

**STATE OF ILLINOIS
GENERAL ASSEMBLY**

SENATE

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
SENATE
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2013

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

AGENCY OFFICIALS

President of the Senate	Senator John J. Cullerton
Minority Leader	Senator Christine Radogno
Secretary of the Senate (Effective February 1, 2012)	Tim Anderson
Secretary of the Senate (Through January 31, 2012)	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 Secretary
401 State House
Springfield, Illinois 62706

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

Senate Operations
401 State House
Springfield, Illinois 62706



TIM ANDERSON
SECRETARY

JOHN J. CULLERTON
SENATE PRESIDENT

SCOTT KAISER
ASSISTANT SECRETARY

ILLINOIS SENATE
OFFICE OF THE SECRETARY

January 21, 2014

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

Ladies and Gentleman:

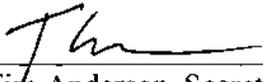
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the State of Illinois, General Assembly - Senate. We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the State of Illinois, General Assembly - Senate 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, General Assembly - Senate has materially complied with the assertions below.

- 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.

Yours very truly,

State of Illinois, General Assembly - Senate



(Tim Anderson, 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, 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 Agency personnel at an exit conference on January 13, 2014. Attending were:

Illinois General Assembly – Senate

Mr. Tim Anderson, Secretary of the Senate
Mr. Scott Kaiser, Assistant Secretary of the Senate
Ms. Carla Smith, 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

WEST & COMPANY, LLC

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CERTIFIED PUBLIC ACCOUNTANTS
&
CONSULTANTS

919 EAST HARRIS AVENUE
GREENVILLE, IL 62246

(618) 664-4848
www.westcpa.com

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**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 – 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, 2013. 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.

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

In our opinion, the State of Illinois, General Assembly – Senate complied, in all material respects, with the 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 – 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 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 – Senate’s internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, General Assembly – Senate’s internal control over compliance.

A 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 11 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 11. 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
SENATE
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 Accounts Receivable

- 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 11. 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
SENATE
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 and incidental expenses of legislative leadership and legislative staff						
President	\$ 5,295,074	\$ 4,095,164	\$ 34,969	\$ 4,130,133	\$ -	\$ 1,164,941
Minority leader	5,295,074	3,984,040	107,838	4,091,878	-	1,203,196
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	4,251,082	2,666,190	53,968	2,720,158	-	1,530,924
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	9,841	7,740	17,581	-	96,119
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	145,340	11,929	157,269	-	56,935
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	30,000	-	30,000	-	53,500
For travel expenses to Springfield of members on official legislative business during weeks when the General Assembly is not in session	57,706	953	343	1,296	-	56,410
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	4,206,850	275,751	4,482,601	-	418,164
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	11,670	4,230	15,900	-	325,700
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	3,038,087	1,988,008	(8,005)	1,980,003	-	1,058,084
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	500,000	109,956	(11,601)	98,355	390,044	11,601
Minority Leader	500,000	65,918	-	65,918	434,082	-
Sub-total fund 001	<u>\$ 24,674,292</u>	<u>\$ 17,313,930</u>	<u>\$ 477,162</u>	<u>\$ 17,791,092</u>	<u>\$ 824,126</u>	<u>\$ 6,059,074</u>

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE**

SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES (continued)
Appropriations For Fiscal Year 2013

Fourteen Months Ended August 31, 2013

	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
PUBLIC ACT 97-0726						
<u>GENERAL ASSEMBLY OPERATIONS</u>						
<u>REVOLVING FUND - 196</u>						
For ordinary and contingent expenses	\$ 250,000	\$ 14,058	\$ 261	\$ 14,319	\$ -	\$ 235,681
TOTAL FUNDS - FISCAL YEAR 2013	<u>\$ 24,924,292</u>	<u>\$ 17,327,988</u>	<u>\$ 477,423</u>	<u>\$ 17,805,411</u>	<u>\$ 824,126</u>	<u>\$ 6,294,755</u>

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

Note 2: Expenditures 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
SENATE
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 97-0056						
<u>GENERAL REVENUE FUND - 001</u>						
For ordinary and incidental expenses of legislative leadership and legislative staff						
President	\$ 5,295,074	\$ 4,235,056	\$ 125,102	\$ 4,360,158	\$ -	\$ 934,916
Minority leader	5,295,074	4,020,210	132,441	4,152,651	-	1,142,423
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	2,564,973	86,669	2,651,642	-	1,384,350
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	10,358	3,838	14,196	-	99,504
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	125,804	11,136	136,940	-	77,264
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	60,135	-	60,135	-	23,365
For travel expenses to Springfield of members on official legislative business during weeks when the General Assembly is not in session						
	57,706	1,764	100	1,864	-	55,842
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	4,192,173	266,815	4,458,988	-	441,777
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	14,727	524	15,251	-	326,349
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	1,688,406	(7,591)	1,680,815	-	420,032
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	625,641	504,252	14,375	518,627	-	107,014
Minority Leader	479,876	465,975	13,901	479,876	-	-
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	153,174	-	153,174	500,000	846,826
Minority Leader	1,500,000	346,765	-	346,765	500,000	653,235
Sub-total fund 001	<u>\$ 26,627,479</u>	<u>\$18,383,772</u>	<u>\$ 647,310</u>	<u>\$ 19,031,082</u>	<u>\$ 1,000,000</u>	<u>\$ 6,596,397</u>

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE**

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES (continued)
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 97-0056						
<u>GENERAL ASSEMBLY OPERATIONS</u>						
<u>REVOLVING FUND - 196</u>						
For ordinary and contingent expenses	\$ 250,000	\$ 2,156	\$ -	\$ 2,156	\$ -	\$ 247,844
TOTAL FUNDS - FISCAL YEAR 2012	<u>\$ 26,877,479</u>	<u>\$18,385,928</u>	<u>\$ 647,310</u>	<u>\$ 19,033,238</u>	<u>\$ 1,000,000</u>	<u>\$ 6,844,241</u>

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

Note 2: Expenditures 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
SENATE
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)	\$ 24,674,292	\$ 26,627,479	\$ 27,021,961
EXPENDITURES			
For ordinary and incidental expenses of legislative leadership and legislative staff			
President	4,130,133	4,360,158	4,083,003
Minority leader	4,091,878	4,152,651	4,061,672
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	2,720,158	2,651,642	2,554,578
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	17,581	14,196	14,519
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	157,269	136,940	157,054
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	30,000	60,135	71,866
For travel expenses to Springfield of members on official legislative business during weeks when the General Assembly is not in session	1,296	1,864	4,629
For furnishing the items to members in connection with their legislative duties and responsibilities and not in connection with any political campaign	4,482,601	4,458,988	4,495,108
For expenses of the General Assembly as approved jointly by the Clerk of the House of Representatives and the Secretary of the Senate	15,900	15,251	119,761
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	1,980,003	1,680,815	1,516,558
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	-	518,627	124,360
Minority Leader	-	479,876	270,125
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	98,355	153,174	-
Minority Leader	65,918	346,765	-
Total expenditures	17,791,092	19,031,082	17,473,233
Balances reappropriated July 1	824,126	1,000,000	-
Lapsed balances fund 001	\$ 6,059,074	\$ 6,596,397	\$ 9,548,728

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
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	14,319	2,156	4,425
Lapsed balances fund 196	\$ 235,681	\$ 247,844	\$ 245,575
<u>GRAND TOTAL, ALL FUNDS:</u>			
Appropriations (net after transfers)	\$ 24,924,292	\$ 26,877,479	\$ 27,271,961
Expenditures	17,805,411	19,033,238	17,477,658
Balances reappropriated July 1	824,126	1,000,000	-
Lapsed balances all funds	\$ 6,294,755	\$ 6,844,241	\$ 9,794,303

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

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
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 senate members' salaries	\$ 4,788,550	\$ 5,019,200	\$ 4,978,000
EXPENDITURES			
President of the Senate and Minority Leader	52,428	52,428	52,427
Eleven assistant majority and minority leaders in the Senate	216,696	226,549	224,906
Majority and minority caucus chairmen in the Senate	39,399	39,399	39,439
Chairmen and minority spokesmen of standing committees in the Senate except the rules committees and the committee on the assignment of bills	354,676	385,054	388,338
For salaries, 59 members of the Senate	<u>3,818,308</u>	<u>3,823,701</u>	<u>3,845,273</u>
Total expenditures	<u>4,481,507</u>	<u>4,527,131</u>	<u>4,550,383</u>
Lapsed balances state officer's salaries	<u>\$ 307,043</u>	<u>\$ 492,069</u>	<u>\$ 427,617</u>

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

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE**

**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
	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)	\$ 24,674,292	\$ 26,627,479	\$ 27,021,961
EXPENDITURES:			
Personal services	11,994,378	11,901,308	11,393,660
State contribution to social security	875,501	867,713	832,882
Personal services - contractual	1,582,162	2,079,611	1,950,124
Social security - contractual employees	110,488	145,379	138,944
Contractual services	2,199,700	3,099,944	2,077,174
Travel	148,241	128,083	121,277
Printing	74,643	77,129	97,667
Commodities	122,471	122,896	129,723
Equipment	152,790	81,970	103,757
Electronic data processing	147,710	111,789	194,418
Telecommunications	375,464	394,506	391,562
Operation of automobile equipment	5,569	2,717	6,223
Permanent improvements	368	-	35,822
Lump sums and other purposes	1,607	18,037	-
Total expenditures	17,791,092	19,031,082	17,473,233
Balances reappropriated July 1	824,126	1,000,000	-
Lapsed balances fund 001	\$ 6,059,074	\$ 6,596,397	\$ 9,548,728
<u>GENERAL REVENUE FUND - 196</u>			
Appropriations (net after transfers)	\$ 250,000	\$ 250,000	\$ 250,000
EXPENDITURES:			
Contractual services	8,340	2,004	4,425
Printing	1,582	-	-
Commodities	4,397	152	-
Total expenditures	14,319	2,156	4,425
Lapsed balances fund 196	\$ 235,681	\$ 247,844	\$ 245,575
<u>GRAND TOTAL ALL FUNDS:</u>			
Appropriations (net after transfers)	\$ 24,924,292	\$ 26,877,479	\$ 27,271,961
Expenditures	17,805,411	19,033,238	17,477,658
Balances reappropriated July 1	824,126	1,000,000	-
Lapsed balances all funds	\$ 6,294,755	\$ 6,844,241	\$ 9,794,303

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

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

	<u>Equipment</u>
Balance at July 1, 2011	\$ 7,793,076
Additions	472,344
Deletions	(93,330)
Net transfers	<u>(34,511)</u>
Balance at June 30, 2012	<u>\$ 8,137,579</u>
Balance at July 1, 2012	\$ 8,137,579
Additions	302,055
Deletions	(178,921)
Net transfers	<u>(173,034)</u>
Balance at June 30, 2013	<u>\$ 8,087,679</u>

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

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPARATIVE SCHEDULE OF CASH RECEIPTS
For the Fiscal Years Ended June 30, 2013, 2012, and 2011**

	FISCAL YEAR		
	<u>2013</u>	<u>2012</u>	<u>2011</u>
<u>GENERAL REVENUE FUND - 001</u>			
Senate operations	\$ 13,531	\$ 1,286	\$ 2,333
Prior year refunds	<u>5,349</u>	<u>557</u>	<u>3,528</u>
Total receipts - fund 001	<u>18,880</u>	<u>1,843</u>	<u>5,861</u>
<u>GENERAL ASSEMBLY OPERATIONS REVOLVING FUND -196</u>			
Subscription and postage fees	<u>9,511</u>	<u>7,889</u>	<u>11,165</u>
Total receipts - fund 196	<u>9,511</u>	<u>7,889</u>	<u>11,165</u>
Total receipts - all funds	<u>\$ 28,391</u>	<u>\$ 9,732</u>	<u>\$ 17,026</u>

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
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>			
Deposits per Agency records	\$ 18,880	\$ 1,843	\$ 5,861
Deposits in transit beginning of year	-	-	-
Deposits in transit end of year	-	-	-
Deposits per State Comptroller fund 001	<u>18,880</u>	<u>1,843</u>	<u>5,861</u>
<u>GENERAL ASSEMBLY OPERATIONS REVOLVING FUND - 196</u>			
Deposits per Agency records	9,511	7,889	11,165
Deposits in transit beginning of year	-	-	-
Deposits in transit end of year	-	-	-
Deposits per State Comptroller fund 196	<u>9,511</u>	<u>7,889</u>	<u>11,165</u>
Grand Totals for Senate			
Deposits per Agency records	28,391	9,732	17,026
Deposits in transit beginning of year	-	-	-
Deposits in transit end of year	-	-	-
Deposits per State Comptroller all funds	<u>\$ 28,391</u>	<u>\$ 9,732</u>	<u>\$ 17,026</u>

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
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.

<u>GENERAL REVENUE FUND - 001</u>	Fiscal Year		
	2013	2012	2011
For expenses of the General Assembly as approved jointly by the Clerk of the House of Representatives and the Secretary of the Senate	\$ 15,900	\$ 15,251	\$ 119,761
<p>The decrease of \$104,510 or 87% from fiscal year 2011 to fiscal year 2012 was due to the architectural services including space planning and interior architecture in conjunction with the renovations for the General Assembly Hearing Room, Conference Room and waiting area in the Bilandic Building in Chicago that were completed in fiscal year 2011.</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:			
President	\$ -	\$ 518,627	\$ 124,360
<p>The increase of \$394,267 or 317% from fiscal year 2011 to fiscal year 2012 was due to the legal representation required during the redistricting process and the purchase of database development and redistricting support service. The decrease of \$518,627 or 100% from fiscal year 2012 to fiscal year 2013 was due to no amount 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	\$ -	\$ 479,876	\$ 270,125
<p>The increase of \$209,751 or 78% from fiscal year 2011 to fiscal year 2012 was due to the legal representation required during the redistricting process and associated travel reimbursements. The decrease from fiscal year 2012 to fiscal year 2013 of \$479,876 or 100% was due to no amount being appropriated.</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:			
President	\$ 98,355	\$ 153,174	\$ -
<p>The increase of \$153,174 from fiscal year 2011 to fiscal year 2012 was due to the opening of a new appropriation for the purpose of redistricting.</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	\$ 65,918	\$ 346,765	\$ -
<p>The increase of \$346,765 from fiscal year 2011 to fiscal year 2012 was due to the opening of a new appropriation for redistricting. The decrease of \$280,847 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
SENATE
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2013**

The Senate 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 Senate received a \$12,845 insurance fire reimbursement for a district office claim.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
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 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	001	\$ 17,581	\$ 7,740	44%	Lapse period spending was due to moving expenses and repairs and maintenance costs associated with the Senate offices before June 30, 2013, which were not paid until lapse period.
For the expenses of the General Assembly as approved jointly by the Clerk of the House of Representatives and the Secretary of the Senate.	001	\$ 15,900	\$ 4,230	27%	Lapse period spending was due to maintenance charges on printers in capitol building before June 30, 2013, which were not paid until lapse period.

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 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	001	\$ 14,196	\$ 3,838	27%	Lapse period spending was due to repairs and maintenance costs associated with the Senate offices before June 30, 2012, which were not paid until lapse period.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
ANALYSIS OF ACCOUNTS RECEIVABLE
For the Two Years Ended June 30, 2013
(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			Over 1 Year
Balances at June 30, 2012:								
General Assembly Operations Revolving Fund 196	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ 2	\$ 4	\$ -
Balances at June 30, 2013:								
General Assembly Operations Revolving Fund 196	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ 1	\$ 3	\$ -

Note: Receivables are from subscriptions to the journals, bills, transcripts, Committee notices and tapes, audio, resolutions and any fees imposed on Freedom of Information Act requests. 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
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 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 – Senator 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.

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

AGENCY FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED) (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.

Secretary of the Senate and Assistant Secretary of the Senate

Secretary of the Senate – Tim Anderson
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.

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
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2013**

AGENCY FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED) (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
ANALYSIS OF OPERATIONS
For the 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		
	<u>2013</u>	<u>2012</u>	<u>2011</u>
Regular full-time employees			
Senate Democrats	64	69	67
Senate Republicans	51	50	51
Senate operations	37	38	39
District offices	48	49	48
Committee clerks	<u>50</u>	<u>42</u>	<u>37</u>
Total average full-time employees	<u>250</u>	<u>248</u>	<u>242</u>
Contractual full-time employees			
Senate Democrats	4	7	5
Senate Republicans	6	10	9
Senate operations	16	24	16
District offices	<u>53</u>	<u>56</u>	<u>60</u>
Total average contractual employees	<u>79</u>	<u>97</u>	<u>90</u>
Total average employees	<u><u>329</u></u>	<u><u>345</u></u>	<u><u>332</u></u>

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
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

66 Session Days (15 Perfunctory) (1 Special Session)
2,591 Senate Bills Introduced
1,619 Senate Bills Passed Senate Committees
360 Senate Bills Passed the Senate
236 Senate Bills Passed Both House and Senate
2 Senate Bills Vetoed or Amendatorially Vetoed
- Senate Bills Reduction, Item and Item Reduction Vetoes
77 Senate Bills Signed into Law

2012 Session 97th General Assembly
January 2012 – December 2012

65 Session Days (9 Perfunctory) (1 Special Session)
1,398 Senate Bills Introduced
745 Senate Bills Passed Senate Committees
331 Senate Bills Passed the Senate
229 Senate Bills Passed Both House and Senate
6 Senate Bills Vetoed or Amendatorially Vetoed
3 Senate Bills Reduction, Item and Item Reduction Vetoes
220 Senate Bills Signed into Law

2011 Session 97th General Assembly
January 2011 – December 2011

72 Session Days (11 Perfunctory)
2,546 Senate Bills Introduced
1,663 Senate Bills Passed Senate Committees
410 Senate Bills Passed the Senate
268 Senate Bills Passed Both House and Senate
12 Senate Bills Vetoed or Amendatorially Vetoed
- Senate Bills Reduction, Item and Item Reduction Vetoes
256 Senate Bills Signed into Law