u>	<u>\$ 1,429,273</u>	<u>\$ 25,555,422</u>	<u>\$ 1,441,600</u>	<u>\$ 3,542,322</u>

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

Note 2: Expenditure amounts are vouchers approved for payment by the Agency and submitted to the State Comptroller for payment to the vendor.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
HOUSE OF REPRESENTATIVES
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED
BALANCES
For the Fiscal Years Ended June 30, 2013, 2012, and 2011**

	FISCAL YEAR		
	2013	2012	2011
	P.A.97-0726	P.A.97-0056	P.A. 96-0956 & P.A. 97-0056
<u>GENERAL REVENUE FUND - 001</u>			
Appropriations (net after transfers)	\$ 28,846,508	\$ 30,289,344	\$ 30,557,628
EXPENDITURES			
For ordinary, incidental, and contingent expenses of leadership staff and office operations			
Speaker	4,815,270	4,737,041	4,260,321
Minority Leader	4,800,516	4,686,219	4,682,367
For the ordinary and incidental expenses of committees, the general staff and operations, per diem employees, special and standing committees of the House, and expenses incurred in transcribing and printing of House debates	4,904,577	4,653,248	4,600,215
For the ordinary and incidental expenses of the House also including the purchase on contract as required by law of printing, binding, printing paper, stationary, and office supplies, no part of which shall be expended for expenses of purchasing, handling, or distributing such supplies and against which no indebtedness shall be incurred without the written approval of the Speaker of the House of Representatives	70,898	53,220	68,930
For travel expenses to Springfield of members on official legislative business during weeks when the General Assembly is not in session	21,928	7,423	14,804
For furnishing the items to members throughout the year in connection with their legislative duties and responsibilities and not in connection with any political campaign	7,532,681	7,586,306	7,606,165
For use of House 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	2,922,760	2,338,046	2,275,298
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:			
Speaker	-	351,729	285,665
Minority Leader	-	105,258	423,829
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:			
Speaker	21,097	232,428	-
Minority Leader	23,882	804,504	-
Total expenditures	25,113,609	25,555,422	24,217,594
Balances reappropriated July 1	1,396,621	1,441,600	-
Lapsed balances fund 001	\$ 2,336,278	\$ 3,292,322	\$ 6,340,034

**STATE OF ILLINOIS
GENERAL ASSEMBLY
HOUSE OF REPRESENTATIVES
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND
LAPSED BALANCES (continued)
For the Fiscal Years Ended June 30, 2013, 2012, and 2011**

	FISCAL YEAR		
	2013	2012	2011
	P.A. 97-0726	P.A. 97-0056	P.A. 96-0956 & P.A. 97-0056
<u>GENERAL ASSEMBLY OPERATIONS REVOLVING FUND- 196</u>			
Appropriations (net after transfers)	\$ 250,000	\$ 250,000	\$ 250,000
EXPENDITURES			
For ordinary and contingent expenses	-	-	-
Lapsed balances fund 196	\$ 250,000	\$ 250,000	\$ 250,000
<u>GRAND TOTAL, ALL FUNDS:</u>			
Appropriations (net after transfers)	\$ 29,096,508	\$ 30,539,344	\$ 30,807,628
Expenditures	25,113,609	25,555,422	24,217,594
Balances reappropriated July 1	1,396,621	1,441,600	-
Lapsed balances all funds	\$ 2,586,278	\$ 3,542,322	\$ 6,590,034

Note: Fiscal year 2011 expenditures and lapsed balances do not reflect interest payments approved and submitted after August.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
HOUSE OF REPRESENTATIVES
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND
LAPSED BALANCES (continued)
For the Fiscal Years Ended June 30, 2013, 2012, and 2011**

	FISCAL YEAR		
	2013	2012	2011
	P.A. 97-0726	P.A. 97-0056	P.A. 96-0956 & P.A. 97-0056
STATE OFFICERS' SALARIES			
Appropriations to comptroller's office for House of Representatives members' salaries	\$ 9,064,150	\$ 9,501,000	\$ 9,666,300
EXPENDITURES			
For the Speaker of the House and Minority Leader	52,428	52,428	52,428
For the Majority Leader of the House	22,162	22,162	22,162
For the 12 Assistant Majority and Minority Leaders in the House	198,218	185,290	206,836
For the Majority and Minority Conference Chairmen in the House	17,236	32,245	34,473
For the two Deputy Majority and the two Deputy Minority Leaders in the House	75,525	75,525	73,951
For the Chairmen and Minority Spokesmen of Standing and Select Committees in the House	533,657	559,929	642,851
For Salaries, 118 Members of the House of Representatives	7,653,758	7,652,795	7,814,008
Total expenditures	8,552,984	8,580,374	8,846,709
Lapsed balances state officer salaries	\$ 511,166	\$ 920,626	\$ 819,591

Note: Fiscal year 2011 expenditures and lapsed balances do not reflect interest payments approved and submitted after August.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
HOUSE OF REPRESENTATIVES
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND
LAPSED BALANCES BY MAJOR OBJECT CODE
For the Fiscal Years Ended June 30, 2013, 2012, and 2011**

	FISCAL YEAR		
	2013	2012	2011
<u>GENERAL REVENUE FUND - 001</u>	P.A. 97-0726	P.A. 97-0056	P.A. 96-0956 & P.A. 97-0056
Appropriations (net after transfers)	\$ 28,846,508	\$ 30,289,344	\$ 30,557,628
EXPENDITURES			
Personal services	\$ 14,950,282	\$ 15,099,005	\$ 14,325,801
Employee retirement contributions paid by employer	-	-	100
State contribution to social security	1,091,932	1,095,548	1,039,203
Personal services - contractual	3,059,903	3,319,261	3,214,398
Social security - contractual employees	222,583	240,298	234,226
Contractual services	3,192,772	3,906,050	3,359,852
Travel	399,670	259,518	338,762
Printing	134,434	127,266	108,449
Commodities	339,530	251,351	302,827
Equipment	832,279	337,059	477,202
Electronic data processing	84,627	131,465	13,381
Telecommunications	680,866	670,934	575,839
Operation of automobile equipment	25,843	18,413	13,320
Lump sums and other purposes	21,124	10,865	120,596
Permanent improvements	77,764	88,389	93,638
Total expenditures	25,113,609	25,555,422	24,217,594
Balances reappropriated July 1	1,396,621	1,441,600	-
Lapsed balances fund 001	\$ 2,336,278	\$ 3,292,322	\$ 6,340,034
<u>GENERAL REVENUE FUND - 196</u>			
Appropriations (net after transfers)	\$ 250,000	\$ 250,000	\$ 250,000
Total expenditures	-	-	-
Balances reappropriated July 1	-	-	-
Lapsed balances fund 196	\$ 250,000	\$ 250,000	\$ 250,000
<u>GRAND TOTAL ALL FUNDS:</u>			
Appropriations (net after transfers)	\$ 29,096,508	\$ 30,539,344	\$ 30,807,628
Expenditures	25,113,609	25,555,422	24,217,594
Balances reappropriated July 1	1,396,621	1,441,600	-
Lapsed balances all funds	\$ 2,586,278	\$ 3,542,322	\$ 6,590,034

Note: Fiscal year 2011 expenditures and lapsed balances do not reflect interest payments approved and submitted after August.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
HOUSE OF REPRESENTATIVES
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2013**

	<u>Equipment</u>
Balance at July 1, 2012	\$ 6,512,894
Additions	456,753
Deletions	(179,680)
Net transfers	<u>(254,179)</u>
Balance at June 30, 2012	<u><u>\$ 6,535,788</u></u>
Balance at July 1, 2012	\$ 6,535,788
Additions	606,374
Deletions	(159,022)
Net transfers	<u>(498,235)</u>
Balance at June 30, 2013	<u><u>\$ 6,484,905</u></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
HOUSE OF REPRESENTATIVES
COMPARATIVE SCHEDULE OF CASH RECEIPTS
For the Fiscal Years Ended June 30, 2013, 2012, and 2011**

	FISCAL YEAR		
	2013	2012	2011
<u>GENERAL REVENUE FUND - 001</u>			
Majority Leadership	\$ 94	\$ 1,697	\$ 139
Minority Leadership	123	86	212
Clerk of the House	78	362	324
Prior Year Refunds	17,674	2,753	2,523
	<u>17,674</u>	<u>2,753</u>	<u>2,523</u>
Total receipts - fund 001	<u>\$ 17,969</u>	<u>\$ 4,898</u>	<u>\$ 3,198</u>

**STATE OF ILLINOIS
GENERAL ASSEMBLY
HOUSE OF REPRESENTATIVES
RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS
REMITTED TO THE STATE COMPTROLLER
For the Fiscal Years Ended June 30, 2013, 2012, and 2011**

	FISCAL YEAR		
	2013	2012	2011
<u>GENERAL REVENUE FUND - 001</u>			
Majority Leadership			
Deposits per Agency records	\$ 94	\$ 1,697	\$ 139
Deposits in transit beginning of year	-	-	-
Deposits in transit end of year	-	-	-
Deposits per State Comptroller	<u>\$ 94</u>	<u>\$ 1,697</u>	<u>\$ 139</u>
Minority Leadership			
Deposits per Agency records	\$ 123	\$ 86	\$ 212
Deposits in transit beginning of year	-	-	-
Deposits in transit end of year	-	-	-
Deposits per State Comptroller	<u>\$ 123</u>	<u>\$ 86</u>	<u>\$ 212</u>
Clerk of the House			
Deposits per Agency records	\$ 78	\$ 362	\$ 324
Deposits in transit beginning of year	-	-	-
Deposits in transit end of year	-	-	-
Deposits per State Comptroller	<u>\$ 78</u>	<u>\$ 362</u>	<u>\$ 324</u>
Prior Year Refunds			
Deposits per Agency records	\$ 17,674	\$ 2,753	\$ 2,523
Deposits in transit beginning of year	-	-	-
Deposits in transit end of year	-	-	-
Deposits per State Comptroller	<u>\$ 17,674</u>	<u>\$ 2,753</u>	<u>\$ 2,523</u>
Grand Totals for House of Representatives Fund 001			
Deposits per Agency records	\$ 17,969	\$ 4,898	\$ 3,198
Deposits in transit beginning of year	-	-	-
Deposits in transit end of year	-	-	-
Deposits per State Comptroller Fund 001	<u>\$ 17,969</u>	<u>\$ 4,898</u>	<u>\$ 3,198</u>

**STATE OF ILLINOIS
GENERAL ASSEMBLY
HOUSE OF REPRESENTATIVES
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2013**

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

	Fiscal Year		
	2013	2012	2011
<u>GENERAL REVENUE FUND - 001</u>			
For use of House 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	\$ 2,922,760	\$ 2,338,046	\$ 2,275,298
<p>The increase of \$584,714 or 25% from Fiscal Year 2012 to Fiscal Year 2013 was due to an increase in appropriation allowing for more expenditures for personal services under this appropriation before the usage of other appropriation lines.</p>			
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:			
Speaker	\$ -	\$ 351,729	\$ 285,665
<p>The increase of \$66,064 or 23% from Fiscal Year 2011 to Fiscal Year 2012 was due to one time \$297,912 expenditure for database development and redistricting support services in Fiscal Year 2012. No amount was appropriated in Fiscal Year 2013.</p>			
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	\$ -	\$ 105,258	\$ 423,829
<p>The decrease of \$318,571 or 75% from Fiscal Year 2011 to Fiscal Year 2012 was due to final expenditures during the redistricting process. No amount was appropriated in Fiscal Year 2013.</p>			
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:			
Speaker	\$ 21,097	\$ 232,428	\$ -
<p>The increase of \$232,428 from fiscal year 2011 to Fiscal Year 2012 was due to the opening of a new appropriation. The decrease of \$211,331 from Fiscal Year 2012 to Fiscal Year 2013 was due to the redistricting process was coming to a close and the professional services were no longer needed.</p>			
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	\$ 23,882	\$ 804,504	\$ -
<p>The increase of \$804,504 from Fiscal Year 2011 to Fiscal Year 2012 was due to the opening of a new appropriation and the increase of required legal representation. The decrease of the \$780,622 from Fiscal Year 2012 to Fiscal Year 2013 was due to the redistricting process ending and the required legal representation diminishing.</p>			

**STATE OF ILLINOIS
GENERAL ASSEMBLY
HOUSE OF REPRESENTATIVES
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2013**

The House of Representatives receives minimal receipts. The receipts consist of refunds and various reimbursements for jury duty, photographs and telephone calls. These receipts are expected to fluctuate between fiscal years. In Fiscal Year 2013, the House of Representatives received \$16,317 of prior year refunds from a vendor for overpayment of services provided due to a misunderstanding of contract terms.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
HOUSE OF REPRESENTATIVES
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2013**

For the fiscal year ended June 30, 2013, significant lapse period spending greater than 20%.

<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 the ordinary and incidental expenses of the House also including the purchase on contract as required by law of printing, binding, printing paper, stationary, and office supplies, no part of which shall be expended for expenses of purchasing, handling, or distributing such supplies and against which no indebtedness shall be incurred without the written approval of the Speaker of the House of Representatives	001	\$ 70,898	\$ 25,961	37%	Lapse period spending was due to the purchase of office supplies and filing cabinets prior to June 30, 2013, which were not paid until lapse period. Office supplies are normally purchased at this time of the year for the upcoming year.

For the fiscal year ended June 30, 2012, significant lapse period spending greater than 20%.

<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 the ordinary and incidental expenses of the House also including the purchase on contract as required by law of printing, binding, printing paper, stationary, and office supplies, no part of which shall be expended for expenses of purchasing, handling, or distributing such supplies and against which no indebtedness shall be incurred without the written approval of the Speaker of the House of Representatives	001	\$ 53,220	\$ 26,969	51%	Lapse period spending was due to the purchase of office supplies prior to June 30, 2012, which were not paid until lapse period. Office supplies are normally purchased at this time of the year for the upcoming year.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
HOUSE OF REPRESENTATIVES
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2013**

AGENCY FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED)

Agency Functions

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. Every two years, one representative is elected from each representative district for a term of two years.

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. The House shall also elect a Minority Leader, a Clerk of the House, and Assistant Clerk of the House and a Doorkeeper.

Speaker of the House

Speaker of the House of Representatives – Representative Michael J. Madigan

The Speaker has those powers conferred upon him or her by the constitution, the laws of Illinois, and any other motions or resolutions adopted by the House or jointly by the House and Senate. The Speaker is the chief administrative officer of the House and has those powers necessary to carry out those functions. Various duties and responsibilities are outlined in House Rule 4.

Minority Leader

Minority Leader – Representative Tom Cross

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 House 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 Speaker belongs. The Minority Leader has general supervision of the minority caucus staff.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
HOUSE OF REPRESENTATIVES
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2013**

AGENCY FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED) (continued)

Clerk of the House and Assistant Clerk of the House

Clerk of the House – Timothy D. Mapes

Assistant Clerk of the House – Bradley Bolin

The Clerk of the House may adopt policies and procedures for the conduct of his or her office. Various duties and responsibilities are outlined in House Rule 6. The Speaker is the final arbiter of any dispute arising in connection with the operation of the Office of the Clerk.

The Assistant Clerk of the House shall perform those duties as assigned by the Clerk.

Doorkeeper

Doorkeeper – Lee Crawford

The Doorkeeper shall perform those duties assigned by law, or as ordered by the Speaker, Presiding Officer, or Clerk. The various duties are outlined in House Rule 8.

Planning Program

The House of Representatives 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 House or Representatives are detailed in the State of Illinois Constitution, the laws of Illinois, other motions or resolutions adopted by the House or jointly by the House and the Senate, and by the House Rules.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
HOUSE OF REPRESENTATIVES
ANALYSIS OF OPERATIONS
For Two Years Ended June 30, 2013**

AVERAGE NUMBER OF EMPLOYEES (NOT EXAMINED)

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

	Fiscal Year		
	2013	2012	2011
Regular full-time employees			
Speaker of the House	69	76	76
Minority Leader	97	88	88
Office of the Clerk	179	179	181
Total average full-time employees	345	343	345
Contractual full-time employees			
Speaker of the House	32	25	28
Minority Leader	5	5	9
Office of the Clerk	93	105	62
Total average contractual full-time employees	130	135	99
Total average employees	475	478	444

**STATE OF ILLINOIS
GENERAL ASSEMBLY
HOUSE OF REPRESENTATIVES
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2013**

SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

2013 Session 98th General Assembly
January 2013 – October 2013

3,638 House Bills Introduced
740 House Bills Passed House Committees
467 House Bills Passed the House
362 House Bills Passed Both House and Senate
7 House Bills Vetoed or Amendatorially Vetoed
- House Bills Reduction, Item and Item Reduction Vetoes
355 House Bills Signed into Law

2012 Session 97th General Assembly
January 2012 – December 2012

2,315 House Bills Introduced
512 House Bills Passed House Committees
313 House Bills Passed the House
257 House Bills Passed Both House and Senate
2 House Bills Vetoed or Amendatorially Vetoed
- House Bills Reduction, Item and Item Reduction Vetoes
265 House Bills Signed into Law

2011 Session 97th General Assembly
January 2011 – December 2011

3,836 House Bills Introduced
833 House Bills Passed House Committees
575 House Bills Passed the House
428 House Bills Passed Both House and Senate
18 House Bills Vetoed or Amendatorially Vetoed
- House Bills Reduction, Item and Item Reduction Vetoes
664 House Bills Signed into Law