

# LEGISLATIVE AUDIT COMMISSION



Review of  
Emergency Management Agency  
Two Years Ended June 30, 2013

622 Stratton Office Building  
Springfield, Illinois 62706  
217/782-7097

**REVIEW: 4431  
EMERGENCY MANAGEMENT AGENCY  
TWO YEARS ENDED JUNE 30, 2013**

**FINDINGS/RECOMMENDATIONS - 10  
ACCEPTED - 8  
IMPLEMENTED - 2**

**REPEATED RECOMMENDATIONS - 7**

**PRIOR AUDIT FINDINGS/RECOMMENDATIONS - 12**

This review summarizes a report on the Illinois Emergency Management Agency for the two years ended June 30, 2013, filed with the Legislative Audit Commission March 5, 2014. The auditors performed a compliance examination in accordance with *Government Auditing Standards* and State law.

The primary responsibility of the Illinois Emergency Management Agency (IEMA) is to better prepare the State for natural, manmade or technological disasters, hazards, or acts of terrorism. IEMA coordinates the State's disaster mitigation, preparedness, response and recovery programs and activities, functions as the State Emergency Response Commission, and maintains a 24-hour Communication Center and State Emergency Operations Center (SEOC). IEMA assists local governments with multi-hazard emergency operations plans and maintains the Illinois Emergency Operations Plan.

IEMA's Division of Nuclear Safety (DNS) is responsible for protecting Illinois residents from the potentially harmful effects of ionizing radiation. IDNS also monitors 11 nuclear power reactors at six nuclear stations licensed to generate electricity in Illinois and inspects and escorts spent nuclear fuel shipments.

IEMA's eight Regional Offices are in Springfield, Des Plaines, Dixon, Ottawa, Champaign, Fairview Heights, Flora and Marion. Jonathon Monken was the Director of the Agency for the two-year audit period. He was approved by the Senate on March 1, 2011. Mr. Monken was not previously employed by the Agency.

The average number of full-time employees is as follows:

	<b>FY13</b>	<b>FY12</b>	<b>FY11</b>
<b>General Revenue</b>	20	22	25
<b>Radiation Protection</b>	48	44	34
<b>Federal Aid Disaster</b>	3	-	-
<b>Federal Civil Preparedness Administration</b>	-	-	8
<b>Emergency Management Preparedness</b>	-	-	33
<b>Nuclear Safety Emergency Preparedness</b>	101	110	119
<b>Homeland Security Preparedness</b>	41	46	-
<b>Sheffield February 1982 Agreed Order Fund</b>	1	1	1
<b>Radioactive Waste Facility Develop &amp; Operation</b>	5	3	3
<b>TOTAL</b>	<b>219</b>	<b>226</b>	<b>223</b>

### **Expenditures From Appropriations**

The General Assembly appropriated a total of \$625,730,100 to the Agency in FY13, of which \$412 million came from the Homeland Security Emergency Preparedness Fund; \$127 million from Federal Aid Disaster Fund; \$24.8 million for the Nuclear Safety Emergency Preparedness Fund; \$12 million for the Disaster Response and Recovery Fund; \$10.9 million from the Radiation Protection Fund and \$39 million from nine other funds. Appendix A summarizes these appropriations and expenditures for the period under review. Total expenditures were \$211.4 million in FY13 compared to \$177.3 million in FY12, an increase of \$34.1 million, or 19.2%. Although reimbursements to local government for severe winter and flooding were higher in FY12, program costs for emergency preparedness and terrorism preparedness and training were higher in FY13 because the Agency closed or nearly closed three performance periods. The Agency had about \$414.2 million in unspent appropriation authority due to \$244 million in unexpended funds for terrorism preparedness and training costs and \$119 million in unexpended federal disaster aid. Lapse period spending was \$34.5 million, or 16.2%

### **Cash Receipts**

Appendix B provides a summary of the Agency's cash receipts for FY13-FY11. Total cash receipts increased from \$173.3 million in FY12 to \$203.4 million in FY13. Increased receipts in FY13 was due to an increase in federal funds to the Homeland Security Emergency Preparedness Fund.

### **Property and Equipment**

Appendix C provides a summary of property and equipment for FY13 and FY12. Total property and equipment decreased from \$51,187,000 as of July 1, 2011 to \$50,299,000 as of June 30, 2013.

### **Accountants' Findings and Recommendations**

Condensed below are the 10 findings and recommendations presented in the audit report. There were 7 repeated recommendations. The following recommendations are classified on the basis of updated information provided by Jennifer Ricker, Chief of Staff, via electronic mail received November 7, 2014.

#### **Accepted or Implemented**

- 1. Comply with statute and SAMS and perform monthly reconciliations in a timely manner. (Repeated-2005)**

## REVIEW: 4431

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

- During FY12, the reconciliation between cash receipts collected by the Agency and the Comptroller's Monthly Revenue Report (SB04) for 16 funds requiring SB04 reconciliations, were performed by the Agency 1 to 330 days late. During FY13, the reconciliations for 14 funds requiring SB04 reconciliations were performed by the Agency 1 to 98 days late. In addition, reconciliations for one fund in FY12 and three funds in FY13 were not dated, thus timeliness of reconciliations could not be determined.
- During FY12, 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 315 days late. During FY13, the reconciliations for these funds were performed by the Agency 2 to 98 days late. In addition, reconciliations for four funds in FY12 and one fund in FY13 were not dated, so timeliness could not be determined.

Agency management stated that reconciliations are not always completed within 30 days due to staffing constraints.

**Updated Response:** Accepted. IEMA continues to make every effort to complete monthly reconciliations in a timely manner. However, long-term vacancies in IEMA's Fiscal bureau continue to make this a challenge. Two positions are close to being filled and we believe we will then be able to consistently complete reconciliations in a timely manner.

## 2. Comply with the Radiation Protection Act of 1990 by continuing to work with the Governor's Office to replace board members as necessary.

**Finding:** The Agency did not comply with the Radiation Protection Act of 1990, as the Radiologic Technologist Accreditation Advisory Board (RTAAB) was not comprised of the required number of members.

As of June 30, 2013, there were only four active members in the RTAAB, as nine appointment terms had expired. In addition, the Agency's representative to the Board, serving as an ex-officio member, retired in December 2012, and no one was assigned to the position.

Agency management stated that the Agency ex-officio member retired in December 2012 and was not replaced due to oversight and that the Agency does not have the authority to appoint additional members to the Board.

**Response:** The Agency agrees with the finding. The Agency's ex-officio member retired at the end of 2012 and a replacement was appointed in December of 2013. IEMA will continue to ensure eligible candidates for vacancies on the Board are forwarded to the Governor's office for consideration.

**REVIEW: 4431**

**Accepted or Implemented – continued**

**Updated Response:** Accepted. The Board currently has 1 additional active member. IEMA continues to work with the professional community to identify candidates to recommend for appointment.

**3. Strengthen controls over personnel and payroll records to ensure personnel files contain all required payroll withholding and deduction authorizations.**

**Finding:** The Agency did not have adequate controls over its personnel and payroll records. During a review of personnel files for 25 employees, auditors noted certain deduction authorizations for 17 employees were not on file. Specifically, the following were missing from the personnel files:

- Federal and State withholding allowance certificates for 9 employees;
- Group insurance withholding certificates for 3 employees;
- Labor union dues deduction authorization forms for 13 employees;
- Credit union deduction authorization forms for 2 employees;
- Insurance deduction authorization forms for 3 employees; and
- Association dues deduction authorization form for 1 employee.

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

**Updated Response:** Accepted. Public Safety Shared Services has informed us the missing documents are maintained in one or more files, which are separate from the employee's payroll file. To improve the process, they stated they will be placing authorization forms in the employee payroll file to ensure all payroll and deduction information is located in one place.

**4. Strengthen controls over voucher processing to ensure accuracy of vouchers and payments, documentation of invoice receipt and voucher payment date, and timely approval of vouchers, including accurate interest as required. In addition, recoup overpaid voucher and travel reimbursement. (Repeated-2009)**

**Finding:** The Agency did not maintain adequate controls over voucher payment processing and payment of certain expenditures timely.

## REVIEW: 4431

During a review of 248 voucher payments totaling \$71,222,949 for expenditures not related to personal services, auditors noted the following:

- Nine vouchers totaling \$256,839 were approved for payment 13 to 212 days late.
- Thirteen vouchers totaling \$386,166 were paid 9 to 191 days late requiring interest charges to be calculated and paid by the Agency. Interest charge for one of 13 vouchers was paid, but calculated incorrectly. In addition, the Agency did not calculate and submit for payment vendor interest charges totaling \$6,089 on 12 vouchers where interest charges were required to be automatically calculated and paid by the Agency.
- Fourteen vouchers totaling \$85,566 were not stamped received by the Agency, thus timeliness of approval could not be determined.
- Payment for one voucher (\$922) related to an acquisition of new furniture was not supported by an affidavit filed with the Department of Central Management Services (DCMS) listing the reasons why the furniture must be purchased new as opposed to obtaining the equipment from the surplus property.
- Accounts payable payment form for a grant reimbursement amounting to \$2,752,335 was not signed by the Agency representative.
- Payment for a travel reimbursement amounting to \$306 included mileage reimbursement for travel to and from the employee headquarters, resulting in an overpayment of \$41.
- Payment for a voucher amounting to \$250,000 in FY12 was not charged to the correct fiscal year appropriation as services were performed beyond June 30. Of the \$250,000, \$97,222 pertains to consulting services performed in FY13.

Agency management stated that voucher processing delays have occurred at both the Agency and PSSSC. These are due to W-9 issues, disputed charges and disaster payments which take additional time to approve. The incorrect calculation of interest payable was due to PSSSC entering the incorrect invoice receipt date in Accounting Information System. Invoices were not consistently date stamped upon receipt due to employee oversight. Other irregularities are attributed to processing errors.

**Response:** The Agency agrees with the finding. IEMA's voucher processing function was moved back to IEMA from the PSSSC beginning in FY2013 and the Agency believes this has greatly improved the process. The Agency will continue to work on improving its own processes internally to ensure invoices are consistently date stamped and appropriate interest paid. The Agency will also recoup the overpayment of \$41 identified.

**REVIEW: 4431**

**Accepted or Implemented – continued**

**Updated Response:** Implemented. IEMA believes the internal control deficiencies which led to the noted exceptions have been corrected.

- 5. Review process to ensure all contracts are signed and filed with the Comptroller per State statutes and related guidelines. Further, establish appropriate procedures to ensure all contracts are executed prior to the start of the services. (Repeated-2009)**

**Finding:** The Agency has not established adequate internal controls over contracts to ensure they were filed with the Office of the State Comptroller (Comptroller) on a timely basis and were properly executed prior to performance of services. During a review of 25 contractual agreements for FY12 and FY13, auditors noted the following:

- One contract amendment amounting to \$985,908 was not signed by the Chief Legal Counsel.
- Two contracts totaling \$109,151 were executed subsequent to contract eight to 354 after the start dates.
- Six contracts totaling \$437,350 were filed with the Comptroller one to 74 days late.

**Response:** The Agency agrees with the finding and has already remedied these issues. An Agency Procurement Officer has been hired and new procurement-related processes established. In addition, the Agency has developed a new internal electronic system for all purchases requiring approvals at multiple stages prior to any purchases being made.

**Updated Response:** Implemented. We believe these issues have been resolved.

- 6. Comply with the Illinois Emergency Management Agency Act by ensuring adequate resources are available to monitor the timely submission of Emergency Operation Plans.**

**Finding:** The Agency did not consistently follow its policies and procedures to ensure that each Regional Coordinator monitored the timely submission of complete and accurate Emergency Operation Plans (EOPs) by their respective Emergency Services and Disaster Agencies (ESDAs).

The Agency is responsible for promulgating review and approval standards which are to be used by ESDAs for preparing an EOP.

During a review of 25 EOPs submitted to the Agency for FY12 and FY13, auditors noted the following:

## REVIEW: 4431

- Two EOPs were not reviewed and approved within 30 days after the receipt of the plan. Plans were approved 32-50 days late.
- Nine EOPs did not document the receipt date of the plan, thus timeliness of review cannot be determined.
- One EOP did not contain the required report Annex.

Agency management stated that competing priorities and lack of staff attributed to these exceptions.

**Updated Response:** Accepted. In addition to the revised Standard Operating Procedures implemented in August 2013, cross-review among regional staff has also been implemented to assist in a timely approval process. There are instances when a Regional Coordinator is working with a local ESDA on revisions to improve their plan and so final approval may not always occur within 30 days of receipt. Additionally, IEMA position vacancies and vacant county or municipality emergency manager positions add additional challenges to the EOP review process.

### **7. Adhere to the requirements of SAMS and the State Property Control Act by reviewing procedures to ensure that property and equipment records are properly maintained, and accurately reported to DCMS and the Comptroller. (Repeated-2009)**

**Finding:** The Agency did not have adequate controls over its property and equipment and related records. In performing a test of 100 equipment items for FY12 and FY13, auditors noted the following:

- Two equipment items totaling \$205,388 were not properly tagged.
- Nineteen equipment items totaling \$218,779 were located at sites other than location listed on the property control records.
- Two equipment items totaling \$6,270, acquired in FY12 and FY13, were not listed in the property control records.
- Two equipment items totaling \$25,957 were deleted from the Agency's property control records 181-362 days after the approval for deletion.
- One equipment item with a State property identification tag was not listed in the property control records.

The review of equipment expenditure reconciliation revealed that equipment purchases totaling \$441,609 and \$142,986 were not included in the Agency's property control records as of June 30, 2012 and June 30, 2013, respectively.

## REVIEW: 4431

### Accepted or Implemented – continued

The Certification of Inventory for FY12 and FY13 submitted to the Department of Central Management Services (DCMS) were incomplete and inaccurate. The following was noted:

- The Certifications were not accompanied by a complete and separate list of all State-owned vehicles.
- The inventory listing included items that were below \$500 and not considered high theft.

In addition, a review of Agency's Report of State Property (C-15) for FY12 and FY13 revealed that the lease for multi-function copiers which was considered a capital lease, was not included in the FY13 C-15 report. The fair value of the equipment is \$55,440.

Agency management stated that proper forms were submitted to Public Safety Shared Services Center (PSSSC) to document the movement of inventory and update property control records. However, PSSSC did not process the forms timely or accurately. Two items tested did not have property tags due to the difficulty in permanently tagging the items. Annual inventory Certifications and attachments were not completed in accordance with DCMS instructions due to errors in the preparation of the certifications by PSSSC and staff oversight. Capital leases were not reported timely on the C-15 property reports because the agency was waiting on a determination of the type of lease by the Illinois Office of the Comptroller.

**Updated Response:** Accepted. Many of the issues identified in the audit are related to lags in reporting and database updates due to an antiquated, paper-driven process coupled with lack of control of the records once they go to Shared Services for entry. IEMA is in the process of implementing a new inventory tracking system that will utilize an electronic workflow, eliminating paper processes and the need for Shared Services forms entry. End user testing of the modernized system and processes is scheduled to be completed in December 2014.

### 8. Complete internal audits of major systems of internal accounting and administrative controls as required. (Repeated-2011)

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

During FY13, there were six specific operational and program audits included in the audit plan. Out of the six audits, only two were completed during FY13. In addition, no audits relating to internal and administrative controls for grants received or made by the Agency were completed during the last two years. The audit of Public Assistant Grants was only completed on October 10, 2013.

**REVIEW: 4431**

Agency management stated that an internal audit for grant related activities was completed during FY 2013, however a report was not finalized.

**Updated Response:** Accepted. The agency has made our best efforts to do what we can to comply with the Act, however, IEMA's sole internal auditor left the agency for another position at the end of 2013. We have attempted to fill the position numerous times and have a candidate currently pending approval to hire.

**9. Comply with the Nuclear Safety Law of 2004 by conducting a study on the use of nuclear power or on nuclear safety or seek legislative remedy to the statutory requirement. (Repeated-2011)**

**Finding:** The Agency did not comply with the Nuclear Safety Law of 2004 when it failed 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 stated that IEMA is not qualified to conduct the studies and suggests that the mandate be eliminated. IEMA is still exploring whether to pursue legislation to eliminate this language under the Nuclear Safety Law statute or to conduct a feasibility study to determine if obtaining outside contractors would be appropriate.

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

**Updated Response:** Accepted. In late 2013, the agency had a change in legislative liaison staff and this legislation was missed for Spring 2014; however, we are working to introduce language repealing the section in 2015.

**10. Comply with the Illinois Administrative Code and Agency policies by completing annual and probationary performance evaluations in a timely manner. Evaluation forms should be approved and signed by the employee, supervisor and Agency Head, as required by DCMS. (Repeated-2009)**

**Finding:** The Agency did not conduct employee performance evaluations in accordance with the Illinois Administrative Code and Agency policies. During a review of personnel files of 25 employees for FY12 and FY13, auditors noted the following:

- Seven employees did not have a performance evaluation in FY12.
- Nine employees did not have a performance evaluation in FY13.
- Three performance evaluations reviewed for FY12 were submitted one to 108 days late.

## REVIEW: 4431

### Accepted or Implemented – concluded

- Thirteen performance evaluations reviewed for FY13 were submitted six to 148 days late.
- Four performance evaluations for FY12 were not properly approved.

Agency management stated that some employee evaluations were not completed due to untimely notification of the due dates by either DCMS or Public Safety Shared Services Center (PSSSC).

**Updated Response:** Accepted. IEMA has been working with Shared Services to ensure that all employee evaluations are done in a timely manner. Shared Services sends reminders each month to supervisors so they know when evaluations are due. Additionally, on a monthly basis, Shared Services updates a spreadsheet listing the current due dates for all evaluations. Lastly, IEMA supervisors have been attending various management training sessions offered by the State, including employee evaluation training.

### Emergency Purchases

The Illinois Procurement Code (30 ILCS 500/) states, “It is declared to be the policy of the State that the principles of competitive bidding and economical procurement practices shall be applicable to all purchases and contracts...” The law also recognizes that there will be emergency situations when it will be impossible to conduct bidding. It provides a general exemption when there exists a threat to public health or public safety, or when immediate expenditure is necessary for repairs to State property in order to protect against further loss of or damage to State Property, to prevent or minimize serious disruption in critical State services that affect health, safety, or collection of substantial State revenues, or to ensure the integrity of State records; provided, however that the term of the emergency purchase shall not exceed 90 days. A contract may be extended beyond 90 days if the chief procurement officer determines additional time is necessary and that the contract scope and duration are limited to the emergency. Prior to the execution of the extension, the chief procurement officer must hold a public hearing and provide written justification for all emergency contracts. Members of the public may present testimony.

Notice of all emergency procurement shall be provided to the Procurement Policy Board and published in the online electronic Bulletin no later than 3 business days after the contract is awarded. Notice of intent to extend an emergency contract shall be provided to the Procurement Policy Board and published in the online electronic Bulletin at least 14 days before the public hearing.

A chief procurement officer making such emergency purchases is required to file an affidavit with the Procurement Policy Board and the Auditor General. The affidavit is to set forth the circumstance requiring the emergency purchase. The Legislative Audit Commission receives quarterly reports of all emergency purchases from the Office of the Auditor General.

## **REVIEW: 4431**

The Legislative Audit Commission is directed to review the purchases and to comment on abuses of the exemption.

During the audit period, the Emergency Management Agency filed one affidavit for an emergency purchase estimated at \$42,000 for computer application assistance.

### **Headquarters Designations**

The State Finance Act requires all State agencies to make semiannual headquarters reports to the Legislative Audit Commission. Each State agency is required to file reports of all its officers and employees for whom official headquarters have been designated at any location other than that at which official duties require them to spend the largest part of their working time.

The Illinois Emergency Management Agency indicated as of July 1, 2013, no employees were assigned to locations other than official headquarters.

**REVIEW: 4431  
EMERGENCY MANAGEMENT AGENCY  
TWO YEARS ENDED JUNE 30, 2013**

**APPENDIX A**

**Summary of Appropriations and Expenditures**

	<u>FY13</u>	<u>FY12</u>	<u>FY11</u>
<b>TOTAL APPROPRIATION</b>	<b>\$ 625,730,100</b>	<b>\$ 596,582,500</b>	<b>\$ 610,902,169</b>
<b><u>EXPENDITURES</u></b>			
<b><u>General Revenue Fund</u></b>			
Personal Services	\$ 1,509,356	\$ 1,532,507	\$ -
Social Security	112,760	114,500	-
Contractual Services	732,118	829,816	-
Travel	-	8,810	-
Telecommunications	-	138,360	-
Automotive	-	24,736	-
Training and Education	-	38,341	-
Disaster Public Relief	-	149,994	-
Awards and Grants and permanent improvements	-	-	119,248
Operational expenses	-	-	2,781,327
Governor's discretionary appropriations	-	-	17,149,178
<b>General Revenue Expenditures</b>	<b>\$ 2,354,234</b>	<b>\$ 2,837,064</b>	<b>\$ 20,049,753</b>
<b><u>Radiation Protection Fund</u></b>			
Personal Services	3,881,886	3,520,283	3,086,547
Retirement	1,478,591	1,206,455	914,376
Social Security	287,634	260,911	229,438
Group Insurance	979,403	697,189	542,468
Contractual Services	302,428	231,108	173,870
Travel	33,530	34,474	61,506
Commodities	526	1,588	5,459
Printing	8,314	10,698	239
Equipment	1,659	18,265	5,097
EDP	186,355	-	24,204
Telecommunication services	34,461	29,641	28,766
Automotive	17,686	16,964	32
Lump Sums for licensing facilities, training, recovery	1,776,746	1,066,213	1,014,320
Ottawa Radiation Areas Superfund Project	-	100,489	-
Shared Services	-	199,630	174,816
Refunds	13,093	28,364	8,886
<b>Radiation Protection Expenditures</b>	<b>\$ 9,002,312</b>	<b>\$ 7,422,272</b>	<b>\$ 6,270,024</b>

**Appendix A - continued****Nuclear Safety Emergency Preparedness**

	<b><u>FY13</u></b>	<b><u>FY12</u></b>	<b><u>FY11</u></b>
Personal Services	8,358,892	8,713,866	9,041,783
Retirement	3,186,406	2,985,879	2,651,372
Social Security	616,529	642,067	666,261
Group Insurance	2,249,035	1,793,040	1,697,637
Contractual Services	2,332,239	1,859,171	1,746,178
Travel	135,023	141,522	113,529
Commodities	221,931	227,522	226,968
Printing	3,202	-	162
Equipment	497,275	588,967	410,792
EDP	299,054	325,914	266,569
Telecommunications	584,888	555,302	614,457
Automotive	111,404	127,733	120,069
Lump Sums	1,989,257	1,604,722	11
Shared Services	-	559,938	585,951
Awards and Grants	650,000	648,201	512,516
<b>Total Nuclear Safety Emergency Prep</b>	<b><u>\$ 21,235,135</u></b>	<b><u>20,773,844</u></b>	<b><u>\$ 18,654,255</u></b>
<b>Indoor Radon Mitigation</b>	<b>399,639</b>	<b>318,014</b>	<b>200,066</b>
<b>Nuclear Civil Protection Planning</b>	<b>370,975</b>	<b>1,434,361</b>	<b>572,495</b>
<b>Federal Aid Disaster Fund</b>	<b>7,973,274</b>	<b>49,811,803</b>	<b>39,469,233</b>
<b>Federal Civil Preparedness Admin</b>	<b>697,571</b>	<b>93,870,803</b>	<b>117,373,974</b>
<b>Emergency Mgmnt Preparedness</b>	<b>-</b>	<b>-</b>	<b>10,203,310</b>
<b>September 11th Fund</b>	<b>80,619</b>	<b>110,000</b>	<b>99,638</b>
<b>Disaster Response and Recovery</b>	<b>563,244</b>	<b>-</b>	<b>-</b>
<b>Homeland Security Emergency Preparedness</b>	<b>167,831,916</b>	<b>-</b>	<b>-</b>
<b>Sheffield Agreed Order</b>	<b>174,595</b>	<b>166,396</b>	<b>157,063</b>
<b>Radioactive Waste Facility Development</b>	<b>767,768</b>	<b>560,054</b>	<b>374,532</b>
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>\$ 211,451,282</u></b>	<b><u>\$ 177,304,611</u></b>	<b><u>\$ 213,424,343</u></b>

**REVIEW: 4431**  
**EMERGENCY MANAGEMENT AGENCY**  
**TWO YEARS ENDED JUNE 30, 2013**

**APPENDIX B**

---

**Summary of Cash Receipts**

	<u>FY13</u>	<u>FY12</u>	<u>FY11</u>
General Revenue Fund	\$ 6,690	\$ 7,644	\$ 20,645
Radiation Protection Fund	8,974,788	7,198,155	7,121,091
Disaster Response and Recovery Fund	148,033	2,146,344	
Nuclear Safety Emergency Preparedness Fund	22,456,346	22,219,404	19,550,391
Sheffield 2/1982 Agreed Order Fund	16,017	-	-
Radioactive Waste Facility Development and Operation Fund	530,125	781,798	1,679,053
Federal Projects Fund	171,307,334	141,018,150	168,345,550
<b>TOTAL FUNDS</b>	<b><u>\$ 203,439,333</u></b>	<b><u>\$ 173,371,495</u></b>	<b><u>\$ 196,716,730</u></b>

---

**REVIEW: 4431**  
**EMERGENCY MANAGEMENT AGENCY**  
**TWO YEARS ENDED JUNE 30, 2013**

**APPENDIX C**

---

**Summary of Property and Equipment**

	<u>FY13</u>	<u>FY12</u>
<b>Balance, July 1</b>	<b>\$ 50,157,000</b>	<b>\$ 51,187,000</b>
<b><u>Additions</u></b>		
Purchases	2,199,000	1,363,000
Transfers from State Agencies	42,000	163,000
<b>Total Additions</b>	<b><u>2,241,000</u></b>	<b><u>1,526,000</u></b>
<b><u>Deductions</u></b>		
Deletions	82,000	100,000
Transfers to CMS	1,563,000	2,119,000
Transfers to Other State Agencies	454,000	337,000
<b>Total Deletions</b>	<b>\$ 2,099,000</b>	<b>\$ 2,556,000</b>
<b>Balance, June 30</b>	<b><u>\$ 50,299,000</u></b>	<b><u>\$ 50,157,000</u></b>

---