

**STATE OF ILLINOIS
GENERAL ASSEMBLY**

SENATE

COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2015

**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, 2015**

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**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2015**

AGENCY OFFICIALS

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

Agency offices are located at:

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

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

Office of the Secretary
401 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

December 15, 2015

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

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, 2015. Based on this evaluation, we assert that during the years ended June 30, 2014 and June 30, 2015, 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.

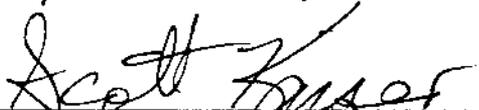
- E. Money or negotiable securities or similar assets handled by the State of Illinois, General Assembly - Senate on behalf of the State or held in trust by the State of Illinois, General Assembly - Senate have been properly and legally administered, and the accounting and recordkeeping relating thereto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

Yours 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, 2015**

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 State of Illinois, General Assembly – Senate declined an exit conference in correspondence dated December 8, 2015.

CERTIFIED PUBLIC ACCOUNTANTS
&
CONSULTANTS

MEMBERS

RICHARD C. WEST
BRIAN E. DANIELL
JANICE K. ROMACK
DIANA R. SMITH
D. RAIF PERRY
JOHN H. VOGT
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OFFICES

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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, 2015. 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, 2015.

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 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, 2015 and June 30, 2014 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, 2015 and the June 30, 2014 accompanying supplementary information in schedules 1 through 10. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2013 accompanying supplementary information in Schedules 3 through 8 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 State of Illinois, General Assembly – Senate management, and is not intended to be and should not be used by anyone other than these specified parties.

West & Company, LLC

Greenville, Illinois
December 15, 2015

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2015**

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

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 and Reconciliation 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, 2015 and June 30, 2014 accompanying supplementary information 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
SENATE
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
Appropriations for Fiscal Year 2015**

Fourteen Months Ended August 31, 2015

	Appropriations (Net After Transfers)	Expenditures Through 6/30/15	Lapse Period Expenditures 7/01-8/31/15	Total Expenditures	Balances Lapsed
<u>PUBLIC ACT 98-0679</u>					
<u>GENERAL REVENUE FUND - 001</u>					
For ordinary and incidental expenses of legislative leadership and legislative staff	\$ 5,295,074	\$ 4,384,134	\$ 89,054	\$ 4,473,188	\$ 821,886
President	5,295,074	4,814,179	123,853	4,938,032	357,042
Minority leader					
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	2,952,785	78,629	3,031,414	1,219,668
For the ordinary and contingent expenses of the Senate Operations Commission including the planning costs, construction costs, moving expenses, and all other costs associated with the construction and reconstruction of Senate offices in the Capitol Complex area	113,700	40,708	7,020	47,728	65,972
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	149,166	6,913	156,079	58,125

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES (Continued)
Appropriations for Fiscal Year 2015**

Fourteen Months Ended August 31, 2015

	Appropriations (Net After Transfers)	Expenditures Through 6/30/15	Lapse Period Expenditures 7/01-8/31/15	Total Expenditures	Balances Lapsed
<u>PUBLIC ACT 98-0679</u>					
<u>GENERAL REVENUE FUND - 001 (Continued)</u>					
For allowances for the particular and additional services appertaining to or entailed by the respective officers of the Senate named in and in accordance with the following schedule:					
President	83,500	60,000	-	60,000	23,500
Minority Leader	83,500	40,000	-	40,000	43,500
For travel expenses to Springfield of members on official legislative business during weeks when the General Assembly is not in session	57,706	913	724	1,637	56,069
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	4,483,857	164,846	4,648,703	252,062
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	11,412	2,449	13,861	327,739
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	2,174,865	13,231	2,188,096	849,991

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES (Continued)
Appropriations for Fiscal Year 2015**

Fourteen Months Ended August 31, 2015

<u>PUBLIC ACT 98-0679</u>	Appropriations (Net After Transfers)	Expenditures Through 6/30/15	Lapse Period Expenditures 7/01-8/31/15	Total Expenditures	Balances Lapsed
<u>GENERAL REVENUE FUND - 001 (Continued)</u>					
For expenses in connection with the planning and preparation of redistricting of legislative and representative districts as required by Article IV, section 3 of the Illinois Constitution of 1970:					
President	373,288	2,127	-	2,127	371,161
Minority Leader	433,971	-	-	-	433,971
Subtotal fund - 001	\$ 24,481,551	\$ 19,114,146	\$ 486,719	\$ 19,600,865	\$ 4,880,686
<u>GENERAL ASSEMBLY OPERATIONS REVOLVING FUND - 196</u>					
For ordinary and contingent expenses	\$ 250,000	\$ 13,041	\$ 363	\$ 13,404	\$ 236,596
GRAND TOTAL - ALL FUNDS	\$ 24,731,551	\$ 19,127,187	\$ 487,082	\$ 19,614,269	\$ 5,117,282

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 2014**

Fourteen Months Ended August 31, 2014

	Appropriations (Net After Transfers)	Expenditures Through 6/30/14	Lapse Period Expenditures 7/01-8/31/14	Total Expenditures	Balances Reappropriated July 1	Balances Lapsed
<u>PUBLIC ACT 98-0064</u>						
<u>GENERAL REVENUE FUND - 001</u>						
For ordinary and incidental expenses of legislative leadership and legislative staff						
President	\$ 5,295,074	\$ 4,131,832	\$ 70,641	\$ 4,202,473	-	\$ 1,092,601
Minority leader	5,295,074	4,494,153	136,531	4,630,684	-	664,390
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	2,893,282	481,287	3,374,569	-	876,513
For the ordinary and contingent expenses of the Senate Operations Commission including the planning costs, construction costs, moving expenses, and all other costs associated with the construction and reconstruction of Senate offices in the Capitol Complex area	113,700	30,109	-	30,109	-	83,591
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	145,212	9,559	154,771	-	59,433

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES (Continued)
Appropriations for Fiscal Year 2014**

Fourteen Months Ended August 31, 2014

	Appropriations (Net After Transfers)	Expenditures Through 6/30/14	Lapse Period Expenditures 7/01-8/31/14	Total Expenditures	Balances Reappropriated July 1	Balances Lapsed
<u>PUBLIC ACT 98-0064</u>						
<u>GENERAL REVENUE FUND - 001 (Continued)</u>						
For allowances for the particular and additional services appertaining to or entailed by the respective officers of the Senate named in and in accordance with the following schedule:						
President	83,500	-	-	-	-	83,500
Minority Leader	83,500	71,500	-	71,500	-	12,000
For travel expenses to Springfield of members on official legislative business during weeks when the General Assembly is not in session	57,706	1,119	1,122	2,241	-	55,465
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	4,425,444	228,726	4,654,170	-	246,595
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	9,231	3,167	12,398	-	329,202
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	2,174,842	(9,029)	2,165,813	-	872,274

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES (Continued)
Appropriations for Fiscal Year 2014**

Fourteen Months Ended August 31, 2014

<u>PUBLIC ACT 98-0064</u>	<u>Appropriations (Net After Transfers)</u>	<u>Expenditures Through 6/30/14</u>	<u>Lapse Period Expenditures 7/01-8/31/14</u>	<u>Total Expenditures</u>	<u>Reappropriated July 1</u>	<u>Balances Lapsed</u>
<u>GENERAL REVENUE FUND - 001 (Continued)</u>						
	For expenses in connection with the planning and preparation of redistricting of legislative and representative districts as required by Article IV, section 3 of the Illinois Constitution of 1970:					
	390,044	16,756	-	16,756	373,288	-
Minority Leader	434,082	111	-	111	433,971	-
Subtotal fund - 001	\$ 24,498,418	\$ 18,393,591	\$ 922,004	\$ 19,315,595	\$ 807,259	\$ 4,375,564
<u>GENERAL ASSEMBLY OPERATIONS REVOLVING FUND - 196</u>						
For ordinary and contingent expenses	\$ 250,000	\$ 12,503	\$ 261	\$ 12,764	\$ -	\$ 237,236
GRAND TOTAL - ALL FUNDS	\$ 24,748,418	\$ 18,406,094	\$ 922,265	\$ 19,328,359	\$ 807,259	\$ 4,612,800

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, 2015, 2014, and 2013**

	FISCAL YEAR		
	2015	2014	2013
<u>GENERAL REVENUE FUND - 001</u>	<u>P.A. 98-0679</u>	<u>P.A. 98-0064</u>	<u>P.A. 97-0726</u>
Appropriations (net after transfers)	\$ 24,481,551	\$ 24,498,418	\$ 24,674,292
EXPENDITURES			
For ordinary and incidental expenses of legislative leadership and legislative staff			
President	4,473,188	4,202,473	4,130,133
Minority leader	4,938,032	4,630,684	4,091,878
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	3,031,414	3,374,569	2,720,158
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	47,728	30,109	17,581
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	156,079	154,771	157,269
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	60,000	-	-
Minority Leader	40,000	71,500	30,000
For travel expenses to Springfield of members on official legislative business during weeks when the General Assembly is not in session	1,637	2,241	1,296
For furnishing the items to members in connection with their legislative duties and responsibilities and not in connection with any political campaign	4,648,703	4,654,170	4,482,601
For expenses of the General Assembly as approved jointly by the Clerk of the House of Representatives and the Secretary of the Senate	13,861	12,398	15,900

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES AND LAPSED BALANCES (Continued)
For the Fiscal Years Ended June 30, 2015, 2014, and 2013**

	FISCAL YEAR		
	2015	2014	2013
	P.A. 98-0679	P.A. 98-0064	P.A. 97-0726
<u>GENERAL REVENUE FUND - 001 (Continued)</u>			
EXPENDITURES (Continued)			
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	2,188,096	2,165,813	1,980,003
For expenses in connection with the planning and preparation of redistricting of legislative and representative districts as required by Article IV, section 3 of the Illinois Constitution of 1970:			
President	2,127	16,756	98,355
Minority Leader	-	111	65,918
	<u>19,600,865</u>	<u>19,315,595</u>	<u>17,791,092</u>
Total expenditures			
Balances reappropriated July 1	-	807,259	824,126
	<u> -</u>	<u>807,259</u>	<u>824,126</u>
Lapsed balances fund - 001	<u>\$ 4,880,686</u>	<u>\$ 4,375,564</u>	<u>\$ 6,059,074</u>

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES AND LAPSED BALANCES (Continued)
For the Fiscal Years Ended June 30, 2015, 2014, and 2013**

	FISCAL YEAR		
	2015	2014	2013
<u>GENERAL ASSEMBLY OPERATIONS REVOLVING FUND- 196</u>	P.A. 98-0679	P.A. 98-0064	P.A. 97-0726
Appropriations (net after transfers)	\$ 250,000	\$ 250,000	\$ 250,000
EXPENDITURES			
For ordinary and contingent expenses	13,404	12,764	14,319
Lapsed balances fund - 196	\$ 236,596	\$ 237,236	\$ 235,681
<u>GRAND TOTAL - ALL FUNDS</u>			
Appropriations (net after transfers)	\$ 24,731,551	\$ 24,748,418	\$ 24,924,292
Total expenditures	19,614,269	19,328,359	17,805,411
Balances reappropriated July 1	-	807,259	824,126
Lapsed balances all funds	\$ 5,117,282	\$ 4,612,800	\$ 6,294,755

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES AND LAPSED BALANCES (Continued)
For the Fiscal Years Ended June 30, 2015, 2014, and 2013**

	FISCAL YEAR		
	2015	2014	2013
	P.A. 98-0679	P.A. 98-0064	P.A. 97-0726
STATE OFFICERS' SALARIES			
Appropriations to the State Comptroller's office for Senate members' salaries	\$ 4,854,380	\$ 4,788,550	\$ 4,788,550
EXPENDITURES			
President of the Senate and Minority Leader	54,954	52,428	52,428
Eleven assistant majority and minority leaders in the Senate	228,860	216,696	216,696
Majority and minority caucus chairmen in the Senate	41,298	39,399	39,399
Chairmen and minority spokesmen of standing committees in the Senate except the rules committees and the committee on the assignment of bills	330,463	315,268	354,676
For salaries, 59 members of the Senate	4,013,630	3,818,308	3,818,308
Total expenditures	4,669,205	4,442,099	4,481,507
Lapsed balances state officer's salaries	\$ 185,175	\$ 346,451	\$ 307,043

**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, 2015, 2014, and 2013**

	FISCAL YEAR		
	2015	2014	2013
<u>GENERAL REVENUE FUND - 001</u>	P.A. 98-0679	P.A. 98-0064	P.A. 97-0726
Appropriations (net after transfers)	\$ 24,481,551	\$ 24,498,418	\$ 24,674,292
EXPENDITURES			
Personal services	13,026,825	12,859,754	11,994,378
State contribution to social security	938,990	924,688	875,501
Personal services - contractual	1,583,689	1,439,825	1,582,162
Social security - contractual employees	114,003	104,776	110,488
Contractual services	2,897,968	2,393,033	2,199,700
Travel	154,707	162,927	148,241
Printing	139,470	101,766	74,643
Commodities	114,616	109,891	122,471
Equipment	144,306	711,940	152,790
Electronic data processing	111,449	150,651	147,710
Telecommunications	360,694	339,904	375,464
Operation of automobile equipment	13,055	4,089	5,569
Permanent improvements	626	11,932	368
Lump sums and other purposes	467	419	1,607
Total expenditures	19,600,865	19,315,595	17,791,092
Balances reappropriated July 1	-	807,259	824,126
Lapsed balances fund - 001	\$ 4,880,686	\$ 4,375,564	\$ 6,059,074

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,
EXPENDITURES AND LAPSED BALANCES BY MAJOR OBJECT CODE (Continued)
For the Fiscal Years Ended June 30, 2015, 2014, and 2013**

	FISCAL YEAR		
	2015	2014	2013
	P.A. 98-0679	P.A. 98-0064	P.A. 97-0726
<u>GENERAL REVENUE FUND - 196</u>			
Appropriations (net after transfers)	\$ 250,000	\$ 250,000	\$ 250,000
EXPENDITURES			
Contractual services	7,194	4,836	8,340
Printing	-	-	1,582
Commodities	3,817	6,449	4,397
Equipment	2,393	1,479	-
Total expenditures	<u>13,404</u>	<u>12,764</u>	<u>14,319</u>
Lapsed balances fund - 196	<u>\$ 236,596</u>	<u>\$ 237,236</u>	<u>\$ 235,681</u>
<u>GRAND TOTAL - ALL FUNDS</u>			
Appropriations (net after transfers)	\$ 24,731,551	\$ 24,748,418	\$ 24,924,292
Expenditures	19,614,269	19,328,359	17,805,411
Balances reappropriated July 1	<u>-</u>	<u>807,259</u>	<u>824,126</u>
Lapsed balances all funds	<u>\$ 5,117,282</u>	<u>\$ 4,612,800</u>	<u>\$ 6,294,755</u>

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
SCHEDULE OF CHANGES IN STATE PROPERTY
For the Two Years Ended June 30, 2015**

	<u>Equipment</u>
Balance at July 1, 2013	\$ 8,087,679
Additions	890,125
Deletions	(141,011)
Net transfers	<u>(212,574)</u>
Balance at June 30, 2014	<u>\$ 8,624,219</u>
Balance at July 1, 2014	\$ 8,624,219
Additions	721,577
Deletions	(33,447)
Net transfers	<u>(535,672)</u>
Balance at June 30, 2015	<u>\$ 8,776,677</u>

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

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
COMPARATIVE SCHEDULE OF CASH RECEIPTS
AND RECONCILIATION OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE STATE COMPTROLLER
For the Fiscal Years Ended June 30, 2015, 2014, and 2013**

	FISCAL YEAR		
	2015	2014	2013
<u>GENERAL REVENUE FUND - 001</u>			
Senate operations	\$ 1,418	\$ 1,048	\$ 13,531
Prior year refunds	13,589	5,026	5,349
Total cash receipts per Agency	15,007	6,074	18,880
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records fund - 001	<u>\$ 15,007</u>	<u>\$ 6,074</u>	<u>\$ 18,880</u>
<u>GENERAL ASSEMBLY OPERATIONS REVOLVING FUND - 196</u>			
Subscription and postage fees	\$ 10,133	\$ 9,755	\$ 9,511
Total cash receipts per Agency	10,133	9,755	9,511
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records fund - 196	<u>\$ 10,133</u>	<u>\$ 9,755</u>	<u>\$ 9,511</u>
<u>GRAND TOTAL - ALL FUNDS</u>			
Total cash receipts per Agency	\$ 25,140	\$ 15,829	\$ 28,391
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records - all funds	<u>\$ 25,140</u>	<u>\$ 15,829</u>	<u>\$ 28,391</u>

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2015**

The following are explanations for expenditures which differed by at least \$25,000 and by more than 20% from the previous year:

<u>GENERAL REVENUE FUND - 001</u>	Fiscal Year		
	2015	2014	2013
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	\$ 3,031,414	\$ 3,374,569	\$ 2,720,158

The increase of \$654,411 or 24% from fiscal year 2013 to fiscal year 2014 was due to upgrades to the Senate Chambers voting boards and audio/video equipment, and purchases of furniture and shades.

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	\$ 60,000	\$ -	\$ -
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The increase of \$60,000 or 100% from fiscal year 2014 to fiscal year 2015 was due to the need for Senators to communicate directly with their constituents on complex issues that were being considered by the General Assembly at that time.

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

Minority Leader	\$ 40,000	\$ 71,500	\$ 30,000
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The increase of \$41,500 or 138% from fiscal year 2013 and 2014 and the decrease of \$31,500 or 44% from fiscal year 2014 to fiscal year 2015 was due to the increase and decrease of Senators communicating directly with their constituents on complex issues that were being considered by the General Assembly at that time.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES (Continued)
For the Two Years Ended June 30, 2015**

<u>GENERAL REVENUE FUND - 001 (Continued)</u>	Fiscal Year		
	2015	2014	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:</p> <p style="padding-left: 20px;">President</p>	\$ 2,127	\$ 16,756	\$ 98,355

The decrease of \$81,599 or 83% from fiscal year 2013 to fiscal year 2014 was due to the redistricting process ending and the required legal representation diminishing.

<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:</p> <p style="padding-left: 20px;">Minority Leader</p>	\$ -	\$ 111	\$ 65,918
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The decrease of \$65,807 or 100% from fiscal year 2013 to fiscal year 2014 was due to the redistricting process ending and the required legal representation diminishing.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2015**

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. In fiscal year 2015, the Senate received \$13,256 from returning two specialty cameras that did not suit the Senate's specific needs.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2015**

For the fiscal year ended June 30, 2015, significant lapse period spending greater than 20% was:

<u>Expenditure Item</u>	<u>Fund</u>	<u>Total Expenditures</u>	<u>Lapse Period Expenditures</u>	<u>Percent</u>
For travel expenses to Springfield of members on official legislative business during weeks when the General Assembly is not in session	001	\$ 1,637	\$ 724	44%

Lapse period spending was due to late receipt of members' travel vouchers before June 30, 2015, which were not paid until lapse period.

For the fiscal year ended June 30, 2014, significant lapse period spending greater than 20% was:

<u>Expenditure Item</u>	<u>Fund</u>	<u>Total Expenditures</u>	<u>Lapse Period Expenditures</u>	<u>Percent</u>
For travel expenses to Springfield of members on official legislative business during weeks when the General Assembly is not in session	001	\$ 2,241	\$ 1,122	50%

Lapse period spending was due to late receipt of members' travel vouchers before June 30, 2014, which were not paid until lapse period.

For expenses of the General Assembly as approved jointly by the Clerk of the House of Representatives and the Secretary of the Senate	001	\$ 12,398	\$ 3,167	26%
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Lapse period spending was due to maintenance cost on printers associated with the Senate offices before June 30, 2014, which was not paid until lapse period.

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
ANALYSIS OF ACCOUNTS RECEIVABLE
For the Two Years Ended June 30, 2015
(in thousands)**

Fund Name	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, 2014:							
General Assembly Operations Revolving Fund 196	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ 2	\$ -
Balances at June 30, 2015:							
General Assembly Operations Revolving Fund 196	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ 2	\$ -

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 State 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, 2015**

AGENCY FUNCTIONS AND PLANNING PROGRAM (NOT EXAMINED)

Agency Functions

The Legislative Power 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, 2015**

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.

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, 2015**

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		
	2015	2014	2013
Regular full-time employees			
Senate Democrats	63	65	64
Senate Republicans	59	58	51
Senate operations	39	37	37
District offices	54	55	48
Committee clerks	<u>42</u>	<u>46</u>	<u>50</u>
Total average full-time employees	<u>257</u>	<u>261</u>	<u>250</u>
Contractual full-time employees			
Senate Democrats	6	3	4
Senate Republicans	9	6	6
Senate operations	21	19	16
District offices	<u>51</u>	<u>53</u>	<u>53</u>
Total average contractual employees	<u>87</u>	<u>81</u>	<u>79</u>
Total average employees	<u><u>344</u></u>	<u><u>342</u></u>	<u><u>329</u></u>

**STATE OF ILLINOIS
GENERAL ASSEMBLY
SENATE
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2015**

SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)

2015 Session 99th General Assembly
January 2015 – October 2015

67 Session Days (8 Perfunctory)
2,192 Senate Bills Introduced
1,218 Senate Bills Passed Senate Committees
369 Senate Bills Passed the Senate
245 Senate Bills Passed Both House and Senate
33 Senate Bills Vetoed or Amendatorially Vetoed
210 Senate Bills Signed into Law

2014 Session 98th General Assembly
January 2014 – January 2015

68 Session Days (16 Perfunctory) (2 Special Session)
1,045 Senate Bills Introduced
320 Senate Bills Passed Senate Committees
360 Senate Bills Passed the Senate
274 Senate Bills Passed Both House and Senate
7 Senate Bills Vetoed or Amendatorially Vetoed
267 Senate Bills Signed into Law

2013 Session 98th General Assembly
January 2013 – December 2013

75 Session Days (18 Perfunctory) (1 Special Session)
2,634 Senate Bills Introduced
1,619 Senate Bills Passed Senate Committees
370 Senate Bills Passed the Senate
264 Senate Bills Passed Both House and Senate
3 Senate Bills Vetoed or Amendatorially Vetoed
261 Senate Bills Signed into Law