

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY**

**COMPLIANCE EXAMINATION
FOR THE TWO YEARS ENDED JUNE 30, 2015**

Performed as Special Assistant Auditors for
the Auditor General, State of Illinois

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE EXAMINATION
FOR THE TWO YEARS ENDED JUNE 30, 2015**

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**STATE OF ILLINOIS
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AGENCY OFFICIALS

Director	(02/02/15 to present) (01/17/15 to 02/01/15) (Through 01/16/15)	Mr. James K. Joseph Mr. Joseph Klinger * Mr. Jonathon Monken
Assistant Director		Mr. Joseph Klinger
Chief of Staff - Administration		Ms. Jennifer Ricker
Chief General Counsel	(11/07/15 to present) (Through 11/6/15)	Mr. Donovan Borvan * Ms. Jenifer Johnson
Legislative Liaison	(02/03/15 to present) (11/18/13 to 02/15/15) (11/18/13 to 02/15/15) (Through 11/17/13)	Mr. Eric Murphy Ms. Taylor Garrison Ms. Janean Flynn Mr. Michael Richards
Labor Relations Administrator		Mr. Kevin Moore
Bureau of Preparedness and Grants Administration		Mr. Don Kauerauf
Bureau of Fiscal Management		Mr. Kevin High
Bureau of Disaster Recovery and Risk Reduction	(Through 10/31/15)	Mr. Phil Anello
Bureau of Operations	(08/26/15 to present) (Through 08/25/15)	Vacant Mr. Trent Thompson
Bureau of Nuclear Facility Safety		Ms. Kay Foster
Bureau of Radiation Safety		Mr. Adnan Khayyat
Chief Internal Auditor	(12/16/14 to present) (01/01/14 to 12/15/14) (Through 12/31/13)	Ms. Emily Ebert Vacant Ms. Jane Hewitt
Chief Accountability Officer	(11/1/15 to present)	Mr. Phil Anello

*Acting official during the dates indicated

Executive offices are located at:

James R. Thompson Center
100 West Randolph, Suite 8-155
Chicago, Illinois 60601

2200 S. Dirksen Parkway
Springfield, Illinois 62703

1035 Outer Park Drive
Springfield, Illinois 62704



ILLINOIS EMERGENCY MANAGEMENT AGENCY

OFFICE OF THE DIRECTOR

Bruce Rauner
Governor

James K. Joseph
Director

December 31, 2015

E. C. Ortiz & Co., LLP
333 S. Des Plaines St., Suite 2-N
Chicago, Illinois 60661

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Illinois Emergency Management Agency (Agency). We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Agency's compliance with the following assertions during the two years ended June 30, 2015. Based on this evaluation, we assert that during the years ended June 30, 2014 and June 30, 2015, the Agency has materially complied with the assertions below.

- A. The Agency has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Agency has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The Agency has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations, except as previously disclosed to you.
- D. State revenues and receipts collected by the Agency are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law, except as previously disclosed to you.
- E. Money or negotiable securities or similar assets handled by the Agency on behalf of the State or held in trust by the Agency have been properly and legally administered, and the

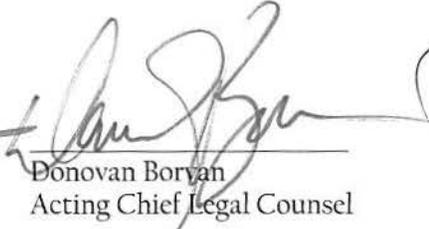
accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours truly,

Illinois Emergency Management Agency



James Joseph
Director



Donovan Boryan
Acting Chief Legal Counsel



Kevin High
Chief Fiscal Officer

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ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE EXAMINATION
FOR THE TWO YEARS ENDED JUNE 30, 2015**

COMPLIANCE REPORT

SUMMARY

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act.

ACCOUNTANT'S REPORT

The Independent Accountant's Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes does not contain scope limitations, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

Number of	Current Report	Prior Report
Findings	9	10
Repeated findings	8	7
Prior recommendations implemented or not repeated	2	5

SCHEDULE OF FINDINGS

Item No.	Page	Description	Finding Type
FINDINGS (STATE COMPLIANCE)			
2015-001	10	Untimely Reconciliation of Agency Records to the Comptroller's Monthly Reports	Noncompliance and Significant Deficiency
2015-002	12	Noncompliance with Radiation Protection Act of 1990	Noncompliance and Significant Deficiency
2015-003	13	Inadequate Controls Over Personnel and Payroll Records	Noncompliance and Significant Deficiency
2015-004	15	Voucher Processing Errors	Noncompliance and Significant Deficiency
2015-005	18	Inadequate Controls Over Receipts	Noncompliance and Significant Deficiency
2015-006	20	Inadequate Controls Over Property and Equipment Records	Noncompliance and Significant Deficiency

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COMPLIANCE REPORT

SCHEDULE OF FINDINGS (CONTINUED)

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE) (CONTINUED)			
2015-007	23	Noncompliance with the Fiscal Control and Internal Auditing Act	Noncompliance and Significant Deficiency
2015-008	25	Noncompliance with Nuclear Safety Law of 2004	Noncompliance and Significant Deficiency
2015-009	27	Employee Performance Evaluations Not Completed Timely	Noncompliance and Significant Deficiency

PRIOR FINDINGS NOT REPEATED

A	29	Inadequate Contracting Procedures
B	29	Failure to Monitor Submission of Emergency Operation Plans

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EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Agency personnel at an exit conference on December 15, 2015. Attending were:

Illinois Emergency Management Agency

James Joseph, Director
Jennifer Ricker, Chief of Staff - Administration
Emily Ebert, Chief Internal Auditor
Kevin High, Bureau of Fiscal Management
Jean Ladd, Supervisor, Federal Deposits and Reporting

Office of the Auditor General

Adam Ausmus, Audit Manager

E. C. Ortiz & Co., LLP

Leilani N. Rodrigo, Partner
Genalyn Francisco, Senior

Responses to the recommendations were provided by Emily Ebert, Chief Internal Auditor, in a letter dated December 14, 2015.



**INDEPENDENT ACCOUNTANT'S REPORT ON STATE COMPLIANCE,
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

As Special Assistant Auditors for the Auditor General, we have examined the Illinois Emergency Management Agency's compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2015. The management of the Illinois Emergency Management Agency is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Illinois Emergency Management Agency's compliance based on our examination.

- A. The Illinois Emergency Management Agency has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Illinois Emergency Management Agency has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The Illinois Emergency Management Agency has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the Illinois Emergency Management Agency are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the Illinois Emergency Management Agency on behalf of the State or held in trust by the Illinois Emergency Management Agency have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the Illinois Emergency Management Agency's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Illinois Emergency Management Agency's compliance with specified requirements.

In our opinion, the Illinois Emergency Management Agency complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2015. However, the results of our procedures disclosed instances of noncompliance with the requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as items 2015-001 through 2015-009.

Internal Control

Management of the Illinois Emergency Management Agency is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the Illinois Emergency Management Agency's internal control over compliance with the requirements listed in the first paragraph of this report to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the Illinois Emergency Management Agency's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Illinois Emergency Management Agency's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the requirements listed in the first paragraph of this report on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings as items 2015-001 through 2015-009, that we consider to be significant deficiencies.

As required by the Audit Guide, immaterial findings excluded from this report have been reported in a separate letter to your office.

The Illinois Emergency Management Agency's responses to the findings identified in our examination are described in the accompanying schedule of findings. We did not examine the Illinois Emergency Management Agency's responses and, accordingly, we express no opinion on the responses.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information for the years ended June 30, 2015 and June 30, 2014 in Schedules 1 through 14 and the Analysis of Operations Section is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2015 and June 30, 2014 accompanying supplementary information in Schedules 1 through 13. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2013 accompanying supplementary information in Schedules 3 through 6, Schedule 8, Schedule 10, Schedules 13 through 14 and to the Analysis of Operations Section, and accordingly, we do not express an opinion or provide any assurance on it.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, and the Illinois Emergency Management Agency management and is not intended to be and should not be used by anyone other than these specified parties.

E. C. Outtz & Co., LLP

Chicago, Illinois
December 31, 2015

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2015**

CURRENT FINDINGS - STATE COMPLIANCE

2015-001 Finding (Untimely Reconciliation of Agency Records to the Comptroller's Monthly Reports)

The Illinois Emergency Management Agency (Agency) did not perform timely reconciliations of Agency records to the Office of the State Comptroller (Comptroller) records. We noted the following reconciliations were not performed timely:

- During FY 2014, the reconciliation between cash receipts collected by the Agency and the Comptroller's Monthly Revenue Report (SB04) for 15 funds requiring SB04 reconciliations, were performed by the Agency 1 to 34 days late. During FY 2015, the reconciliations for 15 funds requiring SB04 reconciliations were performed by the Agency 1 to 120 days late. In addition, the reconciliation for two funds had reconciling items outstanding for more than 360 days. The amounts ranged between \$750 and \$68,125. Statewide Accounting Management Systems (SAMS) (Procedure 25.40.20) requires each State agency to perform monthly a reconciliation of receipt account balances maintained by the agency with the statewide receipt account records maintained by the Comptroller's Office. Additionally, the Agency should notify the Comptroller's Office of any irreconcilable differences so that the necessary corrective action can be taken. Reconciling items should be adjusted promptly to ensure accurate records and correct financial reporting.

- During FY 2014, the reconciliation between the Agency's cash balance and the Comptroller's Monthly Cash Report (SB05) for 14 funds requiring SB05 reconciliations were performed by the Agency 1 to 67 days late. During FY 2015, the reconciliations for these funds were performed by the Agency 1 to 123 days late. There was one reconciliation in FY 2015 that was not dated, thus timeliness of the reconciliation could not be determined. In addition, the reconciliation for three funds in FY 2014 and four funds in FY 2015 had reconciling items outstanding for more than 360 days. The amounts ranged between \$5 and \$13,486. SAMS (Procedure 09.40.30) requires each State agency, only if transactions are maintained on an accounting system other than the SAMS system, to reconcile the ending balance of available cash per the agency's records with the ending balance of available cash per the SAMS maintained by the Comptroller's Office on a monthly and timely basis to ensure the early detection and correction of errors. The Agency utilizes an accounting software package other than the SAMS system.

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FOR THE TWO YEARS ENDED JUNE 30, 2015
CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)**

2015-001 Finding (Untimely Reconciliation of Agency Records to the Comptroller's Monthly Reports) (Continued)

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Agency to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources. Effective internal controls should include a process to ensure that timely reconciliations are performed.

Agency management stated that although the Agency strives to ensure reconciliations are completed timely and follow-ups are performed relating to outstanding reconciling items, low staffing levels and competing priorities, at times, result in delays in the reconciliation process.

Timely performance of monthly reconciliations to Comptroller reports is important to detect and correct any errors and ensure accurate financial reporting. (Finding Code No. 2015-001, 2013-001, 11-02, 09-02, 07-02 and 05-03)

Recommendation

We recommend the Agency comply with statute and SAMS and perform monthly reconciliations in a timely manner.

Agency Response

The Agency agrees with the finding. Procedures pertaining to follow-up on outstanding reconciling items will be revisited in an effort to reduce the number of reconciling items where possible. The Agency will continue to strive to complete required reconciliations within 30 days and will prioritize reconciliation of those funds with the highest dollar amounts and most significant activity so the funds carrying the greatest risk of including reconciling errors and other issues are addressed first.

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FOR THE TWO YEARS ENDED JUNE 30, 2015**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2015-002 Finding (Noncompliance with Radiation Protection Act of 1990)

The Illinois Emergency Management Agency (Agency) did not comply with the Radiation Protection Act of 1990, as the appointment terms for all 13 members of the Radiologic Technologist Accreditation Advisory Board (Board) had expired as of June 30, 2015. In addition, the Agency could not provide documentation that it informed the Governor's Office of the expired appointment terms.

The Radiation Protection Act of 1990 (420 ILCS 40/15) states "there shall be created a Radiologic Technologist Accreditation Advisory Board consisting of 13 members to be appointed by the Governor on the basis of demonstrated interest in and capacity to further the purposes of this Act... Each member of the Board shall be appointed for a 3 year term and shall continue to serve until a successor is appointed... No more than 2 successive terms shall be served by a Board member."

Agency management stated due to the unpaid, technical nature of the Board, it is difficult to identify individuals qualified and willing to serve. The Governor's Office must appoint the members. Because the Board does not meet frequently and did not meet during the audit period, priority is given to assigning members to active boards and commissions.

Expired terms of the Board members and lack of documented appointment dates result in noncompliance with the mandate and may limit the input provided to the Agency on recommendations with respect to accreditation requirements. (Finding Code No. 2015-002 and 2013-002)

Recommendation

We recommend the Agency comply with the Radiation Protection Act of 1990 by working with the Governor's Office to replace board members as necessary. Also, the Board should monitor members' appointment dates to determine when reappointment or replacement is necessary.

Agency Response

The Agency will continue to work with the Governor's Office to identify individuals willing and qualified to serve on the Board and to track appointment dates.

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ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2015**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2015-003 Finding (Inadequate Controls Over Personnel and Payroll Records)

The Illinois Emergency Management Agency (Agency) did not have adequate controls over its personnel and payroll records.

During our review of personnel files for 25 employees, we noted certain deduction authorizations for 11 (44%) employees were not on file. Specifically, we noted the following were missing from the personnel files:

- Group insurance withholding certificates for 4 employees;
- Labor union dues deduction authorization forms for 7 employees;
- Credit union deduction authorization form for 1 employee; and
- Deferred compensation deduction authorization form for 1 employee.

The Statewide Accounting Management System (SAMS) (Procedure 23.20.30) states that an employee wishing to authorize payroll deduction for insurance, money owed another State agency, union dues, credit union, association dues, contribution to a facility of Higher Education, insurance or certain State parking must complete a Payroll Deduction Authorization form supplied by the employing agency.

The State Salary and Annuity Withholding Act (5 ILCS 365/5) states that a deduction authorization form which is distributed by the employing agency authorizes the Comptroller to withhold monies from an employee's gross pay for a specific purpose authorized by the employee.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State Agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of the accounts and reliable financial and statistical reports and to maintain accountability over the State's resources. Effective internal controls should include procedures to ensure that personnel files are complete and include all the deduction authorizations of all employees.

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FOR THE TWO YEARS ENDED JUNE 30, 2015**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

**2015-003 Finding (Inadequate Controls Over Personnel and Payroll Records)
(Continued)**

Agency management stated that Public Safety Shared Service Center (PSSSC) is responsible for maintaining personnel files containing the required payroll withholding documentation.

Failure to maintain adequate employee payroll deduction records may result in inaccurate or unauthorized deductions. (Finding Code No. 2015-003 and 2013-003)

Recommendation

We recommend the Agency strengthen its controls over personnel and payroll records to ensure its personnel files contain all required payroll withholding and deduction authorizations.

Agency Response

The Agency agrees with the finding. The PSSSC is responsible for maintaining the Agency's personnel files and PSSSC staff work directly with Agency employees on withholding and payroll deductions. The Agency will discuss the finding with PSSSC employees and re-emphasize the importance of maintaining complete personnel files with all required documentation.

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CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2015-004 Finding (Voucher Processing Errors)

The Illinois Emergency Management Agency (Agency) did not maintain adequate controls over voucher payment processing and payment of certain expenditures timely.

During our review of 323 voucher payments, totaling \$59,137,599, for Contractual Services, Travel, Commodities, Printing, Equipment, Telecommunications, Electronic Data Processing, Operation of Automotive Equipment, Grant Expenditures, Lump Sum, and Lapse Period expenditures, we noted the following:

- Seventeen vouchers, totaling \$231,794, were approved for payment 2 to 112 days late.

The Illinois Administrative Code (74 Ill. Adm. Code 900.70) requires the Agency to review each vendor's invoice and either deny the bill in whole or in part, ask for more information necessary to review the bill, or approve the voucher in whole or in part, within 30 days after the receipt of the bill.

- Thirteen vouchers, totaling \$340,869, were not stamped received by the Agency; thus, timeliness of approval could not be determined.

The Illinois Administrative Code (74 Ill. Adm. Code 900.30) requires the Agency to maintain written or electronic records reflecting the date or dates on which the proper bill was received.

- A travel voucher reimbursement, amounting to \$35, was paid twice to an employee. The employee subsequently reimbursed the Agency upon auditors' notification.
- Accounts payable payment forms for two travel related invoices, totaling \$1,575, were not signed by the Agency representative.

Statewide Accounting Management Systems (SAMS) (Procedure 17.10.30) states that the primary system control associated with the vouchering process is known as pre-audit. All vouchers are first pre-audited at the agency level. An examination is to be performed by the agency head or designated individual for the purpose of determining the legality and propriety of the proposed

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CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2015-004 Finding (Voucher Processing Errors) (Continued)

transaction. By affixing the signature to a voucher, the agency official, responsible for voucher approval or a duly authorized representative, certifies that the voucher meets all requirements.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Agency to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources. Effective internal controls should include a process to ensure that expenditure vouchers are processed accurately and paid timely.

Agency management stated the voucher processing weaknesses noted were a result of human error and oversight. The Agency strives to ensure vouchers are processed timely and accurately. However, turnover and reduced staffing levels occasionally result in errors or delays in voucher processing.

Late approval of vouchers and inadequate documentation of invoice receipt date result in noncompliance with the Illinois Administrative Code. In addition, failure to document the invoice receipt date does not allow accurate determination of voucher processing time to ensure compliance with statutory requirements. Lack of approvals and documentation may lead to incorrect payments resulting in a loss of State funds. (Finding Code No. 2015-004, 2013-004, 11-05 and 09-05)

Recommendation

We recommend the Agency strengthen its controls over voucher processing to ensure accuracy of vouchers and payments, documentation of invoice receipt date, and timely approval of vouchers.

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FOR THE TWO YEARS ENDED JUNE 30, 2015**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2015-004 Finding (Voucher Processing Errors) (Continued)

Agency Response

The Agency agrees with the finding. Significant improvements have been made in the voucher processing function since it was moved back to the Agency from the Public Safety Shared Services Center in 2013. Management will re-evaluate current procedures for voucher processing in order to ensure compliance with voucher processing requirements in the future. The funds associated with the duplicate travel reimbursement in the amount of \$35 have already been recouped.

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SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2015**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2015-005 Finding (Inadequate Controls Over Receipts)

The Illinois Emergency Management Agency (Agency) did not have adequate controls over its receipts to ensure they were properly completed, approved and filed with the Office of the Comptroller (Comptroller) on a timely basis.

During our review of 60 receipts, totaling \$72,872,865, we noted the following:

- Forty receipt deposit transmittals (RDT) forms, totaling \$21,502,884, did not include original signature of the authorized Agency official. In addition, 26 of the RDT forms, totaling \$13,423,408, contained incorrect Agency contact person information.
- Two Treasurer's Drafts, totaling \$30,950, were not timely submitted to the Comptroller. Submissions were made 46 and 73 days after the Treasurer's Draft dates.

The Statewide Accounting Management System (SAMS) (Procedure 25.20.10) provides instructions for the completion of RDT forms. The name and phone number of the individual to be contacted for additional information and the original signature of the authorized agency official are required elements of the RDT form.

SAMS (Procedure 25.10.30) requires the State Treasurer to remit collected funds to the agency by Treasurer's Draft and the draft to be remitted to the Comptroller to be ordered into the appropriate fund(s). Prudent business practice dictates this process should be performed in a timely manner.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Agency to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources. Effective internal controls should include procedures to ensure adequate documentation, proper authorization, and timely transmittal of Agency receipts.

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CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2015-005 Finding (Inadequate Controls Over Receipts) (Continued)

Agency management stated they work to ensure Treasurer's Drafts are promptly remitted to the Comptroller. However, due to staffing shortages and competing priorities, there are times when delays are experienced during this process. RDT forms were improperly completed as a result of human error.

Failure to implement adequate internal controls over money received and its reporting increases the risk that errors and irregularities could occur and not be detected. (Finding Code No. 2015-005)

Recommendation

We recommend the Agency strengthen its controls over receipts by ensuring RDT forms are accurate, properly approved and Treasurer's Drafts are timely submitted to the Comptroller.

Agency Response

The Agency agrees with the finding. RDTs are now completed and submitted with all required information including original signatures and current contact information. The importance of prompt submission of Treasurer's Drafts has been discussed internally in order to ensure accurate and timely reconciliations of receipts may be performed and future findings are avoided.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2015**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2015-006 Finding (Inadequate Controls Over Property and Equipment Records)

The Illinois Emergency Management Agency (Agency) did not have adequate controls over its property and equipment and related records.

In performing our test of 50 equipment items for FY 2014 and FY 2015, we noted the following:

- Five equipment items, totaling \$56,200, were not properly tagged.
- Ten equipment items, totaling \$83,572, were located at sites other than the location listed in the property control records.
- Two equipment items, totaling \$4,506, did not match the description in the property control records.

Our review of equipment expenditure reconciliations revealed that equipment purchases, totaling \$50,669, were not included in the Agency's property control records as of June 30, 2014.

We also reviewed the Agency's property inventory certification for FY 2014 and FY 2015 that were submitted to the Department of Central Management Services (DCMS) and noted that the FY 2014 and FY 2015 inventory certification reported 155 (totaling \$104,117) and 315 (totaling \$222,654) items of equipment, respectively, that could not be located by the Agency. These assets were acquired by the Agency during the current as well as past fiscal years.

DCMS Property Control Rules (44 Ill. Admin. Code 5010.400) requires all changes in equipment records be made within 30 days. The State Property Control Act (Act) (30 ILCS 605/4) requires responsible officers at each State agency to be accountable for the supervision, control, and inventory of all property under their jurisdiction to ensure the proper accounting and safeguarding of State assets. This Act further requires the Agency's reporting responsibilities to DCMS.

The Statewide Accounting Management Systems (SAMS) (Procedure 29.10.10) requires agencies to maintain detailed property records, which should include tag number and location of item.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2015**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

**2015-006 Finding (Inadequate Controls Over Property and Equipment Records)
(Continued)**

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Agency to establish and maintain a system, or systems, of internal fiscal and administrative controls, which shall provide assurance that funds, property and other assets be safeguarded against waste, loss, unauthorized use, and misappropriation. Effective internal controls should include a process to ensure all State properties are safeguarded and properly recorded.

Agency management stated some equipment items are not easily tagged due to their nature and equipment items are moved at times if they are needed at other locations within the Agency. The equipment listing was compiled as of a point in time, while equipment locations may change at any time subsequent to the preparation of the listing. The Agency tracks the equipment locations internally so the items may be located again for inventory purposes. The inclusion of incorrect equipment descriptions within the property listing was a result of human error.

Agency management also stated that unlocated items occur as a result of staffing shortages and competing priorities. Equipment additions and location changes are communicated by the Agency to Public Safety Shared Services Center (PSSSC) via a form. In some instances, the forms are not adequately processed by PSSSC resulting in inaccurate property records causing difficulty locating equipment items for inventory.

Inaccurate property reporting reduces the reliability of the Agency's capital asset information and results in incorrect accounting information that could cause unnecessary equipment expenditures and inaccurate financial reporting of the State. In addition, significant volume of "unlocated" equipment demonstrates a lack of accountability for State resources. (Finding Code No. 2015-006, 2013-007, 11-08 and 09-08)

Recommendation

We recommend the Agency strengthen its internal controls over the accountability of State resources and adhere to the requirements of the SAMS and State Property Control Act by reviewing procedures to ensure that the property and equipment are properly accounted for, maintained, and accurately reported to DCMS.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2015**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2015-006 Finding (Inadequate Controls Over Property and Equipment Records)
(Continued)

Agency Response

The Agency agrees with the finding. The Agency will continue to work with PSSSC to ensure accurate locations and property descriptions are recorded for all required items and that all equipment additions and deletions are properly addressed in property records and reconciliations. Folders will be maintained to track equipment descriptions and corresponding tag numbers for those items which are not easily tagged.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2015**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2015-007 Finding (Noncompliance with the Fiscal Control and Internal Auditing Act)

The Illinois Emergency Management Agency (Agency) did not ensure that its internal auditing program fully complied with the Fiscal Control and Internal Auditing Act (FCIAA).

During our review of the internal audit function at the Agency for FY 2014 and FY 2015, we noted the following:

- Internal audit plans were not fully implemented. Out of the 21 planned audits, only seven were completed during FY 2014 and FY 2015. In addition, no audits relating to the obligation, expenditure and use of public funds of the Agency were completed during the last two years. Specifically, an audit of the procurement and contract monitoring process was not completed until August 2015.
- The Agency was unable to provide documentation that it performed a pre-implementation review of the Request to Purchase System (RTP), a major electronic data system recently implemented by the Agency.
- The two-year audit plan for FY 2015 was approved by the Agency's Director 190 days after the beginning of the fiscal year.
- The annual internal audit report for FY 2014 was submitted to the Agency's Director 126 days late.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/2003) (Act) requires that the internal auditing program include audits of major systems of internal and administrative control conducted on a periodic basis so that all major systems be reviewed at least once every two years. The audits must include testing of the obligation, expenditure, receipt, and use of public funds of the State to determine whether those activities are in accordance with applicable laws and regulations and review of the design of major new electronic data processing systems before their installation to ensure the systems provide for adequate audit trails and accountability. In addition, the Act requires a two-year plan, identifying audits scheduled for the pending fiscal year, be approved by the chief executive officer before the beginning of the fiscal year. By September 30 of each year the chief internal auditor shall submit to the chief executive officer a written report detailing how the audit plan for that year was carried out, the significant findings, and the extent to which recommended changes were implemented.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2015**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

**2015-007 Finding (Noncompliance with the Fiscal Control and Internal Auditing Act)
(Continued)**

Agency management stated the Internal Audit function of the Agency was vacant for the period January 1, 2014 through December 15, 2014, which resulted in the FY 2014 Audit Plan being not fully executed. This vacancy also delayed the preparation and submission of the FY 2014 Internal Audit Annual Report (due September 30, 2014) and the FY 2015 and FY 2016 Two-Year Internal Audit Plan (due June 30, 2014). The procurement audit covering the expenditure and use of public funds was substantially complete in May, 2015; however, due to Agency turnover in the Agency Purchasing Officer and administrative leave of the Chief Internal Auditor, the actual report issuance was delayed. Further, documentation of the pre-implementation review of the Request to Purchase system may have been inadvertently lost/deleted/shredded during the turnover in the Internal Auditing office.

The major areas of internal control must be audited timely to maintain an effective internal control system. Failure to perform regular audits of major systems of internal and administrative controls and timely submit required reports to the chief executive officer may result in weaknesses in internal control being not timely detected. (Finding Code No. 2015-007, 2013-008 and 11-09)

Recommendation

We recommend the Agency complete internal audits of its major systems of internal accounting and administrative controls and submit internal audit plans and reports as required by the Act.

Agency Response

The Agency agrees with the finding. A new Chief Internal Auditor was appointed in December, 2014. The Agency believes filling this vacancy will address the weaknesses noted regarding noncompliance with the Act.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2015
CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)**

2015-008 Finding (Noncompliance with Nuclear Safety Law of 2004)

The Illinois Emergency Management Agency (Agency) did not comply with the Nuclear Safety Law of 2004 by failing to conduct a study on the use of nuclear power or on nuclear safety, formulating the State's general nuclear policy, and publicizing the findings of all studies.

In response to the prior examination finding, management pursued legislation to repeal this portion of the statute. Senate Bill 1743, which was introduced in the Illinois General Assembly in 2015, would eliminate the provision requiring the Agency to formulate a general nuclear policy for the State based on study. The legislation passed the Senate unanimously 57-0 and is now pending in the House of Representatives.

The Nuclear Safety Law of 2004 (20 ILCS 3310/75) requires the Agency, in cooperation with the Department of Natural Resources, to study (i) the impact and cost of nuclear power and compare these to the impact and cost of alternative sources of energy, (ii) the potential effects on the public health and safety of all radioactive emissions from nuclear power plants, and (iii) all other factors that bear on the use of nuclear power or on nuclear safety. In addition, the Agency shall formulate a general nuclear policy for the State based on the findings of the study and publicize the findings of all studies and make the publications reasonably available to the public.

Agency management stated the Agency does not have the expertise or staff to conduct these studies and formulate a general nuclear policy for the State.

Failure to conduct the study on the use of nuclear power or on nuclear safety results in noncompliance with the mandate. (Finding Code No. 2015-008, 2013-009 and 11-11)

Recommendation

We recommend the Agency comply with the Nuclear Safety Law of 2004 by conducting a study on the use of nuclear power or on nuclear safety or seek a legislative remedy to the statutory requirement.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2015**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2015-008 Finding (Noncompliance with Nuclear Safety Law of 2004) (Continued)

Agency Response

The Agency continues to work towards legislation to revise the statute as the Agency does not have the expertise or staff available to conduct a comparative study on various sources of energy. Senate Bill 1743 was held in the House by the sponsor and was not called for a committee vote. Therefore, the Agency will reintroduce the same measure in the 2016 General Assembly.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2015**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

2015-009 Finding (Employee Performance Evaluations Not Completed Timely)

The Illinois Emergency Management Agency (Agency) did not conduct employee performance evaluations in accordance with the Illinois Administrative Code and Agency policies.

During our review of personnel files of 25 employees for FY 2014 and FY 2015, we noted the following:

- Three employees did not have a performance evaluation in FY 2014.
- Six employees did not have a performance evaluation in FY 2015.
- Twelve performance evaluations reviewed for FY 2014 were not timely submitted. Performance evaluations were submitted 10 to 339 days late.
- Eight performance evaluations reviewed for FY 2015 were not timely submitted. Performance evaluations were submitted 6 to 161 days late.

The Illinois Administrative Code (80 Ill. Admin. Code 302.270(d)) requires that, for a certified employee, each agency shall prepare an employee performance evaluation not less often than annually. The Illinois Administrative Code (80 Ill. Admin. Code 310.450(c)) also requires that evaluations be completed prior to when annual merit increases are awarded. In addition, the Agency's personnel manual requires the Agency to complete performance evaluations for newly appointed employees upon completion of the first probationary period (3 months) and fifteen days prior to the completion of the final probationary period (6 months). Performance evaluations are due once a year thereafter on the first day of the month in which the employee's anniversary date falls.

Agency management stated the Agency works with the Public Safety Shared Services Center (PSSSC) in an effort to identify approaching performance evaluation deadlines. The Labor Relations Administrator informs supervisors of approaching deadlines. However, due to staffing shortages at the Agency and PSSSC and competing priorities, notifications are not always received timely and these deadlines are not always met as a result.

Employee performance evaluations are a systematic and uniform approach used for the development of employees and communication of performance expectations. The evaluation measures actual work performance against the performance criteria

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF FINDINGS
FOR THE TWO YEARS ENDED JUNE 30, 2015**

CURRENT FINDINGS - STATE COMPLIANCE (CONTINUED)

**2015-009 Finding (Employee Performance Evaluations Not Completed Timely)
(Continued)**

established at the beginning of the appraisal period. Without timely completion of an employee performance evaluation, the employee would not be provided with formal feedback or assessment of his or her performance, and areas for improvements and current year's performance goals and objectives may not be identified and communicated in a timely manner. Furthermore, employee performance evaluations serve as a foundation for salary adjustments, promotions, demotions, discharges, layoff, recall, or reinstatement decisions. (Finding Code No. 2015-009, 2013-010, 11-12 and 09-16)

Recommendation

We recommend the Agency comply with the Illinois Administrative Code and Agency policies by completing annual and probationary performance evaluations in a timely manner.

Agency Response

The Agency agrees with the finding. The Agency will continue to work with PSSSC to ensure timely and complete listings of upcoming evaluation deadlines are received from PSSSC and communicated to supervisors. Supervisors will be encouraged to track evaluation deadlines for their employees so a proactive approach for evaluation completion may be implemented.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF PRIOR FINDINGS NOT REPEATED
FOR THE TWO YEARS ENDED JUNE 30, 2015**

A. Inadequate Contracting Procedures

During the prior examination, the Illinois Emergency Management Agency (Agency) did not establish adequate internal controls over contracts to ensure they were filed with the Office of the Comptroller (Comptroller) on a timely basis and were properly executed prior to performance of services.

During our current examination, contractual agreements in our sample testing indicated they were signed and filed with the Comptroller in accordance with State statutes and related guidelines. Contracts reviewed were also executed prior to performance of services. (Finding Code No. 2013-005, 11-06 and 09-06)

B. Failure to Monitor Submission of Emergency Operation Plans

During the prior examination, the Agency did not consistently follow its policies and procedures in place to ensure that each Agency's Region Coordinator monitored the timely submission of complete and accurate Emergency Operation Plans (EOPs) by their respective Emergency Services and Disaster Agencies.

During the current examination, an updated standard operating procedure was implemented. Further, our sample testing indicated that the timely submission of EOPs took place. (Finding Code No. 2013-006)

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
STATUS OF MANAGEMENT AUDIT
FOR THE TWO YEARS ENDED JUNE 30, 2015**

Management Audit of the Management Positions in the Executive Branch

Legislative Audit Commission Resolution Number 141 directed the Auditor General to conduct an audit of management positions in the Executive Branch of State government. The Resolution asked the Auditor General to accumulate information from agencies on their management positions along with information about managers' organizational unit, job title, and function. It also requested information on whether these managers supervise, are exempt from the Personnel Code, and are covered by a collective bargaining agreement.

The management audit included five recommendations, one of which was specific to the IEMA:

The Agency should assure all confidential assistants are not included in a collective bargaining unit or their confidential responsibilities as defined by the Public Labor Relations Act (5 ILCS 315/3) are transferred to non-union employees.

We followed up on this recommendation during the compliance examination for the two years ended June 30, 2015. We noted IEMA has implemented the recommendation. During the examination period, the one employee identified as a confidential assistant who was in a union is no longer covered by collective bargaining.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPLIANCE EXAMINATION
FOR THE TWO YEARS ENDED JUNE 30, 2015
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

SUMMARY

Supplementary Information for State Compliance Purposes presented in this section of the report includes the following:

- Fiscal Schedules and Analysis
 - Schedule of Appropriations, Expenditures, and Lapsed Balances
 - Fiscal Year 2015
 - Fiscal Year 2014
 - Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances
 - Schedule of Changes in State Property
 - Comparative Schedule of Cash Receipts
 - Reconciliation of Cash Receipts to Deposits Remitted to the State Comptroller
 - Analysis of Significant Variations in Expenditures
 - Fiscal Year 2015
 - Fiscal Year 2014
 - Analysis of Significant Variations in Receipts
 - Fiscal Year 2015
 - Fiscal Year 2014
 - Analysis of Significant Lapse Period Spending
 - Fiscal Year 2015
 - Fiscal Year 2014
 - Analysis of Accounts Receivable
 - Schedule of Releases and Expenditures from Governor's Disaster Relief Fund
(Not Examined)
- Analysis of Operations (Not Examined)
 - Agency Functions and Planning Program (Not Examined)
 - Average Number of Employees (Not Examined)
 - Emergency Purchases (Not Examined)
 - Service Efforts and Accomplishments (Not Examined)

The accountant's report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the accountants have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2015 and June 30, 2014 accompanying supplemental information in Schedules 1 through 13. However, the accountants do not express an opinion on the supplementary information. The accountant's report also states that they have not applied procedures to Schedule 14 and the Analysis of Operations Section, and accordingly, they do not express an opinion or provide any assurance on it.

STATE OF ILLINOIS
 ILLINOIS EMERGENCY MANAGEMENT AGENCY
 SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
 FISCAL YEAR ENDED JUNE 30, 2015

	Appropriations (Net of Transfers)	Expenditures Through June 30, 2015	Lapse Period Expenditures July 1, 2015 Through August 31, 2015	Total Expenditures Fourteen Months Ended August 31, 2015	Balances Lapsed
Public Act 98-0681 and Public Act 98-0675					
<u>GENERAL REVENUE FUND - 001</u>					
Personal services	\$ 2,344,300	\$ 2,298,613	\$ 39,696	\$ 2,338,309	\$ 5,991
State contributions to social security	179,400	169,717	2,911	172,628	6,772
Contractual services	44,000	10,158	2,329	12,487	31,513
Subtotal Fund - 001	<u>\$ 2,567,700</u>	<u>\$ 2,478,488</u>	<u>\$ 44,936</u>	<u>\$ 2,523,424</u>	<u>\$ 44,276</u>

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEAR ENDED JUNE 30, 2015

	Appropriations (Net of Transfers)	Expenditures Through June 30, 2015	Lapse Period Expenditures July 1, 2015 Through August 31, 2015	Total Expenditures Fourteen Months Ended August 31, 2015	Balances Lapsed
Public Act 98-0681 and Public Act 98-0675					
<u>RADIATION PROTECTION FUND - 067</u>					
Personal services	\$ 3,287,600	\$ 2,739,447	\$ 122,805	\$ 2,862,252	\$ 425,348
State contributions to State employees' retirement system	1,392,000	1,165,075	52,192	1,217,267	174,733
State contributions to social security	251,600	200,542	9,089	209,631	41,969
Group insurance	808,500	540,564	23,856	564,420	244,080
Contractual services	1,035,300	706,203	296,314	1,002,517	32,783
Travel	51,700	24,889	3,717	28,606	23,094
Commodities	12,800	587	330	917	11,883
Printing	3,000	-	-	-	3,000
Equipment	27,000	-	6,959	6,959	20,041
Electronic data processing	230,000	162,432	36,414	198,846	31,154
Telecommunication services	41,100	20,261	12,002	32,263	8,837
Operation of automotive equipment	20,500	324	-	324	20,176
Lump sum					
Local responder training	150,000	-	1,182	1,182	148,818
Licensing facilities	1,275,800	359,105	5,918	365,023	910,777
Recovery and remediation	620,000	27,079	483	27,562	592,438
Cost related to environmental cleanup of the Ottawa Radiation Areas Superfund project	50,000	-	-	-	50,000
Ordinary and contingent expenses	100,000	79,411	528	79,939	20,061
Awards and grants					
Reimburse to governmental units for assistance in radiological emergencies	44,700	-	-	-	44,700
Refunds	44,700	1,400	100	1,500	43,200
Subtotal Fund - 067	\$ 9,446,300	\$ 6,027,319	\$ 571,889	\$ 6,599,208	\$ 2,847,092

SCHEDULE 1
(CONTINUED)

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEAR ENDED JUNE 30, 2015

	Appropriations (Net of Transfers)	Expenditures Through June 30, 2015	Lapse Period Expenditures July 1, 2015 Through August 31, 2015	Total Expenditures Fourteen Months Ended August 31, 2015	Balances Lapsed
Public Act 98-0681 and Public Act 98-0675					
<u>EMERGENCY PLANNING AND TRAINING FUND - 173</u>					
Lump sum					
Activities as a result of the Illinois					
Emergency Planning and Community					
Right to Know Act	\$ 100,000	\$ 10,312	\$ -	\$ 10,312	\$ 89,688
Subtotal Fund - 173	<u>\$ 100,000</u>	<u>\$ 10,312</u>	<u>\$ -</u>	<u>\$ 10,312</u>	<u>\$ 89,688</u>
<u>INDOOR RADON MITIGATION FUND - 191</u>					
Lump sum					
Federally funded State indoor radon					
abatement program	\$ 600,000	\$ 217,049	\$ 31,952	\$ 249,001	\$ 350,999
Subtotal Fund - 191	<u>\$ 600,000</u>	<u>\$ 217,049</u>	<u>\$ 31,952</u>	<u>\$ 249,001</u>	<u>\$ 350,999</u>
<u>NUCLEAR CIVIL PROTECTION PLANNING FUND - 484</u>					
Lump sum					
Flood mitigation assistance	\$ 2,000,000	\$ 454	\$ -	\$ 454	\$ 1,999,546
Federal projects	500,000	-	-	-	500,000
Subtotal Fund - 484	<u>\$ 2,500,000</u>	<u>\$ 454</u>	<u>\$ -</u>	<u>\$ 454</u>	<u>\$ 2,499,546</u>

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEAR ENDED JUNE 30, 2015

	Appropriations (Net of Transfers)	Expenditures Through June 30, 2015	Lapse Period Expenditures July 1, 2015 Through August 31, 2015	Total Expenditures Fourteen Months Ended August 31, 2015	Balances Lapsed
Public Act 98-0681 and Public Act 98-0675					
<u>FEDERAL AID DISASTER FUND - 491</u>					
Lump sum					
Federal disaster relief program	\$ 1,000,000	\$ 338,076	\$ 5,054	\$ 343,130	\$ 656,870
Hazard mitigation program	1,000,000	345,163	19,238	364,401	635,599
Awards and grants					
Federal disaster declarations	70,000,000	3,571,489	250,550	3,822,039	66,177,961
Hazard mitigation disaster relief	55,000,000	10,453,272	6,095,528	16,548,800	38,451,200
Subtotal Fund - 491	<u>\$ 127,000,000</u>	<u>\$ 14,708,000</u>	<u>\$ 6,370,370</u>	<u>\$ 21,078,370</u>	<u>\$ 105,921,630</u>
<u>FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497</u>					
Lump sum					
Hazardous materials emergency preparedness planning	\$ 1,896,000	\$ 433,610	\$ 109,625	\$ 543,235	\$ 1,352,765
Hazardous materials emergency preparedness training	1,552,000	400,363	170,471	570,834	981,166
Training and education	50,000	-	-	-	50,000
Subtotal Fund - 497	<u>\$ 3,498,000</u>	<u>\$ 833,973</u>	<u>\$ 280,096</u>	<u>\$ 1,114,069</u>	<u>\$ 2,383,931</u>

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEAR ENDED JUNE 30, 2015

	Appropriations (Net of Transfers)	Expenditures Through June 30, 2015	Lapse Period Expenditures July 1, 2015 Through August 31, 2015	Total Expenditures Fourteen Months Ended August 31, 2015	Balances Lapsed
Public Act 98-0681 and Public Act 98-0675					
<u>SEPTEMBER 11TH FUND - 588</u>					
Lump sum					
Grants, contracts, and administration	\$ 100,000	\$ -	\$ 39,925	\$ 39,925	\$ 60,075
Subtotal Fund - 588	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 39,925</u>	<u>\$ 39,925</u>	<u>\$ 60,075</u>
<u>DISASTER RESPONSE AND RECOVERY FUND - 667</u>					
Lump Sum					
Disaster response and recovery	\$ 12,000,000	\$ 1,474,870	\$ 324,553	\$ 1,799,423	\$ 10,200,577
Subtotal Fund - 667	<u>\$ 12,000,000</u>	<u>\$ 1,474,870</u>	<u>\$ 324,553</u>	<u>\$ 1,799,423</u>	<u>\$ 10,200,577</u>
<u>HOMELAND SECURITY EMERGENCY PREPAREDNESS FUND - 710</u>					
Lump Sum					
Emergency preparedness grant program	\$ 23,000,000	\$ 9,530,336	\$ 762,170	\$ 10,292,506	\$ 12,707,494
Terrorism preparedness and training	280,000,000	86,466,284	5,595,808	92,062,092	187,937,908
Subtotal Fund - 710	<u>\$ 303,000,000</u>	<u>\$ 95,996,620</u>	<u>\$ 6,357,978</u>	<u>\$ 102,354,598</u>	<u>\$ 200,645,402</u>

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEAR ENDED JUNE 30, 2015**

	<u>Appropriations (Net of Transfers)</u>	<u>Expenditures Through June 30, 2015</u>	<u>Lapse Period Expenditures July 1, 2015 Through August 31, 2015</u>	<u>Total Expenditures Fourteen Months Ended August 31, 2015</u>	<u>Balances Lapsed</u>
Public Act 98-0681 and Public Act 98-0675					
<u>NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796</u>					
Personal services	\$ 9,048,300	\$ 8,062,842	\$ 367,593	\$ 8,430,435	\$ 617,865
State contributions to State employees' retirement system	3,831,100	3,425,680	156,037	3,581,717	249,383
State contributions to social security	692,500	588,912	27,315	616,227	76,273
Group insurance	2,298,500	1,753,575	62,558	1,816,133	482,367
Contractual services	3,403,700	1,680,425	722,639	2,403,064	1,000,636
Travel	216,500	94,852	19,027	113,879	102,621
Commodities	293,700	170,378	35,310	205,688	88,012
Printing	25,500	14,512	2,556	17,068	8,432
Equipment	507,300	159,465	43,460	202,925	304,375
Electronic data processing	496,600	326,425	31,890	358,315	138,285
Telecommunication services	890,600	424,944	133,242	558,186	332,414
Operation of automotive equipment	228,500	77,126	23,236	100,362	128,138
Lump sum					
Training and travel expenses	97,000	25,876	7,022	32,898	64,102
Ordinary and contingent expenses	430,000	248,135	41,148	289,283	140,717
Awards and grants					
Compensation to local governments for expenses attributable to implementation and maintenance of plans and programs	650,000	647,543	2,457	650,000	-
Subtotal Fund - 796	<u>\$ 23,109,800</u>	<u>\$ 17,700,690</u>	<u>\$ 1,675,490</u>	<u>\$ 19,376,180</u>	<u>\$ 3,733,620</u>

SCHEDULE 1
(CONTINUED)

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEAR ENDED JUNE 30, 2015

	Appropriations (Net of Transfers)	Expenditures Through June 30, 2015	Lapse Period Expenditures July 1, 2015 Through August 31, 2015	Total Expenditures Fourteen Months Ended August 31, 2015	Balances Lapsed
Public Act 98-0681 and Public Act 98-0675					
<u>SHEFFIELD FEBRUARY 1982 AGREED ORDER FUND - 882</u>					
Lump sum					
Care, maintenance, monitoring, testing, remediation, and insurance of the low-level radioactive waste disposal site	\$ 271,200	\$ 168,641	\$ 18,431	\$ 187,072	\$ 84,128
Subtotal Fund - 882	<u>\$ 271,200</u>	<u>\$ 168,641</u>	<u>\$ 18,431</u>	<u>\$ 187,072</u>	<u>\$ 84,128</u>
<u>RADIOACTIVE WASTE FACILITY DEVELOPMENT AND OPERATION FUND - 942</u>					
Awards and grants					
Cost of establishing low-level radioactive waste disposal facility	\$ 990,000	\$ 478,005	\$ 24,820	\$ 502,825	\$ 487,175
Refunds for overpayments made by low-level waste generators	4,900	-	-	-	4,900
Subtotal Fund - 942	<u>\$ 994,900</u>	<u>\$ 478,005</u>	<u>\$ 24,820</u>	<u>\$ 502,825</u>	<u>\$ 492,075</u>

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEAR ENDED JUNE 30, 2015

	Appropriations (Net of Transfers)	Expenditures Through June 30, 2015	Lapse Period Expenditures July 1, 2015 Through August 31, 2015	Total Expenditures Fourteen Months Ended August 31, 2015	Balances Lapsed
Public Act 98-0681 and Public Act 98-0675					
<u>BUILD ILLINOIS BOND FUND - 971</u>					
Permanent improvements	\$ 25,000,000	\$ 8,872,159	\$ 9,312,358	\$ 18,184,517	\$ 6,815,483
Subtotal Fund - 971	<u>\$ 25,000,000</u>	<u>\$ 8,872,159</u>	<u>\$ 9,312,358</u>	<u>\$ 18,184,517</u>	<u>\$ 6,815,483</u>
GRAND TOTAL - ALL FUNDS	<u><u>\$ 510,187,900</u></u>	<u><u>\$ 148,966,580</u></u>	<u><u>\$ 25,052,798</u></u>	<u><u>\$ 174,019,378</u></u>	<u><u>\$ 336,168,522</u></u>

Notes:

- (a) The information reflected in this schedule was taken from Agency's records and reconciled to the State Comptroller's records.
- (b) Appropriation transfers were approved by the Governor and the Comptroller.
- (c) Expenditure amounts are vouchers approved for payment by the Agency and submitted to the State Comptroller for payment to vendors.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEAR JUNE 30, 2014**

	Appropriations (Net of Transfers)	Expenditures Through June 30, 2014	Lapse Period Expenditures July 1, 2014 Through August 31, 2014	Total Expenditures Fourteen Months Ended August 31, 2014	Balances Lapsed
Public Act 98-0050 and Public Act 98-0642					
<u>GENERAL REVENUE FUND - 001</u>					
Personal services	\$ 2,327,100	\$ 2,238,089	\$ 76,679	\$ 2,314,768	\$ 12,332
State contributions for social security	173,000	164,773	5,634	170,407	2,593
Contractual services	20,600	12,603	1,380	13,983	6,617
Interfund cash transfers	300,000	-	300,000	300,000	-
Subtotal Fund - 001	<u>\$ 2,820,700</u>	<u>\$ 2,415,465</u>	<u>\$ 383,693</u>	<u>\$ 2,799,158</u>	<u>\$ 21,542</u>

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEAR JUNE 30, 2014

	Appropriations (Net of Transfers)	Expenditures Through June 30, 2014	Lapse Period Expenditures July 1, 2014 Through August 31, 2014	Total Expenditures Fourteen Months Ended August 31, 2014	Balances Lapsed
Public Act 98-0050 and Public Act 98-0642					
<u>RADIATION PROTECTION FUND - 067</u>					
Personal services	\$ 3,214,800	\$ 3,030,905	\$ 118,728	\$ 3,149,633	\$ 65,167
State contributions to State employees' retirement system	1,296,000	1,226,943	47,968	1,274,911	21,089
State contributions to social security	246,000	221,335	8,766	230,101	15,899
Group insurance	808,500	644,284	25,025	669,309	139,191
Contractual services	1,014,300	846,728	1,094	847,822	166,478
Travel	51,700	27,495	2,116	29,611	22,089
Commodities	12,800	5,546	576	6,122	6,678
Printing	3,000	-	-	-	3,000
Equipment	27,000	19,890	-	19,890	7,110
Electronic data processing	200,000	181,559	7,714	189,273	10,727
Telecommunication services	41,100	19,395	17,460	36,855	4,245
Operation of automotive equipment	10,500	-	-	-	10,500
Lump sum					
Local responder training	150,000	2,819	203	3,022	146,978
Licensing facilities	1,350,000	760,001	135,513	895,514	454,486
Recovery and remediation	620,000	14,820	430,836	445,656	174,344
Cost related to environmental cleanup of the Ottawa Radiation Areas Superfund project	50,000	-	-	-	50,000
Ordinary and contingent expenses	100,000	-	4,364	4,364	95,636
Awards and grants					
Reimburse to governmental units for assistance in radiological emergencies	44,700	-	-	-	44,700
Refunds	44,700	6,875	50	6,925	37,775
Subtotal Fund - 067	\$ 9,285,100	\$ 7,008,595	\$ 800,413	\$ 7,809,008	\$ 1,476,092

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEAR JUNE 30, 2014

	<u>Appropriations (Net of Transfers)</u>	<u>Expenditures Through June 30, 2014</u>	<u>Lapse Period Expenditures July 1, 2014 Through August 31, 2014</u>	<u>Total Expenditures Fourteen Months Ended August 31, 2014</u>	<u>Balances Lapsed</u>
Public Act 98-0050 and Public Act 98-0642					
<u>EMERGENCY PLANNING AND TRAINING FUND - 173</u>					
Lump sum					
Activities as a result of the Illinois					
Emergency Planning and Community					
Right to Know Act	\$ 145,500	\$ 1,630	\$ -	\$ 1,630	\$ 143,870
Subtotal Fund - 173	<u>\$ 145,500</u>	<u>\$ 1,630</u>	<u>\$ -</u>	<u>\$ 1,630</u>	<u>\$ 143,870</u>
<u>INDOOR RADON MITIGATION FUND - 191</u>					
Lump sum					
Federally funded State indoor radon					
abatement program	\$ 802,400	\$ 260,618	\$ 68,642	\$ 329,260	\$ 473,140
Subtotal Fund - 191	<u>\$ 802,400</u>	<u>\$ 260,618</u>	<u>\$ 68,642</u>	<u>\$ 329,260</u>	<u>\$ 473,140</u>
<u>NUCLEAR CIVIL PROTECTION PLANNING FUND - 484</u>					
Lump sum					
Flood mitigation assistance	\$ 2,000,000	\$ 178,988	\$ -	\$ 178,988	\$ 1,821,012
Federal projects	500,000	-	-	-	500,000
Subtotal Fund - 484	<u>\$ 2,500,000</u>	<u>\$ 178,988</u>	<u>\$ -</u>	<u>\$ 178,988</u>	<u>\$ 2,321,012</u>

SCHEDULE 2
(CONTINUED)

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEAR JUNE 30, 2014

	Appropriations (Net of Transfers)	Expenditures Through June 30, 2014	Lapse Period Expenditures July 1, 2014 Through August 31, 2014	Total Expenditures Fourteen Months Ended August 31, 2014	Balances Lapsed
Public Act 98-0050 and Public Act 98-0642					
<u>FEDERAL AID DISASTER FUND - 491</u>					
Lump sum					
Federal disaster relief program	\$ 1,000,000	\$ 361,636	\$ 14,760	\$ 376,396	\$ 623,604
Hazard mitigation program	1,000,000	237,785	11,972	249,757	750,243
Awards and grants					
Federal disaster declarations	70,000,000	16,090,888	2,101,153	18,192,041	51,807,959
Hazard mitigation disaster relief	55,000,000	7,102,643	10,644,295	17,746,938	37,253,062
Subtotal Fund - 491	<u>\$ 127,000,000</u>	<u>\$ 23,792,952</u>	<u>\$ 12,772,180</u>	<u>\$ 36,565,132</u>	<u>\$ 90,434,868</u>
<u>FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497</u>					
Lump sum					
Training and education	\$ 2,851,000	\$ 736,435	\$ 237,086	\$ 973,521	\$ 1,877,479
Subtotal Fund - 497	<u>\$ 2,851,000</u>	<u>\$ 736,435</u>	<u>\$ 237,086</u>	<u>\$ 973,521</u>	<u>\$ 1,877,479</u>
<u>SEPTEMBER 11TH FUND - 588</u>					
Lump sum					
Grants, contracts, and administration	\$ 100,000	\$ 5,406	\$ 56,922	\$ 62,328	\$ 37,672
Subtotal Fund - 588	<u>\$ 100,000</u>	<u>\$ 5,406</u>	<u>\$ 56,922</u>	<u>\$ 62,328</u>	<u>\$ 37,672</u>

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEAR JUNE 30, 2014

	<u>Appropriations (Net of Transfers)</u>	<u>Expenditures Through June 30, 2014</u>	<u>Lapse Period Expenditures July 1, 2014 Through August 31, 2014</u>	<u>Total Expenditures Fourteen Months Ended August 31, 2014</u>	<u>Balances Lapsed</u>
Public Act 98-0050 and Public Act 98-0642					
<u>DISASTER RESPONSE AND RECOVERY FUND - 667</u>					
Lump Sum					
Disaster response and recovery	\$ 12,000,000	\$ 6,294,055	\$ 2,483,854	\$ 8,777,909	\$ 3,222,091
Subtotal Fund - 667	<u>\$ 12,000,000</u>	<u>\$ 6,294,055</u>	<u>\$ 2,483,854</u>	<u>\$ 8,777,909</u>	<u>\$ 3,222,091</u>
<u>HOMELAND SECURITY EMERGENCY PREPAREDNESS FUND - 710</u>					
Lump Sum					
Emergency preparedness grant program	\$ 20,000,000	\$ 9,919,133	\$ 1,135,856	\$ 11,054,989	\$ 8,945,011
Terrorism preparedness and training	275,000,000	55,002,848	17,690,560	72,693,408	202,306,592
Subtotal Fund - 710	<u>\$ 295,000,000</u>	<u>\$ 64,921,981</u>	<u>\$ 18,826,416</u>	<u>\$ 83,748,397</u>	<u>\$ 211,251,603</u>

SCHEDULE 2
(CONTINUED)

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEAR JUNE 30, 2014

	<u>Appropriations</u> <u>(Net of Transfers)</u>	<u>Expenditures</u> <u>Through</u> <u>June 30, 2014</u>	<u>Lapse Period</u> <u>Expenditures</u> <u>July 1, 2014 Through</u> <u>August 31, 2014</u>	<u>Total Expenditures</u> <u>Fourteen Months</u> <u>Ended</u> <u>August 31, 2014</u>	<u>Balances Lapsed</u>
Public Act 98-0050 and Public Act 98-0642					
<u>NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796</u>					
Personal services	\$ 8,819,600	\$ 8,080,264	\$ 240,982	\$ 8,321,246	\$ 498,354
State contributions to State employees' retirement system	3,555,700	3,273,426	99,771	3,373,197	182,503
State contributions to social security	675,200	588,650	17,820	606,470	68,730
Group insurance	2,350,500	1,922,238	52,971	1,975,209	375,291
Contractual services	3,372,700	2,142,868	407,923	2,550,791	821,909
Travel	230,400	118,849	11,887	130,736	99,664
Commodities	303,700	141,603	63,701	205,304	98,396
Printing	25,500	12,141	233	12,374	13,126
Equipment	649,300	158,590	199,594	358,184	291,116
Electronic data processing	496,600	325,045	20,272	345,317	151,283
Telecommunication services	911,100	504,710	148,781	653,491	257,609
Operation of automotive equipment	228,500	145,058	31,076	176,134	52,366
Lump sum					
Training and travel expenses	97,000	8,932	2,649	11,581	85,419
Ordinary and contingent expenses	1,311,800	651,682	100,430	752,112	559,688
Awards and grants					
Compensation to local governments for expenses attributable to implementation and maintenance of plans and programs	650,000	614,915	35,085	650,000	-
Subtotal Fund - 796	<u>\$ 23,677,600</u>	<u>\$ 18,688,971</u>	<u>\$ 1,433,175</u>	<u>\$ 20,122,146</u>	<u>\$ 3,555,454</u>

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEAR JUNE 30, 2014

	<u>Appropriations (Net of Transfers)</u>	<u>Expenditures Through June 30, 2014</u>	<u>Lapse Period Expenditures July 1, 2014 Through August 31, 2014</u>	<u>Total Expenditures Fourteen Months Ended August 31, 2014</u>	<u>Balances Lapsed</u>
Public Act 98-0050 and Public Act 98-0642					
<u>SHEFFIELD FEBRUARY 1982 AGREED ORDER FUND - 882</u>					
Lump sum					
Care, maintenance, monitoring, testing, remediation, and insurance of the low-level radioactive waste disposal site	\$ 271,200	\$ 168,224	\$ 14,015	\$ 182,239	\$ 88,961
Subtotal Fund - 882	<u>\$ 271,200</u>	<u>\$ 168,224</u>	<u>\$ 14,015</u>	<u>\$ 182,239</u>	<u>\$ 88,961</u>
<u>RADIOACTIVE WASTE FACILITY DEVELOPMENT AND OPERATION FUND - 942</u>					
Awards and grants					
Cost of establishing low-level radioactive waste disposal facility	\$ 990,000	\$ 721,324	\$ 113,453	\$ 834,777	\$ 155,223
Refunds for overpayments made by low-level waste generators	4,900	60	-	60	4,840
Subtotal Fund - 942	<u>\$ 994,900</u>	<u>\$ 721,384</u>	<u>\$ 113,453</u>	<u>\$ 834,837</u>	<u>\$ 160,063</u>
GRAND TOTAL - ALL FUNDS	<u><u>\$ 477,448,400</u></u>	<u><u>\$ 125,194,704</u></u>	<u><u>\$ 37,189,849</u></u>	<u><u>\$ 162,384,553</u></u>	<u><u>\$ 315,063,847</u></u>

Notes:

- (a) The information reflected in this schedule was taken from Agency's records and reconciled to the State Comptroller's records.
- (b) Appropriation transfers were approved by the Governor and the Comptroller.
- (c) Expenditure amounts are vouchers approved for payment by the Agency and submitted to the State Comptroller for payment to vendors.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEARS ENDED JUNE 30, 2015, 2014, AND 2013**

	FISCAL YEAR		
	2015 PA 98-0681 and PA 98-0675	2014 PA 98-0050 and PA 98-0642	2013 PA 97-0725 and PA 97-0731
<u>APPROPRIATED FUNDS</u>			
<u>GENERAL REVENUE FUND - 001</u>			
Appropriations (Net of Transfers)	\$ 2,567,700	\$ 2,820,700	\$ 2,436,900
Expenditures			
Personal services	2,338,309	2,314,768	1,509,356
State contributions to social security	172,628	170,407	112,760
Contractual services	12,487	13,983	732,118
Interfund cash transfers	-	300,000	-
Total Expenditures	<u>2,523,424</u>	<u>2,799,158</u>	<u>2,354,234</u>
Lapsed Balances	<u>\$ 44,276</u>	<u>\$ 21,542</u>	<u>\$ 82,666</u>

SCHEDULE 3
(CONTINUED)

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEARS ENDED JUNE 30, 2015, 2014, AND 2013

	FISCAL YEAR		
	2015 PA 98-0681 and PA 98-0675	2014 PA 98-0050 and PA 98-0642	2013 PA 97-0725 and PA 97-0731
<u>APPROPRIATED FUNDS</u>			
<u>RADIATION PROTECTION FUND - 067</u>			
Appropriations (Net of Transfers)	\$ 9,446,300	\$ 9,285,100	\$ 10,898,100
Expenditures			
Personal services	2,862,252	3,149,633	3,881,886
State contributions to State employees' retirement system	1,217,267	1,274,911	1,478,591
State contributions to social security	209,631	230,101	287,634
Group insurance	564,420	669,309	979,403
Contractual services	1,002,517	847,822	302,428
Travel	28,606	29,611	33,530
Commodities	917	6,122	526
Printing	-	-	8,314
Equipment	6,959	19,890	1,659
Electronic data processing	198,846	189,273	186,355
Telecommunication services	32,263	36,855	34,461
Operation of automotive equipment	324	-	17,686
Lump sum			
Local responder training	1,182	3,022	454,814
Licensing facilities	365,023	895,514	1,115,794
Recovery and remediation	27,562	445,656	-
Ordinary and contingent expenses	79,939	4,364	206,138
Refunds	1,500	6,925	13,093
Total Expenditures	<u>6,599,208</u>	<u>7,809,008</u>	<u>9,002,312</u>
Lapsed Balances	<u>\$ 2,847,092</u>	<u>\$ 1,476,092</u>	<u>\$ 1,895,788</u>

SCHEDULE 3
(CONTINUED)

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEARS ENDED JUNE 30, 2015, 2014, AND 2013

	FISCAL YEAR		
	2015 PA 98-0681 and PA 98-0675	2014 PA 98-0050 and PA 98-0642	2013 PA 97-0725 and PA 97-0731
<u>APPROPRIATED FUNDS</u>			
<u>EMERGENCY PLANNING AND TRAINING FUND - 173</u>			
Appropriations (Net of Transfers)	\$ 100,000	\$ 145,500	\$ 145,500
Expenditures			
Lump sum			
Activities as a result of the Illinois Emergency Planning and Community Right to Know Act	10,312	1,630	-
Total Expenditures	10,312	1,630	-
Lapsed Balances	\$ 89,688	\$ 143,870	\$ 145,500
 <u>INDOOR RADON MITIGATION FUND - 191</u>			
Appropriations (Net of Transfers)	\$ 600,000	\$ 802,400	\$ 1,250,000
Expenditures			
Lump sum			
Federally funded State indoor radon abatement program	249,001	329,260	399,639
Total Expenditures	249,001	329,260	399,639
Lapsed Balances	\$ 350,999	\$ 473,140	\$ 850,361
 <u>NUCLEAR CIVIL PROTECTION PLANNING FUND - 484</u>			
Appropriations (Net of Transfers)	\$ 2,500,000	\$ 2,500,000	\$ 5,500,000
Expenditures			
Lump sum			
Flood mitigation assistance	454	178,988	370,975
Total Expenditures	454	178,988	370,975
Lapsed Balances	\$ 2,499,546	\$ 2,321,012	\$ 5,129,025

SCHEDULE 3
(CONTINUED)

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEARS ENDED JUNE 30, 2015, 2014, AND 2013

	FISCAL YEAR		
	2015 PA 98-0681 and PA 98-0675	2014 PA 98-0050 and PA 98-0642	2013 PA 97-0725 and PA 97-0731
<u>APPROPRIATED FUNDS</u>			
<u>FEDERAL AID DISASTER FUND - 491</u>			
Appropriations (Net of Transfers)	\$ 127,000,000	\$ 127,000,000	\$ 127,000,000
Expenditures			
Lump sum			
Federal disaster relief program	343,130	376,396	337,829
Hazard mitigation program	364,401	249,757	186,808
Awards and grants			
Federal disaster declarations	3,822,039	18,192,041	6,264,826
Hazard mitigation disaster relief	16,548,800	17,746,938	1,183,811
Total Expenditures	<u>21,078,370</u>	<u>36,565,132</u>	<u>7,973,274</u>
Lapsed Balances	<u>\$ 105,921,630</u>	<u>\$ 90,434,868</u>	<u>\$ 119,026,726</u>
<u>FEDERAL CIVIL PREPAREDNESS</u>			
<u>ADMINISTRATIVE FUND - 497</u>			
Appropriations (Net of Transfers)	\$ 3,498,000	\$ 2,851,000	\$ 3,291,000
Expenditures			
Lump sum			
Hazardous materials emergency preparedness planning	543,235	-	-
Hazardous materials emergency preparedness training	570,834	-	-
Training and education	-	973,521	697,571
Total Expenditures	<u>1,114,069</u>	<u>973,521</u>	<u>697,571</u>
Lapsed Balances	<u>\$ 2,383,931</u>	<u>\$ 1,877,479</u>	<u>\$ 2,593,429</u>
<u>SEPTEMBER 11TH FUND - 588</u>			
Appropriations (Net of Transfers)	\$ 100,000	\$ 100,000	\$ 100,000
Expenditures			
Lump sum			
Grants, contracts, and administration	39,925	62,328	80,619
Total Expenditures	<u>39,925</u>	<u>62,328</u>	<u>80,619</u>
Lapsed Balances	<u>\$ 60,075</u>	<u>\$ 37,672</u>	<u>\$ 19,381</u>

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEARS ENDED JUNE 30, 2015, 2014, AND 2013

	FISCAL YEAR		
	2015	2014	2013
	PA 98-0681 and PA 98-0675	PA 98-0050 and PA 98-0642	PA 97-0725 and PA 97-0731
<u>APPROPRIATED FUNDS</u>			
<u>DISASTER RESPONSE AND RECOVERY FUND - 667</u>			
Appropriations (Net of Transfers)	\$ 12,000,000	\$ 12,000,000	\$ 12,000,000
Expenditures			
Lump sum			
Disaster response and recovery	1,799,423	8,777,909	563,244
Total Expenditures	1,799,423	8,777,909	563,244
Lapsed Balances	\$ 10,200,577	\$ 3,222,091	\$ 11,436,756
<u>HOMELAND SECURITY EMERGENCY</u>			
<u>PREPAREDNESS FUND - 710</u>			
Appropriations (Net of Transfers)	\$ 303,000,000	\$ 295,000,000	\$ 412,000,000
Expenditures			
Lump sum			
Emergency preparedness grant program	10,292,506	11,054,989	10,961,647
Terrorism preparedness and training	92,062,092	72,693,408	156,870,269
Total Expenditures	102,354,598	83,748,397	167,831,916
Lapsed Balances	\$ 200,645,402	\$ 211,251,603	\$ 244,168,084

SCHEDULE 3
(CONTINUED)

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEARS ENDED JUNE 30, 2015, 2014, AND 2013

	FISCAL YEAR		
	2015	2014	2013
	PA 98-0681 and PA 98-0675	PA 98-0050 and PA 98-0642	PA 97-0725 and PA 97-0731
<u>APPROPRIATED FUNDS</u>			
<u>NUCLEAR SAFETY EMERGENCY</u>			
<u>PREPAREDNESS FUND - 796</u>			
Appropriations (Net of Transfers)	\$ 23,109,800	\$ 23,677,600	\$ 24,842,500
Expenditures			
Personal services	8,430,435	8,321,246	8,358,892
State contributions to State employees' retirement system	3,581,717	3,373,197	3,186,406
State contributions to social security	616,227	606,470	616,529
Group insurance	1,816,133	1,975,209	2,249,035
Contractual services	2,403,064	2,550,791	2,332,239
Travel	113,879	130,736	135,023
Commodities	205,688	205,304	221,931
Printing	17,068	12,374	3,202
Equipment	202,925	358,184	497,275
Electronic data processing	358,315	345,317	299,054
Telecommunication services	558,186	653,491	584,888
Operation of automotive equipment	100,362	176,134	111,404
Lump sum			
Training and travel expense	32,898	11,581	18,922
Ordinary and contingent expenses	289,283	752,112	1,970,335
Awards and grants			
Compensation to local governments for expenses attributable to implementation and maintenance of plans and programs	650,000	650,000	650,000
Total Expenditures	<u>19,376,180</u>	<u>20,122,146</u>	<u>21,235,135</u>
Lapsed Balances	<u>\$ 3,733,620</u>	<u>\$ 3,555,454</u>	<u>\$ 3,607,365</u>

SCHEDULE 3
(CONTINUED)

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEARS ENDED JUNE 30, 2015, 2014, AND 2013

	FISCAL YEAR		
	2015 PA 98-0681 and PA 98-0675	2014 PA 98-0050 and PA 98-0642	2013 PA 97-0725 and PA 97-0731
<u>APPROPRIATED FUNDS</u>			
<u>SHEFFIELD FEBRUARY 1982 AGREED</u>			
<u>ORDER FUND - 882</u>			
Appropriations (Net of Transfers)	\$ 271,200	\$ 271,200	\$ 271,200
Expenditures			
Lump sum			
Care, maintenance, monitoring, testing, remediation, and insurance of the low-level radioactive waste disposal site	187,072	182,239	174,595
Total Expenditures	187,072	182,239	174,595
Lapsed Balances	\$ 84,128	\$ 88,961	\$ 96,605
<u>RADIOACTIVE WASTE FACILITY</u>			
<u>DEVELOPMENT AND OPERATION FUND - 942</u>			
Appropriations (Net of Transfers)	\$ 994,900	\$ 994,900	\$ 994,900
Expenditures			
Awards and grants			
Cost of establishing low-level radioactive waste disposal facility	502,825	834,777	767,768
Refunds for overpayments made by low-level waste generators	-	60	-
Total Expenditures	502,825	834,837	767,768
Lapsed Balances	\$ 492,075	\$ 160,063	\$ 227,132

SCHEDULE 3
(CONTINUED)

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEARS ENDED JUNE 30, 2015, 2014, AND 2013

	FISCAL YEAR		
	2015	2014	2013
	PA 98-0681 and PA 98-0675	PA 98-0050 and PA 98-0642	PA 97-0725 and PA 97-0731
<u>APPROPRIATED FUNDS</u>			
<u>BUILD ILLINOIS BOND FUND - 971</u>			
Appropriations (Net of Transfers)	\$ 25,000,000	\$ -	\$ 25,000,000
Expenditures			
Permanent improvements	18,184,517	-	-
Total Expenditures	18,184,517	-	-
Lapsed Balances	\$ 6,815,483	\$ -	\$ 25,000,000
TOTAL ALL APPROPRIATED FUNDS			
Appropriations (Net of Transfers)	\$ 510,187,900	\$ 477,448,400	\$ 625,730,100
Total Expenditures	174,019,378	162,384,553	211,451,282
Lapsed Balances	\$ 336,168,522	\$ 315,063,847	\$ 414,278,818
<u>NON-APPROPRIATED FUNDS</u>			
Expenditures			
Federal Civil Preparedness Administrative Fund - 497	\$ -	\$ -	\$ 483
TOTAL ALL NON-APPROPRIATED FUNDS	\$ -	\$ -	\$ 483
GRAND TOTAL EXPENDITURES ALL FUNDS	\$ 174,019,378	\$ 162,384,553	\$ 211,451,765

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES
FISCAL YEARS ENDED JUNE 30, 2015, 2014, AND 2013

	FISCAL YEAR		
	2015	2014	2013
	PA 98-0681 and PA 98-0675	PA 98-0050 and PA 98-0642	PA 97-0725 and PA 97-0731
<u>STATE COMPTROLLER GENERAL REVENUE FUND - 001</u>			
Appropriations	\$ 244,700	\$ 244,700	\$ 244,700
Expenditures			
Director's salary	129,126	128,920	128,920
Assistant Director's salary	111,363	115,613	115,613
Total Expenditures	240,489	244,533	244,533
Lapsed Balances	\$ 4,211	\$ 167	\$ 167

Notes:

- (a) The information reflected in this schedule was taken from Agency's records and reconciled to the State Comptroller's records.
- (b) Appropriation transfers were approved by the Governor and the Comptroller.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF CHANGES IN STATE PROPERTY
FISCAL YEARS ENDED JUNE 30, 2015 AND 2014
(Expressed in Thousands)**

	FISCAL YEAR	
	2015	2014
Balance at July 1	\$ 50,020	\$ 50,299
Additions		
Purchases	803	536
Transfers from other State agencies	-	1
	<u>803</u>	<u>537</u>
Deductions		
Deletions	15	29
Transfers to CMS	1,689	636
Transfers to other State agencies	164	151
	<u>1,868</u>	<u>816</u>
Balance at June 30	<u>\$ 48,955</u>	<u>\$ 50,020</u>

Notes:

- (a) Information was obtained from Agency records and reconciled to property reports submitted to the Office of the Comptroller and the Department of Central Management Services.

SCHEDULE 5

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF CASH RECEIPTS
FISCAL YEARS ENDED JUNE 30, 2015, 2014 AND 2013**

	FISCAL YEAR		
	2015	2014	2013
<u>GENERAL REVENUE FUND - 001</u>			
Copy fees and jury duties	\$ 151	\$ 322	\$ 2,960
Prior year refund	3,313	-	3,702
Miscellaneous	-	6,097	28
Subtotal Fund - 001	<u>\$ 3,464</u>	<u>\$ 6,419</u>	<u>\$ 6,690</u>
 <u>RADIATION PROTECTION FUND - 067</u>			
Council of Great Lakes	\$ 22,379	\$ 6,153	\$ 18,986
Fines/penalties or violations	5,656	13,663	23,900
Industrial radiographer certification	145,625	127,650	107,300
Radiation technologist accreditation	870,640	833,973	923,531
Radioactive material license	3,615,045	3,424,861	3,692,744
Reimbursement/jury duty and recoveries	261	1,414	-
Recovery and remediation fees	12,900	14,100	459,100
Radon licensing	193,887	183,265	149,303
Mammography installation fees	445,500	451,100	263,040
Radiation machine inspection/registration	2,281,792	2,600,994	2,665,587
Radiation image/therapeutic operation	45,900	44,800	41,250
Radiation machine services	20,800	22,500	21,900
Federal Government	-	3,318	-
US NRC reimbursement	-	-	27,887
Radon mitigation installer tag	631,375	620,400	577,025
Laser registration fees	36,450	-	-
Other revenues	-	-	3,000
Prior year warrant voids	666	-	235
Subtotal Fund - 067	<u>\$ 8,328,876</u>	<u>\$ 8,348,191</u>	<u>\$ 8,974,788</u>

SCHEDULE 5
(CONTINUED)

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF CASH RECEIPTS
FISCAL YEARS ENDED JUNE 30, 2015, 2014 AND 2013

	FISCAL YEAR		
	2015	2014	2013
<u>EMERGENCY PLANNING AND TRAINING FUND - 173</u>			
Fines/penalties or violations	\$ 11,170	\$ 33,882	\$ -
Subtotal - Fund 173	\$ 11,170	\$ 33,882	\$ -
 <u>DISASTER RESPONSE AND RECOVERY FUND - 667</u>			
General Revenue Fund	\$ 300,000	\$ -	\$ -
Private organization or individual	-	20	-
Federal government	(19,074)	294,477	142,332
Other State relief	886,218	4,163,763	5,701
Prior year refund	4,323	85	-
Subtotal Fund - 667	\$ 1,171,467	\$ 4,458,345	\$ 148,033
 <u>NUCLEAR SAFETY EMERGENCY</u> <u>PREPAREDNESS FUND - 796</u>			
Nuclear reactor annual assessment	\$ 21,151,669	\$ 22,134,970	\$ 22,134,970
Nuclear fuel storage facility	25,000	25,000	55,000
Nuclear spent fuel	161,675	287,500	275,025
Federal government	-	45,447	-
Prior year refund	18,392	-	563
Miscellaneous	710	30,640	626
Other revenues/prior year adjustments	989	237	(9,838)
Subtotal Fund - 796	\$ 21,358,435	\$ 22,523,794	\$ 22,456,346
 <u>SHEFFIELD FEBRUARY 1982 AGREED ORDER FUND - 882</u>			
Prior year refund	\$ 50,409	\$ -	\$ 16,017
Subtotal Fund - 882	\$ 50,409	\$ -	\$ 16,017

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
COMPARATIVE SCHEDULE OF CASH RECEIPTS
FISCAL YEARS ENDED JUNE 30, 2015, 2014 AND 2013

	FISCAL YEAR		
	2015	2014	2013
<u>RADIOACTIVE WASTE FACILITY DEVELOPMENT</u>			
<u>AND OPERATION FUND - 942</u>			
Low Level Waste 13 (A) (B1)	\$ 751,640	\$ 896,827	\$ 530,125
Subtotal Fund - 942	<u>\$ 751,640</u>	<u>\$ 896,827</u>	<u>\$ 530,125</u>
<u>FEDERAL PROJECTS FUNDS</u>			
Indoor Radon Mitigation Fund - 191	\$ 287,141	\$ 376,582	\$ 331,925
Nuclear Civil Protection Planning Fund - 484	454	272,732	277,319
Federal Aid Disaster Fund - 491	25,029,814	30,671,584	6,815,383
Federal Civil Preparedness Administrative Fund - 497	1,112,244	848,797	25,272,597
Homeland Security Emergency Preparedness Fund - 710	114,216,581	95,202,031	138,610,110
Subtotal - Federal Funds	<u>\$ 140,646,234</u>	<u>\$ 127,371,726</u>	<u>\$ 171,307,334</u>
Total - All Funds	<u><u>\$ 172,321,695</u></u>	<u><u>\$ 163,639,184</u></u>	<u><u>\$ 203,439,333</u></u>

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
RECONCILIATION OF CASH RECEIPTS TO DEPOSITS
REMITTED TO THE STATE COMPTROLLER
FISCAL YEARS ENDED JUNE 30, 2015, 2014 AND 2013

	FISCAL YEAR		
	2015	2014	2013
<u>GENERAL REVENUE FUND - 001</u>			
Deposits per Agency records	\$ 3,464	\$ 6,419	\$ 6,690
Add: Deposits in transit, beginning of year	-	-	-
Less: Deposits in transit, end of year	-	-	-
Deposits per Comptroller	<u>\$ 3,464</u>	<u>\$ 6,419</u>	<u>\$ 6,690</u>
<u>RADIATION PROTECTION FUND - 067</u>			
Deposits per Agency records	\$ 8,328,876	\$ 8,348,191	\$ 8,974,788
Add: Deposits in transit, beginning of year	-	-	-
Less: Deposits in transit, end of year	-	-	-
Deposits per Comptroller	<u>\$ 8,328,876</u>	<u>\$ 8,348,191</u>	<u>\$ 8,974,788</u>
<u>Emergency Planning and Training Fund 173</u>			
Deposits per Agency records	\$ 11,170	\$ 33,882	\$ -
Add: Deposits in transit, beginning of year	-	-	-
Less: Deposits in transit, end of year	-	-	-
Deposits per Comptroller	<u>\$ 11,170</u>	<u>\$ 33,882</u>	<u>\$ -</u>
<u>INDOOR RADON MITIGATION FUND - 191</u>			
Deposits per Agency records	\$ 287,141	\$ 376,582	\$ 331,925
Add: Deposits in transit, beginning of year	-	-	-
Less: Deposits in transit, end of year	-	-	-
Deposits per Comptroller	<u>\$ 287,141</u>	<u>\$ 376,582</u>	<u>\$ 331,925</u>
<u>NUCLEAR CIVIL PROTECTION PLANNING FUND - 484</u>			
Deposits per Agency records	\$ 454	\$ 272,732	\$ 277,319
Add: Deposits in transit, beginning of year	-	-	-
Less: Deposits in transit, end of year	-	-	-
Deposits per Comptroller	<u>\$ 454</u>	<u>\$ 272,732</u>	<u>\$ 277,319</u>

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
RECONCILIATION OF CASH RECEIPTS TO DEPOSITS
REMITTED TO THE STATE COMPTROLLER
FISCAL YEARS ENDED JUNE 30, 2015, 2014 AND 2013

	FISCAL YEAR		
	2015	2014	2013
<u>FEDERAL AID DISASTER FUND - 491</u>			
Deposits per Agency records	\$ 25,029,814	\$ 30,671,584	\$ 6,815,383
Add: Deposits in transit, beginning of year	-	-	-
Less: Deposits in transit, end of year	-	-	-
	\$ 25,029,814	\$ 30,671,584	\$ 6,815,383
 <u>FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497</u>			
Deposits per Agency records	\$ 1,112,244	\$ 848,797	\$ 25,272,597
Add: Deposits in transit, beginning of year	-	-	-
Less: Deposits in transit, end of year	-	-	-
	\$ 1,112,244	\$ 848,797	\$ 25,272,597
 <u>DISASTER RESPONSE AND RECOVERY - 667</u>			
Deposits per Agency records	\$ 1,171,467	\$ 4,458,345	\$ 148,033
Add: Deposits in transit, beginning of year	-	-	-
Less: Deposits in transit, end of year	-	-	-
	\$ 1,171,467	\$ 4,458,345	\$ 148,033
 <u>HOMELAND SECURITY EMERGENCY PREPAREDNESS - 710</u>			
Deposits per Agency records	\$ 114,216,581	\$ 95,202,031	\$ 138,610,110
Add: Deposits in transit, beginning of year	-	-	-
Less: Deposits in transit, end of year	-	-	-
	\$ 114,216,581	\$ 95,202,031	\$ 138,610,110

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
RECONCILIATION OF CASH RECEIPTS TO DEPOSITS
REMITTED TO THE STATE COMPTROLLER
FISCAL YEARS ENDED JUNE 30, 2015, 2014 AND 2013

	FISCAL YEAR		
	2015	2014	2013
<u>NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796</u>			
Deposits per Agency records	\$ 21,358,435	\$ 22,523,794	\$ 22,456,346
Add: Deposits in transit, beginning of year	-	-	-
Less: Deposits in transit, end of year	-	-	-
	\$ 21,358,435	\$ 22,523,794	\$ 22,456,346
<u>SHEFFIELD FEBRUARY 1982 AGREED ORDER FUND - 882</u>			
Deposits per Agency records	\$ 50,409	\$ -	\$ 16,017
Add: Deposits in transit, beginning of year	-	-	-
Less: Deposits in transit, end of year	-	-	-
	\$ 50,409	\$ -	\$ 16,017
<u>RADIOACTIVE WASTE FACILITY DEVELOPMENT AND OPERATION FUND - 942</u>			
Deposits per Agency records	\$ 751,640	\$ 896,827	\$ 530,125
Add: Deposits in transit, beginning of year	-	-	-
Less: Deposits in transit, end of year	-	-	-
	\$ 751,640	\$ 896,827	\$ 530,125
TOTAL - ALL FUNDS			
Deposits per Agency records	\$ 172,321,695	\$ 163,639,184	\$ 203,439,333
Add: Deposits in transit, beginning of year	-	-	-
Less: Deposits in transit, end of year	-	-	-
	\$ 172,321,695	\$ 163,639,184	\$ 203,439,333

SCHEDULE 7

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014**

Explanations were obtained for expenditures with a variance of at least 20% and \$100,000 between fiscal years 2015 and 2014.

	2015	2014
<u>GENERAL REVENUE FUND - 001</u>		
Interfund cash transfers	\$ -	\$ 300,000

The decrease was due to an appropriation received by the Agency in FY 2014, totaling \$300 thousand, for Other Needs Assistance (ONA) related to November 2013 storms - State disaster.

RADIATION PROTECTION FUND - 067

Lump sum		
Licensing facilities	\$ 365,023	\$ 895,514
Recovery and remediation	27,562	445,656

The decrease in licensing facilities expenditures was mainly attributable to a decrease in licensing work in Kerr McGee and West Chicago disposal sites from FY 2014 to FY 2015 by \$459 thousand. Recovery and remediation expenditures decreased in FY 2015 due to work performed during FY 2014, in compliance with radiation license.

NUCLEAR CIVIL PROTECTION PLANNING FUND - 484

Lump sum		
Flood mitigation assistance	\$ 454	\$ 178,988

Expenditures during FY 2014 pertained to flood mitigation assistance in DeKalb County. Most of the work in DeKalb County was completed in FY 2014; thus, resulting in decreased expenditures in FY 2015.

FEDERAL AID DISASTER FUND - 491

Lump sum		
Hazard mitigation program	\$ 364,401	\$ 249,757
Awards and grants		
Federal disaster declarations	3,822,039	18,192,041

The increase in hazard mitigation program expenditures mainly pertained to an increase in payroll expenditures for mitigation projects. The decrease in federal disaster declaration expenditures was due to fewer disasters occurring during FY 2015. During FY 2014, the Agency expended about \$16.6 million for Disaster Declaration 4116 - Severe Storm of 2013.

**SCHEDULE 7
(CONTINUED)**

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014**

	2015	2014
<u>FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497</u>		
Lump sum		
Hazardous Materials Emergency Preparedness planning	\$ 543,235	\$ -
Hazardous Materials Emergency Preparedness training	570,834	-
Training and education	-	973,521

The significant movement on training and education expenditures was due to splitting of training and education into two projects, which were the Hazardous Materials Emergency Preparedness planning and training, during FY 2015.

DISASTER RESPONSE AND RECOVERY FUND - 667

Lump sum		
Disaster response and recovery	\$1,799,423	\$ 8,777,909

The decrease in disaster and recovery expenditures was due to payments made by the Agency during FY 2014, totaling \$5.7 million, for ONA related to Disaster Declaration 4116 - Severe Storms of 2013 and \$2.1 million for November 2013 State Disaster - Tornado. There were fewer disasters during FY 2015; thus, the Agency incurred fewer expenditures.

HOMELAND SECURITY EMERGENCY PREPAREDNESS FUND - 710

Lump sum		
Terrorism preparedness and training	\$92,062,092	\$72,693,408

Appropriations from federal government vary from year to year based on the expenditures by programs. In FY 2014, the Agency closed out one grant, 2010-SS-0026. In FY 2015, the Agency closed out two grants, EMW-2011-SS-003 and EMW-2012-SS-003, which include State Homeland Security Grant Program, Citizen Corps Program, Urban Area Security Initiative Program, and Metropolitan Medical Response Program, resulting in a large increase in expenditures towards year end.

**SCHEDULE 7
(CONTINUED)**

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014**

	2015	2014
<u>NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796</u>		
Equipment	\$ 202,925	\$ 358,184
Lump sum		
Ordinary and contingent expenses	289,283	752,112

Purchases of instruments for detection and monitoring of nuclear issues vary. The decrease in equipment expenditures was mainly due to the purchase of monitors for power generators, totaling \$114 thousand, in FY 2014. The decrease in ordinary and contingent expenditures was due to a decrease in updates to remote monitoring of nuclear plant systems during FY 2015 by \$278 thousand. The decrease in payroll expenditures, totaling \$217 thousand, also contributed to the decrease in ordinary and contingent expenses.

RADIOACTIVE WASTE FACILITY DEVELOPMENT
AND OPERATION FUND - 942

Awards and Grants		
Cost of establishing low-level radioactive waste disposal facility	\$ 502,825	\$ 834,777

The decrease in this expenditure was mainly due to a decrease in payroll expenditures, totaling \$319 thousand, in FY 2015.

BUILD ILLINOIS BOND FUND - 971

Permanent improvements	\$18,184,517	\$ —
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A new grant, School Safety Improvement Grant, was started in FY 2015; thus, resulting in an increase in permanent improvements.

SCHEDULE 8

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013**

Explanations were obtained for expenditures with a variance of at least 20% and \$100,000 between fiscal years 2014 and 2013.

	2014	2013
<u>GENERAL REVENUE FUND - 001</u>		
Personal services	\$2,314,768	\$1,509,356
Contractual services	13,983	732,118
Interfund cash transfers	300,000	-

For FY 2014, appropriations for personal services increased as additional staff were paid from the General Revenue Fund. The decrease in contractual services expenditure was due to facilities management costs were paid from Radiation Protection Fund - 067 in FY 2014, while in FY 2013, the General Revenue Fund was used to pay these costs. During FY 2014, the Agency received an appropriation, totaling \$300 thousand, for expenditures related to Other Needs Assistance (ONA) for November 2013 storms - State Disaster.

<u>RADIATION PROTECTION FUND - 067</u>		
Group insurance	\$ 669,309	\$ 979,403
Contractual services	847,822	302,428
Lump sum		
Local responder training	3,022	454,814
Licensing facilities	895,514	1,115,794
Recovery and remediation	445,656	-
Ordinary and contingent expenses	4,364	206,138

For FY 2014, appropriations for group insurance decreased as payroll paid out from the Radiation Protection Fund decreased. The increase in contractual services expenditures was due to facilities management costs were paid from the General Revenue Fund in FY 2014, while in FY 2013, the Radiation Protection Fund was used to pay these costs. The net decrease of \$433 thousand was due to the following: decrease in number of local responder training during FY 2014, decrease in licensing facilities expenditure was due to a decrease in licensing work in Kerr McGee and West Chicago, increase in recovery and remediation expenses related to an enforcement action in compliance with radioactive material license during FY 2014, and the decrease in ordinary and contingent expenditures was due to the fact that, during FY 2014, these expenditures were paid from the Homeland Security Emergency Preparedness Fund and Nuclear Safety Emergency Preparedness Fund, while in FY 2013, the Radiation Protection Fund was used to pay these costs.

**SCHEDULE 8
(CONTINUED)**

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013**

	2014	2013
<u>NUCLEAR CIVIL PROTECTION PLANNING FUND - 484</u>		
Lump sum		
Flood mitigation assistance	\$ 178,988	\$ 370,975

The significant decrease in flood mitigation assistance was due to costs incurred by the City of Des Plaines, totaling \$223 thousand, in FY 2013.

FEDERAL AID DISASTER FUND - 491

Awards and grants		
Federal disaster declarations	\$18,192,041	\$ 6,264,826
Hazard mitigation disaster relief	17,746,938	1,183,811

The increase in federal disaster declaration was mainly attributable to the appropriations expended for Disaster Declaration 4116 - Severe Storm of 2013, totaling \$16.6 million, during FY 2014. The increase in hazard mitigation disaster relief was due to increased mitigation projects related to Disaster 1935, during FY 2014.

FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497

Lump sum		
Training and education	\$ 973,521	\$ 697,571

During FY 2014, additional trainings were completed resulting in increased expenditures. Also, Illinois Fire Service Institute costs increased in FY 2014.

DISASTER RESPONSE AND RECOVERY FUND - 667

Lump sum		
Disaster response and recovery	\$ 8,777,909	\$ 563,244

During FY 2014, the Agency paid \$5.7 million for ONA related to Disaster Declaration 4116 - Severe Storm of 2013 and \$2.1 million for November 2013 State Disaster - Tornado resulting in the increase in expenditures.

**SCHEDULE 8
(CONTINUED)**

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013**

	2014	2013
<u>HOMELAND SECURITY EMERGENCY PREPAREDNESS FUND - 710</u>		
Lump sum		
Terrorism preparedness and training	\$72,693,408	\$156,870,269

Appropriations from the federal government vary from year to year based on the expenditures by programs. The decrease in expenditures was due to the close out of three grants, 2009EPE90016, 2010EP000001 and EMW-2011-EP00022, during FY 2013. The Agency closed out one grant, 2010-SS-0026, in FY 2014. Closed grants pertain to all Emergency Management Performance Grants.

<u>NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796</u>		
Equipment	\$ 358,184	\$ 497,275
Lump sum		
Ordinary and contingent expenses	752,112	1,970,335

Decrease in equipment was due to the purchase of equipment, which varies from year to year. During FY 2013, the Agency purchased remote monitoring apparatus', totaling \$96 thousand. Ordinary and contingent expenditures decrease is due to a decrease in updates to the remote monitoring of nuclear plants system from FY 2013 to FY 2014 by \$730 thousand. The decrease in payroll, totaling \$119 thousand, facilities management costs, totaling \$185 thousand, and communication revolving fund, totaling \$185 thousand, also contributed to the decrease in ordinary and contingent expenses.

SCHEDULE 9

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014**

Explanations were obtained for receipts with a variance of at least 20% and \$100,000 between fiscal years 2015 and 2014.

	2015	2014
<u>DISASTER RESPONSE RECOVERY FUND - 667</u>		
General Revenue Fund	\$ 300,000	\$ -
Federal government	(19,074)	294,477
Other State relief	886,218	4,163,763

The increase of \$300 thousand was due to a transfer of funds from the General Revenue Fund for the November 2013 State disaster costs.

The decrease of \$314 thousand was due to a Federal Emergency Management Agency reimbursement to the Agency for management costs related to Disaster Declaration 4116 in FY 2014. No major disasters occurred during FY 2015.

The decrease of \$3.3 million was due to a decrease in the disaster relief provided to other states. During FY 2014, the Agency received \$3.5 million from the Department of Commerce and Economic Opportunity for 2013 tornado response and \$664 thousand from the State of New Jersey/New York for Hurricane Sandy. In FY 2015, the Agency received \$886 thousand from the State of Louisiana in response to Hurricane Gustav.

<u>NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796</u>		
Nuclear spent fuel	\$ 161,675	\$ 287,500

The decrease of \$126 thousand in nuclear spent fuel was due to a decrease in the following factors: (1) the number of spent fuel shipments through the State of Illinois, and (2) the number of casks shipped and the mileage involved.

<u>NUCLEAR CIVIL PROTECTION PLANNING FUND - 484</u>		
All receipts	\$ 454	\$ 272,732

Receipts for this fund fluctuate according to projects completed. In FY 2014, the pre-disaster mitigation costs for DeKalb County was greater than in FY 2015.

SCHEDULE 9
(CONTINUED)

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2015	2014
<u>FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497</u>		
All receipts	\$ 1,112,245	\$ 848,797

The increase was due to an increase in federal grant awards from the U.S. Department of Transportation in relation to Interagency Hazardous Material Public Sector Training and Planning in FY 2015.

<u>HOMELAND SECURITY EMERGENCY PREPAREDNESS - 710</u>		
All receipts	\$114,216,581	\$ 95,202,031

All reimbursements received from Homeland Security grants are deposited under Fund 710. Receipts for this fund fluctuate based on expenditures by the program. The Agency closed out one grant, 2010-SS-0026, in FY 2014. During FY 2015, the Agency closed out two grants, EMW-2011-SS-0003 and EMW-2012-SS-0003, which include the State Homeland Security Grant Program, Citizen Corps Program, Urban Area Security Initiative Program, and Metropolitan Medical Response System Program, resulting in the large increase in expense reimbursements.

SCHEDULE 10

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013**

Explanations were obtained for receipts with a variance of at least 20% and \$100,000 between fiscal years 2014 and 2013.

	2014	2013
<u>RADIATION PROTECTION FUND - 067</u>		
Recovery and remediation fees	\$ 14,100	\$ 459,100
Mammography installation fees	451,100	263,040

The \$445 thousand decrease in recovery and remediation fees was due to the receipt of past due accounts collection enforcement action involving radioactive material license in FY 2013. The \$188 thousand increase in mammography installation fees was due to increased fee rates in FY 2014. The annual mammography fee was increased from \$750 in FY 2013 to \$1,300 in FY 2014.

<u>DISASTER RESPONSE RECOVERY FUND - 667</u>		
Federal government	\$ 294,477	\$ 142,332
Other State relief	4,163,763	5,701

The increase of \$153 thousand was due to an increase in Federal Emergency Management Agency reimbursement to the Agency for management costs particularly to Disaster Declaration 4116 in FY 2014.

The increase of \$4.2 million was due to an increase in the disaster relief received from other states. During FY 2014, the Agency received \$3.5 million from the Department of Commerce and Economic Opportunity for 2013 tornado response and \$664 thousand from the State of New Jersey/New York for Hurricane Sandy.

<u>RADIOACTIVE WASTE FACILITY DEVELOPMENT AND OPERATION FUND - 942</u>		
Low level waste 13 (A) (B1)	\$ 896,827	\$ 530,125

The increase of \$367 thousand was due to an increase in the following: (1) amount of waste stored and shipped during the period, and (2) the timing of the actual receipt of the annual fees submitted by the nuclear power reactors.

<u>FEDERAL AID DISASTER FUND - 491</u>		
All receipts	\$ 30,671,584	\$ 6,815,383

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

FEDERAL AID DISASTER FUND - 491 (Continued)

Receipts for this fund vary according to the disaster declared, size of the disasters and expenditures submitted for reimbursements. The bulk of the reimbursements for FY 2014 Disaster Declaration 4116 Severe Storms of 2013 were received by the Agency in FY 2014, resulting in a large increase in receipts.

	2014	2013
<u>FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497</u>		
All receipts	\$ 848,797	\$ 25,272,597

In FY 2013, all reimbursements received from Homeland Security grants are deposited under Fund 497. FY 2014 receipts related to Homeland Security were transferred to Fund 710 causing the decrease of \$24.4 million during FY 2014.

HOMELAND SECURITY EMERGENCY PREPAREDNESS - 710

All receipts	\$95,202,031	\$138,610,110
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All reimbursements received from Homeland Security grants are deposited under Fund 710. The decrease in FY 2014 receipts was due to the large amount of transfer from Fund 497 during FY 2013. Further, receipts for this fund fluctuate based on expenditures by the program. The Agency closed out one grant, 2010-SS-0026, in FY 2014. During FY 2013, the Agency closed out three grants, 2009EPE90016, 2010EP000001 and EMW-2011-EP00022, which are all Emergency Management Performance Grants resulting in the large increase in expense reimbursements.

SCHEDULE 11

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
FOR THE YEAR ENDED JUNE 30, 2015**

Explanations were obtained for lapse period expenditures for FY 2015 that accounted for more than 20% and \$100,000 of the total expenditures for the fiscal year.

	Lapse Period Expenditures	Total Expenditures	% Lapse Expenditures
<u>RADIATION PROTECTION FUND - 067</u>			
Contractual services	\$ 296,314	\$ 1,002,517	30%

The significant lapse period spending for contractual services pertains to facility management costs paid, totaling \$277 thousand. Costs were incurred on or before June 30, 2015, but not billed until after July 1, 2015.

FEDERAL AID DISASTER FUND - 491

Awards and grants			
Hazard mitigation disaster relief	\$ 6,095,528	\$ 16,548,800	37%

There was spending related to federal aid grants - hazard mitigation from different counties which continued through the 2015 lapse period.

FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497

Lump sum			
HMEP planning	\$ 109,625	\$ 543,235	20%
HMEP training	170,471	570,834	30%

There were several vouchers received during the lapse period for subrecipient reimbursements. For Hazardous Materials Emergency Preparedness (HMEP) planning, the lapse period expenditures pertain to county invoices received in June or later for services rendered for the month of June. For HMEP training, the expenditures pertain to University of Illinois invoices received in June.

NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796

Contractual services	\$ 722,639	\$ 2,403,064	30%
Telecommunications	133,242	558,186	24%

Contractual services lapse period expenditures include payments for facilities management costs and manpower services, amounting to \$515 thousand, and payroll for June, amounting to \$125 thousand. Telecommunication lapse period expenditures pertain to invoices for services incurred on or before June 30, 2015, but not billed until after July 1, 2015.

SCHEDULE 11
(CONTINUED)

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
FOR THE YEAR ENDED JUNE 30, 2015

	<u>Lapse Period</u> <u>Expenditures</u>	<u>Total</u> <u>Expenditures</u>	<u>% Lapse</u> <u>Expenditures</u>
<u>BUILD ILLINOIS BOND FUND - 971</u>			
Permanent improvements	\$ 9,312,358	\$ 18,184,517	51%

The significant lapse period expenditures were due to invoices received from schools in June or later months pertaining to the new School Safety Improvement Grant in FY 2015.

SCHEDULE 12

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
FOR THE YEAR ENDED JUNE 30, 2014**

Explanations were obtained for lapse period expenditures for FY 2014 that accounted for more than 20% and \$100,000 of the total expenditures for the fiscal year.

	Lapse Period Expenditures	Total Expenditures	% Lapse Expenditures
<u>GENERAL REVENUE FUND - 001</u>			
Interfund cash transfers	\$ 300,000	\$ 300,000	100%

The \$300 thousand lapse period expenditures pertain to funds transferred to the Disaster Response and Recovery Fund for the November 2013 State disaster costs.

RADIATION PROTECTION FUND - 067

Lump sum			
Recovery and remediation	\$ 430,836	\$ 445,656	97%

Invoices pertaining to services rendered for FY 2014 were received in May and later months; thus, resulting in a significant amount expended during the lapse period. Most of the expenditures pertain to an enforcement action in compliance with radioactive material license during the fiscal year.

FEDERAL AID DISASTER FUND - 491

Awards and grants			
Hazard mitigation disaster relief	\$ 10,644,295	\$ 17,746,938	60%

There were several vouchers received during the lapse period for subrecipient reimbursements. For Hazardous Materials Emergency Preparedness (HMEP) planning, the lapse period expenditures pertain to county invoices received in June or later for services rendered for the month of June. For HMEP training, the expenditures pertain to University of Illinois invoices received in June.

FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497

Lump sum			
Training and education	\$ 237,086	\$ 973,521	24%

The lapse period expenditures pertain to county invoices received in June or later for services rendered for the month of June, totaling \$203 thousand, which included invoices from the University of Illinois, totaling to \$177 thousand.

SCHEDULE 12
(CONTINUED)

STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
FOR THE YEAR ENDED JUNE 30, 2014

	Lapse Period Expenditures	Total Expenditures	% Lapse Expenditures
<u>DISASTER RESPONSE AND RECOVERY FUND - 667</u>			
Lump sum			
Disaster response and recovery	\$ 2,483,854	\$ 8,777,909	28%

The lapse period expenditures pertain to invoices dated June or later, totaling \$2.1 million, from various counties, the largest amount which is from the City of Washington, totaling \$1.5 million. Further, part of the lapse expenditures pertain to Other Needs Assistance invoices related to the November 2013 State disaster, totaling \$308 thousand.

HOMELAND SECURITY EMERGENCY PREPAREDNESS FUND - 710

Lump sum			
Terrorism preparedness and training	\$ 17,690,560	\$72,693,408	24%

The lapse period expenditures pertain to training invoices dated June or later from various counties, the largest amounts are from the City of Chicago, totaling \$11.3 million, and Cook County, totaling \$809 thousand.

NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796

Equipment	\$ 199,594	\$ 358,184	56%
Telecommunications	148,781	653,491	23%

Equipment expenditures during the lapse period pertain to invoices dated June or later from various vendors, the largest amount, totaling \$86 thousand, for the purchase of a gamma radiation detector and \$41 thousand for an invoice related to a radio isotopic identification device. Telecommunication expenditures pertain to invoices for services incurred on or before June 30, 2014, but not billed until after July 1, 2014.

**ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF ACCOUNTS RECEIVABLE
FISCAL YEARS ENDED JUNE 30, 2015, 2014 AND 2013
(Expressed in Thousands)**

Fund	2015						Total Receivables	Allowance for Doubtful Accounts
	Aged Accounts Receivable							
	Current Receivables	1-30 Days	31-90 Days	91-180 Days	181 Days - 1 Year	Over 1 Year		
Radiation Protection Fund - 067	\$ 132	\$ 21	\$ -	\$ 1	\$ 255	\$ 129	\$ 538	\$ -
Nuclear Safety Emergency Preparedness Fund - 796	100	-	-	-	-	-	100	-
Radioactive Waste Facility Development and Operation Fund - 942	-	-	2	-	-	-	2	-
	<u>\$ 232</u>	<u>\$ 21</u>	<u>\$ 2</u>	<u>\$ 1</u>	<u>\$ 255</u>	<u>\$ 129</u>	<u>\$ 640</u>	<u>\$ -</u>

Fund	2014						Total Receivables	Allowance for Doubtful Accounts
	Aged Accounts Receivable							
	Current Receivables	1-30 Days	31-90 Days	91-180 Days	181 Days - 1 Year	Over 1 Year		
Radiation Protection Fund - 067	\$ 57	\$ 78	\$ 1	\$ 5	\$ 25	\$ 116	\$ 282	\$ -
Nuclear Safety Emergency Preparedness Fund - 796	23	-	-	-	-	-	23	-
Radioactive Waste Facility Development and Operation Fund - 942	-	-	-	1	-	-	1	-
	<u>\$ 80</u>	<u>\$ 78</u>	<u>\$ 1</u>	<u>\$ 6</u>	<u>\$ 25</u>	<u>\$ 116</u>	<u>\$ 306</u>	<u>\$ -</u>

Fund	2013						Total Receivables	Allowance for Doubtful Accounts
	Aged Accounts Receivable							
	Current Receivables	1-30 Days	31-90 Days	91-180 Days	181 Days - 1 Year	Over 1 Year		
Radiation Protection Fund - 067	\$ 115	\$ 3	\$ -	\$ 1	\$ 49	\$ 88	\$ 256	\$ -
Nuclear Safety Emergency Preparedness Fund - 796	65	15	-	-	-	-	80	-
Radioactive Waste Facility Development and Operation Fund - 942	-	-	235	1	-	171	407	-
	<u>\$ 180</u>	<u>\$ 18</u>	<u>\$ 235</u>	<u>\$ 2</u>	<u>\$ 49</u>	<u>\$ 259</u>	<u>\$ 743</u>	<u>\$ -</u>

Notes:

- (1) Radiation Protection Fund receivables are for licenses and civil penalties. Receivables for all other funds are licenses and fees.
- (2) Receivables are collected by the Illinois Emergency Management Agency. Delinquent accounts are set up with the Comptroller's Offset System and with private collection firms.

SCHEDULE 14

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF RELEASES AND EXPENDITURES FROM
GOVERNOR'S DISASTER RELIEF FUND
FOR THE TWO YEARS ENDED JUNE 30, 2015
(NOT EXAMINED)**

FISCAL YEAR 2015

<u>Fund</u>	<u>Event Description</u>	<u>Amount</u>
667	Winter Storm - 01/08/14 - 01/09/14	\$ 43,811
667	March 2015 Train Derailment	17,322
667	Crisis Counseling	614
667	Washington Severe Storms - 11/17/13	1,475,883
667	April 2013 Floods (Disaster 4116) - severe storms, straight-line winds, and widespread flooding in 35 counties	20,833
TOTAL		<u><u>\$1,558,463</u></u>

FISCAL YEAR 2014

<u>Fund</u>	<u>Event Description</u>	<u>Amount</u>
667	April 2013 Floods (Disaster 4116) - severe storms, straight-line winds, and widespread flooding in 35 counties	\$ 6,051,210
667	Washington Severe Storms - 11/17/13	2,187,919
667	Other Needs Assistance 1800 Severe Storms and Flooding Sep/Oct 2008	723
667	Harrisburg Tornado - State disaster assistance to local governments for the EF-4 tornado that struck Harrisburg, IL early on the morning of 02/29/12	189
667	EMAC New York (Hurricane Sandy) - costs associated with an EMAC agreement with the State of New York as it related to Hurricane Sandy.	569,072
TOTAL		<u><u>\$ 8,809,113</u></u>

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
AGENCY FUNCTIONS AND PLANNING PROGRAM
FOR THE TWO YEARS ENDED JUNE 30, 2015
(NOT EXAMINED)**

Agency Functions

The establishing authority for the Illinois Emergency Management Agency (IEMA) is the Illinois Emergency Management Act (20 ILCS 3305/1) and the Nuclear Safety Law of 2004 (20 ILCS 3310). Additional Acts governing IEMA's duties are found in 420 ILCS 5/ through 56/. These Acts establish IEMA's responsibilities for statewide emergency management and regulation of nuclear safety. These responsibilities include the following:

- Coordinating the overall emergency management program of the State, cooperating with local governments, the federal government and any private agency or entity in implementing emergency preparedness programs for mitigation, preparedness, response, and recovery.
- Developing a comprehensive emergency preparedness and response plan for any nuclear accident in accordance with Section 65 of the Department of Nuclear Safety Law of 2004 (20 ILCS 3310) and in the development of the Illinois Nuclear Safety Preparedness program in accordance with Section 8 of the Illinois Nuclear Safety Preparedness Act.
- Coordinating with the Department of Public Health with respect to planning for and responding to public health emergencies.
- Preparing, for issuance by the Governor, executive orders, proclamations, and regulations as necessary or appropriate in coping with disasters.
- Promulgate rules for political subdivision emergency operations plans that are not inconsistent with applicable federal laws and regulations.
- Review and approve emergency operations plans for those political subdivisions required to have emergency services.
- Promulgate rules and requirements for the political subdivision emergency management exercises of emergency operations plans.
- Determine requirements of the State and its political subdivisions for food, clothing, and other necessities in the event of a disaster.
- Register, license, inspect and control radiation sources in Illinois.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
AGENCY FUNCTIONS AND PLANNING PROGRAM
FOR THE TWO YEARS ENDED JUNE 30, 2015
(NOT EXAMINED)**

Agency Functions (Continued)

- Monitor nuclear waste processing, use, handling, storage and disposal practices in Illinois.
- Develop and implement a program for Illinois resident inspectors at each nuclear power plant.
- Regulation and licensing of radiation sources and operators.

Agency Planning Program

Strategic goals, objectives and strategies outline the medium and long-term achievements for the Agency. Balanced against the strategic priorities, goals, objectives and strategies provide the mechanism necessary for the Agency to measure achievement, identify areas for improvement, and ultimately better prepare the State. Throughout strategic planning years 2012-2015, the Agency expects to seek growth, improvement, and sustainment using objectives driven process models. Ultimately, the strategic goals and objectives will promote cost efficiency, support local jurisdictions, carry-out the Agency's core values, and advance the State's ability to respond to and recover from disaster.

Agency-wide priorities include:

1. Strengthen IEMA's partnership with the private sector
2. Overhaul and expand critical infrastructure/key resource information
3. Renew vision, direction and strategies of Homeland Security
4. Pursue new ways to meet the needs of individuals and local government affected by disasters
5. Conduct agency wide review of bureaus and programs to ensure efficient and effective alignment
6. Improve virtual incident management
7. Enhance public health & safety through improved training and response capabilities of nuclear safety programs
8. Develop mobile support team partnerships in areas of identified shortfalls to support response to primary risk and vulnerabilities
9. Utilize technology to incorporate all hazards intelligence into planning and implementation of IEMA functions

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
AGENCY FUNCTIONS AND PLANNING PROGRAM
FOR THE TWO YEARS ENDED JUNE 30, 2015
(NOT EXAMINED)**

Agency Planning Program (Continued)

The Agency's goals are as follows:

1. Coordinate the State's disaster response
2. Protect public health & safety and the environment from the potentially harmful effects of ionizing radiation
3. Ensure the State's resilience to disasters through an all hazards approach
4. Lead Illinois' homeland security strategy
5. Provide mission support

The Agency's objectives are as follows:

1. Strengthen IEMA's partnership with the private sector
2. Maintain and improve emergency response capabilities statewide
3. Maintain and improve IEMA's ability to manage and coordinate disasters
4. Support disaster recovery efforts of individuals, business and local government
5. Enhance IEMA's ability to monitor Illinois nuclear facilities
6. Prepare for radiological emergencies
7. Respond to and analyze potential radiological incidents
8. Ensure the safe use of radioactive materials and radiation producing machines
9. Reduce radon exposure risk to the public
10. Maintain a robust environment radiation monitoring program
11. Ensure appropriate decommissioning, decontamination and safe disposal of radioactive materials
12. Plan and prepare for disasters
13. Help protect the public from hazardous materials and chemicals
14. Reduce the risk of damage, hardship, loss, or suffering from future disasters
15. Establish and maintain long term strategic solutions to the threats of terrorism & major events
16. Advise the Governor on homeland security matters
17. Identify and protect critical infrastructure/key resources
18. Ensure IEMA operates as effectively and efficiently as possible
19. Protect and preserve the legal and ethical reputation of IEMA
20. Protect IEMA's financial integrity
21. Preserve IEMA's public image
22. Provide strategic IT vision and leadership and tactical advancement of Agency goals through delivery of IT solutions
23. Provide essential support services necessary to achieve IEMA's mission and goals
24. Develop, implement and maintain proper internal controls

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
ANALYSIS OF OPERATIONS
FOR THE TWO YEARS ENDED JUNE 30, 2015
(NOT EXAMINED)**

AVERAGE NUMBER OF EMPLOYEES

The following was prepared from Agency records and presents the average number of Agency employees.

Fund	Fiscal Year		
	2015	2014	2013
General Revenue Fund - 001	28	28	20
Radiation Protection Fund - 067	33	35	48
Federal Aid Disaster Fund - 491	5	5	3
Federal Civil Preparedness Administrative Fund - 497	1	1	-
Nuclear Safety Emergency Preparedness Fund - 796	94	96	101
Homeland Security Preparedness Fund - 710	39	41	41
Sheffield February 1982 Agreed Order Fund - 882	1	1	1
Radioactive Waste Facility Development and Operation Fund - 942	3	4	5
Total Annual Headcount	204	211	219

EMERGENCY PURCHASES

During the fiscal years ended June 30, 2015 and June 30, 2014, the Agency did not have an emergency purchase.

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SERVICE EFFORTS AND ACCOMPLISHMENTS
FOR THE TWO YEARS ENDED JUNE 30, 2015
(NOT EXAMINED)**

The following are major accomplishments for the two years ended June 30, 2015:

- Coordinated the State response to the Bakken crude oil train derailment near Galena on March 5, 2015. Two of the derailed cars burst into flames and burned for more than 24 hours.
- Coordinated the State response to severe storms and tornadoes that ripped across Illinois in April, 2015. Dozens of homes and businesses were damaged or destroyed. Successfully requested a U.S. Small Business Administration (SBA) declaration for DeKalb County and eight contiguous counties, resulting in \$1.5 million in low-interest loans to homeowners and \$159 thousand to one business to date.
- Coordinated the State response to multiple severe weather events and flooding across the State during most of June, including response to 10 confirmed tornado touchdowns in northern Illinois. State response efforts included deployment of Task Force 1, an 80-member search and rescue team, to the Woodhaven Lakes Campground and Resort near Sublette, which completed more than 1,000 searches of residences and vehicles. A mobile Unified Command Post was deployed to support local operations as well as Illinois State Police assistance with security, interoperable radios, light towers and message sign boards. Resources deployed in response to flood efforts include thousands of pumps, hoses, sandbags, sand, plastic, shovels and gloves, delivered by Department of Transportation trucks, as well as Department of Corrections' offender work crews and numerous other resources.
- Implemented the Illinois School Security Grant Program, providing \$25 million in grants to public elementary and secondary school districts, community colleges and State universities. The competitive grants were evaluated and awarded based upon a number of criteria including known hazards, threats and risks; ability of the project to enhance student safety; existence of a current Emergency Operations Plan.
- Launched the Ready to Respond Campus program in February, 2014. A voluntary program that recognizes colleges and universities that meet criteria addressing hazard identification, risk assessment and/or consequence analysis, operational planning, incident management, training and exercise. In addition, the campus must develop and maintain a violence prevention plan and implement a campus outreach and education campaign.
- Developed and released disaster preparedness radio spots featuring Alan Kalter. In 30- and 60-second radio spots, Kalter encourages people to use common sense, especially when planning for disasters. Referring to himself as "the voice of reason," Kalter stresses

**STATE OF ILLINOIS
ILLINOIS EMERGENCY MANAGEMENT AGENCY
SERVICE EFFORTS AND ACCOMPLISHMENTS
FOR THE TWO YEARS ENDED JUNE 30, 2015
(NOT EXAMINED)**

the importance of not only having an emergency supply kit and a disaster plan, but also practicing that plan. Both spots direct listeners to the Ready Illinois website (www.Ready.Illinois.gov) for disaster preparedness information.

- In June, 2014, participated in the CAPSTONE-14 Exercise, a multi-state, multi-jurisdictional, large-scale exercise to test state, regional and national response and recovery capabilities for a major earthquake in the New Madrid and Wabash Valley seismic zones.
- Coordinated statewide response to severe storms and tornadoes that ripped through Illinois in November 2013. Thirteen counties were declared disaster areas. Resources provided included technical rescue teams, command vehicles, interoperable communications systems, emergency generators as well as trucks and heavy equipment and personnel to assist with security and public safety.
- In January of 2013, IEMA launched a major project to upgrade the Agency's Remote Monitoring System (RMS). The RMS is an integrated, computer-based system that allows IEMA to conduct real-time environmental and radiological monitoring of all of Illinois' commercial nuclear reactors. This aging legacy system was built in-house by IEMA employees more than two decades ago. The project is in the final phase of completion and the upgrade to more modern platforms and technologies will ensure the system's health and success for years to come.
- In 2013, IEMA seized the financial surety of a low-level waste broker, ADCO Services, Inc, that did not terminate its license in accordance with IEMA instructions. The Agency decontaminated and decommissioned the property and ADCO's radioactive material license was terminated in September 2014.
- In January 2014, IEMA staff responded to a call from Federal Express about a semi-tractor trailer which had been in an accident and subsequently caught on fire. Among the general freight, the trailer had been carrying a radioactive device which contained iridium-192 (a radioactive isotope). The tractor and trailer were moved to a secure facility and an Agency radiation expert was sent to investigate. The container carrying the iridium-192 was damaged but not breached. When the trailer and tractor were checked for removable levels of contamination, actually discovered were an unknown beta emitter rather than the expected iridium-192. Ultimately, IEMA staff determined the contaminate was a separate package of phosphorus-32, the package of which had been destroyed in the fire. The trailer was properly secured until the radioactivity had decayed to safe levels.