
Michigan Legislature

**Combined Statement of Sources and Disposition of General Fund Authorizations with
Supplemental Schedules for the Years Ended September 30, 2022 and 2021**

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Independent Auditor's Report

To the Michigan Legislature and
Mr. Doug Ringler, CPA, CIA, Auditor General
Office of the Auditor General

Report on the Audits of the Combined Financial Statement

Opinion

We have audited the combined statement of sources and disposition of General Fund authorizations of the Michigan Legislature for the years ended September 30, 2022 and 2021 and the related notes to the financial statement (the "combined financial statement").

In our opinion, the accompanying combined financial statement presents fairly, in all material respects, the combined statement of sources and disposition of General Fund authorizations of the Michigan Legislature for the years ended September 30, 2022 and 2021 in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audits of the Combined Financial Statement* section of our report. We are required to be independent of the Michigan Legislature and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 1, the accompanying combined financial statement of the Michigan Legislature was prepared for the purpose of presenting the combined statement of sources and disposition of the agencies within the State of Michigan's General Fund that comprise the Michigan Legislature, excluding the Legislative Retirement System. The combined financial statement is intended to present only the sources and disposition of General Fund authorizations for the Michigan Legislature and does not present, nor is it intended to present, the entire activity of the State of Michigan or its General Fund. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Combined Financial Statement

Management is responsible for the preparation and fair presentation of the combined financial statement in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the combined financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audits of the Combined Financial Statement

Our objectives are to obtain reasonable assurance about whether the combined financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that audits conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the combined financial statement.

To the Michigan Legislature and
Mr. Doug Ringler, CPA, CIA, Auditor General
Office of the Auditor General

In performing audits in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audits.
- Identify and assess the risks of material misstatement of the combined financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the combined financial statement.
- Obtain an understanding of internal control relevant to the audits in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Michigan Legislature's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the combined financial statement.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audits, significant audit findings, and certain internal control-related matters that we identified during the audits.

Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the combined financial statement that collectively comprises the Michigan Legislature's combined statement of sources and disposition of General Fund authorizations. The accompanying supplemental schedules, as listed in the table of contents, are presented for the purpose of additional analysis and are not a required part of the combined statement of sources and disposition of General Fund authorizations of the Michigan Legislature. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the combined financial statement. The information has been subjected to the auditing procedures applied in the audit of the combined financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statement or to the combined financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplemental schedules are fairly stated in all material respects in relation to the combined financial statement as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 16, 2023 on our consideration of the Michigan Legislature's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Michigan Legislature's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Michigan Legislature's internal control over financial reporting and compliance.

Plante & Moran, PLLC

February 16, 2023

Michigan Legislature

Combined Statement of Sources and Disposition

Of General Fund Authorizations

Year Ended September 30, 2022

Sources of Authorization

Legislative appropriations:	
General purpose appropriations	\$ 155,825,800
Legislative automated data processing appropriation	8,767,300
Property management appropriation	21,113,400
One time appropriations	7,542,200
State restricted revenue appropriations	3,400,601
Adjustments to appropriations:	
General purpose and other appropriations	-
Transfers	-
Authorizations carried forward from prior year	69,807,022
Miscellaneous revenue:	
Restricted	10,075,996
Intrafund reimbursement	(5,056,889)
Unrestricted	664,223
Total sources of authorizations	<u><u>\$ 272,139,653</u></u>

Disposition of Authorizations

Expenditures	\$ 196,635,102
Intrafund expenditure reimbursements	<u>(5,056,889)</u>
Net expenditures	191,578,213
Unexpended authorizations carried forward	
to next budget year:	
Encumbrances	1,297,730
Capital outlay	2,506,692
Work projects	74,045,051
Restricted revenue	327,982
Lapsed authorizations	<u>2,383,985</u>
Total disposition of authorizations	<u><u>\$ 272,139,653</u></u>

Michigan Legislature

Combined Statement of Sources and Disposition Of General Fund Authorizations Year Ended September 30, 2021

Sources of Authorization

Legislative appropriations:		
General purpose appropriations	\$	153,776,200
Legislative automated data processing appropriation		7,238,700
Property management appropriation		20,801,400
One time appropriations		-
State restricted revenue appropriations		3,600,404
Adjustments to appropriations:		
General purpose and other appropriations		-
Transfers		-
Authorizations carried forward from prior year		56,291,846
Miscellaneous revenue:		
Restricted		9,349,957
Intrafund reimbursement		(4,339,461)
Unrestricted		723,785
Total sources of authorizations	\$	<u>247,442,831</u>

Disposition of Authorizations

Expenditures	\$	181,564,246
Intrafund expenditure reimbursements		<u>(4,339,461)</u>
Net expenditures		177,224,785
Unexpended authorizations carried forward to next budget year:		
Encumbrances		316,932
Capital outlay		2,608,914
Work projects		66,403,991
Restricted revenue		477,316
Lapsed authorizations		<u>410,893</u>
Total disposition of authorizations	\$	<u>247,442,831</u>

Michigan Legislature

Notes to Statements of Sources and Disposition

Of General Fund Authorizations

September 30, 2022 and 2021

Note 1 - Summary of Significant Accounting Policies

The Michigan Legislature follows accounting policies generally accepted in the United States of America (GAAP) as applicable to governmental units. Accounting and financial reporting pronouncements are promulgated by the Governmental Accounting Standards Board (GASB).

Reporting Entity - The accompanying statements of sources and disposition of General Fund authorizations have been prepared for the purpose of presenting the combined statement of sources and disposition of the agencies within the State of Michigan's General Fund that comprise the Michigan Legislature. These financial statements are intended to present only the sources and disposition of General Fund authorizations for the Michigan Legislature and do not present, nor are they intended to present, the entire activity of the State of Michigan or its General Fund. For the purpose of these statements, the Michigan Legislature includes the following agencies: the Michigan House of Representatives, the Michigan Senate, the Legislative Council, the State Capitol Historic Site, the Office of the Auditor General, the Senate Fiscal Agency, and the House Fiscal Agency. The statements do not include the activity of the Legislative Retirement System.

The accompanying statements of sources and disposition of General Fund authorizations report the total funds (general and work/capital project appropriations) available to the Michigan Legislature and the related disposition of such funds for the years ended September 30, 2022 and 2021.

Total funds available as reflected in the accompanying statements of sources and disposition of General Fund authorizations consist of legislative appropriations to these specific agencies, balances carried forward from prior year, adjustments to appropriations, and restricted and unrestricted miscellaneous revenue. The legislative appropriations include funding from other funds within the State. Each year, the Senate and House of Representatives appropriate funds for the various agencies, bureaus, commissions, departments, boards, and institutions of state government. This General Government Appropriations Act includes the general appropriations for the Michigan Legislature. Total expenditures, as reflected in the accompanying financial statements, represent the purchase of goods and services, including payroll expenses of the Michigan Legislature, for which an obligation for payment was incurred by the Michigan Legislature during the period presented. The financial transactions of the Michigan Legislature are accounted for in the State of Michigan's General Fund and are reported in the State of Michigan's annual comprehensive financial report (SOMACFR).

The notes accompanying these financial statements include only those disclosures that relate directly to the sources and disposition of General Fund authorizations related to the Michigan Legislature. The SOMACFR provides more extensive disclosures regarding the State's significant accounting policies and budgetary control.

The SOMACFR also provides more extensive disclosures regarding the State's litigation, which may impact the Michigan Legislature.

Measurement Focus, Basis of Accounting, and Presentation - The financial statements presented herein have been prepared on the modified accrual basis of accounting. This basis of accounting is intended to better demonstrate accountability for how the Michigan Legislature has spent its resources.

Expenditures are reported when the goods are received or the services are rendered. Capital outlays are reported as expenditures because they reduce the ability to spend resources in the future. In addition, claims and judgments are recorded only when payment is due.

Revenue and appropriations are recognized when collected.

Michigan Legislature

Notes to Statements of Sources and Disposition

Of General Fund Authorizations

September 30, 2022 and 2021

Note 1 - Summary of Significant Accounting Policies (Continued)

Adjustments to Appropriations - Adjustments to appropriations represent any adjustments to the original appropriation bill and transfers among agencies.

Intrafund Reimbursement - Intrafund reimbursements represent monies that are transferred to agencies within the Michigan Legislature from other State of Michigan agencies external to the Michigan Legislature, but included in the General Fund of the State of Michigan. These transactions are presented as such to avoid overstating expenditures and revenue on the SOMACFR.

Unexpended Authorizations

Encumbrances - Encumbrances represent written commitments entered into with vendors and suppliers by September 15 that are carried forward to increase the spending authorizations of the subsequent year.

Work Project - Work project represents a one-time recurring project undertaken for the purpose of accomplishing a specific objective contained in a budget appropriation designated as a "work project." The Senate and House Appropriation Committees must be notified of appropriations designated as work projects. The appropriation committees have 30 days to disapprove such projects. Unused spending authority in these accounts may carry forward if the requirements of Act 431, Section 451 of 1984, as amended, are met.

Capital Outlay - Capital outlay represents a project or facility financed either in whole or in part with state funds, including lease purchase agreements, to demolish, construct, renovate, or equip a building or facility for which total project costs exceed \$1,000,000. Unused spending authority in these accounts may carry forward if the requirements of Act 431, Section 451 of 1984, as amended, are met.

Restricted Revenue - Restricted revenue is revenue earned for which the use is restricted to a specific purpose and may be carried forward to future years until expended for the specific purpose.

Note 2 - Accumulated Employee Benefits

The accumulated employee benefits due to state legislative employees are estimated at \$9,342,178 for September 30, 2022 and \$9,342,492 for September 30, 2021. These amounts represent an estimated liability to be paid in future periods in accordance with the specific policies of each agency. The estimated liability includes the Michigan House of Representatives, the Michigan Senate, the Legislative Council, the State Capitol Historic Site, the Office of the Auditor General, the Senate Fiscal Agency, and the House Fiscal Agency and is not reflected in the expenditures of these statements.

Supplemental Information

Michigan Legislature

Combining Schedule of Sources and Disposition of General Fund Authorizations Year Ended September 30, 2022

	Michigan House of Representatives	Michigan Senate	Legislative Council	State Capitol Historic Site	Office of the Auditor General	Senate Fiscal Agency	House Fiscal Agency	Total
Sources of Authorization								
Legislative appropriations:								
General purpose appropriations	\$ 63,843,700	\$ 43,286,600	\$ 16,167,700	\$ 5,706,500	\$ 18,598,900	\$ 4,111,200	\$ 4,111,200	\$ 155,825,800
Legislative automated data processing appropriation	2,772,600	2,772,600	3,222,100	-	-	-	-	8,767,300
Property management appropriation	12,550,600	8,562,800	-	-	-	-	-	21,113,400
One time appropriations	-	-	7,542,200	-	-	-	-	7,542,200
State restricted revenue appropriations	-	-	-	3,400,601	-	-	-	3,400,601
Adjustments to appropriations:								
General purpose and other appropriations	-	-	-	-	-	-	-	-
Transfers	1,500,000	2,016,073	(3,000,000)	-	-	(516,073)	-	-
Authorizations carried forward from prior year	17,018,571	29,131,577	15,131,920	3,671,477	4,853,477	-	-	69,807,022
Miscellaneous revenue:								
Restricted	-	-	12,353	50,250	10,013,393	-	-	10,075,996
Intrafund reimbursement	-	-	-	-	(5,056,889)	-	-	(5,056,889)
Unrestricted	94,630	442,788	-	125,648	1,157	-	-	664,223
Total sources of authorizations	\$ 97,780,101	\$ 86,212,438	\$ 39,076,273	\$ 12,954,476	\$ 28,410,038	\$ 3,595,127	\$ 4,111,200	\$ 272,139,653
Disposition of Authorizations								
Expenditures	\$ 77,093,009	\$ 59,689,744	\$ 17,672,767	\$ 8,486,971	\$ 25,986,284	\$ 3,595,127	\$ 4,111,200	\$ 196,635,102
Intrafund expenditure reimbursements	-	-	-	-	(5,056,889)	-	-	(5,056,889)
Net expenditures	77,093,009	59,689,744	17,672,767	8,486,971	20,929,395	3,595,127	4,111,200	191,578,213
Unexpended authorizations carried forward to next budget year:								
Encumbrances	830,434	365,558	-	-	101,738	-	-	1,297,730
Capital outlay	-	-	-	2,506,692	-	-	-	2,506,692
Work projects	19,856,658	26,156,721	21,403,506	1,226,731	5,401,435	-	-	74,045,051
Restricted revenue	-	-	-	327,982	-	-	-	327,982
Lapsed authorizations	-	415	-	406,100	1,977,470	-	-	2,383,985
Total disposition of authorizations	\$ 97,780,101	\$ 86,212,438	\$ 39,076,273	\$ 12,954,476	\$ 28,410,038	\$ 3,595,127	\$ 4,111,200	\$ 272,139,653

Michigan Legislature

Combining Schedule of Sources and Disposition of General Fund Authorizations Year Ended September 30, 2021

	Michigan House of Representatives	Michigan Senate	Legislative Council	State Capitol Historic Site	Office of the Auditor General	Senate Fiscal Agency	House Fiscal Agency	Total
Sources of Authorization								
Legislative appropriations:								
General purpose appropriations	\$ 62,900,200	\$ 42,646,900	\$ 17,093,800	\$ 4,710,500	\$ 18,324,000	\$ 4,050,400	\$ 4,050,400	\$ 153,776,200
Legislative automated data processing appropriation	2,731,600	2,731,600	1,775,500	-	-	-	-	7,238,700
Property management appropriation	12,365,100	8,436,300	-	-	-	-	-	20,801,400
One time appropriations	-	-	-	-	-	-	-	-
State restricted revenue appropriations	170,000	170,000	-	3,260,404	-	-	-	3,600,404
Adjustments to appropriations:								
General purpose and other appropriations	-	-	-	-	-	-	-	-
Transfers	-	510,183	-	-	-	(510,183)	-	-
Authorizations carried forward from prior year	14,196,823	21,989,696	13,419,503	4,059,315	2,626,509	-	-	56,291,846
Miscellaneous revenue:								
Restricted	-	-	4,999	53,826	9,291,132	-	-	9,349,957
Intrafund reimbursement	-	-	-	-	(4,339,461)	-	-	(4,339,461)
Unrestricted	106,813	552,752	-	57,984	1,595	-	4,641	723,785
Total sources of authorizations	\$ 92,470,536	\$ 77,037,431	\$ 32,293,802	\$ 12,142,029	\$ 25,903,775	\$ 3,540,217	\$ 4,055,041	\$ 247,442,831
Disposition of Authorizations								
Expenditures	\$ 75,451,963	\$ 47,895,331	\$ 16,761,754	\$ 8,470,181	\$ 25,389,759	\$ 3,540,217	\$ 4,055,041	\$ 181,564,246
Intrafund expenditure reimbursements	-	-	-	-	(4,339,461)	-	-	(4,339,461)
Net expenditures	75,451,963	47,895,331	16,761,754	8,470,181	21,050,298	3,540,217	4,055,041	177,224,785
Unexpended authorizations carried forward to next budget year:								
Encumbrances	44,713	39,525	-	-	232,694	-	-	316,932
Capital outlay	-	-	-	2,608,914	-	-	-	2,608,914
Work projects	16,973,860	29,092,055	15,131,920	585,373	4,620,783	-	-	66,403,991
Restricted revenue	-	-	126	477,190	-	-	-	477,316
Lapsed authorizations	-	10,520	400,002	371	-	-	-	410,893
Total disposition of authorizations	\$ 92,470,536	\$ 77,037,431	\$ 32,293,802	\$ 12,142,029	\$ 25,903,775	\$ 3,540,217	\$ 4,055,041	\$ 247,442,831

Michigan Legislature

Combining Schedule of Expenditures

Year Ended September 30, 2022

	Michigan House of Representatives	Michigan Senate	Legislative Council	State Capitol Historic Site	Office of the Auditor General	Senate Fiscal Agency	House Fiscal Agency	Total
Salaries and wages	\$ 35,117,640	\$ 23,592,447	\$ 8,031,793	\$ 1,906,204	\$ 14,736,647	\$ 1,959,662	\$ 2,090,463	\$ 87,434,856
FICA and retirement	15,022,524	11,034,823	4,107,994	873,044	7,448,254	993,220	1,057,549	40,537,408
Group insurance	6,345,680	4,521,491	1,291,154	353,657	2,035,378	320,162	337,719	15,205,241
Member's SOCC (1) expenses and mileage	1,635,487	585,550	-	-	-	-	-	2,221,037
Rentals, leases, and utilities	11,441,250	4,840,752	961,187	648,765	387,386	193,500	28,328	18,501,168
Fees and purchased services	2,315,071	2,287,056	1,907,416	696,737	559,617	69,618	537,935	8,373,450
Office supplies and printing	883,066	1,512,607	1,383,688	158,118	89,118	7,713	5,462	4,039,772
Parking	-	-	-	-	7,817	-	-	7,817
Travel	27,775	88,069	14,180	17,491	26,095	13,181	185	186,976
Telephone	285,866	213,281	256,303	17,400	2,873	11,778	12,168	799,669
Insurance and bonds	102,329	88,545	2,497	109,936	444	-	72	303,823
Dues and subscriptions	136,099	107,970	644,284	-	28,634	18,777	27,059	962,823
Postage	1,702,681	1,056,647	7,673	448	564	12	74	2,768,099
Maintenance	1,683,344	799,298	57,635	152,044	308,183	2,740	559	3,003,803
Education and training	41,417	26,333	10,844	3,095	46,408	-	11,387	139,484
Expenditure reimbursements	(468,953)	-	(1,218,096)	-	15,486	-	-	(1,671,563)
Equipment and furnishings	821,733	488,465	214,215	47,209	293,380	4,764	2,240	1,872,006
Capital outlay	-	8,446,410	-	3,502,823	-	-	-	11,949,233
Total expenditures	\$ 77,093,009	\$ 59,689,744	\$ 17,672,767	\$ 8,486,971	\$ 25,986,284	\$ 3,595,127	\$ 4,111,200	\$ 196,635,102

(1) SOCC - State Officer's Compensation Commission

Michigan Legislature

Combining Schedule of Expenditures

Year Ended September 30, 2021

	Michigan House of Representatives	Michigan Senate	Legislative Council	State Capitol Historic Site	Office of the Auditor General	Senate Fiscal Agency	House Fiscal Agency	Total
Salaries and wages	\$ 33,743,099	\$ 22,631,645	\$ 7,540,893	\$ 1,967,912	\$ 14,096,797	\$ 1,848,764	\$ 1,940,905	\$ 83,770,015
FICA and retirement	15,676,076	11,342,450	4,257,790	814,642	7,916,690	1,038,785	1,091,226	42,137,659
Group insurance	6,942,598	3,716,454	1,299,145	278,772	1,959,322	335,186	306,135	14,837,612
Member's SOCC (1) expenses and mileage	1,667,642	572,022	-	-	-	-	-	2,239,664
Rentals, leases, and utilities	10,958,143	4,752,726	969,295	724,621	390,725	193,500	29,179	18,018,189
Fees and purchased services	1,785,444	1,296,981	1,890,114	648,557	465,033	67,363	635,047	6,788,539
Office supplies and printing	663,488	839,989	329,764	85,412	95,557	12,707	2,231	2,029,148
Parking	-	-	-	-	7,726	-	-	7,726
Travel	9,511	51,183	531	15,381	10,326	5,042	238	92,212
Telephone	289,164	209,135	240,498	16,464	6,116	12,363	11,622	785,362
Insurance and bonds	81,779	80,025	2,566	87,503	409	-	61	252,343
Dues and subscriptions	130,629	106,706	641,638	-	29,299	17,536	27,232	953,040
Postage	576,639	913,555	1,469	231	874	18	-	1,492,786
Maintenance	1,640,370	863,101	355,607	107,826	265,830	6,165	620	3,239,519
Education and training	94,616	15,597	17,910	5,835	40,253	-	10,166	184,377
Expenditure reimbursements	(573,632)	-	(988,453)	4,076	24,345	-	-	(1,533,664)
Equipment and furnishings	1,766,397	503,762	202,987	11,389	80,457	2,788	379	2,568,159
Capital outlay	-	-	-	3,701,560	-	-	-	3,701,560
Total expenditures	\$ 75,451,963	\$ 47,895,331	\$ 16,761,754	\$ 8,470,181	\$ 25,389,759	\$ 3,540,217	\$ 4,055,041	\$ 181,564,246

(1) SOCC - State Officer's Compensation Commission

Michigan Legislature

Schedule of Sources and Disposition of General Fund Authorizations

Michigan House of Representatives

	Year Ended	
	September 30, 2022	September 30, 2021
Sources of Authorization		
Legislative appropriations:		
General purpose appropriations	\$ 63,843,700	\$ 62,900,200
Legislative automated data processing appropriation	2,772,600	2,731,600
Property management appropriation	12,550,600	12,365,100
One time appropriations	-	-
State restricted revenue appropriations	-	170,000
Adjustments to appropriations:		
General purpose and other appropriations	-	-
Transfers	1,500,000	-
Authorizations carried forward from prior year	17,018,571	14,196,823
Miscellaneous revenue:		
Restricted	-	-
Intrafund reimbursement	-	-
Unrestricted	94,630	106,813
Total sources of authorizations	<u>\$ 97,780,101</u>	<u>\$ 92,470,536</u>
Disposition of Authorizations		
Expenditures	\$ 77,093,009	\$ 75,451,963
Intrafund expenditure reimbursements	-	-
Net expenditures	77,093,009	75,451,963
Unexpended authorizations carried forward to next budget year:		
Encumbrances	830,434	44,713
Capital outlay	-	-
Work projects	19,856,658	16,973,860
Restricted revenue	-	-
Lapsed authorizations	-	-
Total disposition of authorizations	<u>\$ 97,780,101</u>	<u>\$ 92,470,536</u>

Michigan Legislature

Schedule of Expenditures

Michigan House of Representatives

	Year Ended	
	September 30, 2022	September 30, 2021
Salaries and wages	\$ 35,117,640	\$ 33,743,099
FICA and retirement	15,022,524	15,676,076
Group insurance	6,345,680	6,942,598
Member's SOCC (1) expenses and mileage	1,635,487	1,667,642
Rentals, leases, and utilities	11,441,250	10,958,143
Fees and purchased services	2,315,071	1,785,444
Office supplies and printing	883,066	663,488
Parking	-	-
Travel	27,775	9,511
Telephone	285,866	289,164
Insurance and bonds	102,329	81,779
Dues and subscriptions	136,099	130,629
Postage	1,702,681	576,639
Maintenance	1,683,344	1,640,370
Education and training	41,417	94,616
Expenditure reimbursements	(468,953)	(573,632)
Equipment and furnishings	821,733	1,766,397
Capital outlay	-	-
Total expenditures	\$ 77,093,009	\$ 75,451,963

(1) SOCC - State Officer's Compensation Commission

Michigan Legislature

Schedule of Sources and Disposition of General Fund Authorizations

Michigan Senate

	Year Ended	
	September 30, 2022	September 30, 2021
Sources of Authorization		
Legislative appropriations:		
General purpose appropriations	\$ 43,286,600	\$ 42,646,900
Legislative automated data processing appropriation	2,772,600	2,731,600
Property management appropriation	8,562,800	8,436,300
One time appropriations	-	170,000
State restricted revenue appropriations	-	-
Adjustments to appropriations:		
General purpose and other appropriations	-	-
Transfers	2,016,073	510,183
Authorizations carried forward from prior year	29,131,577	21,989,696
Miscellaneous revenue:		
Restricted	-	-
Intrafund reimbursement	-	-
Unrestricted	442,788	552,752
Total sources of authorizations	<u>\$ 86,212,438</u>	<u>\$ 77,037,431</u>
Disposition of Authorizations		
Expenditures	\$ 59,689,744	\$ 47,895,331
Intrafund expenditure reimbursements	-	-
Net expenditures	59,689,744	47,895,331
Unexpended authorizations carried forward		
to next budget year:		
Encumbrances	365,558	39,525
Capital outlay	-	-
Work projects	26,156,721	29,092,055
Restricted revenue	-	-
Lapsed authorizations	415	10,520
Total disposition of authorizations	<u>\$ 86,212,438</u>	<u>\$ 77,037,431</u>

Michigan Legislature

Schedule of Expenditures

Michigan Senate

	Year Ended	
	September 30, 2022	September 30, 2021
Salaries and wages	\$ 23,592,447	\$ 22,631,645
FICA and retirement	11,034,823	11,342,450
Group insurance	4,521,491	3,716,454
Member's SOCC (1) expenses and mileage	585,550	572,022
Rentals, leases, and utilities	4,840,752	4,752,726
Fees and purchased services	2,287,056	1,296,981
Office supplies and printing	1,512,607	839,989
Parking	-	-
Travel	88,069	51,183
Telephone	213,281	209,135
Insurance and bonds	88,545	80,025
Dues and subscriptions	107,970	106,706
Postage	1,056,647	913,555
Maintenance	799,298	863,101
Education and training	26,333	15,597
Expenditure reimbursements	-	-
Equipment and furnishings	488,465	503,762
Capital outlay	8,446,410	-
Total expenditures	<u>\$ 59,689,744</u>	<u>\$ 47,895,331</u>

(1) SOCC - State Officer's Compensation Commission

Michigan Legislature

Schedule of Sources and Disposition of General Fund Authorizations

Legislative Council

	Year Ended	
	September 30, 2022	September 30, 2021
Sources of Authorization		
Legislative appropriations:		
General purpose appropriations	\$ 16,167,700	\$ 17,093,800
Legislative automated data processing appropriation	3,222,100	1,775,500
Property management appropriation	-	-
One time appropriations	7,542,200	-
State restricted revenue appropriations	-	-
Adjustments to appropriations:		
General purpose and other appropriations	-	-
Transfers	(3,000,000)	-
Authorizations carried forward from prior year	15,131,920	13,419,503
Miscellaneous revenue:		
Restricted	12,353	4,999
Intrafund reimbursement	-	-
Unrestricted	-	-
Total sources of authorizations	\$ 39,076,273	\$ 32,293,802
Disposition of Authorizations		
Expenditures	\$ 17,672,767	\$ 16,761,754
Intrafund expenditure reimbursements	-	-
Net expenditures	17,672,767	16,761,754
Unexpended authorizations carried forward to next budget year:		
Encumbrances	-	-
Capital outlay	-	-
Work projects	21,403,506	15,131,920
Restricted revenue	-	126
Lapsed authorizations	-	400,002
Total disposition of authorizations	\$ 39,076,273	\$ 32,293,802

Michigan Legislature

Schedule of Expenditures

Legislative Council

	Year Ended	Year Ended
	September 30, 2022	September 30, 2021
Salaries and wages	\$ 8,031,793	\$ 7,540,893
FICA and retirement	4,107,994	4,257,790
Group insurance	1,291,154	1,299,145
Member's SOCC (1) expenses and mileage	-	-
Rentals, leases, and utilities	961,187	969,295
Fees and purchased services	1,907,416	1,890,114
Office supplies and printing	1,383,688	329,764
Parking	-	-
Travel	14,180	531
Telephone	256,303	240,498
Insurance and bonds	2,497	2,566
Dues and subscriptions	644,284	641,638
Postage	7,673	1,469
Maintenance	57,635	355,607
Education and training	10,844	17,910
Expenditure reimbursements	(1,218,096)	(988,453)
Equipment and furnishings	214,215	202,987
Capital outlay	-	-
Total expenditures	<u>\$ 17,672,767</u>	<u>\$ 16,761,754</u>

(1) SOCC - State Officer's Compensation Commission

Michigan Legislature

Schedule of Sources and Disposition of General Fund Authorizations State Capitol Historic Site

	Year Ended	
	September 30, 2022	September 30, 2021
Sources of Authorization		
Legislative appropriations:		
General purpose appropriations	\$ 5,706,500	\$ 4,710,500
Legislative automated data processing appropriation	-	-
Property management appropriation	-	-
One time appropriations	-	-
State restricted revenue appropriations	3,400,601	3,260,404
Adjustments to appropriations:		
General purpose and other appropriations	-	-
Transfers	-	-
Authorizations carried forward from prior year	3,671,477	4,059,315
Miscellaneous revenue:		
Restricted	50,250	53,826
Intrafund reimbursement	-	-
Unrestricted	125,648	57,984
Total sources of authorizations	\$ 12,954,476	\$ 12,142,029
Disposition of Authorizations		
Expenditures	\$ 8,486,971	\$ 8,470,181
Intrafund expenditure reimbursements	-	-
Net expenditures	8,486,971	8,470,181
Unexpended authorizations carried forward		
to next budget year:		
Encumbrances	-	-
Capital outlay	2,506,692	2,608,914
Work projects	1,226,731	585,373
Restricted revenue	327,982	477,190
Lapsed authorizations	406,100	371
Total disposition of authorizations	\$ 12,954,476	\$ 12,142,029

Michigan Legislature

Schedule of Expenditures

State Capitol Historic Site

	Year Ended	
	September 30, 2022	September 30, 2021
Salaries and wages	\$ 1,906,204	\$ 1,967,912
FICA and retirement	873,044	814,642
Group insurance	353,657	278,772
Member's SOCC (1) expenses and mileage	-	-
Rentals, leases, and utilities	648,765	724,621
Fees and purchased services	696,737	648,557
Office supplies and printing	158,118	85,412
Parking	-	-
Travel	17,491	15,381
Telephone	17,400	16,464
Insurance and bonds	109,936	87,503
Dues and subscriptions	-	-
Postage	448	231
Maintenance	152,044	107,826
Education and training	3,095	5,835
Expenditure reimbursements	-	4,076
Equipment and furnishings	47,209	11,389
Capital outlay	3,502,823	3,701,560
Total expenditures	\$ 8,486,971	\$ 8,470,181

(1) SOCC - State Officer's Compensation Commission

Michigan Legislature

Schedule of Sources and Disposition of General Fund Authorizations

Office of the Auditor General

	Year Ended	
	September 30, 2022	September 30, 2021
Sources of Authorization		
Legislative appropriations:		
General purpose appropriations	\$ 18,598,900	\$ 18,324,000
Legislative automated data processing appropriation	-	-
Property management appropriation	-	-
One time appropriations	-	-
State restricted revenue appropriations	-	-
Adjustments to appropriations:		
General purpose and other appropriations	-	-
Transfers	-	-
Authorizations carried forward from prior year*	4,853,477	2,626,509
Miscellaneous revenue:		
Restricted	10,013,393	9,291,132
Intrafund reimbursement	(5,056,889)	(4,339,461)
Unrestricted	1,157	1,595
Total sources of authorizations	\$ 28,410,038	\$ 25,903,775
Disposition of Authorizations		
Expenditures	\$ 25,986,284	\$ 25,389,759
Intrafund expenditure reimbursements	(5,056,889)	(4,339,461)
Net expenditures	20,929,395	21,050,298
Unexpended authorizations carried forward to next budget year:		
Encumbrances	101,738	232,694
Capital outlay	-	-
Work projects	5,401,435	4,620,783
Restricted revenue	-	-
Lapsed authorizations	1,977,470	-
Total disposition of authorizations	\$ 28,410,038	\$ 25,903,775

Michigan Legislature

Schedule of Expenditures Office of the Auditor General

	Year Ended	
	September 30, 2022	September 30, 2021
Salaries and wages	\$ 14,736,647	\$ 14,096,797
FICA and retirement	7,448,254	7,916,690
Group insurance	2,035,378	1,959,322
Member's SOCC (1) expenses and mileage	-	-
Rentals, leases, and utilities	387,386	390,725
Fees and purchased services	559,617	465,033
Office supplies and printing	89,118	95,557
Parking	7,817	7,726
Travel	26,095	10,326
Telephone	2,873	6,116
Insurance and bonds	444	409
Dues and subscriptions	28,634	29,299
Postage	564	874
Maintenance	308,183	265,830
Education and training	46,408	40,253
Expenditure reimbursements	15,486	24,345
Equipment and furnishings	293,380	80,457
Capital outlay	-	-
Total expenditures	<u>\$ 25,986,284</u>	<u>\$ 25,389,759</u>

(1) SOCC - State Officer's Compensation Commission

Michigan Legislature

Schedule of Sources and Disposition of General Fund Authorizations

Senate Fiscal Agency

	Year Ended	
	September 30, 2022	September 30, 2021
Sources of Authorization		
Legislative appropriations:		
General purpose appropriations	\$ 4,111,200	\$ 4,050,400
Legislative automated data processing appropriation	-	-
Property management appropriation	-	-
One time appropriations	-	-
State restricted revenue appropriations	-	-
Adjustments to appropriations:		
General purpose and other appropriations	-	-
Transfers	(516,073)	(510,183)
Authorizations carried forward from prior year	-	-
Miscellaneous revenue:		
Restricted	-	-
Intrafund reimbursement	-	-
Unrestricted	-	-
Total sources of authorizations	\$ 3,595,127	\$ 3,540,217
Disposition of Authorizations		
Expenditures	\$ 3,595,127	\$ 3,540,217
Intrafund expenditure reimbursements	-	-
Net expenditures	3,595,127	3,540,217
Unexpended authorizations carried forward to next budget year:		
Encumbrances	-	-
Capital outlay	-	-
Work projects	-	-
Restricted revenue	-	-
Lapsed authorizations	-	-
Total disposition of authorizations	\$ 3,595,127	\$ 3,540,217

Michigan Legislature

Schedule of Expenditures

Senate Fiscal Agency

	Year Ended	
	September 30, 2022	September 30, 2021
Salaries and wages	\$ 1,959,662	\$ 1,848,764
FICA and retirement	993,220	1,038,785
Group insurance	320,162	335,186
Member's SOCC (1) expenses and mileage	-	-
Rentals, leases, and utilities	193,500	193,500
Fees and purchased services	69,618	67,363
Office supplies and printing	7,713	12,707
Parking	-	-
Travel	13,181	5,042
Telephone	11,778	12,363
Insurance and bonds	-	-
Dues and subscriptions	18,777	17,536
Postage	12	18
Maintenance	2,740	6,165
Education and training	-	-
Expenditure reimbursements	-	-
Equipment and furnishings	4,764	2,788
Capital outlay	-	-
Total expenditures	\$ 3,595,127	\$ 3,540,217

(1) SOCC - State Officer's Compensation Commission

Michigan Legislature

Schedule of Sources and Disposition of General Fund Authorizations

House Fiscal Agency

	Year Ended	
	September 30, 2022	September 30, 2021
Sources of Authorization		
Legislative appropriations:		
General purpose appropriations	\$ 4,111,200	\$ 4,050,400
Legislative automated data processing appropriation	-	-
Property management appropriation	-	-
One time appropriations	-	-
State restricted revenue appropriations	-	-
Adjustments to appropriations:		
General purpose and other appropriations	-	-
Transfers	-	-
Authorizations carried forward from prior year	-	-
Miscellaneous revenue:		
Restricted	-	-
Intrafund reimbursement	-	-
Unrestricted	-	4,641
Total sources of authorizations	\$ 4,111,200	\$ 4,055,041
Disposition of Authorizations		
Expenditures	\$ 4,111,200	\$ 4,055,041
Intrafund expenditure reimbursements	-	-
Net expenditures	4,111,200	4,055,041
Unexpended authorizations carried forward		
to next budget year:		
Encumbrances	-	-
Capital outlay	-	-
Work projects	-	-
Restricted revenue	-	-
Lapsed authorizations	-	-
Total disposition of authorizations	\$ 4,111,200	\$ 4,055,041

Michigan Legislature

Schedule of Expenditures

House Fiscal Agency

	Year Ended	
	September 30, 2022	September 30, 2021
Salaries and wages	\$ 2,090,463	\$ 1,940,905
FICA and retirement	1,057,549	1,091,226
Group insurance	337,719	306,135
Member's SOCC (1) expenses and mileage	-	-
Rentals, leases, and utilities	28,328	29,179
Fees and purchased services	537,935	635,047
Office supplies and printing	5,462	2,231
Parking	-	-
Travel	185	238
Telephone	12,168	11,622
Insurance and bonds	72	61
Dues and subscriptions	27,059	27,232
Postage	74	-
Maintenance	559	620
Education and training	11,387	10,166
Expenditure reimbursements	-	-
Equipment and furnishings	2,240	379
Capital outlay	-	-
Total expenditures	\$ 4,111,200	\$ 4,055,041

(1) SOCC - State Officer's Compensation Commission

Report on Internal Control Over Financial
Reporting and on Compliance and Other
Matters Based on an Audit of Financial
Statements Performed in Accordance with
Government Auditing Standards

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of
a Financial Statement Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

To Management; the Michigan Legislature;
and Mr. Doug Ringler, CPA, CIA, Auditor General
Office of the Auditor General

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the combined statement of sources and disposition of General Fund authorizations of the Michigan Legislature for the years ended September 30, 2022 and 2021 and the related notes to the financial statement and have issued our report thereon dated February 16, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the Michigan Legislature's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Michigan Legislature's internal control. Accordingly, we do not express an opinion on the effectiveness of the Michigan Legislature's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Michigan Legislature's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Michigan Legislature's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

To Management; the Michigan Legislature;
and Mr. Doug Ringler, CPA, CIA, Auditor General
Office of the Auditor General

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Michigan Legislature's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Michigan Legislature's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Plante & Moran, PLLC

February 16, 2023