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Missouri State Auditor

General Assembly And Supporting Functions

Senate

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<http://auditor.mo.gov>



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CITIZENS SUMMARY

Findings in the audit of the General Assembly and Supporting Functions, Senate

Senate Administrator's Fund	The Senate solicited contributions from lobbyists during fiscal year 2011 for the Senate Administrator's Fund and used the Fund to pay various questionable costs. During the 2 years ended June 30, 2012, the Senate spent \$8,689 from the Senate Administrator's Fund for a Senator retirement dinner and retirement gifts, expenditures that would not be allowable for state agencies. As noted in our prior audit report, Article IV, Section 15, of the Missouri Constitution and Section 30.240, RSMo, requires state funds to be held and disbursed by the state treasurer, but the Senate continues to hold the Senate Administrator's Fund bank account outside the state treasury.
Operating Policies and Procedures	Timesheets are not standardized, and employees and supervisors do not always sign timesheets. The Senate lacks a formal written policy regarding the use and retention of e-mail correspondence and asserts that the Sunshine Law does not apply to records of individual members, but the law related to this matter is ambiguous.
NCSL Report	The Senate paid the National Conference of State Legislatures \$21,647 to conduct a review of Senate operations but has not implemented the recommendations contained in the November 2009 report.
Contingency Plan	The Senate has not developed a formal, written contingency plan for resuming normal business operations and recovering computer systems and data in the event of a disaster or other disruptive event.

In the areas audited, the overall performance of this entity was **Good**.*

American Recovery and Reinvestment Act (Federal Stimulus)	The Senate did not receive any federal stimulus monies during the audited time period.
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*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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Members of the General Assembly, Senate
Jefferson City, Missouri

We have audited certain operations of the General Assembly and Supporting Functions, Senate, in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included, but was not necessarily limited to, the years ended June 30, 2012, and 2011. The objectives of our audit were to:

1. Evaluate the Senate's internal controls over significant management and financial functions.
2. Evaluate the Senate's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and operations, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the Senate; analysis of comparative data obtained from external and/or internal sources; reviewing contracts specific to the Senate's operations and significant within the context of the audit objectives; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the Senate's management and was not subjected to the procedures applied in our audit of the Senate.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the General Assembly and Supporting Functions, Senate.



Thomas A. Schweich
State Auditor

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General Assembly and Supporting Functions, Senate Management Advisory Report State Auditor's Findings

1. Senate Administrator's Fund

The Senate solicited contributions from lobbyists for the Senate Administrator's Fund and used the Fund to pay various questionable costs. This situation gives the appearance of, and may result in, a conflict of interest. In addition, no authority exists to maintain the account outside the state treasury.

During the 2 years ended June 30, 2012, the Senate Administrator's Fund receipts and disbursements totaled \$10,305 and \$12,744, respectively.

1.1 Lobbyist contributions

Senate officials solicited contributions from lobbyists in fiscal year 2011, and used the contributions to pay for meals when Senators and senate employees worked late during legislative sessions and for retirement dinners and gifts for outgoing Senators. Contributions were not solicited during fiscal year 2012. Senate personnel indicated that a decision has not been made regarding soliciting contributions in future years.

Actively soliciting contributions from lobbyists gives the appearance of, and may result in, a conflict of interest.

A similar condition was reported in our prior audit report.

1.2 Questionable expenses

The Senate made expenditures from the Senate Administrator's Fund that would not be allowable for state agencies. During the 2 years ended June 30, 2012, the following expenses were paid from the fund:

Expenditure	Year Ended June 30,	
	2012	2011
Senator retirement dinner	\$ 0	4,426
Senator retirement gifts	0	4,263
Senator and staff meals	2,983	1,072
Total	\$ 2,983	9,761

The retirement dinner for outgoing Senators was held in September 2010 at a local Jefferson City restaurant. The expenses included food and bar set-up and bartender fees for approximately 100 people.

Retirement gifts have traditionally been given to outgoing Senators. The outgoing Senators may chose a retirement gift of either a 14 karat gold pin or a silver plated tray (framed if wanted) engraved with the Senator's name and years of service. During the year ended June 30, 2011, the Senate provided 11 gifts, at an average cost of approximately \$390, to outgoing Senators. According to House of Representatives (House) personnel, the House does not pay for retirement dinners or gifts. However, the House purchases lapel pins, costing approximately \$30, for each member.



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During session, the Senate periodically provided meals for Senators and senate employees who were working late. The Office of Administration (OA) administrative policy, SP-5, allows state agencies to provide food and/or beverage to promote the efficient conduct of business, if there is a substantial business reason for doing so. However, the expenditures for the retirement dinner and gifts are not allowable expenses for state agencies. Also, while light refreshments, such as cake and punch may be provided for employee retirement receptions, with costs at a nominal charge per person, state agencies may not pay for banquets for employee retirement events. In addition, OA administrative policy, B-37, limits retirement gifts to \$3 times the employee years of service, not to exceed \$100.

While it appears the Senate is not subject to some policies and restrictions that apply to state agencies, the expenditures for the retirement dinner and gifts do not appear to be a necessary or reasonable use of funds. The Senate should ensure funds are used only for items necessary and beneficial to senate functions.

A similar condition was reported in our prior audit report.

1.3 Bank account

Senate personnel could not provide statutory or other authority to hold the bank account for the Senator Administrator's Fund outside the state treasury. This fund is controlled and administered exclusively by senate personnel.

Article IV, Section 15, Missouri Constitution, and Section 30.240, RSMo, require state funds to be held and disbursed by the state treasurer.

A similar condition was reported in our prior audit report.

Recommendations

The Senate discontinue the practice of soliciting contributions from lobbyists, ensure future expenditures are reasonable and necessary, and direct the Senate Administrator to close the account and communicate with the State Treasurer's office regarding the proper disposition of remaining funds.

Auditee's Response

The use of the Senate Administrator's account saves taxpayer resources and if eliminated would increase state expenditures from taxpayer resources (General Revenue). The Senate Administrator's account was established to provide a convenient and efficient means of paying for state reimbursable meal expenses incurred during late evening Senate sessions. The account maintains a minimal cash balance and is used in lieu of taxpayer resources. All account activities are transparent and subject to enhanced internal controls including segregation of duties by those responsible for account transactions. Each dollar received and expended is clearly detailed and documented.



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*The Senate agrees that alcohol related expenses and excessive retirement gifts are not an appropriate use of taxpayer resources. As stated previously, the funds deposited into the Senate Administrator's Fund are **not** taxpayer generated. The account is comprised solely of donations for designated purposes. The designated donations are reportable by the donor to the Missouri Ethics Commission for transparency purposes and to ensure that conflicts of interest, if any would occur, are identified and addressed.*

The Senate agrees to review future uses of the account to ensure that funds continue to be used for items necessary and beneficial to Senate functions.

2. Operating Policies and Procedures

The Senate does not utilize standardized timesheets, employees do not always sign timesheets, and supervisors do not always document approval of the timesheets. The Senate has not established a policy regarding e-mail use and retention, and does not believe the Sunshine Law (Chapter 610, RSMo) applies to records of individual members.

2.1 Timesheets

The Senate has not developed a single comprehensive timesheet for all employees. Timesheets are not always signed by the employee, and some timesheets do not have supervisory approval.

Non-standardized timesheets

Senate employees prepare manual timesheets which are not standardized.

The form of the timesheet and information recorded differs depending upon the Senate division/department, and it is unclear why different timesheets are necessary. In addition, the actual time worked is not recorded on most timesheets. Annual and/or sick leave used, compensatory time earned and/or used, and holiday time is typically recorded on timesheets. Without a record of actual time worked, it is difficult to determine if compensatory time (time worked over 40 hours per week) claimed as earned and/or used is appropriate.

Accurate time records of actual time worked and leave taken are necessary to document hours worked, substantiate payroll disbursements, and provide the Senate with a method to monitor individual attendance. A standardized timesheet would help ensure all mandatory and needed time information is properly recorded.

Approval

Employees do not always sign their timesheets to document the hours worked and/or leave taken. For five of ten (50 percent) timesheets tested, the employee did not sign his/her timesheet. In addition, for one of these timesheets, the supervisor did not sign the timesheet to document approval of the subordinate's timesheet.



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To ensure proper control over payroll, employees should be required to sign their timesheet and supervisory employees should be required to review and approve timesheets of those employees they are responsible for supervising.

A similar condition was reported in our prior audit report.

2.2 E-mail policy and retention

The Senate has not established a formal written policy regarding the use and retention of e-mail correspondence. Currently, the Senate does not require e-mail correspondence to be archived.

An e-mail policy needs to clearly define a record or specifically indicate that e-mail records are covered. While the legislature is exempted under Section 109.290, RSMo, and 15 CSR 30-45.010 from following the Secretary of State's Guideline, Managing E-mail Records, the guidelines provide specific guidance regarding the definition of an electronic record and the need to retain such records. Without clear, specific, and adequate guidance, there may be inconsistencies in the understanding and implementation regarding records retention. Also, without archiving e-mail, either on the state or an in-house archiving system, the Senate has little assurance that applicable e-mail will be available if needed.

2.3 Open records

While it is the Senate's position that the Sunshine Law does not apply to records of individual members, the law related to this matter is ambiguous and no Missouri court has ruled on this specific issue.

Section 610.010(4), RSMo, defines a "public governmental body", in part, as, any legislative, administrative or governmental entity created by the Missouri Constitution or statutes of the state. The Sunshine Law defines a "public record", in part, as, any record whether written or electronically stored, retained by or of any public governmental body including any report, memorandum, or other document. Section 610.025, RSMo, also provides that any message relating to public business by electronic means should be concurrently transmitted to either the member's public office computer or the custodian of records in the same format.

We are cognizant of the need to keep certain records confidential. For example, to protect the interests of private citizens records related to whistleblower complaints and allegations of improprieties should be exempted from public disclosure. However, other correspondence clearly relating to the conduct of public business should be subject to public scrutiny. Section 610.011, RSMo, states it is public policy that Chapter 610 should be liberally construed. Currently, legislation is pending that expands the requirements of the Sunshine Law. It is a double standard for the legislature to impose additional requirements on other public governmental bodies while enjoying a blanket exemption from the Sunshine Law. The legislature should take this opportunity to bring individual members under



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the umbrella of the law while carving out legitimate and necessary exceptions to public disclosure.

Recommendations

The Senate:

- 2.1 Develop a standardized timesheet which provides all relevant information including actual time worked, leave used, and compensatory time earned and used. The Senate should also require employees to sign their timesheet and supervisory employees to review and approve timesheets of their subordinates.
- 2.2 Establish an e-mail policy and archiving system.
- 2.3 Amend the Sunshine Law so that it clearly applies to individual members while carving out legitimate and necessary exceptions to public disclosure.

Auditee's Response

- 2.1 *The Senate is in the process of implementing a single comprehensive timesheet for employees. The Research, Appropriations, and Accounting offices are testing the new timesheet with an anticipated full phase-in by the beginning of FY 2014. The Senate will review timesheet signature and approval processes to ensure timesheets are appropriately signed and approved.*
- 2.2 *The Senate will consider establishing an e-mail correspondence policy and will review the need for an archiving system.*
- 2.3 *The Senate agrees that records maintained by the Senate Administrator and other Senate support staff are subject to the Sunshine Law. These records are the official records of the Senate and are produced when requested. Individual Senators are not considered a "public governmental body" so their records are not subject to Sunshine Law requests.*

3. NCSL Report

The Senate has not implemented recommendations from a National Conference of State Legislatures (NCSL) report, issued in November 2009.

The Senate contracted with the NCSL to conduct a review of Senate operations, such as staff structure, compensation, employee policies and practices, and overall effectiveness of services in meeting the needs of the Senators. The Senate paid \$21,647 for the NCSL review and report.

Because new members would be appointed to the Senate Administrative Committee in January 2010, the committee did not act upon the



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recommendations when the report was received. As of August 2012, this committee still had not addressed the report recommendations.

Some report recommendations are:

- Develop job descriptions for the Senators' office staff.
- Hold training for all Senators on staff personnel policies and best practices.
- Update the employee handbook to clearly state which policies cover all staff and which exceptions apply to Senators' office and caucus staff, if any, and to the extent possible, apply policies to all staff equally.
- Include in the employee handbook policies related to at-will employment, nepotism, conflict of interest, and grievance procedures for grievances other than harassment (which is in the handbook).

The NCSL report recommendations appear reasonable, and would help enhance senate operations and policies/procedures, and ensure senate policies are fairly and consistently applied to all senate employees.

Recommendation

The Senate reconsider the NCSL recommendations and implement the recommendations to the extent possible.

Auditee's Response

The NCSL study was an independent assessment of Senate operations. The study reviewed staff structure, compensation, employee policies/practices and overall effectiveness of services. The NCSL team concluded that the operations and staff structures of the Missouri Senate are sound and consistent with generally accepted practices found in effective state legislatures.

Members of the Administration Committee considered the NCSL report recommendations. The report was also used by the Senate Administrator as a tool to determine the effectiveness of the Senate and to make changes to Senate operations to better serve Missouri taxpayers. Report recommendations positively impacted Senate operations. However, because of this finding, Senate staff will review the report to see if other recommendations should be implemented.



4. Contingency Plan

The Senate has not developed a formal, written contingency plan for resuming normal business operations and recovering computer systems and data in the event of a disaster or other disruptive event.

The Senate relies on its computer system for various activities including, but not limited to, bill tracking, constituent management, and capital asset tracking. According to the Director of Computer Information Systems, the various databases and website information is backed-up several times a day, and the back-up data is tested several times a week. The Director also stated that her department is working on a contingency plan.

According to accepted standards¹, contingency planning for information systems is part of an overall organizational program for achieving continuity of operations for mission/business operations. Contingency planning addresses both information system restoration and implementation of alternative mission/business processes when systems are comprised.

A formal, written contingency plan should be prepared to specify actions required to re-establish critical business functions and computer systems. In the case of a disaster or other disruptive event, such documentation can reduce confusion and provide a framework for the uninterrupted continuance of operation.

A similar condition was reported in our prior audit report.

Recommendation

The Senate develop a formal written contingency plan which is periodically tested, evaluated, and updated as needed.

Auditee's Response

The Senate has developed a formal written contingency plan that is and will continue to be tested, evaluated, and updated.

¹ "NIST Special Publication 800-53 Revision 3, Recommended Security Controls for Federal Information Systems and Organizations," <<http://csrc.nist.gov/publications/PubsSPs.html>>, accessed April 12, 2012

General Assembly and Supporting Functions, Senate

Organization and Statistical Information

Legislative power in Missouri is vested by Article III, Section I, Missouri Constitution, in the General Assembly, more commonly known as the legislature, composed of the Senate and the House of Representatives.

The Senate consists of 34 members who are elected for 4-year terms. Senators from odd-numbered districts are elected in Presidential election years. Senators from even-numbered districts are chosen in the "off-year" elections. Each senator must be at least 30 years of age, and a qualified voter of the state for 3 years and the district he or she represents for 1 year. The Lieutenant Governor is president and presiding officer of the Senate. In his absence, the president pro tem, who is elected by the Senate members, presides. The Senate convenes annually on the first Wednesday following the first Monday in January and adjourns on May 30, with no considerations of bills after 6:00 P.M., on the first Friday after the second Monday in May.

Senate leadership positions are classified as either a leadership or committee chairman. Senators in leadership positions include the president pro tem and the majority and minority floor leaders. The Senator occupying the position of assistant minority floor leader receives the same allowance as a committee chairman position. In addition to their normal clerical hires, the president pro tem, majority floor leader, minority floor leader, and chairman of the Appropriations Committee are allowed to hire an administrative assistant. The president pro tem is authorized to hire a secretary for his administrative assistant, or an additional administrative assistant. The president pro tem and minority floor leader, at their option, may hire legal counsel in lieu of one administrative assistant.

For the 2 years ended June 30, 2012, Senators received the following compensation:

Position	Year Ended June 30,	
	2012	2011
President pro tem	\$ 38,415	38,415
Floor leaders	37,415	37,415
All remaining senators	35,915	35,915

Each senator is paid a per diem each day the senator is in attendance at the legislative session. In addition, senators are reimbursed for each mile traveled when commuting to and from Jefferson City for each week the legislature is in session.

For the 2 years ended June 30, 2012, Senators were authorized the following per diem and mileage reimbursement:



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Effective Dates	Per Diems	Mileage Rate
July 2010 to September 2010	\$ 103.20	.37
October 2010 to September 2011	98.40	.37
October 2011 to June 2012	104.00	.37

Senators also receive various annual allowances to be utilized in the performance of their official duties. These allowances are established by the Administration Committee and are subject to the limitations imposed by the appropriation authorizing these expenditures. Maximum allowances have been set by category of expense with the provision that total expenditures for each senator do not exceed the maximum total allowance. In addition, with approval of the Administration Committee, senators may spend over the maximum allowance by category and carry unused allowances not exceeding 10 percent of the total allowance to subsequent years.

The annual maximum allowances, by category, for the 2 years ended December 31, 2012, were:

Maximum Allowance	Leadership Positions	Committee Chairman Positions	All Remaining Senators
Personal service	\$ 121,004	108,954	100,198
District office	7,200	7,200	7,200
Postage	27,500	27,500	27,500
Travel	1,200	1,200	1,200
Office expense	2,000	2,000	2,000
Total	\$ 160,304	148,257	139,498

The personal service allowance is used to pay the salaries of the senators' capitol and district staff. Expenses to maintain a district office, such as rent and telephone charges, are charged against the district office allowance. The postage allowance is used to pay the cost of mailing information related to official state business. Travel expenses incurred in connection with the duties of a state senator are reimbursable from the travel allowance. The travel allowance is determined at the beginning of each biennial assembly utilizing a formula which considers a senator's round-trip mileage between their residence and the Capitol and the size of their district in square miles. Each senator is allowed to make office purchases of \$2,000 per year without being cleared through the Administration Committee.

The Senate determines its own rules and procedures and rules may not be dispensed without at least one day's notice and only by a vote of at least a majority of the Senate. However, a rule may be suspended for a special purpose by a vote of two-thirds majority of the members. This suspension



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shall remain only until the Senate proceeds to the consideration of business other than that for which the rule was suspended. The Senate is required to keep a daily journal (or record) of its proceedings.

Five members of the Senate are appointed by the president pro tem to serve on the Administration Committee, with the president pro tem serving as the ex-officio chairman of the committee. This committee has sole control of all financial obligations and business affairs of the Senate. Senator Charlie Shields served as Chairman of the Administration Committee from January 2009 until January 2011. In January 2011, Senator Robert Mayer was appointed chairman of the committee and served until January 2013 when Senator Tom Dempsey was appointed to this position. The committee employs a senate administrator who acts as the chief executive officer of the Senate, and has general supervisory responsibilities over employees who prepare the senate budget, maintain the accounting records, acquire equipment and supplies, control inventory, maintain the physical plant, prepare the payroll, coordinate renovation projects, pay bills, and provide objective, nonpartisan research to all members of the Senate. The senate functions reporting directly to the senate administrator include secretary of the senate, appropriations, research, chief financial officer, computer information systems, operations, and communications. Jim Howerton has served as Senate Administrator since January 2005 and continues in that position.

At June 30, 2012, the Senate had 177 full-time employees, and 21 part time employees.

American Recovery and
Reinvestment Act 2009
(Federal Stimulus)

The Senate did not receive any federal stimulus monies during the 2 fiscal years ended June 30, 2012.

Appendix A-1

General Assembly and Supporting Functions

Senate

Combined Statement of Receipts, Disbursements, and Changes in Cash and Investments

Year Ended June 30, 2012

	Senate Revolving Fund	Senate Administrator's Fund
	<u> </u>	<u> </u>
RECEIPTS		
Information sales	\$ 9,767	0
Vendor refunds	1,926	0
Recovery costs	2,442	0
Miscellaneous	4,143	5
Total Receipts	<u>18,278</u>	<u>5</u>
 DISBURSEMENTS		
Transfers to General Revenue Fund - State	28,768	0
Retirement reception/gifts and staff dinners	0	2,983
Total Disbursements	<u>28,768</u>	<u>2,983</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>(10,490)</u>	<u>(2,978)</u>
CASH AND INVESTMENTS, JULY 1	<u>33,768</u>	<u>3,774</u>
CASH AND INVESTMENTS, JUNE 30	<u>\$ 23,278</u>	<u>796</u>

The monies of the Senate Administrator's Fund are maintained in a separate bank account in the custody of Senate officials.

Appendix A-2

General Assembly and Supporting Functions

Senate

Combined Statement of Receipts, Disbursements, and Changes in Cash and Investments

Year Ended June 30, 2011

	Senate Revolving Fund	Senate Administrator's Fund
	<u> </u>	<u> </u>
RECEIPTS		
Information sales	\$ 10,642	0
Vendor refunds	59	0
Recovery costs	1,398	0
Donations	0	10,298
Miscellaneous	1,505	2
Total Receipts	<u>13,604</u>	<u>10,300</u>
DISBURSEMENTS		
Retirement reception/gifts and staff dinners	<u>0</u>	<u>9,761</u>
Total Disbursements	<u>0</u>	<u>9,761</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	13,604	539
CASH AND INVESTMENTS, JULY 1	<u>20,164</u>	<u>3,235</u>
CASH AND INVESTMENTS, JUNE 30	<u>\$ 33,768</u>	<u>3,774</u>

The monies of the Senate Administrator's Fund are maintained in a separate bank account in the custody of Senate officials.

Appendix B

General Assembly and Supporting Functions
 Senate
 Comparative Statement of Appropriations and Expenditures

	Year Ended June 30,					
	2012			2011		
	Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
GENERAL REVENUE FUND						
Senate contingent expenses	\$ 8,838,783	8,427,219	411,564	8,973,783	8,431,535	542,248
Salaries of members	1,226,610	1,226,603	7	1,226,610	1,211,938	14,672
Members' mileage	87,406	81,365	6,041	87,406	77,644	9,762
Members' per diems	226,100	223,965	2,135	226,100	226,100	0
General Assembly:						
Joint contingent equipment and expenses	160,000	126,115	33,885	125,000	104,304	20,696
Joint committee on Tax Policy -						
Personal service	60,000	34,303	25,697	60,000	58,000	2,000
Expense and equipment	14,143	355	13,788	14,143	860	13,283
Joint Committee on Administrative Rules	122,528	108,048	14,480	122,528	110,072	12,456
Joint Committee on Public Employee Retirement	160,810	101,728	59,082	160,810	99,036	61,774
Joint Committee on Capital Improvements and Lease Oversight						
	0	0	0	122,835	70,991	51,844
Joint Committee on Transportation Oversight						
	0	0	0	4,750	178	4,572
Joint Committee on Education -						
Personal service	61,800	61,800	0	61,800	61,800	0
Expense and equipment	12,025	2,071	9,954	15,910	1,425	14,485
Total General Revenue Fund	<u>10,970,205</u>	<u>10,393,572</u>	<u>576,633</u>	<u>11,201,675</u>	<u>10,453,883</u>	<u>747,792</u>
SENATE REVOLVING FUND						
Contingent expenses	40,000	0	40,000	40,000	0	40,000
Total All Funds	<u>\$ 11,010,205</u>	<u>10,393,572</u>	<u>616,633</u>	<u>11,241,675</u>	<u>10,453,883</u>	<u>787,792</u>

Appendix C

General Assembly and Supporting Functions
Senate

Comparative Statement of Expenditures (From Appropriations)

	Year Ended June 30,				
	2012	2011	2010	2009	2008
Salaries and wages	\$ 9,045,105	9,070,904	9,346,605	9,073,018	8,640,511
Post-retirement health care benefits	0	0	0	13,969	0
Legislative daily travel allowance	280,020	230,880	240,960	204,658	206,665
Travel, in-state	166,750	162,874	230,076	209,855	240,212
Travel, out-of-state	2,834	5,077	28,279	18,198	27,243
Postage	179,588	141,521	309,133	288,185	326,744
Supplies	147,318	154,300	237,405	226,068	279,227
Professional development	69,663	7,220	356,315	323,934	363,466
Communication services and supplies	81,147	84,901	131,769	132,001	135,362
Services:					
Professional	60,007	113,709	92,310	55,873	80,197
Housekeeping and janitorial	86,966	87,399	90,897	73,066	73,077
Maintenance and repair	110,169	123,220	111,407	148,628	65,358
Equipment					
Computer equipment	63,390	99,186	78,161	93,340	81,485
Office equipment	25,575	20,755	66,669	11,781	114,920
Other equipment	7,849	42,189	10,952	123,787	32,204
Property and improvements	0	0	0	4,396	0
Building lease payments	36,575	35,696	39,108	35,942	50,364
Equipment rental and leases	7,356	48,734	67,757	71,629	77,788
Agency provided food	12,839	11,757	11,048	11,064	9,746
Miscellaneous expenses	10,421	13,561	12,715	2,952	1,891
Total	\$ <u>10,393,572</u>	<u>10,453,883</u>	<u>11,461,566</u>	<u>11,122,344</u>	<u>10,806,460</u>

Appendix D

General Assembly and Supporting Functions

Senate

Statement of Changes in General Capital Assets

	Furniture and Equipment	Motor Vehicles	Total
Balance, July 1, 2010	\$ 2,149,800	22,042	2,171,842
Additions	115,566	0	115,566
Dispositions	(212,899)	0	(212,899)
Balance, June 30, 2011	2,052,467	22,042	2,074,509
Additions	48,817	0	48,817
Dispositions	(279,658)	0	(279,658)
Balance, June 30, 2012	\$ <u>1,821,626</u>	<u>22,042</u>	<u>1,843,668</u>