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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

MEMORANDUM

TO: The Honorable Pat Quinn, Governor
The Honorable Jesse White, Secretary of State
The Honorable Dan Rutherford, State Treasurer
The Honorable Judy Baar Topinka, State Comptroller
Members of the General Assembly

FROM: William G. Holland, Auditor General

RE: Report #3-15 Pursuant to the Taxpayer Accountability and Budget Stabilization Act (P.A. 96-1496)

DATE: August 20, 2014

A. INTRODUCTION

This report is made pursuant to the Taxpayer Accountability and Budget Stabilization Act (the "Act") (P.A. 96-1496). The Act increased the income tax rates imposed on individuals, trusts, estates, and corporations. The Act also established State spending limitations for Fiscal Years 2012 through 2015, and provided for a reduction in tax rates should those limitations be exceeded. Among its provisions, the Act requires the Auditor General to examine each Public Act authorizing State spending from State general funds and prepare a report indicating:

- i. The amount of State spending set forth in the applicable Public Act;
- ii. The total amount of State spending authorized by law for the applicable fiscal year as of the date of the report; and
- iii. Whether State spending exceeds the State spending limitation.

In the event that the Auditor General determines that State spending has exceeded the State spending limitation in any given fiscal year, the Act provides certain mechanisms and timeframes by which State spending may be reduced to a level that does not exceed the State spending limitation, including by passage of a bill or bills or designation of reserves. Under these circumstances, the Auditor General is required to issue a

supplemental report summarizing the actions taken by the General Assembly and Governor, indicating whether the level of State spending has changed since the initial report, and indicating whether State spending still exceeds the State spending limitation. If State spending still exceeds the State spending limitation, then the income tax rates will be reduced as provided by Section 201.5 of the Illinois Income Tax Act.

A complete text of the Taxpayer Accountability and Budget Stabilization Act is available on the Illinois General Assembly website at www.ilga.gov.

B. DEFINITIONS

Under the Act, the State spending limitation applies to specific types of appropriations or transfers from the State's general funds. The Act provides the following definitions of terms pertinent to the reporting requirement (35 ILCS 5/201.5 (h)):

“State spending” means:

- i. The total amount authorized for spending by ***appropriation*** or ***statutory transfer*** from the ***State general funds*** in the applicable fiscal year; and
- ii. Any amounts the Governor places in reserves that are subsequently released from reserves following authorization by a Public Act.

“Appropriation” means authority to spend money from a State general fund for a specific amount, purpose, and time period, including any supplemental appropriation or continuing appropriation, but does not include reappropriations from a previous fiscal year.

“Statutory Transfer” means authority to transfer funds from one State general fund to any other fund in the State treasury, but does not include transfers made from one State general fund to another State general fund.

“State general funds” means the General Revenue Fund (Fund 0001), the Common School Fund (Fund 0412), the General Revenue Common School Special Account Fund (Fund 0005), the Education Assistance Fund (Fund 0007), and the Budget Stabilization Fund (Fund 0686).

C. ADDITIONAL PROVISIONS

Public Acts, Continuing Appropriations and Statutory Transfers

The definition of “appropriations” for purposes of the State Spending Limitation includes “continuing appropriations.” Continuing appropriations are those expenditures that are authorized by law for one or more fiscal periods without the necessity of further legislative action. Further, the definition of “state spending” includes “statutory transfers.” Like continuing appropriations, statutory transfers can occur in one fiscal period based on authorization granted in prior fiscal periods. Therefore, continuing appropriations and statutory transfers impacting the

State spending limitation may occur in Fiscal Year 2015 based on laws passed in previous years, and in some instances, several years ago.

Under the Secretary of State Act [15 ILCS 305/5 (9)], as amended by the Taxpayer Accountability and Budget Stabilization Act, the Secretary of State is required to notify the Auditor General of any *new* Public Act filed with that Office making an appropriation or a transfer of funds from the State treasury. Additional spending may occur based on *existing* statutory authority, and would be documented at the time of authorization or transfer in forms C-45 (Chart of Accounts Maintenance and Inquiry) and C-55 (Fund Transfer Notification) on file with the State Comptroller's Office.

The Auditor General's Office will review new Public Acts as they are filed with our Office by the Secretary of State. We will also review forms C-45 and C-55 provided by the State Comptroller's Office. The purpose of our reviews will be to identify all appropriations, supplemental appropriations, continuing appropriations and statutory transfers constituting "State spending" from "State general funds" (as those terms are defined in P.A. 96-1496). We will issue a report or reports under the Taxpayer Accountability and Budget Stabilization Act showing authorizations for spending or actual spending and their impact on the State spending limitation.

Reserves

Under the Act, any amount placed in reserves is not State spending and shall not be considered when calculating the total amount of State spending [35 ILCS 5/201.5 (d)]. Notice of the Governor's designation of amounts to be set aside as reserves shall be given to the Auditor General, among other parties. However, any Public Act authorizing the use of amounts placed in reserve by the Governor is considered State spending, unless such Public Act authorizes the use of amounts placed in reserves in response to a fiscal emergency.

Fiscal Emergencies

Under the Act, State spending authorized by law to address a fiscal emergency declared by the Governor and concurred in by the State Comptroller and State Treasurer shall not be considered "State spending" for purposes of the State spending limitation [35 ILCS 5/201.5 (g)].

D. STATE SPENDING LIMITATION

The State Spending Limitation for Fiscal Year 2015 is \$39,072,000,000 [35 ILCS 5/201.5 (b)].

E. REPORT DEADLINE

The Auditor General's report is due no later than 30 days after receiving notification of a new Public Act from the Secretary of State or 60 days after the effective date of the Public Act, whichever is earlier. As long as the deadline is met, the Auditor General may issue one report covering multiple Public Acts.

All reports are available on the Auditor General's website at www.auditor.illinois.gov.

F. LOG OF STATE SPENDING AUTHORIZATIONS

Report #1:

On June 11, 2014, pursuant to 15 ILCS 305/5 (9), the Auditor General's Office received the following Public Act from the Secretary of State:

- P.A. 98-642, effective July 1, 2014. *(This Act contains both FY14 supplemental appropriations and FY15 new appropriations. This report reflects only the FY15 new appropriations, which are effective July 1, 2014. FY14 supplemental appropriations, which are effective June 9, 2014, were reported in FY14.)*

Report #2:

On July 1, 2014, the Auditor General's Office received Fund Transfer Notifications from the State Comptroller's Office for our review to determine whether any of these statutory transfers constituted "state spending" as that term is defined by P.A. 96-1496. We determined a net unduplicated total of \$62,876,322.85 in FY15 state spending occurred through these transfers and the transfer vouchers comprising that amount are reflected on Exhibit 1 and consist of the following:

- TV-4, July 1, 2014;
- TV-6, July 1, 2014;
- TV-7, July 1, 2014;
- TV-8, July 1, 2014;
- TV-12, July 1, 2014;
- TV-13, July 1, 2014;
- TV-14, July 1, 2014;
- TV-15, July 1, 2014;
- TV-16, July 1, 2014;
- TV-17, July 1, 2014;
- TV-18, July 1, 2014;
- TV-19, July 1, 2014;
- TV-20, July 1, 2014;
- TV-21, July 1, 2014;
- TV-22, July 1, 2014;
- TV-24, July 1, 2014;
- TV-25, July 1, 2014;
- TV-26, July 1, 2014;
- TV-27, July 1, 2014;
- TV-28, July 1, 2014;
- TV-29, July 1, 2014;
- TV-56, July 1, 2014;
- TV-57, July 1, 2014;

- TV-58, July 1, 2014;
- TV-59, July 1, 2014;
- TV-60, July 1, 2014;
- TV-61, July 1, 2014; and
- TV-62, July 1, 2014.

On July 2, 2014, pursuant to 15 ILCS 305/5 (9), the Auditor General's Office received the following Public Acts from the Secretary of State:

- P.A. 98-672, effective June 30, 2014;
- P.A. 98-674; effective July 1, 2014;
- P.A. 98-675, effective July 1, 2014 (*This Act contains both FY14 supplemental appropriations and FY15 new appropriations. This report reflects only the FY15 new appropriations, which are effective July 1, 2014. FY14 supplemental appropriations, which are effective June 30, 2014, were reported in FY14.*);
- P.A. 98-676; effective June 30, 2014;
- P.A. 98-677; effective July 1, 2014;
- P.A. 98-678; effective July 1, 2014;
- P.A. 98-679; effective July 1, 2014;
- P.A. 98-680; effective July 1, 2014;
- P.A. 98-681; effective July 1, 2014;
- P.A. 98-682; effective June 30, 2014; and
- P.A. 98-690 effective January 1, 2015.

On July 8, 2014, the Auditor General's Office received Fund Transfer Notifications from the State Comptroller's Office for our review to determine whether any of these statutory transfers constituted "state spending" as that term is defined by P.A. 96-1496. We determined a net unduplicated total of \$37,697,138.40 in FY15 state spending occurred through these transfers and the transfer vouchers comprising that amount are reflected on Exhibit 1 and consist of the following:

- TV-1, July 1, 2014;
- TV-2, July 1, 2014;
- TV-3, July 1, 2014;
- TV-30, July 1, 2014;
- TV-64, July 2, 2014;
- TV-76, July 2, 2014;
- TV-91, July 2, 2014;
- TV-104, July 2, 2014;
- TV-194, July 3, 2014; and
- TV-195, July 2, 2014.

On July 9, 2014, the Auditor General's Office received Fund Transfer Notifications from the State Comptroller's Office for our review to determine whether any of these statutory transfers constituted "state spending" as that term is defined by P.A. 96-1496. We determined a net

unduplicated total of \$0 in FY15 state spending occurred through this transfer and the transfer voucher comprising that amount is reflected on Exhibit 1 and consists of the following:

- TV-207, July 9, 2014.

On July 9, 2014, pursuant to 15 ILCS 305/5 (9), the Auditor General's Office received the following Public Acts from the Secretary of State:

- P.A. 98-692, effective July 1, 2014; and
- P.A. 98-694, effective July 3, 2014.

On July 15, 2014, the Auditor General's Office received Fund Transfer Notifications from the State Comptroller's Office for our review to determine whether any of these statutory transfers constituted "state spending" as that term is defined by P.A. 96-1496. We determined a net unduplicated total of \$258,526,476.74 in FY15 state spending occurred through these transfers and the transfer vouchers comprising that amount are reflected on Exhibit 1 and consist of the following:

- TV-199, July 9, 2014;
- TV-207, July 9, 2014;
- TV-209, July 10, 2014;
- TV-225, July 15, 2014;
- TV-226, July 15, 2014;
- TVR-226, July 15, 2014;
- TVA-226, July 15, 2014;
- TV-227, July 15, 2014;
- TV-228, July 15, 2014;
- TV-229, July 15, 2014;
- TV-230, July 15, 2014;
- TV-238, July 15, 2014;
- TV-239, July 15, 2014;
- TV-240, July 15, 2014;
- TV-241, July 15, 2014;
- TV-242, July 15, 2014;
- TV-243, July 15, 2014;
- TV-248, July 15, 2014;
- TV-249, July 15, 2014;
- TV-250, July 15, 2014;
- TV-254, July 15, 2014; and
- TV 255, July 15, 2014.

On July 16, 2014, the Auditor General's Office received Fund Transfer Notifications from the State Comptroller's Office for our review to determine whether any of these statutory transfers constituted "state spending" as that term is defined by P.A. 96-1496. We determined a net

unduplicated total of \$11,512.80 in FY15 state spending occurred through these transfers and the transfer vouchers comprising that amount are reflected on Exhibit 1 and consist of the following:

- TV-67, July 16, 2014;
- TV-120, July 16, 2014;
- TV-261, July 16, 2014; and
- TV-263, July 16, 2014.

Report #3:

On July 21, 2014, the Auditor General's Office received Fund Transfer Notifications from the State Comptroller's Office for our review to determine whether any of these statutory transfers constituted "state spending" as that term is defined by P.A. 96-1496. We determined a net unduplicated total of \$303,600.00 in FY15 state spending occurred through this transfer and the transfer voucher comprising that amount is reflected on Exhibit 1 and consists of the following:

- TV-269, July 21, 2014.

On July 22, 2014, the Auditor General's Office received Fund Transfer Notifications from the State Comptroller's Office for our review to determine whether any of these statutory transfers constituted "state spending" as that term is defined by P.A. 96-1496. We determined a net unduplicated total of \$7,398,900.00 in FY15 state spending occurred through these transfers and the transfer vouchers comprising that amount are reflected on Exhibit 1 and consist of the following:

- TV-275, July 22, 2014;
- TV-283, July 22, 2014;
- TV-284, July 22, 2014;
- TV-285, July 22, 2014;
- TV-286, July 22, 2014;
- TV-287, July 22, 2014; and
- TV-288, July 22, 2014.

On July 23, 2014, pursuant to 15 ILCS 305/5 (9), the Auditor General's Office received the following Public Acts from the Secretary of State:

- P.A. 98-728, effective January 1, 2015;
- P.A. 98-729, effective July 16, 2014;
- P.A. 98-733, effective July 16, 2014;
- P.A. 98-743, effective January 1, 2015;
- P.A. 98-745, effective July 16, 2014;
- P.A. 98-749, effective July 16, 2014; and
- P.A. 98-756, effective July 16, 2014.

On July 24, 2014, the Auditor General's Office received Fund Transfer Notifications from the State Comptroller's Office for our review to determine whether any of these statutory transfers

constituted “state spending” as that term is defined by P.A. 96-1496. We determined a net unduplicated total of \$6,337,706.22 in FY15 state spending occurred through these transfers and the transfer vouchers comprising that amount are reflected on Exhibit 1 and consist of the following:

- TV-298, July 24, 2014;
- TV-299, July 24, 2014;
- TV-300, July 24, 2014; and
- TV-307, July 24, 2014.

On July 25, 2014, pursuant to 15 ILCS 305/5 (9), the Auditor General’s Office received the following Public Acts from the Secretary of State:

- P.A. 98-774, effective January 1, 2015;
- P.A. 98-777, effective January 1, 2015;
- P.A. 98-780, effective July 1, 2014; and
- P.A. 98-781, effective July 22, 2014.

On July 25, 2014, the Auditor General’s Office received Fund Transfer Notifications from the State Comptroller’s Office for our review to determine whether any of these statutory transfers constituted “state spending” as that term is defined by P.A. 96-1496. We determined a net unduplicated total of \$64,469,331.00 in FY15 state spending occurred through these transfers and the transfer vouchers comprising that amount are reflected on Exhibit 1 and consist of the following:

- TV-246, July 15, 2014; and
- TV-309, July 25, 2014.

On July 28, 2014, the Auditor General’s Office received Fund Transfer Notifications from the State Comptroller’s Office for our review to determine whether any of these statutory transfers constituted “state spending” as that term is defined by P.A. 96-1496. We determined a net unduplicated total of \$5,131,439.38 in FY15 state spending occurred through these transfers and the transfer vouchers comprising that amount are reflected on Exhibit 1 and consist of the following:

- TV-314, July 28, 2014;
- TV-316, July 28, 2014;
- TV-317, July 28, 2014;
- TV-318, July 28, 2014;
- TV-319, July 28, 2014; and
- TV-320, July 28, 2014.

On July 30, 2014, the Auditor General’s Office received Fund Transfer Notifications from the State Comptroller’s Office for our review to determine whether any of these statutory transfers constituted “state spending” as that term is defined by P.A. 96-1496. We determined a net

unduplicated total of \$92,900.00 in FY15 state spending occurred through this transfer and the transfer voucher comprising that amount is reflected on Exhibit 1 and consists of the following:

- TV-340, July 30, 2014.

On July 31, 2014, the Auditor General's Office received Fund Transfer Notifications from the State Comptroller's Office for our review to determine whether any of these statutory transfers constituted "state spending" as that term is defined by P.A. 96-1496. We determined a net unduplicated total of \$3,916,666.66 in FY15 state spending occurred through these transfers and the transfer vouchers comprising that amount are reflected on Exhibit 1 and consist of the following:

- TV-330, July 31, 2014; and
- TV-350, July 31, 2014.

On July 31, 2014, pursuant to 15 ILCS 305/5 (9), the Auditor General's Office received the following Public Acts from the Secretary of State:

- P.A. 98-782, effective July 23, 2014;
- P.A. 98-792, effective January 1, 2015; and
- P.A. 98-784, effective July 24, 2014.

On August 1, 2014, the Auditor General's Office received Fund Transfer Notifications from the State Comptroller's Office for our review to determine whether any of these statutory transfers constituted "state spending" as that term is defined by P.A. 96-1496. We determined a net unduplicated total of \$21,911,746.64 in FY15 state spending occurred through these transfers and the transfer vouchers comprising that amount are reflected on Exhibit 1 and consist of the following:

- TV-332, August 1, 2014;
- TV-333, August 1, 2014;
- TV-334, August 1, 2014;
- TV-335, August 1, 2014;
- TV-336, August 1, 2014;
- TV-337, August 1, 2014;
- TV-338, August 1, 2014;
- TV-339, August 1, 2014;
- TV-352, August 1, 2014;
- TV-353, August 1, 2014;
- TV-354, August 1, 2014; and
- TV-381, August 1, 2014.

On August 4, 2014, the Auditor General's Office received Fund Transfer Notifications from the State Comptroller's Office for our review to determine whether any of these statutory transfers constituted "state spending" as that term is defined by P.A. 96-1496. We determined a net

unduplicated total of \$41,600.00 in FY15 state spending occurred through these transfers and the transfer vouchers comprising that amount are reflected on Exhibit 1 and consist of the following:

- TV-359, August 4, 2014;
- TV-367, August 4, 2014; and
- TV-368, August 4, 2014.

On August 5, 2014, the Auditor General's Office received Fund Transfer Notifications from the State Comptroller's Office for our review to determine whether any of these statutory transfers constituted "state spending" as that term is defined by P.A. 96-1496. We determined a net unduplicated total of \$72,509,703.38 in FY15 state spending occurred through these transfers and the transfer vouchers comprising that amount are reflected on Exhibit 1 and consist of the following:

- TV-247, July 15, 2014;
- TV-289, July 23, 2014;
- TV-291, July 23, 2014;
- TV-292, July 23, 2014;
- TV-293, July 23, 2014;
- TV-294, July 23, 2014;
- TV-295, July 23, 2014;
- TV-296, July 23, 2014;
- TV-297, July 23, 2014;
- TV-325, July 29, 2014;
- TV-331, August 1, 2014;
- TV-370, August 5, 2014;
- TV-371, August 5, 2014;
- TV-373, August 5, 2014;
- TV-374, August 5, 2014; and
- TV-375, August 5, 2014.

On August 7, 2014, pursuant to 15 ILCS 305/5 (9), the Auditor General's Office received the following Public Acts from the Secretary of State:

- P.A. 98-815, effective August 1, 2014; and
- P.A. 98-822, effective August 1, 2014.

On August 7, 2014, the Auditor General's Office received Fund Transfer Notifications from the State Comptroller's Office for our review to determine whether any of these statutory transfers constituted "state spending" as that term is defined by P.A. 96-1496. We determined a net unduplicated total of \$19,198,362.38 in FY15 state spending occurred through these transfers and the transfer vouchers comprising that amount are reflected on Exhibit 1 and consist of the following:

- TV-376, August 6, 2014;

- TV-377, August 6, 2014;
- TV-384, August 7, 2014;
- TV-394, August 7, 2014; and
- TV-395, August 7, 2014.

On August 8, 2014, the Auditor General's Office received Fund Transfer Notifications from the State Comptroller's Office for our review to determine whether any of these statutory transfers constituted "state spending" as that term is defined by P.A. 96-1496. We determined a net unduplicated total of \$5,600.00 in FY15 state spending occurred through these transfers and the transfer vouchers comprising that amount are reflected on Exhibit 1 and consist of the following:

- TV-400, August 8, 2014;
- TV-401, August 8, 2014;
- TV-402, August 8, 2014;
- TV-403, August 8, 2014;
- TV 404, August 8, 2014;
- TV-405, August 8, 2014; and
- TV-406, August 8, 2014.

On August 11, 2014, the Auditor General's Office received Fund Transfer Notifications from the State Comptroller's Office for our review to determine whether any of these statutory transfers constituted "state spending" as that term is defined by P.A. 96-1496. We determined a net unduplicated total of \$2,034,100.68 in FY15 state spending occurred through these transfers and the transfer vouchers comprising that amount are reflected on Exhibit 1 and consist of the following:

- TV-407, August 11, 2014;
- TV-412, August 11, 2014; and
- TV-413, August 11, 2014.

On August 12, 2014, the Auditor General's Office received Fund Transfer Notifications from the State Comptroller's Office for our review to determine whether any of these statutory transfers constituted "state spending" as that term is defined by P.A. 96-1496. We determined a net unduplicated total of \$0 in FY15 state spending occurred through these transfers and the transfer vouchers comprising that amount are reflected on Exhibit 1 and consist of the following:

- TV-516, August 12, 2014;
- TV-517, August 12, 2014;
- TV-518, August 12, 2014; and
- TV-519, August 12, 2014.

On August 14, 2014, the Auditor General's Office received Fund Transfer Notifications from the State Comptroller's Office for our review to determine whether any of these statutory transfers constituted "state spending" as that term is defined by P.A. 96-1496. We determined a net unduplicated total of \$69,751,824.68 in FY15 state spending occurred through these transfers

and the transfer vouchers comprising that amount are reflected on Exhibit 1 and consist of the following:

- TV-529, August 14, 2014;
- TV-530, August 14, 2014;
- TV-531, August 14, 2014; and
- TV-532, August 14, 2014;

The complete text of all Public Acts and statutory citations is available on the General Assembly's website at www.ilga.gov.

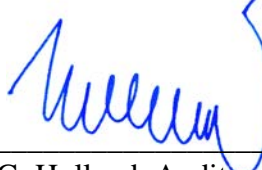
G. STATE SPENDING ANALYSIS

As of this report:

- Cumulative State Spending for Fiscal Year 2015 is \$32,124,686,465.81; and
- The balance of the Fiscal Year 2015 State Spending cap remaining is \$6,947,313,534.19.

H. CONCLUSION

It is our conclusion that the amount of State spending authorized to date for Fiscal Year 2015 does not exceed the State spending limitation. This report does not constitute a post audit or examination as that term is defined in generally accepted government auditing standards.



William G. Holland, Auditor General

08-20-2014

Date

Exhibit 1 TOTAL AMOUNT OF AUTHORIZED STATE SPENDING vs. FISCAL YEAR 2015 SPENDING CAP OF \$39,072,000,000							
1	2	3	4	5	6	7	8
Report Number	Authorization Type	Citation	Does it Impact the FY15 Cap?	Fund Number	Spending Authorization	FY15 Cumulative State Spending To Date	FY15 Balance of State Spending Cap Remaining
1-15	PA	98-642	Yes	001	\$221,500,000.00	\$221,500,000.00	\$38,850,500,000.00
2-15	ST	TV-4	Yes	001	\$1,068,242.87	\$222,568,242.87	\$38,849,431,757.13
	ST	TV-6	Yes	001	\$3,616,013.34	\$226,184,256.21	\$38,845,815,743.79
	ST	TV-7	Yes	001	\$3,616,013.33	\$229,800,269.54	\$38,842,199,730.46
	ST	TV-8	Yes	001	\$3,616,013.33	\$233,416,282.87	\$38,838,583,717.13
	ST	TV-12	No ¹		\$0	\$233,416,282.87	\$38,838,583,717.13
	ST	TV-13	No ²		\$0	\$233,416,282.87	\$38,838,583,717.13
	ST	TV-14	No ³		\$0	\$233,416,282.87	\$38,838,583,717.13
	ST	TV-15	No ⁴		\$0	\$233,416,282.87	\$38,838,583,717.13
	ST	TV-16	No ⁵		\$0	\$233,416,282.87	\$38,838,583,717.13
	ST	TV-17	No ⁶		\$0	\$233,416,282.87	\$38,838,583,717.13
	ST	TV-18	No ⁷		\$0	\$233,416,282.87	\$38,838,583,717.13
	ST	TV-19	No ⁸		\$0	\$233,416,282.87	\$38,838,583,717.13
	ST	TV-20	No ⁹		\$0	\$233,416,282.87	\$38,838,583,717.13
	ST	TV-21	No ¹⁰		\$0	\$233,416,282.87	\$38,838,583,717.13
	ST	TV-22	Yes	001	\$1,742,000.00	\$235,158,282.87	\$38,836,841,717.13
	ST	TV-24	Yes	001	\$1,980,449.09	\$237,138,731.96	\$38,834,861,268.04
	ST	TV-25	Yes	001	\$1,326,900.90	\$238,465,632.86	\$38,833,534,367.14
	ST	TV-26	Yes	001	\$138,457.73	\$238,604,090.59	\$38,833,395,909.41
	ST	TV-27	Yes	001	\$139,998.42	\$238,744,089.01	\$38,833,255,910.99
	ST	TV-28	Yes	001	\$200,178.67	\$238,944,267.68	\$38,833,055,732.32
	ST	TV-29	Yes	001	\$138,805.17	\$239,083,072.85	\$38,832,916,927.15
	ST	TV-56	Yes	001	\$7,500,000.00	\$246,583,072.85	\$38,825,416,927.15

¹ Transfer from General Revenue Fund to Presidential Library and Museum Operating Fund recorded per P.A. 98-674

² Transfer from General Revenue Fund to Presidential Library and Museum Operating Fund recorded per P.A. 98-674

³ Transfer from General Revenue Fund to Presidential Library and Museum Operating Fund recorded per P.A. 98-674

⁴ Transfer from General Revenue Fund to Presidential Library and Museum Operating Fund recorded per P.A. 98-674

⁵ Transfer from General Revenue Fund to Presidential Library and Museum Operating Fund recorded per P.A. 98-674

⁶ Transfer from General Revenue Fund to Presidential Library and Museum Operating Fund recorded per P.A. 98-674

⁷ Transfer from General Revenue Fund to Presidential Library and Museum Operating Fund recorded per P.A. 98-674

⁸ Transfer from General Revenue Fund to Presidential Library and Museum Operating Fund recorded per P.A. 98-674

⁹ Transfer from General Revenue Fund to Presidential Library and Museum Operating Fund recorded per P.A. 98-674

¹⁰ Transfer from General Revenue Fund to Presidential Library and Museum Operating Fund recorded per P.A. 98-674

Notes to Exhibit 1		
Abbreviations (Column 2): CA = Continuing Appropriation FE = Fiscal Emergency PA = Public Act R = Reserves ST = Statutory Transfer / TV = Transfer Voucher	Funds (Column 5): 0001 = General Revenue (GR) 0005 = GR Common School Special Account 0007 = Education Assistance 0412 = Common School 0686 = Budget Stabilization	Notes: <ul style="list-style-type: none"> A positive amount in Column 6 <u>reduces</u> the amount remaining in Column 8. A negative amount in Column 6 <u>increases</u> the amount remaining in Column 8.

Exhibit 1							
TOTAL AMOUNT OF AUTHORIZED STATE SPENDING vs. FISCAL YEAR 2015 SPENDING CAP OF \$39,072,000,000							
1	2	3	4	5	6	7	8
Report Number	Authorization Type	Citation	Does it Impact the FY15 Cap?	Fund Number	Spending Authorization	FY15 Cumulative State Spending To Date	FY15 Balance of State Spending Cap Remaining
	ST	TV-57	Yes	001	\$7,500,000.00	\$254,083,072.85	\$38,817,916,927.15
	ST	TV-58	Yes	001	\$7,500,000.00	\$261,583,072.85	\$38,810,416,927.15
	ST	TV-59	Yes	001	\$7,500,000.00	\$269,083,072.85	\$38,802,916,927.15
	ST	TV-60	Yes	001	\$7,500,000.00	\$276,583,072.85	\$38,795,416,927.15
	ST	TV-61	Yes	001	\$7,500,000.00	\$284,083,072.85	\$38,787,916,927.15
	ST	TV-62	Yes	001	\$293,250.00	\$284,376,322.85	\$38,787,623,677.15
	PA	98-672	No		\$0	\$284,376,322.85	\$38,787,623,677.15
	PA	98-674	Yes	001	\$10,000,000.00	\$294,376,322.85	\$38,777,623,677.15
	PA	98-675	Yes	001	\$85,000,000.00	\$379,376,322.85	\$38,692,623,677.15
	PA	98-676	Yes	001	\$15,184,775.00	\$394,561,097.85	\$38,677,438,902.15
			Yes	007	\$2,034,774.00	\$396,595,871.85	\$38,675,404,128.15
			Yes	412	\$397,319.00	\$396,993,190.85	\$38,675,006,809.15
	PA	98-677	Yes	001	\$2,282,739,529.00	\$2,679,732,719.85	\$36,392,267,280.15
			Yes	412	\$241,053,300.00	\$2,920,786,019.85	\$36,151,213,980.15
			Yes	007	\$4,081,477,230.00	\$7,002,263,249.85	\$32,069,736,750.15
	PA	98-678	Yes	001	\$527,411,800.00	\$7,529,675,049.85	\$31,542,324,950.15
			Yes	007	\$1,463,898,000.00	\$8,993,573,049.85	\$30,078,426,950.15
	PA	98-679	Yes	001	\$1,114,345,050.00	\$10,107,918,099.85	\$28,964,081,900.15
	PA	98-680	Yes	001	\$16,242,237,910.00	\$26,350,156,009.85	\$12,721,843,990.15
			Yes	412	\$3,411,998,000.00	\$29,762,154,009.85	\$9,309,845,990.15
			Yes	007	\$106,442,547.00	\$29,868,596,556.85	\$9,203,403,443.15
	PA	98-681	Yes	001	\$1,686,751,300.00	\$31,555,347,856.85	\$7,516,652,143.15
	PA	98-682	No		\$0	\$31,555,347,856.85	\$7,516,652,143.15
	PA	98-690	No		\$0	\$31,555,347,856.85	\$7,516,652,143.15
	ST	TV-1	No		\$0	\$31,555,347,856.85	\$7,516,652,143.15
	ST	TV-2	No		\$0	\$31,555,347,856.85	\$7,516,652,143.15
	ST	TV-3	No		\$0	\$31,555,347,856.85	\$7,516,652,143.15
	ST	TV30	Yes	001	\$5,000,000.00	\$31,560,347,856.85	\$7,511,652,143.15
	ST	TV-64	Yes	001	\$1,203,528.50	\$31,561,551,385.35	\$7,510,448,614.65
	ST	TV-76	No ¹¹		\$0	\$31,561,551,385.35	\$7,510,448,614.65
	ST	TV-91	No ¹²		\$0	\$31,561,551,385.35	\$7,510,448,614.65
	ST	TV-104	No ¹³		\$0	\$31,561,551,385.35	\$7,510,448,614.65
	ST	TV-194	Yes	001	\$31,096,693.24	\$31,592,648,078.59	\$7,479,351,921.41

¹¹ Transfer from Common School Fund to Audit Expense Fund already recorded per P.A. 98-676

¹² Transfer from Education Assistance Fund to Audit Expense Fund already recorded per P.A. 98-676

¹³ Transfer from General Revenue Fund to Audit Expense Fund already recorded per P.A. 98-676

Exhibit 1							
TOTAL AMOUNT OF AUTHORIZED STATE SPENDING vs. FISCAL YEAR 2015 SPENDING CAP OF \$39,072,000,000							
1	2	3	4	5	6	7	8
Report Number	Authorization Type	Citation	Does it Impact the FY15 Cap?	Fund Number	Spending Authorization	FY15 Cumulative State Spending To Date	FY15 Balance of State Spending Cap Remaining
	ST	TV-195	Yes	001	\$396,916.66	\$31,593,044,995.25	\$7,478,955,004.75
	ST	TV-207	No		\$0	\$31,593,044,995.25	\$7,478,955,004.75
	PA	98-692	No		\$0	\$31,593,044,995.25	\$7,478,955,004.75
	PA	98-694	No		\$0	\$31,593,044,995.25	\$7,478,955,004.75
	ST	TV-199	Yes	001	\$18,357,828.53	\$31,611,402,823.78	\$7,460,597,176.22
	ST	TV-207	No		\$0	\$31,611,402,823.78	\$7,460,597,176.22
	ST	TV-209	Yes	001	\$3,286,199.79	\$31,614,689,023.57	\$7,457,310,976.43
	ST	TV-225	Yes	001	\$5,000,000.00	\$31,619,689,023.57	\$7,452,310,976.43
	ST	TVA-226 ¹⁴	Yes	001	\$11,405,991.02	\$31,631,095,014.59	\$7,440,904,985.41
	ST	TV-227	Yes	001	\$29,913,855.56	\$31,661,008,870.15	\$7,410,991,129.85
	ST	TV-228	Yes	001	\$29,913,855.56	\$31,690,922,725.71	\$7,381,077,274.29
	ST	TV-229	Yes	001	\$29,913,855.56	\$31,720,836,581.27	\$7,351,163,418.73
	ST	TV-230	Yes	001	\$29,913,855.56	\$31,750,750,436.83	\$7,321,249,563.17
	ST	TV-238	Yes	001	\$1,239,927.31	\$31,751,990,364.14	\$7,320,009,635.86
	ST	TV-239	Yes	001	\$17,964,616.24	\$31,769,954,980.38	\$7,302,045,019.62
	ST	TV-240	Yes	001	\$422,913.10	\$31,770,377,893.48	\$7,301,622,106.52
	ST	TV-241	Yes	001	\$14,580,365.25	\$31,784,958,258.73	\$7,287,041,741.27
	ST	TV-242	Yes	001	\$15,415,989.01	\$31,800,374,247.74	\$7,271,625,752.26
	ST	TV-243	Yes	001	\$47,095,371.53	\$31,847,469,619.27	\$7,224,530,380.73
	ST	TV-248	Yes	001	\$176,625.92	\$31,847,646,245.19	\$7,224,353,754.81
	ST	TV-249	Yes	001	\$2,930,803.85	\$31,850,577,049.04	\$7,221,422,950.96
	ST	TV-250	Yes	001	\$35,967.06	\$31,850,613,016.10	\$7,221,386,983.90
	ST	TV-254	Yes	001	\$374,698.42	\$31,850,987,714.52	\$7,221,012,285.48
	ST	TV-255	Yes	001	\$583,757.47	\$31,851,571,471.99	\$7,220,428,528.01
	ST	TV-67	Yes	001	\$2,803.00	\$31,851,574,274.99	\$7,220,425,725.01
	ST	TV-120	Yes	001	\$1,310.00	\$31,851,575,584.99	\$7,220,424,415.01
	ST	TV-261	Yes	001	\$4,599.80	\$31,851,580,184.79	\$7,220,419,815.21
	ST	TV-263	Yes	001	\$2,800.00	\$31,851,582,984.79	\$7,220,417,015.21
3-15	ST	TV-269	Yes	001	\$303,600.00	\$31,851,886,584.79	\$7,220,113,415.21
	ST	TV-275	Yes	001	\$636,900.00	\$31,852,523,484.79	\$7,219,476,515.21
	ST	TV-283	Yes	001	\$235,400.00	\$31,852,758,884.79	\$7,219,241,115.21
	ST	TV-284	Yes	001	\$67,100.00	\$31,852,825,984.79	\$7,219,174,015.21
	ST	TV-285	Yes	001	\$122,300.00	\$31,852,948,284.79	\$7,219,051,715.21

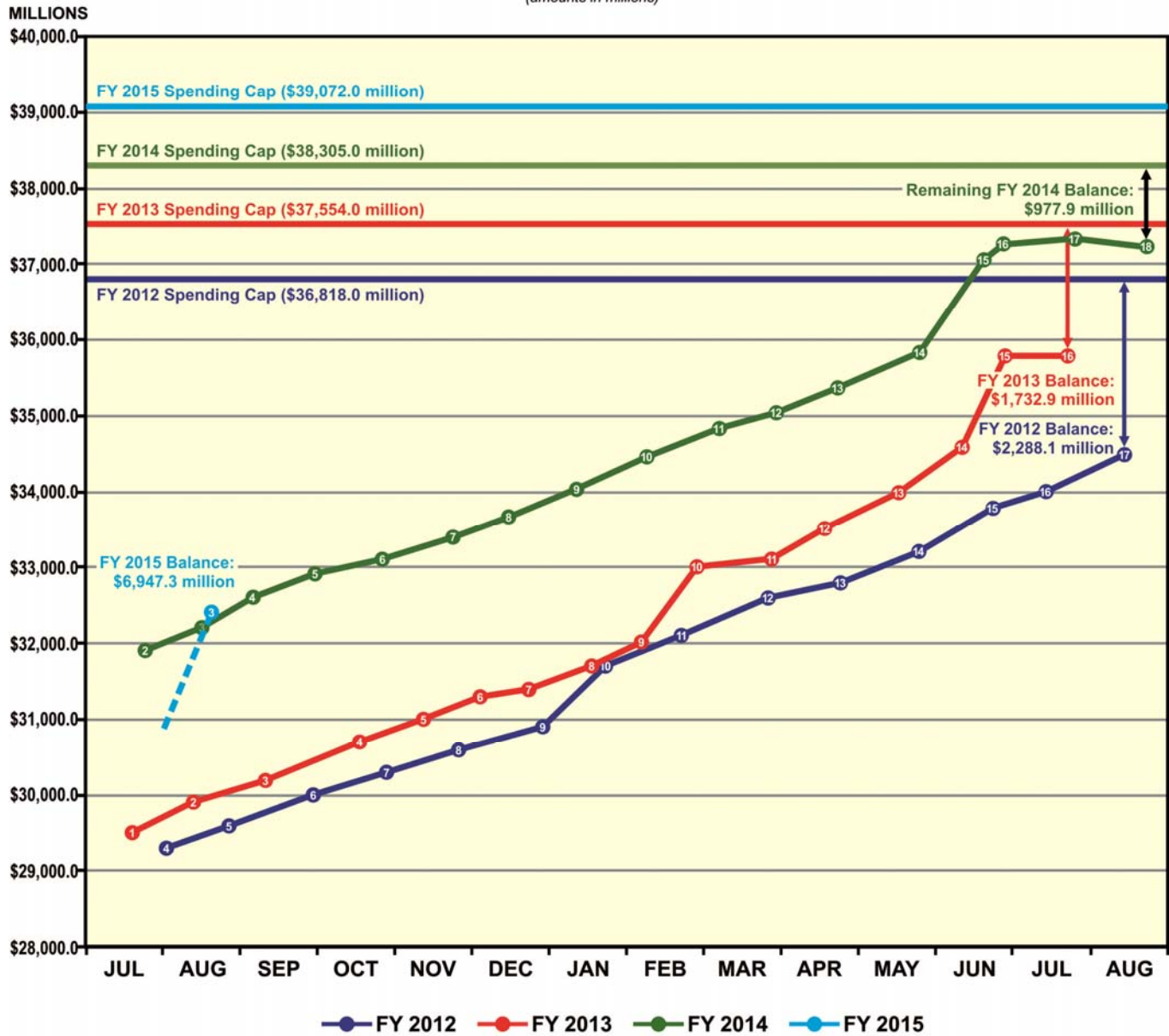
¹⁴ TV-226 reported an expenditure of \$15,000,000. That amount was subsequently reversed by TVR-226 and then amended to \$11,405,991.02 by TVA-226. The final expenditure amount is reflected here.

Exhibit 1							
TOTAL AMOUNT OF AUTHORIZED STATE SPENDING vs. FISCAL YEAR 2015 SPENDING CAP OF \$39,072,000,000							
1	2	3	4	5	6	7	8
Report Number	Authorization Type	Citation	Does it Impact the FY15 Cap?	Fund Number	Spending Authorization	FY15 Cumulative State Spending To Date	FY15 Balance of State Spending Cap Remaining
	ST	TV-286	Yes	001	\$795,600.00	\$31,853,743,884.79	\$7,218,256,115.21
	ST	TV-287	Yes	001	\$4,637,500.00	\$31,858,381,384.79	\$7,213,618,615.21
	ST	TV-288	Yes	001	\$904,100.00	\$31,859,285,484.79	\$7,212,714,515.21
	PA	98-728	No		\$0	\$31,859,285,484.79	\$7,212,714,515.21
	PA	98-729	No		\$0	\$31,859,285,484.79	\$7,212,714,515.21
	PA	98-733	No		\$0	\$31,859,285,484.79	\$7,212,714,515.21
	PA	98-743	No		\$0	\$31,859,285,484.79	\$7,212,714,515.21
	PA	98-745	No		\$0	\$31,859,285,484.79	\$7,212,714,515.21
	PA	98-749	No		\$0	\$31,859,285,484.79	\$7,212,714,515.21
	PA	98-756	No		\$0	\$31,859,285,484.79	\$7,212,714,515.21
	ST	TV-298	Yes	001	\$536,100.00	\$31,859,821,584.79	\$7,212,178,415.21
	ST	TV-299	Yes	001	\$1,802,100.00	\$31,861,623,684.79	\$7,210,376,315.21
	ST	TV-300	Yes	001	\$3,993,906.22	\$31,865,617,591.01	\$7,206,382,408.99
	ST	TV-307	Yes	001	\$5,600.00	\$31,865,623,191.01	\$7,206,376,808.99
	PA	98-774	No		\$0	\$31,865,623,191.01	\$7,206,376,808.99
	PA	98-777	No		\$0	\$31,865,623,191.01	\$7,206,376,808.99
	PA	98-780	No		\$0	\$31,865,623,191.01	\$7,206,376,808.99
	PA	98-781	No		\$0	\$31,865,623,191.01	\$7,206,376,808.99
	ST	TV-246	Yes	001	\$60,320,531.00	\$31,925,943,722.01	\$7,146,056,277.99
	ST	TV-309	Yes	001	\$4,148,800.00	\$31,930,092,522.01	\$7,141,907,477.99
	ST	TV-314	Yes	001	\$965,039.38	\$31,931,057,561.39	\$7,140,942,438.61
	ST	TV-316	No		\$0	\$31,931,057,561.39	\$7,140,942,438.61
	ST	TV-317	No		\$0	\$31,931,057,561.39	\$7,140,942,438.61
	ST	TV-318	Yes	001	\$44,100.00	\$31,931,101,661.39	\$7,140,898,338.61
	ST	TV-319	Yes	007	\$4,101,800.00	\$31,935,203,461.39	\$7,136,796,538.61
	ST	TV-320	Yes	007	\$20,500.00	\$31,935,223,961.39	\$7,136,776,038.61
	ST	TV-340	Yes	001	\$92,900.00	\$31,935,316,861.39	\$7,136,683,138.61
	ST	TV-330	Yes	001	\$1,166,666.66	\$31,936,483,528.05	\$7,135,516,471.95
	ST	TV-350	Yes	001	\$2,750,000.00	\$31,939,233,528.05	\$7,132,766,471.95
	PA	98-782	No		\$0	\$31,939,233,528.05	\$7,132,766,471.95
	PA	98-792	No		\$0	\$31,939,233,528.05	\$7,132,766,471.95
	PA	98-784	No		\$0	\$31,939,233,528.05	\$7,132,766,471.95
	ST	TV-332	Yes	001	\$5,000,000.00	\$31,944,233,528.05	\$7,127,766,471.95
	ST	TV-333	Yes	001	\$396,916.66	\$31,944,630,444.71	\$7,127,369,555.29
	ST	TV-334	Yes	001	\$1,980,449.09	\$31,946,610,893.80	\$7,125,389,106.20
	ST	TV-335	Yes	001	\$1,326,900.90	\$31,947,937,794.70	\$7,124,062,205.30

Exhibit 1							
TOTAL AMOUNT OF AUTHORIZED STATE SPENDING vs. FISCAL YEAR 2015 SPENDING CAP OF \$39,072,000,000							
1	2	3	4	5	6	7	8
Report Number	Authorization Type	Citation	Does it Impact the FY15 Cap?	Fund Number	Spending Authorization	FY15 Cumulative State Spending To Date	FY15 Balance of State Spending Cap Remaining
	ST	TV-336	Yes	001	\$138,457.73	\$31,948,076,252.43	\$7,123,923,747.57
	ST	TV-337	Yes	001	\$139,998.42	\$31,948,216,250.85	\$7,123,783,749.15
	ST	TV-338	Yes	001	\$200,178.67	\$31,948,416,429.52	\$7,123,583,570.48
	ST	TV-339	Yes	001	\$138,805.17	\$31,948,555,234.69	\$7,123,444,765.31
	ST	TV-352	Yes	001	\$3,616,013.34	\$31,952,171,248.03	\$7,119,828,751.97
	ST	TV-353	Yes	001	\$3,616,013.33	\$31,955,787,261.36	\$7,116,212,738.64
	ST	TV-354	Yes	001	\$3,616,013.33	\$31,959,403,274.69	\$7,112,596,725.31
	ST	TV-381	Yes	001	\$1,742,000.00	\$31,961,145,274.69	\$7,110,854,725.31
	ST	TV-359	Yes	001	\$13,200.00	\$31,961,158,474.69	\$7,110,841,525.31
	ST	TV-367	Yes	001	\$18,800.00	\$31,961,177,274.69	\$7,110,822,725.31
	ST	TV-368	Yes	001	\$9,600.00	\$31,961,186,874.69	\$7,110,813,125.31
	ST	TV-247	Yes	001	\$3,083.33	\$31,961,189,958.02	\$7,110,810,041.98
	ST	TV-289	Yes	001	\$27,941,620.05	\$31,989,131,578.07	\$7,082,868,421.93
	ST	TV-291	Yes	007	\$1,218,400.00	\$31,990,349,978.07	\$7,081,650,021.93
	ST	TV-292	Yes	007	\$1,682,100.00	\$31,992,032,078.07	\$7,079,967,921.93
	ST	TV-293	Yes	001	\$9,242,475.00	\$32,001,274,553.07	\$7,070,725,446.93
	ST	TV-294	Yes	001	\$9,242,475.00	\$32,010,517,028.07	\$7,061,482,971.93
	ST	TV-295	Yes	001	\$9,242,475.00	\$32,019,759,503.07	\$7,052,240,496.93
	ST	TV-296	Yes	001	\$9,242,475.00	\$32,029,001,978.07	\$7,042,998,021.93
	ST	TV-297	Yes	001	\$2,526,800.00	\$32,031,528,778.07	\$7,040,471,221.93
	ST	TV-325	Yes	001	\$2,100.00	\$32,031,530,878.07	\$7,040,469,121.93
	ST	TV-331	Yes	001	\$1,742,000.00	\$32,033,272,878.07	\$7,038,727,121.93
	ST	TV-370	Yes	001	\$316,300.00	\$32,033,589,178.07	\$7,038,410,821.93
	ST	TV-371	Yes	001	\$5,900.00	\$32,033,595,078.07	\$7,038,404,921.93
	ST	TV-373	Yes	001	\$47,600.00	\$32,033,642,678.07	\$7,038,357,321.93
	ST	TV-374	Yes	001	\$600.00	\$32,033,643,278.07	\$7,038,356,721.93
	ST	TV-375	Yes	001	\$53,300.00	\$32,033,696,578.07	\$7,038,303,421.93
	PA	98-815	No		\$0	\$32,033,696,578.07	\$7,038,303,421.93
	PA	98-822	No		\$0	\$32,033,696,578.07	\$7,038,303,421.93
	ST	TV-376	Yes	001	\$26,900.00	\$32,033,723,478.07	\$7,038,276,521.93
	ST	TV-377	Yes	001	\$48,900.00	\$32,033,772,378.07	\$7,038,227,621.93
	ST	TV-384	Yes	001	\$19,079,014.82	\$32,052,851,392.89	\$7,019,148,607.11
	ST	TV-394	Yes	001	\$3,900.00	\$32,052,855,292.89	\$7,019,144,707.11
	ST	TV-395	Yes	001	\$39,647.56	\$32,052,894,940.45	\$7,019,105,059.55
	ST	TV 400	Yes	001	\$500.00	\$32,052,895,440.45	\$7,019,104,559.55
	ST	TV-401	Yes	001	\$300.00	\$32,052,895,740.45	\$7,019,104,259.55

Exhibit 1							
TOTAL AMOUNT OF AUTHORIZED STATE SPENDING vs. FISCAL YEAR 2015 SPENDING CAP OF \$39,072,000,000							
1	2	3	4	5	6	7	8
Report Number	Authorization Type	Citation	Does it Impact the FY15 Cap?	Fund Number	Spending Authorization	FY15 Cumulative State Spending To Date	FY15 Balance of State Spending Cap Remaining
	ST	TV-402	No		\$0	\$32,052,895,740.45	\$7,019,104,259.55
	ST	TV-403	No		\$0	\$32,052,895,740.45	\$7,019,104,259.55
	ST	TV-404	No		\$0	\$32,052,895,740.45	\$7,019,104,259.55
	ST	TV-405	Yes	001	\$4,100.00	\$32,052,899,840.45	\$7,019,100,159.55
	ST	TV-406	Yes	001	\$700.00	\$32,052,900,540.45	\$7,019,099,459.55
	ST	TV-407	Yes	001	\$1,414,700.68	\$32,054,315,241.13	\$7,017,684,758.87
	ST	TV-412	Yes	007	\$105,200.00	\$32,054,420,441.13	\$7,017,579,558.87
	ST	TV-413	Yes	001	\$514,200.00	\$32,054,934,641.13	\$7,017,065,358.87
	ST	TV-516	No		\$0	\$32,054,934,641.13	\$7,017,065,358.87
	ST	TV-517	No		\$0	\$32,054,934,641.13	\$7,017,065,358.87
	ST	TV-518	No		\$0	\$32,054,934,641.13	\$7,017,065,358.87
	ST	TV-519	No		\$0	\$32,054,934,641.13	\$7,017,065,358.87
	ST	TV-529	Yes	001	\$17,437,956.17	\$32,072,372,597.30	\$6,999,627,402.70
	ST	TV-530	Yes	001	\$17,437,956.17	\$32,089,810,553.47	\$6,982,189,446.53
	ST	TV-531	Yes	001	\$17,437,956.17	\$32,107,248,509.64	\$6,964,751,490.36
	ST	TV-532	Yes	001	\$17,437,956.17	\$32,124,686,465.81	\$6,947,313,534.19

Exhibit 2
COMPARISON OF AUTHORIZED STATE SPENDING
 (as of August 20, 2014)
Fiscal Year 2012 – Fiscal Year 2015
 (amounts in millions)



Note: In FY 2012, there were no expenditures until the release of Report #4 on August 1, 2011.

Note: In FY 2014, Report #1 released on June 26, 2013 had expenditures of \$7,396.4 million. This amount is reflected in Report #2's total.