
Michigan Legislature

**Combined Statement of Sources and Disposition of General Fund Authorizations with
Supplementary Schedules for the Years Ended September 30, 2024 and 2023**

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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, 2024 and 2023 and the related notes to the statements of sources and disposition of General Fund authorizations (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, 2024 and 2023 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.

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

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.

In performing the 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.

Supplementary 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 supplementary 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 audits 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 supplementary schedules are fairly stated in all material respects in relation to the combined financial statement as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 27, 2025 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.

Handwritten signature in black ink that reads "Plante & Moran, PLLC". The signature is written in a cursive, flowing style.

January 27, 2025

Michigan Legislature

Combined Statement of Sources and Disposition

Of General Fund Authorizations

Year Ended September 30, 2024

Sources of Authorization

Legislative appropriations:		
General purpose appropriations	\$	172,901,100
Legislative automated data processing appropriation		9,619,500
Property management appropriation		19,788,058
One time appropriations		250,000
Adjustments to appropriations:		
General purpose and other appropriations		100,000
Transfers		-
Authorizations carried forward from prior year		89,013,113
Miscellaneous revenue:		
Restricted		10,455,790
Intrafund reimbursement		(4,886,665)
Unrestricted		1,113,299
Total sources of authorizations	\$	<u>298,354,195</u>

Disposition of Authorizations

Expenditures	\$	202,972,427
Intrafund expenditure reimbursements		<u>(4,886,665)</u>
Net expenditures		198,085,762
Unexpended authorizations carried forward		
to next budget year:		
Encumbrances		5,744,083
Capital outlay		757,637
Work projects		89,945,909
Restricted revenue		120,254
Lapsed authorizations		<u>3,700,550</u>
Total disposition of authorizations	\$	<u>298,354,195</u>

Michigan Legislature

Combined Statement of Sources and Disposition Of General Fund Authorizations Year Ended September 30, 2023

Sources of Authorization

Legislative appropriations:		
General purpose appropriations	\$	165,396,200
Legislative automated data processing appropriation		9,249,500
Property management appropriation		25,954,150
One time appropriations		-
Adjustments to appropriations:		
General purpose and other appropriations		5,100,000
Transfers		-
Authorizations carried forward from prior year		78,177,455
Miscellaneous revenue:		
Restricted		15,420,320
Intrafund reimbursement		(5,252,474)
Unrestricted		730,372
Total sources of authorizations	\$	294,775,523

Disposition of Authorizations

Expenditures	\$	206,459,707
Intrafund expenditure reimbursements		(5,252,474)
Net expenditures		201,207,233
Unexpended authorizations carried forward to next budget year:		
Encumbrances		1,869,772
Capital outlay		2,749,041
Work projects		84,323,900
Restricted revenue		70,400
Lapsed authorizations		4,555,177
Total disposition of authorizations	\$	294,775,523

Michigan Legislature

Notes to Statements of Sources and Disposition

Of General Fund Authorizations

September 30, 2024 and 2023

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, 2024 and 2023.

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, 2024 and 2023

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 \$9,946,706 for September 30, 2024 and \$9,035,871 for September 30, 2023. 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.

Supplementary Information

Michigan Legislature

Combining Schedule of Sources and Disposition of General Fund Authorizations Year Ended September 30, 2024

	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	\$ 70,689,300	\$ 48,134,100	\$ 18,388,300	\$ 6,261,100	\$ 20,406,700	\$ 4,510,800	\$ 4,510,800	\$ 172,901,100
Legislative automated data processing appropriation	3,042,100	3,042,100	3,535,300	-	-	-	-	9,619,500
Property management appropriation	6,500,000	9,395,200	-	3,892,858	-	-	-	19,788,058
One time appropriations	125,000	125,000	-	-	-	-	-	250,000
Adjustments to appropriations:								
General purpose and other appropriations	50,000	50,000	-	-	-	-	-	100,000
Transfers	-	(182,638)	-	-	-	182,638	-	-
Authorizations carried forward from prior year	20,236,341	29,664,149	25,554,389	8,821,357	4,736,877	-	-	89,013,113
Miscellaneous revenue:								
Restricted	-	-	8,621	50,025	10,397,144	-	-	10,455,790
Intrafund reimbursement	-	-	-	-	(4,886,665)	-	-	(4,886,665)
Unrestricted	475,396	315,407	-	322,496	-	-	-	1,113,299
Total sources of authorizations	\$ 101,118,137	\$ 90,543,318	\$ 47,486,610	\$ 19,347,836	\$ 30,654,056	\$ 4,693,438	\$ 4,510,800	\$ 298,354,195
Disposition of Authorizations								
Expenditures	\$ 76,178,696	\$ 59,556,067	\$ 17,211,186	\$ 13,128,864	\$ 28,103,576	\$ 4,283,238	\$ 4,510,800	\$ 202,972,427
Intrafund expenditure reimbursements	-	-	-	-	(4,886,665)	-	-	(4,886,665)
Net expenditures	76,178,696	59,556,067	17,211,186	13,128,864	23,216,911	4,283,238	4,510,800	198,085,762
Unexpended authorizations carried forward to next budget year:								
Encumbrances	5,571,177	101,822	-	-	71,084	-	-	5,744,083
Capital outlay	-	-	-	757,637	-	-	-	757,637
Work projects	19,367,443	30,881,693	30,004,453	4,895,581	4,386,539	410,200	-	89,945,909
Restricted revenue	-	-	-	120,254	-	-	-	120,254
Lapsed authorizations	821	3,736	270,971	445,500	2,979,522	-	-	3,700,550
Total disposition of authorizations	\$ 101,118,137	\$ 90,543,318	\$ 47,486,610	\$ 19,347,836	\$ 30,654,056	\$ 4,693,438	\$ 4,510,800	\$ 298,354,195

Michigan Legislature

Combining Schedule of Sources and Disposition of General Fund Authorizations Year Ended September 30, 2023

	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	\$ 67,730,100	\$ 46,042,400	\$ 17,307,000	\$ 6,020,300	\$ 19,621,800	\$ 4,337,300	\$ 4,337,300	\$ 165,396,200
Legislative automated data processing appropriation	2,925,100	2,925,100	3,399,300	-	-	-	-	9,249,500
Property management appropriation	13,240,900	9,033,800	-	3,679,450	-	-	-	25,954,150
One time appropriations	-	-	-	-	-	-	-	-
Adjustments to appropriations:								
General purpose and other appropriations	-	-	-	5,100,000	-	-	-	5,100,000
Transfers	-	410,166	-	-	-	(410,166)	-	-
Authorizations carried forward from prior year	20,687,092	26,522,279	21,403,506	4,061,405	5,503,173	-	-	78,177,455
Miscellaneous revenue:								
Restricted	-	-	8,230	4,545,073	10,867,017	-	-	15,420,320
Intrafund reimbursement	-	-	-	-	(5,252,474)	-	-	(5,252,474)
Unrestricted	113,671	375,314	-	241,387	-	-	-	730,372
Total sources of authorizations	\$ 104,696,863	\$ 85,309,059	\$ 42,118,036	\$ 23,647,615	\$ 30,739,516	\$ 3,927,134	\$ 4,337,300	\$ 294,775,523
Disposition of Authorizations								
Expenditures	\$ 84,458,805	\$ 55,644,910	\$ 16,563,647	\$ 14,397,858	\$ 27,130,053	\$ 3,927,134	\$ 4,337,300	\$ 206,459,707
Intrafund expenditure reimbursements	-	-	-	-	(5,252,474)	-	-	(5,252,474)
Net expenditures	84,458,805	55,644,910	16,563,647	14,397,858	21,877,579	3,927,134	4,337,300	201,207,233
Unexpended authorizations carried forward to next budget year:								
Encumbrances	744,351	796,089	-	-	329,332	-	-	1,869,772
Capital outlay	-	-	-	2,749,041	-	-	-	2,749,041
Work projects	19,491,990	28,868,060	25,554,217	6,002,088	4,407,545	-	-	84,323,900
Restricted revenue	-	-	172	70,228	-	-	-	70,400
Lapsed authorizations	1,717	-	-	428,400	4,125,060	-	-	4,555,177
Total disposition of authorizations	\$ 104,696,863	\$ 85,309,059	\$ 42,118,036	\$ 23,647,615	\$ 30,739,516	\$ 3,927,134	\$ 4,337,300	\$ 294,775,523

Michigan Legislature

Combining Schedule of Expenditures

Year Ended September 30, 2024

	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	\$ 39,244,194	\$ 27,852,127	\$ 8,493,819	\$ 2,326,062	\$ 16,423,467	\$ 2,488,323	\$ 2,226,579	\$ 99,054,571
FICA and retirement	14,928,530	11,516,371	3,747,689	1,022,268	7,122,798	1,098,157	976,109	40,411,922
Group insurance	7,438,875	5,246,619	1,309,402	470,640	2,250,975	363,118	340,002	17,419,631
Member's SOCC (1) expenses and mileage	1,707,873	617,350	-	-	-	-	-	2,325,223
Rentals, leases, and utilities	1,376,270	4,966,650	967,177	755,197	371,468	193,500	26,334	8,656,596
Fees and purchased services	2,782,956	2,252,847	1,405,805	1,663,798	860,271	73,418	884,134	9,923,229
Office supplies and printing	1,364,228	1,813,846	1,234,441	687,421	53,272	8,936	3,860	5,166,004
Parking	-	-	-	-	7,912	-	-	7,912
Travel	131,863	215,902	39,734	51,537	38,644	20,926	1,360	499,966
Telephone	266,436	209,513	261,971	23,097	3,854	13,026	11,115	789,012
Insurance and bonds	109,226	87,143	2,602	121,504	672	-	93	321,240
Dues and subscriptions	166,675	151,496	720,185	36,606	22,602	13,059	18,524	1,129,147
Postage	2,611,670	1,141,719	3,502	766	866	4	-	3,758,527
Maintenance	1,332,588	1,433,889	82,605	64,734	711,650	8,192	312	3,633,970
Education and training	40,674	84,220	21,798	-	89,828	-	13,849	250,369
Expenditure reimbursements	(812,232)	-	(1,424,164)	65	25,113	-	-	(2,211,218)
Equipment and furnishings	3,488,870	1,966,375	344,620	20,907	120,184	2,579	8,529	5,952,064
Grant expenditure	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	5,884,262	-	-	-	5,884,262
Total expenditures	\$ 76,178,696	\$ 59,556,067	\$ 17,211,186	\$ 13,128,864	\$ 28,103,576	\$ 4,283,238	\$ 4,510,800	\$ 202,972,427

(1) SOCC - State Officer's Compensation Commission

Michigan Legislature

Combining Schedule of Expenditures

Year Ended September 30, 2023

	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	\$ 39,406,333	\$ 27,084,793	\$ 8,108,420	\$ 2,267,924	\$ 15,350,468	\$ 2,202,507	\$ 2,324,982	\$ 96,745,427
FICA and retirement	16,097,434	11,967,270	3,858,273	898,056	7,243,064	1,046,183	1,096,732	42,207,012
Group insurance	7,740,955	4,502,360	1,281,128	404,800	2,140,267	340,026	362,655	16,772,191
Member's SOCC (1) expenses and mileage	1,710,993	613,399	-	-	-	-	-	2,324,392
Rentals, leases, and utilities	11,941,645	4,891,527	964,854	667,367	383,182	193,500	29,184	19,071,259
Fees and purchased services	2,074,691	1,542,614	1,690,308	1,218,342	1,019,594	71,678	454,811	8,072,038
Office supplies and printing	1,005,984	1,626,426	694,649	401,706	294,754	11,787	4,143	4,039,449
Parking	-	-	-	-	8,454	-	-	8,454
Travel	128,418	137,374	27,909	17,368	67,051	30,450	10,332	418,902
Telephone	270,087	204,297	239,562	21,381	2,881	12,597	12,012	762,817
Insurance and bonds	100,045	84,785	2,419	107,304	469	-	72	295,094
Dues and subscriptions	158,601	122,470	676,451	10,988	26,363	11,231	18,573	1,024,677
Postage	856,574	804,322	9,544	607	1,116	97	-	1,672,260
Maintenance	1,489,760	1,218,331	121,348	442,048	314,641	6,830	78	3,593,036
Education and training	58,152	36,609	15,177	-	87,840	-	23,726	221,504
Expenditure reimbursements	(386,479)	-	(1,241,197)	-	44,338	-	-	(1,583,338)
Equipment and furnishings	1,805,612	808,333	114,802	2,866	145,571	248	-	2,877,432
Grant expenditure	-	-	-	4,500,000	-	-	-	4,500,000
Capital outlay	-	-	-	3,437,101	-	-	-	3,437,101
Total expenditures	\$ 84,458,805	\$ 55,644,910	\$ 16,563,647	\$ 14,397,858	\$ 27,130,053	\$ 3,927,134	\$ 4,337,300	\$ 206,459,707

(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, 2024	September 30, 2023
Sources of Authorization		
Legislative appropriations:		
General purpose appropriations	\$ 70,689,300	\$ 67,730,100
Legislative automated data processing appropriation	3,042,100	2,925,100
Property management appropriation	6,500,000	13,240,900
One time appropriations	125,000	-
Adjustments to appropriations:		
General purpose and other appropriations	50,000	-
Transfers	-	-
Authorizations carried forward from prior year	20,236,341	20,687,092
Miscellaneous revenue:		
Restricted	-	-
Intrafund reimbursement	-	-
Unrestricted	475,396	113,671
Total sources of authorizations	\$ 101,118,137	\$ 104,696,863
Disposition of Authorizations		
Expenditures	\$ 76,178,696	\$ 84,458,805
Intrafund expenditure reimbursements	-	-
Net expenditures	76,178,696	84,458,805
Unexpended authorizations carried forward to next budget year:		
Encumbrances	5,571,177	744,351
Capital outlay	-	-
Work projects	19,367,443	19,491,990
Restricted revenue	-	-
Lapsed authorizations	821	1,717
Total disposition of authorizations	\$ 101,118,137	\$ 104,696,863

Michigan Legislature

Schedule of Expenditures

Michigan House of Representatives

	Year Ended	
	September 30, 2024	September 30, 2023
Salaries and wages	\$ 39,244,194	\$ 39,406,333
FICA and retirement	14,928,530	16,097,434
Group insurance	7,438,875	7,740,955
Member's SOCC (1) expenses and mileage	1,707,873	1,710,993
Rentals, leases, and utilities	1,376,270	11,941,645
Fees and purchased services	2,782,956	2,074,691
Office supplies and printing	1,364,228	1,005,984
Parking	-	-
Travel	131,863	128,418
Telephone	266,436	270,087
Insurance and bonds	109,226	100,045
Dues and subscriptions	166,675	158,601
Postage	2,611,670	856,574
Maintenance	1,332,588	1,489,760
Education and training	40,674	58,152
Expenditure reimbursements	(812,232)	(386,479)
Equipment and furnishings	3,488,870	1,805,612
Grant expenditure	-	-
Capital outlay	-	-
Total expenditures	<u>\$ 76,178,696</u>	<u>\$ 84,458,805</u>

(1) SOCC - State Officer's Compensation Commission

Michigan Legislature

Schedule of Sources and Disposition of General Fund Authorizations

Michigan Senate

	Year Ended	
	September 30, 2024	September 30, 2023
Sources of Authorization		
Legislative appropriations:		
General purpose appropriations	\$ 48,134,100	\$ 46,042,400
Legislative automated data processing appropriation	3,042,100	2,925,100
Property management appropriation	9,395,200	9,033,800
One time appropriations	125,000	-
Adjustments to appropriations:		
General purpose and other appropriations	50,000	-
Transfers	(182,638)	410,166
Authorizations carried forward from prior year	29,664,149	26,522,279
Miscellaneous revenue:		
Restricted	-	-
Intrafund reimbursement	-	-
Unrestricted	315,407	375,314
Total sources of authorizations	\$ 90,543,318	\$ 85,309,059
Disposition of Authorizations		
Expenditures	\$ 59,556,067	\$ 55,644,910
Intrafund expenditure reimbursements	-	-
Net expenditures	59,556,067	55,644,910
Unexpended authorizations carried forward		
to next budget year:		
Encumbrances	101,822	796,089
Capital outlay	-	-
Work projects	30,881,693	28,868,060
Restricted revenue	-	-
Lapsed authorizations	3,736	-
Total disposition of authorizations	\$ 90,543,318	\$ 85,309,059

Michigan Legislature

Schedule of Expenditures

Michigan Senate

	Year Ended	
	September 30, 2024	September 30, 2023
Salaries and wages	\$ 27,852,127	\$ 27,084,793
FICA and retirement	11,516,371	11,967,270
Group insurance	5,246,619	4,502,360
Member's SOCC (1) expenses and mileage	617,350	613,399
Rentals, leases, and utilities	4,966,650	4,891,527
Fees and purchased services	2,252,847	1,542,614
Office supplies and printing	1,813,846	1,626,426
Parking	-	-
Travel	215,902	137,374
Telephone	209,513	204,297
Insurance and bonds	87,143	84,785
Dues and subscriptions	151,496	122,470
Postage	1,141,719	804,322
Maintenance	1,433,889	1,218,331
Education and training	84,220	36,609
Expenditure reimbursements	-	-
Equipment and furnishings	1,966,375	808,333
Grant expenditure	-	-
Capital outlay	-	-
Total expenditures	<u>\$ 59,556,067</u>	<u>\$ 55,644,910</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, 2024	September 30, 2023
Sources of Authorization		
Legislative appropriations:		
General purpose appropriations	\$ 18,388,300	\$ 17,307,000
Legislative automated data processing appropriation	3,535,300	3,399,300
Property management appropriation	-	-
One time appropriations	-	-
Adjustments to appropriations:		
General purpose and other appropriations	-	-
Transfers	-	-
Authorizations carried forward from prior year	25,554,389	21,403,506
Miscellaneous revenue:		
Restricted	8,621	8,230
Intrafund reimbursement	-	-
Unrestricted	-	-
Total sources of authorizations	\$ 47,486,610	\$ 42,118,036
Disposition of Authorizations		
Expenditures	\$ 17,211,186	\$ 16,563,647
Intrafund expenditure reimbursements	-	-
Net expenditures	17,211,186	16,563,647
Unexpended authorizations carried forward		
to next budget year:		
Encumbrances	-	-
Capital outlay	-	-
Work projects	30,004,453	25,554,217
Restricted revenue	-	172
Lapsed authorizations	270,971	-
Total disposition of authorizations	\$ 47,486,610	\$ 42,118,036

Michigan Legislature

Schedule of Expenditures

Legislative Council

	Year Ended	
	September 30, 2024	September 30, 2023
Salaries and wages	\$ 8,493,819	\$ 8,108,420
FICA and retirement	3,747,689	3,858,273
Group insurance	1,309,402	1,281,128
Member's SOCC (1) expenses and mileage	-	-
Rentals, leases, and utilities	967,177	964,854
Fees and purchased services	1,405,805	1,690,308
Office supplies and printing	1,234,441	694,649
Parking	-	-
Travel	39,734	27,909
Telephone	261,971	239,562
Insurance and bonds	2,602	2,419
Dues and subscriptions	720,185	676,451
Postage	3,502	9,544
Maintenance	82,605	121,348
Education and training	21,798	15,177
Expenditure reimbursements	(1,424,164)	(1,241,197)
Equipment and furnishings	344,620	114,802
Grant expenditure	-	-
Capital outlay	-	-
Total expenditures	<u>\$ 17,211,186</u>	<u>\$ 16,563,647</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, 2024	September 30, 2023
Sources of Authorization		
Legislative appropriations:		
General purpose appropriations	\$ 6,261,100	\$ 6,020,300
Legislative automated data processing appropriation	-	-
Property management appropriation	3,892,858	3,679,450
One time appropriations	-	-
Adjustments to appropriations:		
General purpose and other appropriations	-	5,100,000
Transfers	-	-
Authorizations carried forward from prior year	8,821,357	4,061,405
Miscellaneous revenue:		
Restricted	50,025	4,545,073
Intrafund reimbursement	-	-
Unrestricted	322,496	241,387
Total sources of authorizations	\$ 19,347,836	\$ 23,647,615
Disposition of Authorizations		
Expenditures	\$ 13,128,864	\$ 14,397,858
Intrafund expenditure reimbursements	-	-
Net expenditures	13,128,864	14,397,858
Unexpended authorizations carried forward		
to next budget year:		
Encumbrances	-	-
Capital outlay	757,637	2,749,041
Work projects	4,895,581	6,002,088
Restricted revenue	120,254	70,228
Lapsed authorizations	445,500	428,400
Total disposition of authorizations	\$ 19,347,836	\$ 23,647,615

Michigan Legislature

Schedule of Expenditures

State Capitol Historic Site

	Year Ended	
	September 30, 2024	September 30, 2023
Salaries and wages	\$ 2,326,062	\$ 2,267,924
FICA and retirement	1,022,268	898,056
Group insurance	470,640	404,800
Member's SOCC (1) expenses and mileage	-	-
Rentals, leases, and utilities	755,197	667,367
Fees and purchased services	1,663,798	1,218,342
Office supplies and printing	687,421	401,706
Parking	-	-
Travel	51,537	17,368
Telephone	23,097	21,381
Insurance and bonds	121,504	107,304
Dues and subscriptions	36,606	10,988
Postage	766	607
Maintenance	64,734	442,048
Education and training	-	-
Expenditure reimbursements	65	-
Equipment and furnishings	20,907	2,866
Grant expenditure	-	4,500,000
Capital outlay	5,884,262	3,437,101
Total expenditures	<u>\$ 13,128,864</u>	<u>\$ 14,397,858</u>

(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, 2024	September 30, 2023
Sources of Authorization		
Legislative appropriations:		
General purpose appropriations	\$ 20,406,700	\$ 19,621,800
Legislative automated data processing appropriation	-	-
Property management appropriation	-	-
One time appropriations	-	-
Adjustments to appropriations:		
General purpose and other appropriations	-	-
Transfers	-	-
Authorizations carried forward from prior year	4,736,877	5,503,173
Miscellaneous revenue:		
Restricted	10,397,144	10,867,017
Intrafund reimbursement	(4,886,665)	(5,252,474)
Unrestricted	-	-
Total sources of authorizations	\$ 30,654,056	\$ 30,739,516
 Disposition of Authorizations		
Expenditures	\$ 28,103,576	\$ 27,130,053
Intrafund expenditure reimbursements	(4,886,665)	(5,252,474)
Net expenditures	23,216,911	21,877,579
Unexpended authorizations carried forward		
to next budget year:		
Encumbrances	71,084	329,332
Capital outlay	-	-
Work projects	4,386,539	4,407,545
Restricted revenue	-	-
Lapsed authorizations	2,979,522	4,125,060
Total disposition of authorizations	\$ 30,654,056	\$ 30,739,516

Michigan Legislature

Schedule of Expenditures

Office of the Auditor General

	Year Ended	
	September 30, 2024	September 30, 2023
Salaries and wages	\$ 16,423,467	\$ 15,350,468
FICA and retirement	7,122,798	7,243,064
Group insurance	2,250,975	2,140,267
Member's SOCC (1) expenses and mileage	-	-
Rentals, leases, and utilities	371,468	383,182
Fees and purchased services	860,271	1,019,594
Office supplies and printing	53,272	294,754
Parking	7,912	8,454
Travel	38,644	67,051
Telephone	3,854	2,881
Insurance and bonds	672	469
Dues and subscriptions	22,602	26,363
Postage	866	1,116
Maintenance	711,650	314,641
Education and training	89,828	87,840
Expenditure reimbursements	25,113	44,338
Equipment and furnishings	120,184	145,571
Grant expenditure	-	-
Capital outlay	-	-
Total expenditures	<u>\$ 28,103,576</u>	<u>\$ 27,130,053</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, 2024	September 30, 2023
Sources of Authorization		
Legislative appropriations:		
General purpose appropriations	\$ 4,510,800	\$ 4,337,300
Legislative automated data processing appropriation	-	-
Property management appropriation	-	-
One time appropriations	-	-
Adjustments to appropriations:		
General purpose and other appropriations	-	-
Transfers	182,638	(410,166)
Authorizations carried forward from prior year	-	-
Miscellaneous revenue:		
Restricted	-	-
Intrafund reimbursement	-	-
Unrestricted	-	-
Total sources of authorizations	\$ 4,693,438	\$ 3,927,134
Disposition of Authorizations		
Expenditures	\$ 4,283,238	\$ 3,927,134
Intrafund expenditure reimbursements	-	-
Net expenditures	4,283,238	3,927,134
Unexpended authorizations carried forward		
to next budget year:		
Encumbrances	-	-
Capital outlay	-	-
Work projects	410,200	-
Restricted revenue	-	-
Lapsed authorizations	-	-
Total disposition of authorizations	\$ 4,693,438	\$ 3,927,134

Michigan Legislature

Schedule of Expenditures

Senate Fiscal Agency

	Year Ended	
	September 30, 2024	September 30, 2023
Salaries and wages	\$ 2,488,323	\$ 2,202,507
FICA and retirement	1,098,157	1,046,183
Group insurance	363,118	340,026
Member's SOCC (1) expenses and mileage	-	-
Rentals, leases, and utilities	193,500	193,500
Fees and purchased services	73,418	71,678
Office supplies and printing	8,936	11,787
Parking	-	-
Travel	20,926	30,450
Telephone	13,026	12,597
Insurance and bonds	-	-
Dues and subscriptions	13,059	11,231
Postage	4	97
Maintenance	8,192	6,830
Education and training	-	-
Expenditure reimbursements	-	-
Equipment and furnishings	2,579	248
Grant expenditure	-	-
Capital outlay	-	-
Total expenditures	<u>\$ 4,283,238</u>	<u>\$ 3,927,134</u>

(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, 2024	September 30, 2023
Sources of Authorization		
Legislative appropriations:		
General purpose appropriations	\$ 4,510,800	\$ 4,337,300
Legislative automated data processing appropriation	-	-
Property management appropriation	-	-
One time appropriations	-	-
Adjustments to appropriations:		
General purpose and other appropriations	-	-
Transfers	-	-
Authorizations carried forward from prior year	-	-
Miscellaneous revenue:		
Restricted	-	-
Intrafund reimbursement	-	-
Unrestricted	-	-
Total sources of authorizations	\$ 4,510,800	\$ 4,337,300
Disposition of Authorizations		
Expenditures	\$ 4,510,800	\$ 4,337,300
Intrafund expenditure reimbursements	-	-
Net expenditures	4,510,800	4,337,300
Unexpended authorizations carried forward		
to next budget year:		
Encumbrances	-	-
Capital outlay	-	-
Work projects	-	-
Restricted revenue	-	-
Lapsed authorizations	-	-
Total disposition of authorizations	\$ 4,510,800	\$ 4,337,300

Michigan Legislature

Schedule of Expenditures

House Fiscal Agency

	Year Ended	
	September 30, 2024	September 30, 2023
Salaries and wages	\$ 2,226,579	\$ 2,324,982
FICA and retirement	976,109	1,096,732
Group insurance	340,002	362,655
Member's SOCC (1) expenses and mileage	-	-
Rentals, leases, and utilities	26,334	29,184
Fees and purchased services	884,134	454,811
Office supplies and printing	3,860	4,143
Parking	-	-
Travel	1,360	10,332
Telephone	11,115	12,012
Insurance and bonds	93	72
Dues and subscriptions	18,524	18,573
Postage	-	-
Maintenance	312	78
Education and training	13,849	23,726
Expenditure reimbursements	-	-
Equipment and furnishings	8,529	-
Grant expenditure	-	-
Capital outlay	-	-
Total expenditures	<u>\$ 4,510,800</u>	<u>\$ 4,337,300</u>

(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
Financial Statements 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, 2024 and 2023 and the related notes to the statements of sources and disposition of General Fund authorizations (the "financial statements") and have issued our report thereon dated January 27, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audits of the financial statements, 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 statements, 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 statements 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 audits 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 statements are 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 statements. 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 & Moreau, PLLC

January 27, 2025