

STATE OF ILLINOIS  
ILLINOIS EMERGENCY MANAGEMENT AGENCY  
COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2005

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, 2005

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State of Illinois  
Illinois Emergency Management Agency

Compliance Examination  
For the Two Years Ended June 30, 2005

AGENCY OFFICIALS

<u>ADDRESSES OF OFFICES</u>	<u>DESCRIPTION</u>
110 E. Adams Street Springfield, IL 62701	Region 6 Office Emergency Operations Center
201 W. Springfield Avenue, Suite 206 Champaign, IL 61820	Region 7 Office
2015 Vandalia, Suite 6A Collinsville, IL 62234	Region 8 Office
112 W. 6 <sup>th</sup> Street, PO Box 680 Flora, IL 62839	Region 9 Office
2309 W. Main Street, Suite 110 Marion, IL 62959	Region 11 Office
301 W. Madison Springfield, IL 62703	Support Services: Print Shop and Motor Pool
1301 Knotts Street Springfield, IL 62703	Nuclear Chemistry Lab and Tech Analysis Calibration Lab
4800 Rodger Street Springfield, IL 62703	Field Services Emergency Response
1011 North Street, PO Box 60444 Mazon, IL 60444	Mazon Staging Area
James R. Thompson Center 100 W. Randolph, Suite 11-818 Chicago, IL 60601	Director's Office
245 West Roosevelt Road Building 8, Units 55 & 56 West Chicago, IL 60185	Office of Radiation Safety

November 8, 2005

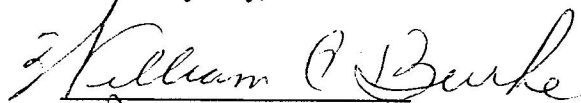
De Raimo Hillger & Ripp  
Certified Public Accountants  
655 N. LaGrange Road, Suite 102  
Frankfort, IL 60423

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 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-year period ended June 30, 2005. Based on this evaluation, we assert that during the years ended June 30, 2004 and June 30, 2005, 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.
- D. The 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.
- E. The 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 very truly,



Director



Bureau of Finance



Legal Counsel

State of Illinois  
Illinois Emergency Management Agency

**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.

**AUDITORS' REPORT**

The Independent Accountants' 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**

<u>Number of</u>	<u>This Report</u>	<u>Prior Report</u>
Findings	6	8
Repeated findings	4	1
Prior recommendations implemented or not repeated	3	0

Due to the merger of the Department of Nuclear Safety with the Illinois Emergency Management Agency, prior year findings consist of:

	<u>IEMA</u>	<u>DNS</u>	<u>Total</u>
Findings	3	5	8
Repeated findings	1	0	1
Prior recommendations implemented or not repeated	0	0	0

Details of findings are presented in a separately tabbed report section.

**SCHEDULE OF FINDINGS**

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
FINDINGS (STATE COMPLIANCE)		
05-1	9	Efficiency Initiative Payments
05-2	13	Employee Performance Evaluations Not Completed Timely
05-3	15	Untimely Reconciliation of Agency Records To the Comptroller's Monthly Reports

State of Illinois  
Illinois Emergency Management Agency

**COMPLIANCE REPORT**

**SUMMARY**

FINDINGS (STATE COMPLIANCE) (Continued)

05-4	17	Vacation and Sick Leave Payout
05-5	19	Retirement Annuity Payments
05-6	21	Applications for Permits to Transport Low-Level Radioactive Waste

PRIOR FINDINGS NOT REPEATED (STATE COMPLIANCE)  
(Illinois Emergency Management Agency)

05-7	23	Incorrect GAAP Reporting
05-8	23	Inaccurate Reporting of Fixed (Capital) Assets

PRIOR FINDINGS NOT REPEATED (STATE COMPLIANCE)  
(Department of Nuclear Safety)

05-9	24	Untimely and Inaccurate Submission of Financial Reporting Information
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**EXIT CONFERENCE**

Agency management waived having an exit conference in a letter dated December 21, 2005.

Responses to the recommendations were provided by Dennis Miner in a letter dated January 6, 2006.

# DE RAIMO HILLGER & RIPP

Certified Public Accountants & Business Consultants

655 N. La Grange Road • Suite 102 • Frankfort, IL 60423-1347 • Telephone: (815) 469-7500 • Facsimile: (815) 469-6970

JOHN J. DE RAIMO  
FERNE M. HILLGER  
ROBERT J. RIPP

## INDEPENDENT ACCOUNTANTS' 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, 2005. 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. The 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 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 aforementioned requirements during the two years ended June 30, 2005. However, the results of our procedures disclosed instances of noncompliance with those 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 State findings as findings 05-1, 05-2, 05-3, 05-4, 05-5, and 05-6.

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

### **Internal Control**

The management of the Illinois Emergency Management Agency is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws and regulations. In planning and performing our examination, we considered the Illinois Emergency Management Agency's internal control over compliance with the aforementioned requirements in order to determine our examination procedures 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.

Our consideration of internal control over compliance with the aforementioned requirements would not necessarily disclose all matters in internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws and regulations that would be material in relation to one or more of the aforementioned requirements being examined may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over compliance that we consider to be material weaknesses. However, the results of our procedures disclosed other matters involving internal control 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 State findings as findings 05-1, 05-2 and 05-3.

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

## 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 as listed in the table of contents as Supplementary Information for State Compliance Purposes 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 2005 and the 2004 Supplementary Information for State Compliance Purposes, except for information on the Schedule of Releases and Expenditures from Governor's Disaster Relief Fund and the Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information. We have not applied procedures to the 2003 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion there on.

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

*De Raimo Hillger & Ripp*

November 8, 2005

State of Illinois  
 Illinois Emergency Management Agency  
 CURRENT FINDINGS - STATE COMPLIANCE

For the two years ended June 30, 2005

05-1. Finding (Efficiency Initiative Payments)

The Illinois Emergency Management Agency (Agency) made payments for efficiency initiative billings from improper line item appropriations.

Public Act 93-0025, in part, outlines a program for efficiency initiatives to reorganize, restructure and reengineer the business processes of the State. The State Finance Act details that the amount designated as savings from efficiency initiatives implemented by the Department of Central Management Services (CMS) shall be paid into the Efficiency Initiatives Revolving Fund. **“State agencies shall pay these amounts...from the line item appropriations where the cost savings are anticipated to occur.”** (30 ILCS 105/6p-5)

The Agency received three FY04 billings and two billings in FY05 for savings from efficiency initiatives. The initiatives and amounts billed to the Agency for FY04 and FY05 were:

INVOICE BILLING DATE	INITIATIVE	BILLED AMOUNT
<b>FY04</b>		
9/19/03	Procurement Efficiency	\$ 454,700.00
9/19/03	Information Technology	\$ 196,080.00
9/19/03	Vehicle Fleet Management	\$ 31,293.00
<b>FY05</b>		
1/19/05	Procurement Efficiency	\$ 9,280.44
5/2/05	Information Technology	\$ 41,941.00
Grand Total FY04-FY05:		\$ 733,294.44

The Agency did not receive guidance or documentation with the FY04 billings from CMS detailing where savings were to occur nor did CMS provide evidence of savings for the amounts billed. While Agency staff reported, for the FY04 billings, they had reviewed documentation from the Governor's Office of Management and Budget (GOMB) and a letter from the Executive Office of the Governor, none of this documentation provided guidance on where savings were anticipated to occur.



State of Illinois  
Illinois Emergency Management Agency

CURRENT FINDINGS - STATE COMPLIANCE

For the two years ended June 30, 2005

Based on our review, we question whether the appropriate appropriations, as required by the State Finance Act, were used to pay for the anticipated savings. We found that the Agency made payments in FY04 for these billings **not** from line item appropriations where the cost savings were anticipated to have occurred but from line items that had available funds. The Agency methodology for the FY04 payments was spread across multiple funds and multiple line items. However, without specific guidance from CMS regarding the nature and type of savings initiatives, it is unclear whether these were the appropriate lines from which to make savings payments. For the FY04 payments we found:

- The Agency paid \$200,180 toward procurement and information technology billings from a lump sum appropriation to the division of environmental safety. The specific appropriation was “for use in accordance with Section 14(a) of the Illinois Low-Level Radioactive Waste Management Act for costs related to establishing a low-level radioactive waste disposal facility.” The payments to CMS amounted to 22 percent of the total appropriated for this purpose.
- The Agency paid \$85,000 toward the information technology initiative billing from a lump sum appropriation to the division of radiation safety. The monies were specifically appropriated “for licensing facilities where radioactive uranium and thorium mill tailings are generated or located...and environmental monitoring of unlicensed properties contaminated with such radioactive mill tailings.” The payment to CMS amounted to four percent of the total appropriated for this purpose.
- The Agency paid \$30,000 towards the procurement billing from a General Revenue Fund lump sum appropriation for “Training and Education” in federally-assisted programs. The payment to CMS amounted to 21 percent of the total appropriated for this purpose.
- The Agency paid \$18,500 in procurement efficiency billings in FY04 from travel line item appropriations.

The FY05 billings contained more detail and it appears the Agency paid these from proper appropriations.

The table below provides an illustration of the specific funds and line items the Agency used to make payments for the efficiency initiatives. Additionally, the table illustrates which efficiency initiatives were paid from the various line item appropriations.

State of Illinois  
Illinois Emergency Management Agency

CURRENT FINDINGS - STATE COMPLIANCE

For the two years ended June 30, 2005

FUND <sup>1</sup>	LINE ITEM APPROPRIATION	AMOUNT PAID	TOTAL APPROPRIATION FOR LINE ITEM	EFFICIENCY INITIATIVE		
				PROCUREMENT	INFORMATION TECHNOLOGY	VEHICLE FLEET MANAGENET
<b>FY04</b>						
0001, 0067, 0796	For Contractual Services	\$ 99,750.00	\$ 3,486,750.00	✓		
0001, 0796	For Travel	\$ 18,500.00	\$ 96,100.00	✓		
0001, 0067, 0796	For Commodities	\$ 25,250.00	\$ 248,102.00	✓		
0001, 0067, 0796	For Equipment	\$ 56,200.00	\$ 166,221.00	✓		
0001, 0067, 0796	For Electronic Data Processing	\$ 75,800.00	\$ 949,162.00	✓	✓	
0001, 0796	For Telecommunications	\$ 54,300.00	\$ 751,018.00	✓		
0001, 0067, 0796	For Operation of Auto Equipment	\$ 37,093.00	\$ 161,400.00	✓		✓
0001, 0067	For Lump Sums & Other Purposes	\$ 115,000.00	\$ 2,242,100.00	✓	✓	
0942	Awards & Grants, Lump Sums	\$ 200,180.00	\$ 900,000.00	✓	✓	
<b>FY05</b>						
0001	For Contractual Services	\$ 23,350.00	\$ 368,600.00	✓	✓	
0001	For Commodities	\$ 18.77	\$ 2,800.00	✓		
0001	For Printing	\$ 1,391.67	\$ 7,600.00	✓		
0001	For Telecommunications	\$ 26,461.00	\$ 190,600.00		✓	
<sup>1</sup> Legend: <p style="text-align: center;">0001-General Revenue Fund; 0067-Radiation Protection Fund 0796-Nuclear Safety Emergency Preparedness Fund 0942-Low Level Radioactive Waste Facility Development and Operation Fund</p>						

State of Illinois  
Illinois Emergency Management Agency

CURRENT FINDINGS - STATE COMPLIANCE

For the two years ended June 30, 2005

Use of appropriations unrelated to the cost savings initiatives results in non-compliance with the State Finance Act. Furthermore, use of appropriations for purposes other than those authorized by the General Assembly effectively negates a fundamental control established in State government. Finally, use of funds unrelated to the savings initiative may result in an adverse effect on services the Agency provides. (Finding Code No. 05-1)

Recommendation

We recommend that the Agency only make payments for efficiency initiative billings from line item appropriations where savings would be anticipated to occur. Further, the Agency should seek an explanation from the Department of Central Management Services as to how savings levels were calculated, or otherwise arrived at, and how savings achieved or anticipated impact the Agency's budget.

Agency Response

The agency will make future savings payments from lines from which savings are anticipated to occur. The agency will request documentation from CMS for any savings payments that are requested.

State of Illinois  
Illinois Emergency Management Agency  
CURRENT FINDINGS - STATE COMPLIANCE

For the two years ended June 30, 2005

05-2. 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 testing of personnel files, we noted 21 of 50 (42%) employee personnel files did not contain a current performance evaluation or their performance evaluation was not performed timely. We noted the following exceptions:

- Two employee performance evaluations were not conducted during fiscal year 2004.
- Eleven employee performance evaluations were performed 9 to 237 days after the employee's anniversary date.
- Eight employees did not have a current performance evaluation.
- Fourteen employee performance evaluations were not signed by a supervisor and director until 60 to 240 days after the employee's anniversary date.

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. In addition, the Illinois Administrative Code (80 Ill. Admin. Code 310.450(c)) requires that evaluations be completed prior to when annual merit increases are awarded. Further, 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 that an internal notification system did not exist to notify individual bureaus of tardy evaluations.

Annual performance evaluations are important to ensure that all employees understand the duties and responsibilities assigned to them and that they are performing the duties for which they have been compensated. (Finding Code No. 05-2, 03-1(IEMA), 01-1(IEMA), 99-4(IEMA), 97-4(IEMA), and 03-5(DNS))

Recommendation

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

State of Illinois  
Illinois Emergency Management Agency

CURRENT FINDINGS - STATE COMPLIANCE

For the two years ended June 30, 2005

Agency Response

In January 2005, the Personnel Officer instituted new procedures on notification of evaluations due.

State of Illinois  
Illinois Emergency Management Agency

CURRENT FINDINGS - STATE COMPLIANCE

For the two years ended June 30, 2005

05-3. 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 records. We noted the following reconciliations were not performed:

- The Agency did not perform a reconciliation between Agency expenditures and the Office of the State Comptroller's Monthly Appropriations Status Report for 11 of 12 (92%) months during fiscal year 2004 and 10 of 12 (83%) months during fiscal 2005 in a timely manner. Statewide Accounting Management Systems (SAMS) (Procedure 11.40.20) requires agencies to reconcile their expenditures monthly and in a timely manner. In addition, the agency should notify the Comptroller's Office of any unreconcilable differences so that corrective action can be taken.
- The Agency did not perform a reconciliation between cash receipts collected by the Agency and the Office of the State Comptroller's Monthly Revenue Report for 11 of 12 (92%) months during fiscal year 2004 and 12 of 12 (100%) months during fiscal 2005 in a timely manner. SAMS (Procedure 25.40.20) requires each State agency to reconcile receipt account balances maintained by the agency with the statewide receipt account records maintained by the Comptroller's Office monthly. In addition, the agency should notify the Comptroller's Office of any unreconcilable differences so that the necessary corrective action can be taken.
- The Agency did not perform a reconciliation between the Agency's cash balance and the Office of the State Comptroller's Monthly Cash Report for 11 of 12 (92%) months during fiscal year 2004 and 10 of 12 (83%) months during fiscal 2005 in a timely manner. 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 maintained by the agency with the SAMS cash balance maintained by the Office of the State Comptroller on a timely basis to ensure the early detection and correction of errors. The Agency utilizes an accounting software package other than the Accounting Information System.

Agency management stated that the employee responsible for completing reconciliations left the Agency and they have not been able to fill the position.

Timely performance of monthly reconciliations to Comptroller Reports is important to detect and correct any errors and ensure accurate financial reporting. (Finding Code No. 05-3)

Recommendation

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

State of Illinois  
Illinois Emergency Management Agency

CURRENT FINDINGS - STATE COMPLIANCE

For the two years ended June 30, 2005

Agency Response

The Agency will perform reconciliations on a timely basis. The primary reason the reconciliations were late was due to shortages in staff. Existing staff has been assigned the temporary responsibility of reconciling Comptroller's Monthly Reports. IEMA is in the process of filling a vacancy who will have the responsibility of completing monthly reviews of Comptroller reports.

State of Illinois  
Illinois Emergency Management Agency

CURRENT FINDINGS - STATE COMPLIANCE

For the two years ended June 30, 2005

05-4. Finding (Vacation and Sick Leave Payout)

The Department of Nuclear Safety (Department), which merged with the Illinois Emergency Management Agency (Agency) effective July 1, 2003, did not seek repayment from an employee who received a single lump sum payment of \$48,299 of accrued vacation and sick leave upon retirement.

An employee received a single lump sum payment of accrued vacation and sick leave as a result of the individual's early retirement. However, the individual then returned to work with the Department two days after his early retirement and did not repay the amount previously received as a lump sum payment.

According to the State Finance Act (30 ILCS 105/14a(c)), if an "employee returns to employment in any capacity with the same agency or department within 30 days of the termination of his or her previous State employment, the employee must, as a condition of his or her new State employment, repay the lump sum amount within 30 days after his or her new State employment commences."

According to Agency personnel, a formal written opinion from the Attorney General was requested on April 5, 2004, however, the matter is still pending with the Attorney General.

Failure to obtain the required repayment may violate State statute. (Finding Code No. 05-4 and 03-3(DNS))

Recommendation

We recommend the Agency pursue its request with the Attorney General for a formal, written opinion to determine whether it has any obligation to recoup State funds paid from appropriations.



State of Illinois  
Illinois Emergency Management Agency

CURRENT FINDINGS - STATE COMPLIANCE

For the two years ended June 30, 2005

Agency Response

On April 5, 2004, Illinois Emergency Management Agency (Department of Nuclear Safety) requested a formal, written opinion of the Attorney General concerning this finding. The Agency continues to monitor this request, however, as of the date of this response, the matter is still pending with the Attorney General.

State of Illinois  
Illinois Emergency Management Agency

CURRENT FINDINGS - STATE COMPLIANCE

For the two years ended June 30, 2005

05-5. Finding (Retirement Annuity Payments)

A former State Officer of the Department of Nuclear Safety (Department), who was transferred to a new position on July 1, 2003 at the Illinois Emergency Management Agency (Agency) without the advice and consent of the Senate, continues to receive retirement annuity payments prohibited by the Pension Code.

The individual retired from the Department as Manager of the Office of Nuclear Facility Safety on February 14, 2003 and began receiving retirement annuity payments from the State Employee Retirement System (SERS) on April 23, 2003. On February 16, 2003, he was appointed Director of the Department and was confirmed in that position with the advice and consent of the Senate on February 28, 2003. At the time of his appointment as a State Officer, the individual elected not to participate in SERS in his new position. However, he continued to draw a pension from SERS related to his prior position.

Subsequently, by operation of the Governor's Executive Order #12, effective July 1, 2003, the Department was abolished and its functions moved to the Illinois Emergency Management Agency. Section II (B) of Executive Order #12 provided that "the Director of Nuclear Safety shall be transferred to the Illinois Emergency Management Agency and be made the Assistant Director of the Illinois Emergency Management Agency." The individual's transfer to his current position as Assistant Director of the Agency was not subject to the advice and consent of the Senate.

The Pension Code (40 ILCS 5/14-111) prohibits an annuitant who re-enters the service of a department and receives compensation on a regular payroll from simultaneously receiving a retirement annuity. However under Section 14-103.05(b)(3) of the Pension Code, the term employee does not include "...any person appointed by the Governor with the advice and consent of the Senate unless that person elects to participate in this system."

The individual stated he believed his transfer to Assistant Director of the Agency did not change his status as excluded from the definition of employee under the Pension Code. Therefore, he believed he was entitled to continue to receive his monthly retirement annuity. A formal written opinion from the Attorney General has been requested.

Continuing receipt of a monthly retirement annuity while simultaneously being compensated in a position not appointed with the advice and consent of the Senate is prohibited under the Pension Code. (Finding Code No. 05-5 and 03-4(DNS))

Recommendation

We recommend the individual return the retirement annuity payments received since July 1, 2003 to the State Pension system or continue to seek legislative remedy confirming his current position as a State Officer with the advice and consent of the Senate.

State of Illinois  
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CURRENT FINDINGS - STATE COMPLIANCE

For the two years ended June 30, 2005

Agency Response

Senate Bill 3201, which codifies each of the provisions of Executive Order #12, was passed by both houses of the General Assembly and sent to the Governor on June 28, 2004. In that legislation, Section 45 specifically addresses the position of appointment of the Assistant Director for Emergency Management. The subsequent vote by the General Assembly constituted "advice and consent" and makes that position both appointed by the Governor, and advised and consented to by the Senate.

Following the September 22, 2004 meeting of the Legislative Audit Commission, the Auditor General asked that the Agency add this issue to its April 5, 2004 request for a formal opinion from the Attorney General. On October 7, 2004, a letter was sent to the Attorney General asking that this issue be added to the Agency's original request for an opinion. The Agency continues to monitor this request, however, as of the date of this response, the matter is still pending with the Attorney General.

Auditor's Comment

The auditors do not believe that passage of Senate Bill 3201 (P.A. 93-1029) resolved the issue concerning the Assistant Director's simultaneous receipt of a paycheck and a pension. Public Act 93-1029 provides an advice and consent process for all subsequent Assistant Directors of the Department but not for the current Assistant Director. Rather, the Act states that: "The Assistant Director shall be an officer appointed by the Governor, with the advice and consent of the Senate. . .; except that the first Assistant Director under this Act shall be the Director of Nuclear Safety." While Senate Bill 3201 was approved by a majority of the Senate members, this vote did not conform with Executive Appointment procedures set forth in the Senate Rules and, therefore, does not constitute advice and consent for the current Assistant Director of the Department. Executive Appointment procedures require that: nominations by the Governor shall be referred to the Executive Appointments Committee; nominees be required to appear in person before the committee unless appearance is waived by the committee; notice of the day, time and place of the committee hearing, along with a list of nominees to be considered, is to be posted 6 days prior to the meeting; and the Presiding Office of the Senate is to consider the report of the Executive Appointments Committee and put forth the nomination for Senate advice and consent. While these procedures were followed with regard to the person's previous position as Director of the Department of Nuclear Safety, we do not believe they were followed with regard to the person's current position as Assistant Director of IEMA. While, because of P.A. 93-1029, advice and consent by the Senate is not required for this person to lawfully occupy the position of Assistant Director of IEMA, advice and consent by the Senate is required for this person to fall into an exception in the Pension Code permitting him to draw both a paycheck and a pension simultaneously (40 ILCS 5/14-103.05 (b) (3)).

The auditors continue to believe that this individual may not simultaneously draw both a payroll check and a pension unless and until he is confirmed in his current position by the Senate.

State of Illinois  
Illinois Emergency Management Agency

CURRENT FINDINGS - STATE COMPLIANCE

For the two years ended June 30, 2005

05-6. Finding (Applications for Permits to Transport Low-Level Radioactive Waste)

The Illinois Emergency Management Agency (Agency) has not incorporated information required by statute into their applications for permits to allow individuals to transport low-level radioactive waste.

The Illinois Low-Level Waste Management Act (420 ILCS 20/9(c)) requires that each application for a permit must contain:

1. The estimated quantities and types of wastes to be transported to a facility located in Illinois;
2. The procedures and methods used to monitor and inspect the shipments to ensure that leakage or spills do not occur;
3. The timetables according to which the wastes are to be shipped;
4. The qualification and training of personnel handling low-level radioactive waste; and
5. The use of interim storage and transshipment facilities.

Agency officials state they are attempting to amend the requirements of the statute so the law will be more applicable for the Agency's operations. Even though the Agency is attempting to amend the law, the mandate still currently applies to the Agency and is not being followed.

Agency personnel also stated that they have attempted to seek a legislative remedy through Senate Bill 0429, IEMA – Waste Transport Permits, in May of 2005, and will continue to submit changes to the General Assembly.

Failure to obtain the required information is a violation of the statute and could result in unsafe or illegal transportation of low-level radioactive waste in the State of Illinois. (Finding Code No. 05-6 and 03-1(DNS))

Recommendation

We recommend the Agency comply with the Illinois Low-Level Waste Management Act or continue to seek legislative remedy to the statutory requirement.

State of Illinois  
Illinois Emergency Management Agency

CURRENT FINDINGS - STATE COMPLIANCE

For the two years ended June 30, 2005

Agency Response

One of the original purposes of the Illinois Low-level Waste Management Act was to provide for the siting, licensing and construction of a low-level radioactive waste disposal facility within Illinois. The Illinois Department of Nuclear Safety originally planned to license the construction of such a facility in the late 1980s. Due to political and economic factors, this site was not constructed at that time. IEMA still anticipates the need to go through this process, but not until perhaps the late 2020s. A great deal of time and expense went into developing a consensus on the siting, licensing and construction mechanism as it is outlined in the Act. As such, IEMA would prefer that the mechanism remain intact, but dormant. Most of the provisions in the Act which are presently dormant do not create mandate testing problems. The subject of this audit finding is an exception.

The language in 420 ILCS 20/9 (c) was intended to collect information critical to the planning for, and use of, an in-state low-level radioactive waste disposal facility. Although the Agency does issue permits for shipments to Illinois storage and treatment facilities, the information required in Section 9 (c) would only be useful if an Illinois disposal facility existed. If the Agency insisted on receipt of the information, the responses would be meaningless. The Agency recognizes the need for a legislative remedy and did propose language to amend Section 9 of the Act during the Spring 2005 session, but the legislative effort was not successful. There were three different attempts to amend the Act during the last session, by two different constituencies. The issue that attracted the most attention was a controversial fee change, and as a result, the Act was not amended at all.

The Agency has submitted the language again for consideration in the Spring 2006 session.

State of Illinois  
Illinois Emergency Management Agency

PRIOR FINDINGS NOT REPEATED – STATE COMPLIANCE  
(Illinois Emergency Management Agency)

For the two years ended June 30, 2005

05-7. Finding (Incorrect GAAP Reporting)

During the prior examination period, the Agency did not correctly report financial information in the Grant/Contract Analysis (SCO-563) form to the Office of the State Comptroller. Specifically, the Agency improperly used the prior year's subrecipient amounts in the current year's form; cash receipts were misclassified by program; and expenditures that were reported did not agree to Agency records.

During the current examination period, the Agency took several steps to improve their GAAP Reporting procedures. Although the Agency has improved their GAAP Reporting and did not have any repeated issues noted above, we noted less significant issues and this finding has been included in the immaterial letter. (Finding Code No. 03-2)

05-8. Finding (Inaccurate Reporting of Fixed (Capital) Assets)

During the prior examination period, the Agency did not maintain accurate property control records and filed inaccurate Quarterly Fixed Asset Reports with the Office of the State Comptroller for the years ended June 30, 2002 and 2003.

During the current examination period, the Agency improved their procedures and recorded property accurately on the Quarterly Fixed Asset Reports and filed the Reports with the Office of the State Comptroller timely. (Finding Code No. 03-3)

State of Illinois  
Illinois Emergency Management Agency

PRIOR FINDINGS NOT REPEATED – STATE COMPLIANCE  
(Department of Nuclear Safety)

For the two years ended June 30, 2005

05-9. Finding (Untimely and Inaccurate Submission of Financial Reporting Information)

During the prior examination period, the Department of Nuclear Safety (Department) did not submit accurate or timely financial reporting information to the Office of the State Comptroller. Specifically, the Department understated reported deferred revenue for the Nuclear Safety Emergency Preparedness Fund and the Radiation Protection Fund. In addition, the Department understated the beginning receivables balance in the Radiation Protection Fund. The Department submitted their information regarding compensated absences and a portion of the Department's GAAP Packages late to the Office of the Comptroller.

During the current examination period, we noted no instances during GAAP Package testing where the Agency incorrectly reported deferred revenue or beginning receivable balances. We also noted that all GAAP Packages and related financial information were submitted timely to the Office of the State Comptroller. (Finding Code No. 03-2)

State of Illinois  
Illinois Emergency Management Agency

**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 Expenditures of Federal Awards
- Notes to the Schedule of Expenditures of Federal Awards
- Schedule of Appropriations, Expenditures and Lapsed Balances
- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
- Schedule of Efficiency Initiative Payments
- Schedule of Changes in State Property
- Comparative Schedule of Cash Receipts
- Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller
- Analysis of Significant Variations in Expenditures
- Analysis of Significant Variations in Receipts
- Analysis of Significant Lapse Period Spending
- Analysis of Accounts Receivable
- Schedule of Releases and Expenditures from Governor's Disaster Relief Fund (not examined)
- Schedule of Indirect Cost Reimbursements

- Analysis of Operations:

- Agency Functions and Planning Program
- Average Number of Employees
- Emergency Purchases
- Service Efforts and Accomplishments (not examined)

The auditors' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General, except for information on the Schedule of Releases and Expenditures from Governor's Disaster Relief Fund and the Service Efforts and Accomplishments on which they did not perform any procedures. However, the auditors do not express an opinion on the supplementary information.



State of Illinois

Illinois Emergency Management Agency

Schedule of Expenditures of Federal Awards

For the Two Years Ending June 30, 2005

(expressed in thousands)

Federal Grantor/Pass-Through Grantor/ Program Title/State Grant Title	Federal CFDA Number	Pass - Through Entity Identifying Number	Federal Expenditures		Amount Provided to Subrecipients	
			2005	2004	2005	2004
U.S. Department of Transportation: Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		\$ 452	\$ 134	\$ 159	\$ 120
<i>Total U.S. Department of Transportation</i>			452	134	159	120
U.S. Environmental Protection Agency State Indoor Radon Grants	66.032		264	161	218	0
Chemical Emergency Preparedness and Prevention Technical Assistance Grants Program	66.810		0	1	0	0
<i>Total U.S. Environmental Protection Agency</i>			264	162	218	0
U. S. Nuclear Regulatory Commission US NRC 274I Agreement	N.A.		79	0	0	0
<i>Total U.S. Nuclear Regulatory Commission</i>			79	0	0	0
U. S. Department of Homeland Security State Domestic Preparedness Equipment Support Program	97.004		72,008	18,512	60,452	16,646
State and Local Homeland Security Exercise Support	97.006		40	460	0	0
Hazards Materials Assistance Program	97.021		2	3	0	3
Flood Mitigation Assistance	97.029		34	77	34	77
Individual and Family Grants	97.035		0	1	0	0
Public Assistance Grants	97.036		3,195	1,531	1,647	1,597
Hazard Mitigation Grant	97.039		(579)	2,239	0	2,061
Chemical Stockpile Emergency Preparedness Program	97.040		936	567	493	221

**State of Illinois**

**Illinois Emergency Management Agency  
Schedule of Expenditures of Federal Awards**

**For the Two Years Ending June 30, 2005**

(expressed in thousands)

Federal Grantor/Pass-Through Grantor/ Program Title/State Grant Title	Federal CFDA Number	Pass - Through Entity Identifying Number	Federal Expenditures		Amount Provided to Subrecipients	
			2005	2004	2005	2004
Emergency Management Performance Grants	97.042		5,760	1,583	2,893	1,150
Emergency Management Performance Grants						
State and Local Assistance (Emergency Management Training)			0	99	0	0
State and Local Assistance (Other Assistance)			506	1,330	0	0
Mitigation Assistance Program - State Hazard Mitigation Program			0	3	0	0
Hazardous Materials Training Program for Implementation of the Superfund Amendment and Reauthorization Act of 1986			0	95	0	0
Emergency Management Assistance Grants			0	1,266	0	1,265
Pre-Disaster Mitigation	97.047		233	243	229	0
State and Local All Hazards Emergency Operations Planning	97.051		366	1,526	247	939
Citizen Corps	97.053		15	133	14	0
Community Emergency Response Teams	97.054		466	592	425	545
State Homeland Security Program	97.073		1,969	0	1,047	0
Law Enforcement Terrorism Prevention Program	97.074		438	0	301	0
Emergency Operation Center - Secure Room	97.052		8,305	26	0	0
<i>Total U.S. Department of Homeland Security</i>			93,694	30,286	67,782	24,504
U. S. Department of Energy						
Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions						
Pass - Through Program from: The Council of State Government Midwestern Radioactive Materials Transportation Project	81.106	CSGMW-RM-IL-03-01	13	45	0	0
<i>Total U.S. Department of Energy</i>			13	45	0	0
<i>Total Expenditures of Federal Awards</i>			\$ 94,502	\$ 30,627	\$ 68,159	\$ 24,624

The accompanying notes are an integral part of this schedule.

State of Illinois  
Illinois Emergency Management Agency

NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Two Years Ended June 30, 2005

**Note 1: Basis of Presentation**

This accompanying schedule of expenditures of federal awards includes the federal awards grant of the Illinois Emergency Management Agency and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the State of Illinois statewide basic financial statements.

**Note 2: Indirect Costs**

The Illinois Emergency Management Agency (Agency) may claim indirect cost reimbursements for the Chemical Stockpile Emergency Preparedness Program and Emergency Management Performance Grant. The indirect cost rate established with the Department of Homeland Security for allocating indirect costs to federal award programs is 20 percent in FY04 and 32.7 percent in FY05 of allowable personal services costs allocated to each qualified federal award administered by the Agency.

**Note 3: Description of Certain Federal Award Programs**

The following is a brief description of certain programs included in the Schedules of Expenditures of Federal Awards:

Department of Homeland Security

The Agency accounted for the revenues and expenditures incurred in the administration of all major U.S. Department of Homeland Security awards in the General Revenue Fund (001), Nuclear Civil Protection Planning Fund (484), Federal Aid Disaster Fund (491), Federal Civil Preparedness Administrative Fund (497) and Emergency Management Preparedness Fund (526).

State Domestic Preparedness Equipment Support Program CFDA No. 97.004

The Agency accounts for the revenues and expenditures to assist State agencies and qualifying local units of government to be prepared for any terrorist type event that may occur within the State.

State of Illinois  
Illinois Emergency Management Agency

NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Two Years Ended June 30, 2005

**Note 3: Description of Certain Federal Award Programs - Continued**

Public Assistance Grants CFDA No. 97.036

The Agency accounts for the administration of the Public Assistance Grant program funded by U.S. Department of Homeland Security in the Federal Aid Disaster Fund (491). The program provides direct financial and other assistance to local governmental units in responding to and recovering from federally declared disasters. The Agency typically passes the matching requirement for this program to the local level.

Hazard Mitigation Grants CFDA No. 97.039

The Agency accounts for the administration of the Hazard Mitigation Grant program funded by U.S. Department of Homeland Security in the Federal Aid Disaster Fund (491). The program provides financial assistance to implement measures that will permanently reduce or eliminate future damages and losses from natural hazards through safer building practices and improving existing structures and supporting infrastructure. The Agency typically passes the matching requirement for this program to the local level.

Emergency Management Performance Grant CFDA No. 97.042

The Agency accounts for the administration of the Emergency Management Performance Grant, program funded at 50 percent by U.S. Department of Homeland Security, other than that portion noted below, in the General Revenue Fund (001). This portion of the program provides funding for the general maintenance of State planning, preparedness and training activities administrative support for other programs included in the Cooperative Agreement with U.S. Department of Homeland Security.

The Agency accounts for the administration of a portion of this program funded at 50 percent by U.S. Department of Homeland Security in the Emergency Management Preparedness Fund (526). This portion of the program provides funding for direct financial assistance to local emergency services and disaster agencies. The Agency typically passes the matching requirements for this portion of the State and Local Assistance program to the local level.

State of Illinois  
Illinois Emergency Management Agency

NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Two Years Ended June 30, 2005

**Note 3: Description of Certain Federal Award Programs - Continued**

Emergency Management Performance Grant CFDA No. 97.042 – Continued

The Agency accounts for the administration of another portion of this program funded at 50 percent by U.S. Department of Homeland Security in the Emergency Management Preparedness Fund (526). This portion of the program provides emergency management training and other assistance to local emergency services and disaster agencies in planning, preparing and responding to nuclear hazards in their area.

State and Local All Hazard Emergency Operations Planning CFDA No. 97.051

The Agency accounts for the administration of the State and Local All Hazard Emergency Operations Planning program funded by U.S. Department of Homeland Security in the Emergency Management Preparedness Fund (526). This program provides assistance to State and local efforts to prepare themselves to respond to emergencies or disasters relating to terrorist attacks.

State Homeland Security Program CFDA No. 97.073

The Agency accounts for the administration of the State Homeland Security Program funded by U.S. Department of Homeland Security in the Federal Civil Preparedness Administrative Fund (497). The program provides assistance to the State Homeland Security Program to enhance the capability of State and local units of government to prevent, deter, respond to, and recover from incidents of terrorism.

Transport of Transuranic Wastes to the Waste Isolation Pilot Plant CFDA No. 81.106

The Agency accounts for the administration of the Transport of Transuranic Wastes to the Waste Isolation Pilot Plant funded by U.S. Department of Energy in the Radiation Protection Fund (067). The program provides assistance in developing plans and procedures for the safe and uneventful transportation of transuranic waste from current temporary storage facilities to the waste isolation pilot plant.

State of Illinois  
Illinois Emergency Management Agency

NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

For the Two Years Ended June 30, 2005

**Note 4: Awards Administered by Other State Agencies**

The Illinois Department of Transportation and the Illinois State Police assist with the preparation for any terrorist type event that may occur within the State.

The Illinois Department of Public Health administers a portion of the Chemical Stockpile Emergency Preparedness Program (CSEPP).

The Capital Development Board receives funds for the construction of the State Emergency Operations Center (SEOC).

The Illinois State Police receives funds for the Law Enforcement Terrorism Prevention Program (LETPP) for the prevention of terrorist attacks.

Illinois Emergency Management Agency works in conjunction with the Illinois State Police in the planning, organization, training, exercises, and purchasing of equipment, as related to the identification and prevention of terrorist attacks.

When drawing funds from U.S. Department of Homeland Security for programs administered by other State agencies, the Agency does not take possession of these funds, requests Federal draws on behalf of the other State Agencies. The award programs, receiving agency and amounts drawn in this manner during the year ended June 30, 2005, are as follows:

CFDA Program	No.	Receiving Agency	Amount (expressed in thousands)
DOJ	97.004	Department of Transportation	\$ 2,848
DOJ	97.004	State Police	6,097
CSEPP	97.040	Department of Public Health	473
SEOC	97.052	Capital Development Board	8,305
LETPP	97.074	State Police	<u>137</u>
Total Draws Processed on Behalf of Other State Agencies			<u>\$ 17,860</u>

State of Illinois  
 Illinois Emergency Management Agency  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
 Appropriations for Fiscal Year 2005  
Fourteen Months ended August 31, 2005

	Appropriations (Net After Transfers)	Expenditures Through 6/30/05	Lapse Period Expenditures 7/01 - 8/31/05	Total Expenditures	Balances Lapsed
<u>Public Act 093-0842, 093-0681, 093-1070</u>					
<b>GENERAL REVENUE FUND - 001</b>					
Personal services	\$ 2,121,400	\$ 2,031,545	-	\$ 2,031,545	\$ 89,855
Employee retirement contributions paid by employer	655	654	-	654	1
State contributions to state employees' retirement system	341,700	324,112	-	324,112	17,588
State contributions to social security	162,350	151,537	-	151,537	10,813
Contractual services	393,325	250,504	23,278	273,782	119,543
Travel	9,800	5,628	1,479	7,107	2,693
Commodities	7,300	6,072	1,061	7,133	167
Printing	13,400	4,321	3,620	7,941	5,459
Equipment	45,300	5,119	33,743	38,862	6,438
Electronic data processing	35,300	29,868	5,336	35,204	96
Telecommunication services	214,000	150,899	36,790	187,689	26,311
Operation of automotive equipment	34,100	34,100	-	34,100	-
Lump Sums					
Training and education	206,300	24,270	96,583	120,853	85,447
Disaster relief costs	839,500	838,717	-	838,717	783
Homeland Security	444,789	387,714	-	387,714	57,075
Awards and Grants					
State share of individual and household grant program for disaster declarations	491,700	8,167	803	8,970	482,730
Subtotal - Fund 001	\$ 5,360,919	\$ 4,253,227	\$ 202,693	\$ 4,455,920	\$ 904,999

State of Illinois  
 Illinois Emergency Management Agency  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
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	Appropriations (Net After Transfers)	Expenditures Through 6/30/05	Lapse Period Expenditures 7/01 - 8/31/05	Total Expenditures	Balances Lapsed
<b><u>RADIATION PROTECTION FUND - 067</u></b>					
Personal services	\$ 2,820,400	\$ 2,693,801	\$ 2,034	\$ 2,695,835	\$ 124,565
Employee retirement contributions paid by employer	84,600	49,296	41	49,337	35,263
State contributions to state employees' retirement system	454,800	434,292	328	434,620	20,180
State contributions to social security	215,800	198,961	155	199,116	16,684
Group insurance	564,000	517,708	-	517,708	46,292
Contractual services	313,820	113,201	21,092	134,293	179,527
Travel	110,000	73,145	8,999	82,144	27,856
Commodities	18,600	11,001	1,462	12,463	6,137
Printing	51,500	6,195	1,630	7,825	43,675
Equipment	53,700	19,420	-	19,420	34,280
Electronic data processing	85,400	48,371	7,042	55,413	29,987
Telecommunication services	21,439	21,093	80	21,173	266
Operation of automotive equipment	53,100	25,131	8,849	33,980	19,120
Lump Sums					
Licensing facilities	1,899,596	1,102,104	78,800	1,180,904	718,692
Recovery and remediation	250,000	5,393	624	6,017	243,983
Cost related to environmental cleanup of the Ottawa Radiation Areas Superfund Project	713,700	-	-	-	713,700
Control and measurement of radiation Awards and Grants	150,000	-	-	-	150,000
Reimburse governmental agencies for assistance in responding to radiological emergencies	100,000	-	-	-	100,000
Refunds	100,000	13,872	765	14,637	85,363
Subtotal - Fund 067	<u>\$ 8,060,455</u>	<u>\$ 5,332,984</u>	<u>\$ 131,901</u>	<u>\$ 5,464,885</u>	<u>\$ 2,595,570</u>



State of Illinois  
 Illinois Emergency Management Agency  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
 Appropriations for Fiscal Year 2005  
Fourteen Months ended August 31, 2005

	Appropriations (Net After Transfers)	Expenditures Through 6/30/05	Lapse Period Expenditures 7/01 - 8/31/05	Total Expenditures	Balances Lapsed
<b>NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796</b>					
Personal services	\$ 8,806,763	\$ 8,733,407	\$ 10,799	\$ 8,744,206	\$ 62,557
Employee retirement contributions paid by employer	265,200	143,167	217	143,384	121,816
State contributions to state employees' retirement system	1,426,219	1,405,258	2,789	1,408,047	18,172
State contributions to social security	668,097	640,231	1,323	641,554	26,543
Group insurance	1,795,350	1,709,959	377	1,710,336	85,014
Contractual services	1,246,881	724,223	281,029	1,005,252	241,629
Travel	227,172	143,276	14,919	158,195	68,977
Commodities	282,459	142,673	66,913	209,586	72,873
Printing	19,709	5,879	2,124	8,003	11,706
Equipment	503,354	86,763	364,314	451,077	52,277
Electronic data processing	659,409	348,051	305,754	653,805	5,604
Telecommunication services	865,811	774,486	87,719	862,205	3,606
Operation of automotive equipment	99,250	71,764	19,389	91,153	8,097
Lump Sum					
Training and travel expense	100,000	-	-	-	100,000
Awards and Grants					
Compensation to local governments for expenses attributable to implementation and maintenance of plans and programs	650,000	455,379	4,422	459,801	190,199
Subtotal - Fund 796	<u>\$ 17,615,674</u>	<u>\$ 15,384,516</u>	<u>\$ 1,162,088</u>	<u>\$ 16,546,604</u>	<u>\$ 1,069,070</u>

State of Illinois  
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**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
 Appropriations for Fiscal Year 2005  
 Fourteen Months ended August 31, 2005

	Appropriations (Net After Transfers)	Expenditures Through 6/30/05	Lapse Period Expenditures 7/01 - 8/31/05	Total Expenditures	Balances Lapsed
<b><u>EMERGENCY PLANNING AND TRAINING</u></b>					
<b><u>FUND - 173</u></b>					
Lump Sum					
Activities as a result of the Illinois Emergency Planning and Community Right to Know Act	\$ 150,000	\$ 33,862	\$ 12,404	\$ 46,266	\$ 103,734
Subtotal - Fund 173	<u>\$ 150,000</u>	<u>\$ 33,862</u>	<u>\$ 12,404</u>	<u>\$ 46,266</u>	<u>\$ 103,734</u>
<b><u>INDOOR RADON MITIGATION FUND - 191</u></b>					
Lump Sum					
Federally Funded State Indoor Radon Abatement Program	\$ 380,000	\$ 183,803	\$ 81,409	\$ 265,212	\$ 114,788
Subtotal - Fund 191	<u>\$ 380,000</u>	<u>\$ 183,803</u>	<u>\$ 81,409</u>	<u>\$ 265,212</u>	<u>\$ 114,788</u>
<b><u>NUCLEAR CIVIL PROTECTION PLANNING</u></b>					
<b><u>FUND - 484</u></b>					
Lump Sums					
Flood mitigation assistance Federal projects	\$ 3,000,000	\$ 34,068	\$ -	\$ 34,068	\$ 2,965,932
	800,000	-	-	-	800,000
Subtotal - Fund 484	<u>\$ 3,800,000</u>	<u>\$ 34,068</u>	<u>\$ -</u>	<u>\$ 34,068</u>	<u>\$ 3,765,932</u>

State of Illinois  
 Illinois Emergency Management Agency  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
 Appropriations for Fiscal Year 2005  
 Fourteen Months ended August 31, 2005

	Appropriations (Net After Transfers)	Expenditures Through 6/30/05	Lapse Period Expenditures 7/01 - 8/31/05	Total Expenditures	Balances Lapsed
<b><u>FEDERAL AID DISASTER FUND - 491</u></b>					
Lump Sums					
Individual and household grant program	\$ 1,000,000	-	-	-	\$ 1,000,000
Federal disaster relief program	1,000,000	43,369	89	43,458	956,542
Hazard mitigation program	1,000,000	514	-	514	999,486
Awards and Grants					
Federal disaster declarations	75,000,000	1,778,884	249,599	2,028,483	72,971,517
Hazard mitigation disaster relief	43,000,000	710,004	32,852	742,856	42,257,144
Federal share of individual and household program for disaster declarations	22,500,000	-	-	-	22,500,000
Subtotal - Fund 491	\$ 143,500,000	\$ 2,532,771	\$ 282,540	\$ 2,815,311	\$ 140,684,689
<b><u>FEDERAL HARDWARE ASSISTANCE FUND - 492</u></b>					
Awards and Grants					
Communications and warning systems	\$ 500,000	-	-	-	\$ 500,000
Emergency operating centers	500,000	-	-	-	500,000
Subtotal - Fund 492	\$ 1,000,000	-	-	-	\$ 1,000,000
<b><u>FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497</u></b>					
Lump Sums					
Training and education	\$ 4,048,971	\$ 1,522,726	\$ 475,219	\$ 1,997,945	\$ 2,051,026
Terrorism preparedness and training costs	281,093,000	43,910,966	21,132,843	65,043,809	216,049,191
Permanent Improvements					
State emergency operation center	9,335,600	-	-	-	9,335,600
Awards and Grants					
Urban search and rescue	2,000,000	-	-	-	2,000,000
Subtotal - Fund 497	\$ 296,477,571	\$ 45,433,692	\$ 21,608,062	\$ 67,041,754	\$ 229,435,817

State of Illinois  
 Illinois Emergency Management Agency  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
 Appropriations for Fiscal Year 2005  
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<u>EMERGENCY MANAGEMENT</u>					
<u>PREPAREDNESS FUND - 526</u>					
Lump Sums					
Emergency Management Preparedness Program	\$ 11,347,385	\$ 4,566,646	\$ 1,718,734	\$ 6,285,380	\$ 5,062,005
Subtotal - Fund 526	<u>\$ 11,347,385</u>	<u>\$ 4,566,646</u>	<u>\$ 1,718,734</u>	<u>\$ 6,285,380</u>	<u>\$ 5,062,005</u>
<u>SEPTEMBER 11TH FUND - 588</u>					
Awards and Grants					
Grants, contracts and administrative expenses	\$ 100,000	-	-	-	\$ 100,000
Subtotal - Fund 588	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>
<u>SHEFFIELD AGREED ORDER FUND - 882</u>					
Lump Sum					
Care, maintenance, monitoring, testing, remediation and insurance of the low-level radioactive waste disposal site	\$ 200,000	\$ 89,028	\$ 2,184	\$ 91,212	\$ 108,788
Subtotal - Fund 882	<u>\$ 200,000</u>	<u>\$ 89,028</u>	<u>\$ 2,184</u>	<u>\$ 91,212</u>	<u>\$ 108,788</u>
<u>LOW-LEVEL RADIOACTIVE WASTE FACILITY DEVELOPMENT AND OPERATION FUND - 942</u>					
Awards and Grants					
Costs related to establishing a low-level radioactive waste disposal facility	\$ 828,550	\$ 505,597	-	\$ 505,597	\$ 322,953
Refunds for overpayments made by low-level waste generators	5,000	90	-	90	4,910
Subtotal - Fund 942	<u>\$ 833,550</u>	<u>\$ 505,687</u>	<u>\$ -</u>	<u>\$ 505,687</u>	<u>\$ 327,863</u>

State of Illinois  
 Illinois Emergency Management Agency  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
 Appropriations for Fiscal Year 2005  
 Fourteen Months ended August 31, 2005

	Appropriations (Net After Transfers)	Expenditures Through 6/30/05	Lapse Period Expenditures 7/01 - 8/31/05	Total Expenditures	Balances Lapsed
<u>BUILD ILLINOIS BOND FUND - 971</u>					
Permanent Improvements					
Capital costs associated with the Gubernatorial Proclamation of disaster dated April 21, 2004	\$ 436,600	\$ 436,600	-	\$ 436,600	\$ -
Subtotal - Fund 971	<u>\$ 436,600</u>	<u>\$ 436,600</u>	<u>-</u>	<u>\$ 436,600</u>	<u>\$ -</u>
<b>TOTALS - ALL APPROPRIATED FUNDS</b>	<u>\$ 489,262,154</u>	<u>\$ 78,786,884</u>	<u>\$ 25,202,015</u>	<u>\$ 103,988,899</u>	<u>\$ 385,273,255</u>
<u>NON-APPROPRIATED FUNDS</u>					
Federal Aid Disaster Fund - 491	\$ -	\$ 1,134,996	-	\$ 1,134,996	\$ -
Federal Civil Preparedness Administrative Fund - 497	-	1,402	151	1,553	-
IEMA State Projects Fund - 688	-	146,054	2,437	148,491	-
<b>TOTALS - ALL NON-APPROPRIATED FUNDS</b>	<u>-</u>	<u>1,282,452</u>	<u>2,588</u>	<u>1,285,040</u>	<u>-</u>
<b>GRAND TOTAL - ALL FUNDS</b>	<u>\$ 489,262,154</u>	<u>\$ 80,069,336</u>	<u>\$ 25,204,603</u>	<u>\$ 105,273,939</u>	<u>\$ 385,273,255</u>

Note: All appropriations, expenditures and lapsed balances were obtained from Agency records which have been reconciled to those of the State Comptroller.

State of Illinois  
 Illinois Emergency Management Agency  
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 Appropriations for Fiscal Year 2004  
 Fourteen Months ended August 31, 2004

	Appropriations (Net After Transfers)	Expenditures Through 6/30/04	Lapse Period Expenditures 7/01 - 8/31/04	Total Expenditures	Balances Reappropriated July 1, 2004	Balances Lapsed
<u>Public Act 093-0068, 093-0635, 093-0014, 093-0587</u>						
<b>GENERAL REVENUE FUND - 001</b>						
Personal services	\$ 2,286,200	\$ 1,897,413	\$ 94,153	\$ 1,991,566	\$ -	\$ 294,634
Employee retirement contributions paid by employer	91,400	13,825	715	14,540	-	76,860
State contributions to state employees' retirement system	307,200	176,692	-	176,692	-	130,508
State contributions to social security	174,900	143,663	7,102	150,765	-	24,135
Contractual services	375,200	276,628	9,939	286,567	-	88,633
Travel	22,900	16,010	480	16,490	-	6,410
Commodities	15,500	10,573	4,562	15,135	-	365
Printing	14,400	7,245	1,424	8,669	-	5,731
Equipment	51,400	45,638	2,356	47,994	-	3,406
Electronic data processing	58,400	24,542	19,507	44,049	-	14,351
Telecommunication services	252,100	246,266	785	247,051	-	5,049
Operation of automotive equipment	37,800	37,036	-	37,036	-	764
Lump Sums						
Training and education	142,100	81,517	50,090	131,607	-	10,493
Disaster relief costs	470,200	48,987	54,015	103,002	-	367,198
Homeland Security	1,869,200	1,424,411	-	1,424,411	444,789	-
Extraordinary security expenses of state agencies when the U.S. Department of Homeland Security raises the terrorism threat level	1,000,000	-	-	-	-	1,000,000
Planning and analysis	72,800	43,177	28,149	71,326	-	1,474
Awards and Grants						
State share of individual and household grant program for disaster declarations	512,200	213,910	-	213,910	-	298,290
Communication and warning systems	145,500	487	-	487	-	145,013
<b>Subtotal - Fund 001</b>	<b>\$ 7,899,400</b>	<b>\$ 4,708,020</b>	<b>\$ 273,277</b>	<b>\$ 4,981,297</b>	<b>\$ 444,789</b>	<b>\$ 2,473,314</b>

State of Illinois  
 Illinois Emergency Management Agency  
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 Appropriations for Fiscal Year 2004  
 Fourteen Months ended August 31, 2004

	Appropriations (Net After Transfers)	Expenditures Through 6/30/04	Lapse Period Expenditures 7/01 - 8/31/04	Total Expenditures	Balances Lapsed
<b>RADIATION PROTECTION FUND - 067</b>					
Personal services	\$ 3,057,439	\$ 2,539,799	\$ 104,084	\$ 2,643,883	\$ 413,556
Employee retirement contributions paid by employer	122,262	59,988	2,524	62,512	59,750
State contributions to state employees' retirement system	409,688	341,602	14,000	355,602	54,086
State contributions to social security	233,870	187,583	7,760	195,343	38,527
Group insurance	546,893	387,156	15,463	402,619	144,274
Contractual services	450,337	235,877	24,073	259,950	190,387
Travel	109,661	68,032	5,117	73,149	36,512
Commodities	24,144	10,645	1,617	12,262	11,882
Printing	51,415	3,479	4,774	8,253	43,162
Equipment	61,552	17,865	-	17,865	43,687
Electronic data processing	96,031	52,959	38,086	91,045	4,986
Telecommunication services	54,825	53,611	91	53,702	1,123
Operation of automotive equipment	11,700	10,143	1,323	11,466	234
Lump Sums					
Licensing facilities	2,100,000	1,314,180	121,270	1,435,450	664,550
Recovery and remediation	250,000	-	-	-	250,000
Cost related to environmental cleanup of the Ottawa Radiation Areas Superfund Project	800,000	47,226	770	47,996	752,004
Control and measurement of radiation Awards and Grants	150,000	12,448	22,885	35,333	114,667
Reimburse governmental agencies for assistance in responding to radiological emergencies	100,000	-	-	-	100,000
Refunds	100,000	7,140	1,605	8,745	91,255
Subtotal - Fund 067	\$ 8,729,817	\$ 5,349,733	\$ 365,442	\$ 5,715,175	\$ 3,014,642

State of Illinois  
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 Appropriations for Fiscal Year 2004  
 Fourteen Months ended August 31, 2004

	Appropriations (Net After Transfers)	Expenditures Through 6/30/04	Lapse Period Expenditures 7/01 - 8/31/04	Total Expenditures	Balances Lapsed
<b>NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796</b>					
Personal services	\$ 9,029,080	\$ 7,840,869	\$ 366,495	\$ 8,207,364	\$ 821,716
Employee retirement contributions paid by employer	361,103	161,115	8,349	169,464	191,639
State contributions to state employees' retirement system	1,209,965	1,054,590	49,297	1,103,887	106,078
State contributions to social security	690,741	578,300	27,274	605,574	85,167
Group insurance	1,691,363	1,224,370	57,120	1,281,490	409,873
Contractual services	2,708,013	1,614,219	910,166	2,524,385	183,628
Travel	196,907	138,534	9,371	147,905	49,002
Commodities	257,802	140,160	73,075	213,235	44,567
Printing	9,451	6,551	-	6,551	2,900
Equipment	328,293	51,805	101,185	152,990	175,303
Electronic data processing	1,240,504	1,161,964	64,462	1,226,426	14,078
Telecommunication services	808,418	583,717	165,131	748,848	59,570
Operation of automotive equipment	129,800	113,116	16,684	129,800	-
Lump Sum					
Training and travel expenses	100,000	-	-	-	100,000
Awards and Grants					
Compensation to local governments for expenses attributable to implementation and maintenance of plans and programs	650,000	443,597	11,809	455,406	194,594
Subtotal - Fund 796	<u>\$ 19,411,440</u>	<u>\$ 15,112,907</u>	<u>\$ 1,860,418</u>	<u>\$ 16,973,325</u>	<u>\$ 2,438,115</u>



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 Appropriations for Fiscal Year 2004  
 Fourteen Months ended August 31, 2004

	Appropriations (Net After Transfers)	Expenditures Through 6/30/04	Lapse Period Expenditures 7/01 - 8/31/04	Total Expenditures	Balances Lapsed
<u>EMERGENCY PLANNING AND TRAINING</u>					
<u>FUND - 173</u>					
Lump Sum					
Activities as a result of the Illinois Emergency Planning and Community Right to Know Act	\$ 150,000	\$ 790	\$ -	\$ 790	\$ 149,210
Subtotal - Fund 173	\$ 150,000	\$ 790	\$ -	\$ 790	\$ 149,210
<u>INDOOR RADON MITIGATION FUND - 191</u>					
Lump Sum					
Federally Funded State Indoor Radon Abatement Program	\$ 400,000	\$ 44,007	\$ 116,123	\$ 160,130	\$ 239,870
Subtotal - Fund 191	\$ 400,000	\$ 44,007	\$ 116,123	\$ 160,130	\$ 239,870
<u>NUCLEAR CIVIL PROTECTION PLANNING</u>					
<u>FUND - 484</u>					
Lump Sums					
Flood mitigation assistance	\$ 3,000,000	\$ 76,800	\$ -	\$ 76,800	\$ 2,923,200
Clean air	100,000	-	-	-	100,000
Federal projects	700,000	-	-	-	700,000
Subtotal - Fund 484	\$ 3,800,000	\$ 76,800	\$ -	\$ 76,800	\$ 3,723,200

State of Illinois  
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 Appropriations for Fiscal Year 2004  
 Fourteen Months ended August 31, 2004

	Appropriations (Net After Transfers)	Expenditures Through 6/30/04	Lapse Period Expenditures 7/01 - 8/31/04	Total Expenditures	Balances Reappropriated July 1, 2004	Balances Lapsed
<b>FEDERAL AID DISASTER FUND - 491</b>						
Lump Sum						
Federal disaster relief program	\$ 1,000,000	\$ 83,800	\$ 3,356	\$ 87,156	\$ -	\$ 912,844
Individual and household grant program	1,000,000	-	-	-	-	1,000,000
Hazard mitigation program	1,000,000	17,774	311	18,085	-	981,915
Awards and Grants						
Federal disaster declarations	75,000,000	1,261,026	347,769	1,608,795	-	73,391,205
Hazard mitigation disaster relief	43,000,000	2,032,985	37,675	2,070,660	-	40,929,340
Federal share of individual and household program for disaster declarations	22,500,000	-	-	-	-	22,500,000
Subtotal - Fund 491	\$ 143,500,000	\$ 3,395,585	\$ 389,111	\$ 3,784,696	\$ -	\$ 139,715,304
<b>FEDERAL HARDWARE ASSISTANCE FUND - 492</b>						
Awards and Grants						
Communications and warning systems	\$ 500,000	-	-	-	-	\$ 500,000
Emergency operating centers	500,000	-	-	-	-	500,000
Subtotal - Fund 492	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
<b>FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497</b>						
Lump Sums						
Training and education	\$ 2,886,300	\$ 1,572,619	\$ 273,342	\$ 1,845,961	\$ -	\$ 1,040,339
Terrorism preparedness and training costs	196,883,000	10,971,573	7,167,439	18,139,012	-	178,743,988
Permanent improvements						
State emergency operation center	9,335,600	-	-	-	9,335,600	-
Awards and Grants						
Urban search and rescue	2,000,000	-	-	-	-	2,000,000
Subtotal - Fund 497	\$ 211,104,900	\$ 12,544,192	\$ 7,440,781	\$ 19,984,973	\$ 9,335,600	\$ 181,784,327

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 Appropriations for Fiscal Year 2004  
 Fourteen Months ended August 31, 2004

	Appropriations (Net After Transfers)	Expenditures Through 6/30/04	Lapse Period Expenditures 7/01 - 8/31/04	Total Expenditures	Balances Lapsed
<b>EMERGENCY MANAGEMENT PREPAREDNESS FUND - 526</b>					
Lump Sums					
Emergency Management Preparedness Program	\$ 10,200,000	\$ 3,765,579	\$ 2,136,959	\$ 5,902,538	\$ 4,297,462
Subtotal - Fund 526	\$ 10,200,000	\$ 3,765,579	\$ 2,136,959	\$ 5,902,538	\$ 4,297,462
<b>STATEWIDE ECONOMIC DEVELOPMENT FUND - 743</b>					
Awards and Grants					
Homeland security programs	\$ 10,000,000	-	-	\$ -	\$ 10,000,000
Subtotal - Fund 743	\$ 10,000,000	-	-	\$ -	\$ 10,000,000
<b>SHEFFIELD AGREED ORDER FUND - 882</b>					
Lump Sum					
Care, maintenance, monitoring, testing, remediation and insurance of the low-level radioactive waste disposal site	\$ 200,000	\$ 70,367	\$ 2,250	\$ 72,617	\$ 127,383
Subtotal - Fund 882	\$ 200,000	\$ 70,367	\$ 2,250	\$ 72,617	\$ 127,383

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**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
 Appropriations for Fiscal Year 2004  
 Fourteen Months ended August 31, 2004

	Appropriations (Net After Transfers)	Expenditures Through 6/30/04	Lapse Period Expenditures 7/01 - 8/31/04	Total Expenditures	Balances Reappropriated July 1, 2004	Balances Lapsed
<b>LOW-LEVEL RADIOACTIVE WASTE FACILITY DEVELOPMENT AND OPERATION FUND - 942</b>						
Awards and Grants						
Costs related to establishing a low-level radioactive waste disposal facility	\$ 900,000	\$ 693,721	\$ 15,140	\$ 708,861	\$ -	\$ 191,139
Refunds for overpayments made by low-level waste generators	5,000	100	-	100	-	4,900
Subtotal - Fund 942	\$ 905,000	\$ 693,821	\$ 15,140	\$ 708,961	\$ -	\$ 196,039
<b>TOTALS - ALL APPROPRIATED FUNDS</b>	\$ 417,300,557	\$ 45,761,801	\$ 12,599,501	\$ 58,361,302	\$ 9,780,389	\$ 349,158,866
<b>Non-Appropriated Funds</b>						
Federal Aid Disaster Fund - 491	\$ -	\$ 86,894	\$ -	\$ 86,894	\$ -	\$ -
Federal Civil Preparedness Administrative Fund - 497	-	21,088	-	21,088	-	-
IEMA State Projects Fund - 688	-	-	20,436	20,436	-	-
<b>TOTALS - ALL NON-APPROPRIATED FUNDS</b>	\$ -	\$ 107,982	\$ 20,436	\$ 128,418	\$ -	\$ -
<b>GRAND TOTAL - ALL FUNDS</b>	\$ 417,300,557	\$ 45,869,783	\$ 12,619,937	\$ 58,489,720	\$ 9,780,389	\$ 349,158,866

Note: All appropriations, expenditures and lapsed balances were obtained from Agency records which have been reconciled to those of the State Comptroller.

State of Illinois  
Illinois Emergency Management Agency

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES  
AND LAPSED BALANCES

	FISCAL YEAR		
	2005	2004	2003
	P.A. 093-0842 P.A. 093-0681 P.A. 093-1070	P.A. 093-0068 P.A. 093-0635 P.A. 093-0014 P.A. 093-0587	P.A. 92-0538
			NOTE A
<u>GENERAL REVENUE FUND - 001</u>			
<u>Appropriations (Net after Transfers)</u>	\$ 5,360,919	\$ 7,899,400	\$ 12,907,650
<u>Expenditures</u>			
Personal services	2,031,545	1,991,566	2,770,617
Employee retirement contributions paid by employer	654	14,540	93,672
State contributions to state employees' retirement system	324,112	176,692	286,140
State contributions to social security	151,537	150,765	210,101
Contractual services	273,782	286,567	383,156
Travel	7,107	16,490	4,664
Commodities	7,133	15,135	6,485
Printing	7,941	8,669	2,091
Equipment	38,862	47,994	1,215
Electronic data processing	35,204	44,049	5,802
Telecommunication services	187,689	247,051	233,107
Operation of automotive equipment	34,100	37,036	37,750
Lump Sums			
Training and education	120,853	131,607	87,548
Disaster relief costs	838,717	103,002	239,903
Homeland Security	387,714	1,424,411	4,508,785
Extraordinary security expenses of state agencies when the U.S. Department of Homeland Security raises the terrorism threat level	-	-	-
Planning and analysis	-	71,326	56,901
Awards and Grants			
State share of individual and household grant program for disaster declarations	8,970	213,910	35,338
Communication and warning systems	-	487	51,613
<u>Total Expenditures</u>	<u>\$ 4,455,920</u>	<u>\$ 4,981,297</u>	<u>\$ 9,014,888</u>
Reappropriations	-	444,789	1,869,200
<u>Lapsed Balances</u>	<u>\$ 904,999</u>	<u>\$ 2,473,314</u>	<u>\$ 2,023,562</u>

NOTE A - Amounts reflect the totals of Illinois Emergency Management Agency and Department of Nuclear Safety for FY03.

State of Illinois  
Illinois Emergency Management Agency

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES  
AND LAPSED BALANCES

	FISCAL YEAR		
	2005	2004	2003
	P.A. 093-0842	P.A. 093-0068	P.A. 92-0538
	P.A. 093-0681	P.A. 093-0635	
	P.A. 093-1070	P.A. 093-0014	
		P.A. 093-0587	
			NOTE A
<u>RADIATION PROTECTION FUND - 067</u>			
<u>Appropriations (Net after Transfers)</u>	\$ 8,060,455	\$ 8,729,817	\$ 10,583,200
<u>Expenditures</u>			
Personal services	2,695,835	2,643,883	2,754,610
Employee retirement contributions paid by employer	49,337	62,512	109,869
State contributions to state employees' retirement system	434,620	355,602	284,712
State contributions to social security	199,116	195,343	203,843
Group insurance	517,708	402,619	387,691
Contractual services	134,293	259,950	307,863
Travel	82,144	73,149	91,622
Commodities	12,463	12,262	13,272
Printing	7,825	8,253	42,826
Equipment	19,420	17,865	55,576
Electronic data processing	55,413	91,045	80,873
Telecommunication services	21,173	53,702	31,851
Operation of automotive equipment	33,980	11,466	11,652
Lump Sums			
Licensing facilities	1,180,904	1,435,450	1,683,389
Recovery and remediation	6,017	-	3,920
Cost related to environmental cleanup of the Ottawa Radiation Areas Superfund Project	-	47,996	-
Control and measurement of radiation	-	35,333	5,801
Awards and Grants			
Reimburse governmental agencies for assistance in responding to radiological emergencies	-	-	-
Refunds	14,637	8,745	11,357
	<u>\$ 5,464,885</u>	<u>\$ 5,715,175</u>	<u>\$ 6,080,727</u>
<u>Lapsed Balances</u>	<u>\$ 2,595,570</u>	<u>\$ 3,014,642</u>	<u>\$ 4,502,473</u>

State of Illinois  
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COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES  
AND LAPSED BALANCES

	FISCAL YEAR		
	2005	2004	2003
	P.A. 093-0842	P.A. 093-0068	P.A. 92-0538
	P.A. 093-0681	P.A. 093-0635	
	P.A. 093-1070	P.A. 093-0014	
		P.A. 093-0587	
			NOTE A
<u>NUCLEAR SAFETY EMERGENCY</u>			
<u>PREPAREDNESS FUND - 796</u>			
<u>Appropriations (Net after Transfers)</u>	\$ 17,615,674	\$ 19,411,440	\$ 21,013,600
<u>Expenditures</u>			
Personal services	8,744,206	8,207,364	9,374,563
Employee retirement contributions paid by employer	143,384	169,464	349,374
State contributions to state employees' retirement system	1,408,047	1,103,887	968,549
State contributions to social security	641,554	605,574	691,903
Group insurance	1,710,336	1,281,490	1,266,929
Contractual services	1,005,252	2,524,385	2,001,735
Travel	158,195	147,905	187,641
Commodities	209,586	213,235	274,771
Printing	8,003	6,551	22,166
Equipment	451,077	152,990	263,589
Electronic data processing	653,805	1,226,426	1,093,892
Telecommunication services	862,205	748,848	751,984
Operation of automotive equipment	91,153	129,800	132,351
Lump Sums			
Training and travel expenses	-	-	-
Grant for state police	-	-	1,469,413
Awards and Grants			
Compensation to local governments for expenses attributable to implementation and maintenance of plans and programs	459,801	455,406	459,577
<u>Total Expenditures</u>	<u>\$ 16,546,604</u>	<u>\$ 16,973,325</u>	<u>\$ 19,308,437</u>
<u>Lapsed Balances</u>	<u>\$ 1,069,070</u>	<u>\$ 2,438,115</u>	<u>\$ 1,705,163</u>
<u>EMERGENCY PLANNING AND TRAINING</u>			
<u>FUND - 173</u>			
<u>Appropriations (Net after Transfers)</u>	\$ 150,000	\$ 150,000	\$ 150,000
<u>Expenditures</u>			
Lump Sum			
Activities as a result of the Illinois Emergency Planning and Community Right to Know Act	46,266	790	19,857
<u>Total Expenditures</u>	<u>\$ 46,266</u>	<u>\$ 790</u>	<u>\$ 19,857</u>
<u>Lapsed Balances</u>	<u>\$ 103,734</u>	<u>\$ 149,210</u>	<u>\$ 130,143</u>

State of Illinois  
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COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES  
AND LAPSED BALANCES

	FISCAL YEAR		
	2005	2004	2003
	P.A. 093-0842	P.A. 093-0068	P.A. 92-0538
	P.A. 093-0681	P.A. 093-0635	
	P.A. 093-1070	P.A. 093-0014	
		P.A. 093-0587	
			NOTE A
<u>INDOOR RADON MITIGATION FUND - 191</u>			
<u>Appropriations (Net after Transfers)</u>	\$ 380,000	\$ 400,000	\$ 400,000
<u>Expenditures</u>			
Lump Sum			
Federally Funded State Indoor Radon Abatement Program	265,212	160,130	159,880
Total Expenditures	\$ 265,212	\$ 160,130	\$ 159,880
<u>Lapsed Balances</u>	\$ 114,788	\$ 239,870	\$ 240,120
<u>NUCLEAR CIVIL PROTECTION PLANNING FUND - 484</u>			
<u>Appropriations (Net after Transfers)</u>	\$ 3,800,000	\$ 3,800,000	\$ 8,300,000
<u>Expenditures</u>			
Lump Sums			
Flood mitigation assistance	34,068	76,800	375,000
Clean Air	-	-	45,230
Federal Projects	-	-	193,663
Total Expenditures	\$ 34,068	\$ 76,800	\$ 613,893
<u>Lapsed Balances</u>	\$ 3,765,932	\$ 3,723,200	\$ 7,686,107
<u>FEDERAL AID DISASTER FUND - 491</u>			
<u>Appropriations (Net after Transfers)</u>	\$ 143,500,000	\$ 143,500,000	\$ 143,500,000
<u>Expenditures</u>			
Lump Sums			
Individual and household grant program	-	-	11,105
Federal disaster relief program	43,458	87,156	121,166
Hazard mitigation program	514	18,085	86,870
Awards and Grants			
Federal disaster declarations	2,028,483	1,608,795	9,979,271
Hazard mitigation disaster relief	742,856	2,070,660	1,755,572
Federal share of individual and household program for disaster declarations	-	-	104,268
Total Expenditures	\$ 2,815,311	\$ 3,784,696	\$ 12,058,252
<u>Lapsed Balances</u>	\$ 140,684,689	\$ 139,715,304	\$ 131,441,748



State of Illinois  
Illinois Emergency Management Agency

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES  
AND LAPSED BALANCES

	FISCAL YEAR		
	2005 P.A. 093-0842 P.A. 093-0681 P.A. 093-1070	2004 P.A. 093-0068 P.A. 093-0635 P.A. 093-0014 P.A. 093-0587	2003 P.A. 92-0538
<u>FEDERAL HARDWARE ASSISTANCE FUND - 492</u>			NOTE A
<u>Appropriations (Net after Transfers)</u>	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
<u>Expenditures</u>			
Awards and Grants			
Communications and warning systems	-	-	-
Emergency operating centers	-	-	-
Total Expenditures	\$ -	\$ -	\$ -
<u>Lapsed Balances</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
<u>FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497</u>			
<u>Appropriations (Net after Transfers)</u>	\$ 296,477,571	\$ 211,104,900	\$ 30,906,175
<u>Expenditures</u>			
Lump Sums			
Training and education	1,997,945	1,845,961	833,166
Terrorism preparedness and training costs	65,043,809	18,139,012	9,456,398
Permanent Improvements			
State emergency operations center	-	-	-
Awards and Grants			
Urban search and rescue	-	-	-
Emergency Management Assistance	-	-	701,546
Total Expenditures	\$ 67,041,754	\$ 19,984,973	\$ 10,991,110
Reappropriations	\$ -	\$ 9,335,600	\$ -
<u>Lapsed Balances</u>	<u>\$ 229,435,817</u>	<u>\$ 181,784,327</u>	<u>\$ 19,915,065</u>
<u>EMERGENCY MANAGEMENT PREPAREDNESS FUND - 526</u>			
<u>Appropriations (Net after Transfers)</u>	\$ 11,347,385	\$ 10,200,000	\$ 8,000,000
<u>Expenditures</u>			
Lump Sum			
Emergency Management Preparedness Program	6,285,380	5,902,538	2,437,155
Total Expenditures	\$ 6,285,380	\$ 5,902,538	\$ 2,437,155
<u>Lapsed Balances</u>	<u>\$ 5,062,005</u>	<u>\$ 4,297,462</u>	<u>\$ 5,562,845</u>

State of Illinois  
Illinois Emergency Management Agency

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES  
AND LAPSED BALANCES

	FISCAL YEAR		
	2005	2004	2003
	P.A. 093-0842	P.A. 093-0068	P.A. 92-0538
	P.A. 093-0681	P.A. 093-0635	
	P.A. 093-1070	P.A. 093-0014	
		P.A. 093-0587	
			NOTE A
<u>SEPTEMBER 11TH FUND - 588</u>			
<u>Appropriations (Net after Transfers)</u>	\$ 100,000	\$ -	\$ -
<u>Expenditures</u>			
Awards and Grants			
Grants, contracts and administrative expenses	-	-	-
Total Expenditures	\$ -	\$ -	\$ -
<u>Lapsed Balances</u>	\$ 100,000	\$ -	\$ -
<u>STATEWIDE ECONOMIC DEVELOPMENT FUND - 743</u>			
<u>Appropriations (Net after Transfers)</u>	\$ -	\$ 10,000,000	\$ 10,000,000
<u>Expenditures</u>			
Awards and Grants			
Homeland Security programs	-	-	-
Total Expenditures	\$ -	\$ -	\$ -
Reappropriations	\$ -	\$ -	\$ 10,000,000
<u>Lapsed Balances</u>	\$ -	\$ 10,000,000	\$ -
<u>SHEFFIELD AGREED ORDER FUND - 882</u>			
<u>Appropriations (Net after Transfers)</u>	\$ 200,000	\$ 200,000	\$ 100,000
<u>Expenditures</u>			
Lump Sum			
Care, maintenance, monitoring, testing, remediation and insurance of the low-level radioactive waste disposal site	91,212	72,617	65,567
Total Expenditures	\$ 91,212	\$ 72,617	\$ 65,567
<u>Lapsed Balances</u>	\$ 108,788	\$ 127,383	\$ 34,433
<u>LOW-LEVEL RADIOACTIVE WASTE FACILITY DEVELOPMENT AND OPERATIONS FUND - 942</u>			
<u>Appropriations (Net after Transfers)</u>	\$ 833,550	\$ 905,000	\$ 1,505,000
<u>Expenditures</u>			
Awards and Grants			
Costs related to establishing a low-level radioactive waste disposal facility	505,597	708,861	753,346
Refunds for overpayments made by low-level waste generators	90	100	150
Total Expenditures	\$ 505,687	\$ 708,961	\$ 753,496
<u>Lapsed Balances</u>	\$ 327,863	\$ 196,039	\$ 751,504

State of Illinois  
Illinois Emergency Management Agency

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES  
AND LAPSED BALANCES

	FISCAL YEAR		
	2005 P.A. 093-0842 P.A. 093-0681 P.A. 093-1070	2004 P.A. 093-0068 P.A. 093-0635	2003 P.A. 92-0538
			NOTE A
<u>BUILD ILLINOIS BOND FUND - 971</u>			
<u>Appropriations (Net after Transfers)</u>	\$ 436,600	\$ -	\$ -
<u>Expenditures</u>			
Permanent Improvements			
Capital costs associated with the Governorial Proclamation of disaster dated April 21, 2004	436,600	-	-
Total Expenditures	\$ 436,600	\$ -	\$ -
<u>Lapsed Balances</u>	\$ -	\$ -	\$ -
<u>GRAND TOTAL, ALL APPROPRIATED FUNDS</u>			
Appropriations (Net after Transfers)	\$ 489,262,154	\$ 417,300,557	\$ 248,365,625
Total Expenditures	103,988,899	58,361,302	61,503,262
Reappropriated	-	9,780,389	11,869,200
Lapsed Balances	\$ 385,273,255	\$ 349,158,866	\$ 174,993,163
<u>GENERAL REVENUE FUND - 001 STATE</u>			
<u>COMPTROLLER</u>			
<u>Appropriations (Net after Transfers)</u>	\$ 196,400	\$ 196,400	\$ 196,400
<u>Expenditures</u>			
Director's Salary	98,200	98,200	196,312
Assistant Director's Salary	98,200	98,200	-
Total Expenditures	\$ 196,400	\$ 196,400	\$ 196,312
<u>Lapsed Balances</u>	\$ -	\$ -	\$ 88
<u>NON-APPROPRIATED FUNDS</u>			
Nuclear Civil Protection Planning Fund - 484	-	-	2,289
Federal Aid Disaster Fund - 491	1,134,996	86,894	169,959
Federal Civil Preparedness Administrative Fund - 497	1,553	21,088	1,500
IEMA State Projects Fund - 688	148,491	20,436	1,497
Grand Total, All Non-Appropriated Funds	\$ 1,285,040	\$ 128,418	\$ 175,245

State of Illinois  
Illinois Emergency Management Agency

SCHEDULE OF EFFICIENCY INITIATIVE PAYMENTS  
For the Two Years Ended June 30, 2005

<u>Procurement Efficiency Initiative</u>	<u>FY05</u>	<u>FY04</u>
General Revenue Fund - 001		
Contractual Services	\$ 7,870	\$ 28,000
Travel	-	11,800
Commodities	19	8,000
Printing	1,392	-
Equipment	-	44,200
Electronic Data Processing	-	11,100
Telecommunications Services	-	29,300
Operation of Automotive Equipment	-	2,300
Training and Education	-	30,000
Radiation Protection Fund - 067		
Contractual Services	-	19,000
Commodities	-	3,600
Equipment	-	8,000
Electronic Data Processing	-	10,800
Operation of Automotive Equipment	-	2,000
Nuclear Safety Emergency Preparedness Fund - 796		
Contractual Services	-	52,750
Travel	-	6,700
Commodities	-	13,650
Equipment	-	4,000
Telecommunications Services	-	25,000
Operation of Automotive Equipment	-	1,500
Low - Level Radioactive Waste Facility Development and Operation Fund - 942		
Costs of Establishing a Low-Level Radioactive Waste Disposal Site	-	143,000
Sub-Total	\$ <u>9,281</u>	\$ <u>454,700</u>

State of Illinois  
Illinois Emergency Management Agency

SCHEDULE OF EFFICIENCY INITIATIVE PAYMENTS  
For the Two Years Ended June 30, 2005

<u>Information Technology Initiatives</u>	<u>FY05</u>	<u>FY04</u>
General Revenue Fund - 001		
Electronic Data Processing	\$ -	\$ 10,600
Contractual Services	15,480	-
Telecommunications Services	26,461	-
Radiation Protection Fund - 067		
Licensing Facilities	-	85,000
Nuclear Safety Emergency Preparedness Fund - 796		
Electronic Data Processing	-	43,300
Low - Level Radioactive Waste Facility Development and Operation Fund - 942		
Costs of Establishing a Low-Level Radioactive Waste Disposal Site	-	57,180
Sub-Total	41,941	196,080
 <u>Vehicle Fleet Initiatives</u>		
Nuclear Safety Emergency Preparedness Fund - 796		
Telecommunications Services	-	31,293
Sub-Total	-	31,293
Total	\$ 51,222	\$ 682,073

Note: This schedule includes only those payments made pursuant to 30 ILCS 105/6p-5. Amounts were obtained from the Agency and reconciled to information from the Office of the Comptroller.

State of Illinois  
Illinois Emergency Management Agency

SCHEDULE OF CHANGES IN STATE PROPERTY  
For the Two Years Ended June 30, 2005  
(expressed in thousands)

	<u>2005</u>	<u>2004</u>
Balance at July 1	\$ 23,607	\$ 25,975
Additions		
Purchases	3,185	2,592
Accounts payable, June 30	51	54
	<u>3,236</u>	<u>2,646</u>
Deductions		
Deletions	269	2,285
Transfers to CMS	599	1,018
Transfers to Other State Agencies	1,039	1,459
Inventory Adjustments	-	194
Accounts payable, July 1	54	58
	<u>1,961</u>	<u>5,014</u>
Balance, end of fiscal year	<u>\$ 24,882</u>	<u>\$ 23,607</u>

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.

State of Illinois  
Illinois Emergency Management Agency

COMPARATIVE SCHEDULE OF CASH RECEIPTS  
FOR THE YEARS ENDED JUNE 30,

	FISCAL YEARS		
	2005	2004	2003
<u>General Revenue Fund 001</u>			NOTE A
Federal government	\$ 387,820	\$ 46	\$ 1,392,228
Miscellaneous	24,711	-	1,661
Copy fees and jury duty	3,697	801	634
Prior year refunds	8,247	276	4,064
Subtotal - Fund 001	<u>424,475</u>	<u>1,123</u>	<u>1,398,587</u>
<u>Radiation Protection Fund 067</u>			
Council of Great Lakes	39,597	44,530	26,511
Fines/penalties or violations	12,394	32,926	63,318
Industrial radiographer certification	32,775	34,435	23,475
Radiation machine inspection/ registration	1,582,383	1,585,134	1,493,086
Radiation technologist accreditation	860,832	638,861	675,962
Radiation producing machine inspection	-	100	182
Radioactive material license	2,765,547	3,042,141	3,255,518
Water permit	139,560	36,330	131,262
Private organization or individual	-	-	3,920
Recovery and remediation fees	31,500	30,400	28,850
Radon licensing	37,200	49,050	21,450
Mammography installation fees	286,500	286,606	300,000
Radiation image/therapeutic operation	27,300	40,325	26,050
Radiation machine services	13,700	14,900	16,730
Prior year refund	741	-	1,135
US NRC Agreement Reimbursement	75,019	-	-
Jury duty	878	-	454
Subtotal - Fund 067	<u>5,905,926</u>	<u>5,835,738</u>	<u>6,067,903</u>
<u>IEMA State Projects Fund 688</u>			
Private organization or individual	<u>158,937</u>	<u>9,990</u>	<u>-</u>
Subtotal - Fund 688	<u>158,937</u>	<u>9,990</u>	<u>-</u>

NOTE A - The amounts for Fiscal Year 2003 reflect the totals of the Illinois Emergency Management Agency and the Department of Nuclear Safety.

State of Illinois  
Illinois Emergency Management Agency

COMPARATIVE SCHEDULE OF CASH RECEIPTS  
FOR THE YEARS ENDED JUNE 30,

	FISCAL YEARS		
	2005	2004	2003
<u>Nuclear Safety Emergency Preparedness Fund 796</u>			NOTE A
Nuclear reactor annual assessment	28,383,550	18,057,056	18,885,774
Nuclear fuel storage facility	40,000	40,000	40,000
Nuclear spent fuel	177,120	129,000	22,500
Prior year refund	4,363	-	207
Miscellaneous	11,777	2,611	3,170
Subtotal - Fund 796	<u>28,616,810</u>	<u>18,228,667</u>	<u>18,951,651</u>
<u>Low-Level Radioactive Waste Facility Development and Operations Fund 942</u>			
Low Level Waste 13 (A) (B1)	<u>734,505</u>	<u>406,970</u>	<u>481,964</u>
Subtotal - Fund 942	<u>734,505</u>	<u>406,970</u>	<u>481,964</u>
<u>Federal Projects Funds</u>			
Emergency Planning and Training Fund 173	-	31,009	57,240
Indoor Radon Mitigation Fund 191	285,700	131,980	151,519
Nuclear Civil Protection Planning Fund 484	29,068	81,800	662,631
Federal Aid Disaster Fund 491	3,417,771	4,671,237	12,494,467
Federal Civil Preparedness Administrative Fund 497	52,477,877	14,400,788	11,221,967
Emergency Management Preparedness Fund 526	<u>6,768,675</u>	<u>4,841,202</u>	<u>1,630,241</u>
Subtotal - Federal Funds	<u>62,979,091</u>	<u>24,158,016</u>	<u>26,218,065</u>
Total - All Funds	<u>\$ 98,819,744</u>	<u>\$ 48,640,504</u>	<u>\$ 53,118,170</u>



State of Illinois  
Illinois Emergency Management Agency

RECONCILIATION OF CASH RECEIPTS TO DEPOSITS  
REMITTED TO THE STATE COMPTROLLER

For the Year Ended June 30,

	2005	2004	2003
<b>General Revenue Fund 001</b>			
Deposits per Agency records	\$ 424,475	\$ 1,123	\$ 1,398,587
Plus: Deposits in Transit, beginning of year	-	-	-
Less: Deposits in Transit, end of year	-	-	-
Deposits per Comptroller	424,475	1,123	1,398,587
<b>Radiation Protection Fund 067</b>			
Deposits per Agency records	5,905,926	5,835,738	6,067,903
Plus: Deposits in Transit, beginning of year	-	-	-
Less: Deposits in Transit, end of year	-	-	-
Deposits per Comptroller	5,905,926	5,835,738	6,067,903
<b>Emergency Planning and Training Fund 173</b>			
Deposits per Agency records	-	31,009	57,240
Plus: Deposits in Transit, beginning of year	-	-	-
Less: Deposits in Transit, end of year	-	-	-
Deposits per Comptroller	-	31,009	57,240
<b>Indoor Radon Mitigation Fund 191</b>			
Deposits per Agency records	285,700	131,980	151,519
Plus: Deposits in Transit, beginning of year	-	-	-
Less: Deposits in Transit, end of year	-	-	-
Deposits per Comptroller	285,700	131,980	151,519
<b>Nuclear Civil Protection Planning Fund 484</b>			
Deposits per Agency records	29,068	81,800	662,631
Plus: Deposits in Transit, beginning of year	-	-	-
Less: Deposits in Transit, end of year	-	-	-
Deposits per Comptroller	29,068	81,800	662,631
<b>Federal Aid Disaster Fund 491</b>			
Deposits per Agency records	3,417,771	4,671,237	12,494,467
Plus: Deposits in Transit, beginning of year	-	-	-
Less: Deposits in Transit, end of year	-	-	-
Deposits per Comptroller	3,417,771	4,671,237	12,494,467

State of Illinois  
Illinois Emergency Management Agency

RECONCILIATION OF CASH RECEIPTS TO DEPOSITS  
REMITTED TO THE STATE COMPTROLLER

For the Year Ended June 30,

	2005	2004	2003
<b>Federal Civil Preparedness Administrative Fund 497</b>			
Deposits per Agency records	52,477,877	14,400,788	11,221,967
Plus: Deposits in Transit, beginning of year	-	-	-
Less: Deposits in Transit, end of year	-	-	-
Deposits per Comptroller	<u>52,477,877</u>	<u>14,400,788</u>	<u>11,221,967</u>
<b>Emergency Management Preparedness Fund 526</b>			
Deposits per Agency records	6,768,675	4,841,202	1,630,241
Plus: Deposits in Transit, beginning of year	-	-	-
Less: Deposits in Transit, end of year	-	-	-
Deposits per Comptroller	<u>6,768,675</u>	<u>4,841,202</u>	<u>1,630,241</u>
<b>IEMA State Projects Fund 688</b>			
Deposits per Agency records	158,937	9,990	-
Plus: Deposits in Transit, beginning of year	-	-	-
Less: Deposits in Transit, end of year	-	-	-
Deposits per Comptroller	<u>158,937</u>	<u>9,990</u>	<u>-</u>
<b>Nuclear Safety Emergency Preparedness Fund 796</b>			
Deposits per Agency records	28,616,810	18,228,667	18,951,651
Plus: Deposits in Transit, beginning of year	-	-	-
Less: Deposits in Transit, end of year	-	-	-
Deposits per Comptroller	<u>28,616,810</u>	<u>18,228,667</u>	<u>18,951,651</u>
<b>Low-Level Radioactive Waste Facility Development and Operations Fund 942</b>			
Deposits per Agency records	734,505	406,970	481,964
Plus: Deposits in Transit, beginning of year	-	-	-
Less: Deposits in Transit, end of year	-	-	-
Deposits per Comptroller	<u>734,505</u>	<u>406,970</u>	<u>481,964</u>
<b>Total - All Funds</b>			
Deposits per Agency records	98,819,744	48,640,504	53,118,170
Plus: Deposits in Transit, beginning of year	-	-	-
Less: Deposits in Transit, end of year	-	-	-
Deposits per Comptroller	<u>\$ 98,819,744</u>	<u>\$ 48,640,504</u>	<u>\$ 53,118,170</u>

**STATE OF ILLINOIS  
ILLINOIS EMERGENCY MANAGEMENT AGENCY**

**EXPLANATION OF SIGNIFICANT VARIATIONS IN EXPENDITURES**

Explanations were obtained for expenditures with a variance of at least 20% and \$10,000 between fiscal years 2005 and 2004.

	2005	2004
<b><u>GENERAL REVENUE FUND - 001</u></b>		
<b>Employee retirement contributions paid by employer</b>	\$ 654	\$ 14,540
The decrease of \$13,886 was due to the elimination of the State's payment of retirement costs for merit compensation employees.		
<b>State contributions to state employees' retirement system</b>	\$ 324,112	\$ 176,692
The increase of \$147,420 was due to an increase in the contributions rates of 13.4% in FY 2004 to 16.1% in FY 2005.		
<b>Telecommunication services</b>	\$ 187,689	\$ 247,051
The decrease of \$59,362 was due to a review of data and telephone lines which allowed the Agency to eliminate circuits no longer needed.		
<b>Homeland Security</b>	\$ 387,714	\$ 1,424,411
The decrease of \$1,036,697 was due to less spending from the general revenue fund as federal funding increased for homeland security programs.		
<b>Planning and analysis</b>	\$ -	\$ 71,326
The decrease of \$71,326 was due to the elimination of planning and analysis funds in the budget in FY 2005.		
<b>Disaster relief costs</b>	\$ 838,717	\$ 103,002
The increase of \$735,715 was due to disaster assistance payments to local governments to respond to tornadoes in Will, LaSalle and Putnam counties.		
<b>State share of individual and household grant program for disaster declarations</b>	\$ 8,970	\$ 213,910
The decrease of \$204,940 was due to the majority of the expenditures for this program being paid in FY 2004.		

**RADIATION PROTECTION FUND - 067**

<b>Employee retirement contributions paid by employer</b>	\$ 49,337	\$ 62,512
The decrease of \$13,175 was due to the elimination of the State's payment of retirement costs for merit compensation employees.		
<b>State contributions to state employees' retirement system</b>	\$ 434,620	\$ 355,602
The increase of \$79,018 was due to an increase in the contributions rates of 13.4% in FY 2004 to 16.1% in FY 2005.		

**STATE OF ILLINOIS  
ILLINOIS EMERGENCY MANAGEMENT AGENCY**

EXPLANATION OF SIGNIFICANT VARIATIONS IN EXPENDITURES - CONTINUED

	2005	2004
<b><u>RADIATION PROTECTION FUND - 067 - CONTINUED</u></b>		
<b>Group insurance</b>	\$ 517,708	\$ 402,619
The increase of \$115,089 was due to an increase in group insurance costs for State employees.		
<b>Contractual services</b>	\$ 134,293	\$ 259,950
The decrease of \$125,657 was due to the transfer of facility management funding from the Agency to the Facilities Management Revolving Fund.		
<b>Electronic data processing</b>	\$ 55,413	\$ 91,045
The decrease of \$35,632 was due to a reduction in the use of outside Information Technology services and purchases that were not included within the Information Technology plan.		
<b>Telecommunication services</b>	\$ 21,173	\$ 53,702
The decrease of \$32,529 was due to a review of data and telephone lines which allowed the Agency to eliminate circuits no longer needed.		
<b>Operation of automotive equipment</b>	\$ 33,980	\$ 11,466
The increase of \$22,514 was due to a change in the method of assigning costs of automotive equipment after the Department of Nuclear Safety merged into the Illinois Emergency Management Agency.		
<b>Costs related to environmental cleanup of the Ottawa Radiation Areas Superfund Project</b>	\$ -	\$ 47,996
The decrease of \$47,996 was due to a one-time expenditure in FY 2004 to eliminate access to 17 acres of contaminated land.		
<b>Control and measurement of radiation</b>	\$ -	\$ 35,333
The decrease of \$35,333 was due to payments for respiratory protection equipment from a grant with the Council of State Government in FY 2004 and not in FY 2005.		
<b><u>NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796</u></b>		
<b>State contributions to state employees' retirement system</b>	\$ 1,408,047	\$ 1,103,887
The increase of \$304,160 was due to an increase in the contributions rates of 13.4% in FY 2004 to 16.1% in FY 2005.		
<b>Group insurance</b>	\$ 1,710,336	\$ 1,281,490
The increase of \$428,846 was due to an increase in group insurance costs for State employees.		
<b>Contractual services</b>	\$ 1,005,252	\$ 2,524,385
The decrease of \$1,519,133 was due to the transfer of facility management funding from the Agency to the Facilities Management Revolving Fund.		
<b>Equipment</b>	\$ 451,077	\$ 152,990
The increase of \$298,087 was due to the purchase of new automatic dosimetry readers for the purposes of monitoring levels of radiation exposure for field staff.		

**STATE OF ILLINOIS  
ILLINOIS EMERGENCY MANAGEMENT AGENCY**

EXPLANATION OF SIGNIFICANT VARIATIONS IN EXPENDITURES - CONTINUED

	2005	2004
<b><u>NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796 - CONTINUED</u></b>		
<b>Electronic data processing</b>	\$ 653,805	\$ 1,226,426
The decrease of \$572,621 was due to a reduction in computer purchases during FY 2005 as in FY 2004. In addition, the Agency had an increase in statistical and tabulation costs to support the Illinois Plan for Radiological Accidents (IPRA) program.		
<b>Operation of automotive equipment</b>	\$ 91,153	\$ 129,800
The decrease of \$38,647 was due to a reduction in costs of automotive equipment with the merger of the Illinois Department of Nuclear Safety and the Illinois Emergency Management Agency.		
<b><u>EMERGENCY PLANNING AND TRAINING FUND - 173</u></b>		
<b>Activities as a result of the Illinois Emergency Planning and Community Right to Know Act</b>	\$ 46,266	\$ 790
The increase of \$45,476 was due to reorganization costs as a result of the merger of the Department of Nuclear Safety and the Illinois Emergency Management Agency.		
<b><u>INDOOR RADON MITIGATION FUND - 191</u></b>		
<b>Federally Funded State Indoor Radon Abatement Program</b>	\$ 265,212	\$ 160,130
The increase of \$105,082 was due to increased expenditures related to the administration of the indoor radon program.		
<b><u>NUCLEAR CIVIL PROTECTION PLANNING FUND - 484</u></b>		
<b>Flood mitigation assistance</b>	\$ 34,068	\$ 76,800
The decrease of \$42,732 was due to less expenditures as fewer projects are being funded by the Federal government.		
<b><u>FEDERAL AID DISASTER FUND - 491</u></b>		
<b>Federal disaster relief program</b>	\$ 43,458	\$ 87,156
The decrease of \$43,698 was due to a decrease in disaster payments.		
<b>Hazard Mitigation Program</b>	\$ 514	\$ 18,085
The decrease of \$17,571 was due to less funding for hazard mitigation in FY 2005 than in FY 2004.		
<b>Federal disaster declarations</b>	\$ 2,028,483	\$ 1,608,795
The increase of \$419,688 was due to an increase in Federal disaster assistance payments during FY 2005.		
<b>Hazard mitigation disaster relief</b>	\$ 742,856	\$ 2,070,660
The decrease of \$1,327,804 was due to fewer Hazard Mitigation Disaster Projects being funded by the Federal government during FY 2005.		

**STATE OF ILLINOIS  
ILLINOIS EMERGENCY MANAGEMENT AGENCY**

EXPLANATION OF SIGNIFICANT VARIATIONS IN EXPENDITURES - CONTINUED

	2005	2004
<b><u>FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497</u></b>		
<b>Terrorism preparedness and training costs</b>	\$ 65,043,809	\$ 18,139,012
The increase of \$46,904,797 was due to new funding from the federal government for homeland security programs that was used by the State and local governments for planning, training and exercises to enhance response should an incident occur due to terrorism.		
<b><u>SHEFFIELD AGREED ORDER FUND - 882</u></b>		
<b>Care, maintenance, monitoring, testing, remediation and insurance of the low-level radioactive waste disposal site</b>	\$ 91,212	\$ 72,617
The increase of \$18,595 was due to expenditures for employee salaries and fringe benefits previously being paid from another program.		
<b><u>LOW-LEVEL RADIOACTIVE WASTE FACILITY DEVELOPMENT AND OPERATION FUND - 942</u></b>		
<b>Costs related to establishing a low-level radioactive waste disposal facility</b>	\$ 505,597	\$ 708,861
The decrease of \$203,264 was due to the elimination of payments to geology contractors as their contract work had been completed by FY 2005.		
<b><u>BUILD ILLINOIS BOND FUND - 971</u></b>		
<b>Capital costs associated with the Gubernatorial Proclamation of disaster dated April 21, 2004</b>	\$ 436,600	\$ -
The increase of \$436,600 was due to assistance being provided to Utica for rebuilding after the village was impacted by a tornado and severe storms.		

**STATE OF ILLINOIS  
ILLINOIS EMERGENCY MANAGEMENT AGENCY**

**EXPLANATION OF SIGNIFICANT VARIATIONS IN EXPENDITURES**

Explanations were obtained for expenditures with a variance of at least 20% and \$10,000 between fiscal years 2004 and 2003.

<u><b>GENERAL REVENUE FUND - 001</b></u>	<u>2004</u>	<u>2003</u>
<b>Personal services</b>	\$ 1,991,566	\$ 2,770,617
The decrease of \$779,051 was due to reductions in expenditures as efforts were made to reduce General Revenue costs for personal services. The Agency accomplished this through managing hiring lag and turnover when vacancies occurred.		
<b>Employee retirement contributions paid by employer</b>	\$ 14,540	\$ 93,672
The decrease of \$79,132 was due to the reductions in personal services expenditures during FY 2004.		
<b>State contributions to state employees' retirement system</b>	\$ 176,692	\$ 286,140
The decrease of \$109,448 was due to the reductions in personal services expenditures during FY 2004.		
<b>State contributions to social security</b>	\$ 150,765	\$ 210,101
The decrease of \$59,336 was due to the reductions in personal services expenditures during FY 2004.		
<b>Contractual services</b>	\$ 286,567	\$ 383,156
The decrease of \$96,589 was due to facilities management costs being transferred to Central Management Services during FY 2004.		
<b>Travel</b>	\$ 16,490	\$ 4,664
The increase of \$11,826 was due to efficiency savings initiative payments being made from this appropriation category in FY 2004.		
<b>Equipment</b>	\$ 47,994	\$ 1,215
The increase of \$46,779 was due to the replacement of two vehicles during FY 2004.		
<b>Electronic data processing</b>	\$ 44,049	\$ 5,802
The increase of \$38,247 was due to additional costs during FY 2004 related to the funding of the Agency's new Information Technology Plan.		
<b>Training and education</b>	\$ 131,607	\$ 87,548
The increase of \$44,059 was due to expenditures for training held throughout the State to work toward a minimum basic standard for emergency managers at the local and state level.		
<b>Disaster relief costs</b>	\$ 103,002	\$ 239,903
The decrease of \$136,901 was due to the direct financial assistance for local governments in response disasters being less during FY 2004.		
<b>Homeland Security</b>	\$ 1,424,411	\$ 4,508,785
The decrease of \$3,084,374 was due to less spending from the general revenue fund as federal funding increased for homeland security programs.		

**STATE OF ILLINOIS  
ILLINOIS EMERGENCY MANAGEMENT AGENCY**

EXPLANATION OF SIGNIFICANT VARIATIONS IN EXPENDITURES - CONTINUED

	2004	2003
<b><u>GENERAL REVENUE FUND - 001 - CONTINUED</u></b>		
<b>Planning and analysis</b>	\$ 71,326	\$ 56,901
The increase of \$14,425 was due to payments for increased telecommunications costs related to implementing the planning and analysis program.		
<b>Communication and warning systems</b>	\$ 487	\$ 51,613
The decrease of \$51,126 was due to the Agency no longer purchasing tone alert radios during FY 2004. This program was initiated to encourage people in high-risk areas to use weather radios as another tool to alert them of severe weather. Interested participants began to purchase these radios on their own.		
<b>State share of individual and household grant program for disaster declarations</b>	\$ 213,910	\$ 35,338
The increase of \$178,572 was for expenditures for the State's share of assistance to individuals and households impacted by a tornado occurring in April 2004.		
<b><u>RADIATION PROTECTION FUND - 067</u></b>		
<b>Employee retirement contributions paid by employer</b>	\$ 62,512	\$ 109,869
The decrease of \$47,357 was due to the reductions in personal services expenditures during FY 2004.		
<b>State contributions to state employees' retirement system</b>	\$ 355,602	\$ 284,712
The increase of \$70,890 was due to an increase in the mandated contribution to the State employees' retirement system for FY 2004.		
<b>Travel</b>	\$ 73,149	\$ 91,622
The decrease of \$18,473 was due a reduction in travel expenditures from this fund related to the merger between the Illinois Emergency Management Agency and the Department of Nuclear Safety.		
<b>Printing</b>	\$ 8,253	\$ 42,826
The decrease of \$34,573 was due to a reduction in printing costs being paid from this fund as a result of the merger of the Department of Nuclear Safety and the Illinois Emergency Management Agency.		
<b>Equipment</b>	\$ 17,865	\$ 55,576
The decrease of \$37,711 was due to less equipment purchases during FY 2004. During FY 2004 only radiation monitoring equipment was purchased. During FY 2003, two vehicles had been replaced.		
<b>Telecommunication services</b>	\$ 53,702	\$ 31,851
The increase of \$21,851 was due to the reassignment of telecommunications expenditures after the merger of the Department of Nuclear Safety and the Illinois Emergency Management Agency.		
<b>Costs related to environmental cleanup of the Ottawa Radiation Areas Superfund Project</b>	\$ 47,996	\$ -
The increase of \$47,996 was due to a one-time expenditure in FY 2004 to eliminate access to 17 acres of contaminated land.		



**STATE OF ILLINOIS  
ILLINOIS EMERGENCY MANAGEMENT AGENCY**

EXPLANATION OF SIGNIFICANT VARIATIONS IN EXPENDITURES - CONTINUED

	2004	2003
<b><u>RADIATION PROTECTION FUND - 067 - CONTINUED</u></b>		
<b>Control and measurement of radiation</b>	\$ 35,333	\$ 5,801
The increase of \$29,532 was due to the purchase of respiratory protection equipment in FY 2004 from a grant with the Council of State Government.		
<b><u>NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796</u></b>		
<b>Employee retirement contributions paid by employer</b>	\$ 169,464	\$ 349,374
The decrease of \$179,910 was due to the reductions in personal services expenditures during FY 2004.		
<b>Contractual services</b>	\$ 2,524,385	\$ 2,001,735
The increase of \$522,650 during FY 2004 was due to payments for facility design services for the construction of the new State Emergency Operations Center.		
<b>Travel</b>	\$ 147,905	\$ 187,641
The decrease of \$39,736 was due to the Agency performing fewer exercises for nuclear power stations during FY 2004.		
<b>Commodities</b>	\$ 213,235	\$ 274,771
The decrease of \$61,536 was due to efforts to reduce State costs for office supplies during FY 2004. Extended use of office supplies occurred resulting in a reduction of purchases.		
<b>Printing</b>	\$ 6,551	\$ 22,166
The decrease of \$15,615 was due to the payments of printing costs during FY 2004 from other monies related to federally funded preparedness and response programs.		
<b>Equipment</b>	\$ 152,990	\$ 263,589
The decrease of \$110,599 was due to a reduction in equipment purchases during FY 2004 as the merger of the Department of Nuclear Safety into the Illinois Emergency Management Agency occurred. The Agency reduced equipment purchases to allow for the accounting of all inventory.		
<b>Grant for State Police</b>	\$ -	\$ 1,469,413
The decrease of \$1,469,413 was due to the elimination of this grant program upon the merger of the Department of Nuclear Safety and the Illinois Emergency Management Agency.		
<b><u>EMERGENCY PLANNING AND TRAINING FUND - 173</u></b>		
<b>Activities as a result of the Illinois Emergency Planning and Community Right to Know Act</b>	\$ 790	\$ 19,857
The decrease of \$19,067 was due to a reduction of expenditures during FY 2004 during the merger of the Department of Nuclear Safety and the Illinois Emergency Management Agency.		

**STATE OF ILLINOIS  
ILLINOIS EMERGENCY MANAGEMENT AGENCY**

EXPLANATION OF SIGNIFICANT VARIATIONS IN EXPENDITURES - CONTINUED

	2004	2003
<b><u>NUCLEAR CIVIL PROTECTION PLANNING FUND - 484</u></b>		
<b>Flood mitigation assistance</b>	\$ 76,800	\$ 375,000
The decrease of \$298,200 was due to payments in FY 2003 to East Dubuque, Cleveland, and Peoria City to reduce or eliminate long-term risks of flood damage to buildings, manufactured homes, and other structures.		
<b>Clean Air</b>	\$ -	\$ 45,230
The decrease of \$45,230 was due to the elimination of spending from this line item as it is no longer being funded by the Environmental Protection Agency.		
<b>Federal Projects</b>	\$ -	\$ 193,663
The decrease of \$193,663 was due to elimination of spending from this line as the federal projects are no longer used to pay costs of Survivable Crisis Management Emergency Management Training, Maintenance & Calibration and Population Protection Planning.		
<b><u>FEDERAL AID DISASTER FUND - 491</u></b>		
<b>Individual and household grant program</b>	\$ -	\$ 11,105
The decrease of \$11,105 was due to payments in FY 2004 for expenditures to implement the Public Infrastructure Program through funding provided by the Federal Emergency Management Agency.		
<b>Federal disaster relief program</b>	\$ 87,156	\$ 121,166
The decrease of \$34,010 was due to less funding for disasters in FY 2004 than in FY 2003.		
<b>Hazard mitigation program</b>	\$ 18,085	\$ 86,870
The decrease of \$68,785 was due to less funding for hazard mitigation in FY 2004 than in FY 2003.		
<b>Federal disaster declarations</b>	\$ 1,608,795	\$ 9,979,271
The decrease of \$8,370,476 was due to a reduction in costs reimbursed during FY 2004 as funding for several disaster assistance programs initiated in prior years was completed during this fiscal year.		
<b>Federal share of individual and household program for disaster declarations</b>	\$ -	\$ 104,268
The decrease of \$104,268 was due to the reduction of assistance needed for individuals and families during FY 2004.		
<b><u>FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497</u></b>		
<b>Training and education</b>	\$ 1,845,961	\$ 833,166
The increase of \$1,012,795 was due to additional funding for training expenditures under this fund as the Federal Emergency Management Agency consolidated several federal programs.		

**STATE OF ILLINOIS  
ILLINOIS EMERGENCY MANAGEMENT AGENCY**

EXPLANATION OF SIGNIFICANT VARIATIONS IN EXPENDITURES - CONTINUED

<u>FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497 - CONTINUED</u>	2004	2003
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<b>Terrorism preparedness and training costs</b>	\$ 18,139,012	\$ 9,456,398
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The increase of \$8,682,614 was due to additional monies being provided to local governments related to the Terrorism Preparedness & Training program. Training was conducted to enhance response should an incident occur due to terrorism.

<b>Emergency Management Assistance</b>	\$ -	\$ 701,546
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The decrease of \$701,546 is a result of the consolidation of many FEMA programs into the Emergency Management Preparedness Grant which created a need to move all related programs into fund 526.

**EMERGENCY MANAGEMENT PREPAREDNESS FUND - 526**

<b>Emergency Management Preparedness Program</b>	\$ 5,902,538	\$ 2,437,155
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The increase of \$3,465,383 was due to additional costs related to the Emergency Management Preparedness Grant being paid from this fund during FY 2004. During previous years these expenditures were paid from the Nuclear Civil Protection Planning and the Federal Civil Preparedness Administrative funds.

**STATE OF ILLINOIS  
ILLINOIS EMERGENCY MANAGEMENT AGENCY**

**EXPLANATION OF SIGNIFICANT VARIATIONS IN RECEIPTS**

Explanations were obtained for receipts with a variance of at least 20% and \$10,000 between fiscal years 2005 and 2004.

<b>GENERAL REVENUE FUND - 001</b>	2005	2004
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<b>Federal government</b>	\$ 387,820	\$ -
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The increase of \$387,820 in receipts was due to disaster reimbursements for the State's response in Will, LaSalle, and Putnam counties due to a tornado and severe storms. The response covered two fiscal years and reimbursements were received in FY05.

<b>Miscellaneous</b>	\$ 24,711	\$ -
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The increase of \$24,711 in receipts was due to reimbursements from the State of Florida for support provided through the Emergency Management Assistance Compact in this category.

**RADIATION PROTECTION FUND - 067**

<b>Fines/penalties or violations</b>	\$ 12,394	\$ 32,926
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The decrease of \$20,532 was due to less referrals to the Legal Office in FY05 to issue fines. There was improved compliance from x-ray technicians and facilities that have x-ray equipment.

<b>Radiation technologist accreditation</b>	\$ 860,832	\$ 638,861
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The increase in receipts of \$221,971 was due to more technologists renewing their licenses in FY05 than FY04.

<b>Water permit</b>	\$ 139,560	\$ 36,330
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The increase of \$103,230 was due to an increase in testing of municipal drinking water systems by the Agency during FY05.

<b>Radon licensing</b>	\$ 37,200	\$ 49,050
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The decrease of \$11,850 was due to the Agency changing the license renewal from every two years to annually.

<b>Radiation image/therapeutic operation</b>	\$ 27,300	\$ 40,325
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The decrease of \$13,025 was due to a change in classification of reimbursements from FY04 to FY05.

<b>US NRC Agreement reimbursement</b>	\$ 75,019	\$ -
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The increase of \$75,019 was due to reimbursements from the Nuclear Regulatory Commission for homeland security inspections that the Agency began performing on its behalf in FY05.

**EMERGENCY PLANNING AND TRAINING FUND - 173**

	\$ -	\$ 31,009
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The decrease of \$31,009 was due to no enforcement actions for violations of the Community Right-To-Know Act during FY05.

**INDOOR RADON MITIGATION FUND - 191**

	\$ 285,700	\$ 131,980
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The increase of \$153,720 was due to more funding from the federal government to implement the State Indoor Radon Program.

**STATE OF ILLINOIS  
ILLINOIS EMERGENCY MANAGEMENT AGENCY**

EXPLANATION OF SIGNIFICANT VARIATIONS IN RECEIPTS - CONTINUED

	2005	2004
<b><u>NUCLEAR CIVIL PROTECTION PLANNING FUND - 484</u></b>		
	\$ 29,068	\$ 81,800
The decrease of \$52,732 was due to the Clean Air grant being eliminated and the Agency receiving less funding for flood mitigation programs.		
 <b><u>FEDERAL AID DISASTER FUND - 491</u></b>		
	\$ 3,417,771	\$ 4,671,237
The decrease of \$1,253,466 was due to several disaster recovery projects being completed in FY04 and therefore receipts decreased as the State worked with FEMA to close disasters.		
 <b><u>FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497</u></b>		
	\$ 52,477,877	\$ 14,400,788
The increase of \$38,077,089 was due to an increase of federal funding for increased activity in homeland security programs.		
 <b><u>EMERGENCY MANAGEMENT PREPAREDNESS FUND - 526</u></b>		
	\$ 6,768,675	\$ 4,841,202
The increase of \$1,927,473 was due to additional federal funds for greater activity in homeland security programs. The Agency began using this fund to receive and spend all monies from FEMA under the Emergency Management Preparedness grant.		
 <b><u>IEMA STATE PROJECTS FUND - 688</u></b>		
<b>Private organization or individual</b>	\$ 158,937	\$ 9,990
The increase of \$148,947 was due to payment from Excelon for reimbursement of costs for the installation of Reuter Stokes monitoring equipment on the Iowa side of the Quad Cities power station.		
 <b><u>NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796</u></b>		
<b>Nuclear reactor annual assessment</b>	\$ 28,383,550	\$ 18,057,056
The increase of \$10,326,494 was due to the payment of assessments due July 1, 2005 in June.		
<b>Nuclear spent fuel</b>	\$ 177,120	\$ 129,000
The increase of \$48,120 was due to the Nuclear Safety Emergency Preparedness Act being changed to include new categories of hazardous materials for disposal and therefore payments for such were deposited into this fund.		
 <b><u>LOW-LEVEL RADIOACTIVE WASTE FACILITY DEVELOPMENT AND OPERATIONS FUND - 942</u></b>		
<b>Low Level Waste 13 (A) (B1)</b>	\$ 734,505	\$ 406,970
The increase of \$327,535 was due to an increase in volume and activity of waste shipped.		

**STATE OF ILLINOIS  
ILLINOIS EMERGENCY MANAGEMENT AGENCY**

**EXPLANATION OF SIGNIFICANT VARIATIONS IN RECEIPTS**

Explanations were obtained for receipts with a variance of at least 20% and \$10,000 between fiscal years 2004 and 2003.

<u><b>GENERAL REVENUE FUND - 001</b></u>	<u>2004</u>	<u>2003</u>
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<b>Federal government</b>	\$ 46	\$ 1,392,228
The decrease of \$1,345,226 was due to no reimbursements due from the federal government for disasters in FY04.		

**RADIATION PROTECTION FUND - 067**

<b>Council of Great Lakes</b>	\$ 44,530	\$ 26,511
The increase of \$18,019 was due to additional funding being provided by the Council of Great Lakes to train first responders.		

<b>Fines/penalties or violations</b>	\$ 32,926	\$ 63,318
The decrease of \$30,392 in FY04 was due to no carryover referrals requiring the Legal Office to issue fines. In addition, there was improved compliance from x-ray technicians and facilities that have x-ray equipment.		

<b>Industrial radiographer certification</b>	\$ 34,435	\$ 23,475
The increase of \$10,960 was due to an increase in the number of people requiring certifications.		

<b>Water permit</b>	\$ 36,330	\$ 131,262
The decrease of \$94,932 was due to the Agency testing less municipal drinking water systems during FY04.		

<b>Radon licensing</b>	\$ 49,050	\$ 21,450
The increase of \$27,600 was due to more license renewals taking place in FY04.		

<b>Radiation image/therapeutic operation</b>	\$ 40,325	\$ 26,050
The increase of \$14,275 was due to a change in classification of receipts during FY04.		

**EMERGENCY PLANNING AND TRAINING FUND - 173**

	\$ 31,009	\$ 57,240
The decrease of \$26,231 was due to fewer enforcement actions being required for violations of the Community Right-To-Know Act during FY04.		

**NUCLEAR CIVIL PROTECTION PLANNING FUND - 484**

	\$ 81,800	\$ 662,631
The decrease of \$580,831 was due to the Clean Air grant being eliminated and the Agency received less funding for flood mitigation programs.		

**STATE OF ILLINOIS  
ILLINOIS EMERGENCY MANAGEMENT AGENCY**

EXPLANATION OF SIGNIFICANT VARIATIONS IN RECEIPTS - CONTINUED

	2004	2003
<b><u>FEDERAL AID DISASTER FUND - 491</u></b>		
	\$ 4,671,237	\$ 12,494,467

The decrease of \$7,823,230 was due to several disaster recovery projects being completed in FY03 and therefore receipts decreased as the State worked with FEMA to close disasters.

**FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497**

	\$ 14,400,788	\$ 11,221,967
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The increase of \$3,178,821 was due to an increase of federal funding for increased activity in homeland security programs.

**EMERGENCY MANAGEMENT PREPAREDNESS FUND - 526**

	\$ 4,841,202	\$ 1,630,241
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The increase of \$3,210,961 was due to additional federal funds for greater activity in homeland security programs. The Agency began using this fund to receive and spend all monies from FEMA under the Emergency Management Preparedness grant.

**NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796**

<b>Nuclear spent fuel</b>	\$ 129,000	\$ 22,500
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The increase \$106,500 was due to the Nuclear Safety Emergency Preparedness Act being changed to include new categories of hazardous materials for disposal and therefore payments for such were deposited into this fund.

**STATE OF ILLINOIS  
ILLINOIS EMERGENCY MANAGEMENT AGENCY**

EXPLANATION OF SIGNIFICANT LAPSE PERIOD SPENDING FOR FY05

Explanations were obtained for lapse period expenditures for FY05 that accounted for more than 20% of the total expenditures for the fiscal year.

	<u>Lapse Period Expenditures</u>	<u>Total Expenditures</u>	<u>% Lapse Expenditures</u>
<b><u>GENERAL REVENUE FUND - 001</u></b>			
<b>Travel</b>	\$ 1,479	\$ 7,107	20.81%
Expenditures were due to staff travel during the months of May and June.			
<b>Printing</b>	\$ 3,620	\$ 7,941	45.59%
Payments were made for paper purchases received prior to June 30.			
<b>Equipment</b>	\$ 33,743	\$ 38,862	86.83%
Expenditures paid for a new vehicle and equipment for disaster response and assistance use received prior to June 30.			
<b>Training and education</b>	\$ 96,583	\$ 120,853	79.92%
Expenditures were to support emergency preparedness efforts and to improve capabilities for disaster preparedness and prevention through training and education. Billings were received 30 to 60 days after costs were incurred. Lapse period spending is based on when bills are received.			
<b><u>RADIATION PROTECTION FUND - 067</u></b>			
<b>Printing</b>	\$ 1,630	\$ 7,825	20.83%
Payments made for accreditation certificates printed for x-ray technologists and x-ray facilities that had been certified prior to June 30.			
<b>Operation of automotive equipment</b>	\$ 8,849	\$ 33,980	26.04%
Payments made for automotive expenditures made prior to June 30, however, invoices were not received until lapse period.			
<b><u>NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796</u></b>			
<b>Contractual services</b>	\$ 281,029	\$ 1,005,252	27.96%
Expenditures were for services related to merger of Radiological Emergency Assessment Center into the State Emergency Operations Center. Billings were received 30 to 60 days after costs were incurred. Lapse period spending is based on when bills are received.			
<b>Commodities</b>	\$ 66,913	\$ 209,586	31.93%
Expenditures were for the purchase of dosimeters for all staff who participate in nuclear power station exercises or worked in nuclear power stations and other general scientific supplies received and paid for during lapse period.			



**STATE OF ILLINOIS  
ILLINOIS EMERGENCY MANAGEMENT AGENCY**

EXPLANATION OF SIGNIFICANT LAPSE PERIOD SPENDING FOR FY05 - CONTINUED

	<u>Lapse Period</u> <u>Expenditures</u>	<u>Total</u> <u>Expenditures</u>	<u>% Lapse</u> <u>Expenditures</u>
<b><u>NUCLEAR SAFETY EMERGENCY PREPAREDNESS</u></b>			
<b><u>FUND - 796 - CONTINUED</u></b>			
<b>Printing</b>	\$ 2,124	\$ 8,003	26.54%
Payments made for paper purchases received prior to June 30.			
<b>Equipment</b>	\$ 364,314	\$ 451,077	80.77%
Expenditures were for a dosimetry reader system and replacement of four vehicles that were purchased prior to June 30, but invoices were not received until lapse period.			
<b>Electronic data processing</b>	\$ 305,754	\$ 653,805	46.77%
Expenditures were for system software and hardware purchases. However, payments for items ordered prior to June 30 were delayed until all purchased items were received and verified.			
<b>Operation of automotive equipment</b>	\$ 19,389	\$ 91,153	21.27%
Payments made for automotive expenditures made prior to June 30, however, invoices were not received until lapse period.			

**EMERGENCY PLANNING AND TRAINING FUND - 173**

**Activities as a result of the Illinois Emergency**

<b>Planning and Community Right to Know Act</b>	\$ 12,404	\$ 46,266	26.81%
Expenditures were for a software management database, designed for tracking and reporting of hazardous chemicals stored within Illinois, and for temporary staff to input the data. Billings were received 30 to 60 days after costs were incurred. Lapse period spending is based on when bills were received.			

**INDOOR RADON MITIGATION FUND - 191**

**Federally Funded State Indoor Radon**

<b>Abatement Program</b>	\$ 81,409	\$ 265,212	30.70%
Expenditures were to reimburse universities and counties that incurred costs for the state indoor radon program. Billings were received 30 to 60 days after costs were incurred. Lapse period spending is based on when bills were received.			

**STATE OF ILLINOIS  
ILLINOIS EMERGENCY MANAGEMENT AGENCY**

EXPLANATION OF SIGNIFICANT LAPSE PERIOD SPENDING FOR FY05 - CONTINUED

	<u>Lapse Period</u> <u>Expenditures</u>	<u>Total</u> <u>Expenditures</u>	<u>% Lapse</u> <u>Expenditures</u>
<b><u>FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE</u></b>			
<b><u>FUND - 497</u></b>			
<b>Training and education</b>	\$ 475,219	\$ 1,997,945	23.79%
Expenditures were to the University of Illinois Springfield for defense driving classes for staff who are first responders, and to Edgar and Vermilion counties for Chemical Stockpile Emergency Preparedness. Request for payment was not received by June 30th.			
<b>Terrorism preparedness and training costs</b>	\$ 21,132,843	\$ 65,043,809	32.49%
Expenditures were for reimbursements to cities and counties for equipment purchases approved by the Department of Homeland Security. Requests for payments were not received by June 30th.			
<b><u>EMERGENCY MANAGEMENT PREPAREDNESS</u></b>			
<b><u>FUND - 526</u></b>			
<b>Emergency Management Preparedness Program</b>	\$ 1,718,734	\$ 6,285,380	27.34%
Expenditures were to reimburse local governments for emergency management assistance and for programs that increase state assistance to local emergency operations planning. Request for payment was not received by the Agency prior to June 30th.			

**STATE OF ILLINOIS  
ILLINOIS EMERGENCY MANAGEMENT AGENCY**

**EXPLANATION OF SIGNIFICANT LAPSE PERIOD SPENDING FOR FY04**

Explanations were obtained for lapse period expenditures for FY04 that accounted for more than 20% of the total expenditures for the fiscal year.

	<u>Lapse Period</u> <u>Expenditures</u>	<u>Total</u> <u>Expenditures</u>	<u>% Lapse</u> <u>Expenditures</u>
<b><u>GENERAL REVENUE FUND - 001</u></b>			
<b>Commodities</b>	\$ 4,562	\$ 15,135	30.14%
Expenditures were for dosimeters and other office supplies prior to June 30, however, invoices were received during lapse period.			
<b>Electronic data processing</b>	\$ 19,507	\$ 44,049	44.28%
Expenditures were for system software and hardware purchases. However, payments for items ordered prior to June 30 were delayed until all purchased items were received and verified.			
<b>Training and education</b>	\$ 50,090	\$ 131,607	38.06%
Expenditures were to support emergency preparedness efforts and to improve capabilities for disaster preparedness and prevention through training and education. Billings were received 30 to 60 days after costs were incurred. Lapse period spending is based on when bills are received.			
<b>Planning and analysis</b>	\$ 28,149	\$ 71,326	39.47%
Spending during lapse period was due to telecommunications costs related to implementing this program. Billings were received 30 to 60 days after costs were incurred. Lapse period spending is based on when bills were received.			
<b>Disaster relief costs</b>	\$ 54,015	\$ 103,002	52.44%
Expenditures were reimbursements to FEMA for the Agency's 25% matching share related to tornadoes in Will, LaSalle, and Putnam counties. Request for payment was not received by June 30th.			
<b><u>RADIATION PROTECTION FUND - 067</u></b>			
<b>Printing</b>	\$ 4,774	\$ 8,253	57.85%
Payments made for accreditation certificates printing for x-ray technologists and x-ray facilities that had been certified prior to June 30.			
<b>Electronic data processing</b>	\$ 38,086	\$ 91,045	41.83%
Expenditures were for system software and hardware purchases. However, payments for items ordered prior to June 30 were delayed until all purchased items were received and verified.			
<b>Control and measurement of radiation</b>	\$ 22,885	\$ 35,333	64.77%
Expenditures for respiratory protection equipment from a grant with the Council of State Government received prior to June 30 and paid during lapse period.			
<b><u>NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796</u></b>			
<b>Contractual services</b>	\$ 910,166	\$ 2,524,385	36.05%
Spending due to replacement of parts for the Gaseous Effluent Monitoring System (GEMS) used to monitor nuclear power stations, replacement of a backup generator for GEMS at the Dresden Power Station, and payments for building and design costs for the merger of the Radiological Emergency Assessment Center into the State Emergency Operations Center. Billings were received 30 to 60 days after costs were incurred. Lapse period spending is based on when bills were received.			

**STATE OF ILLINOIS  
ILLINOIS EMERGENCY MANAGEMENT AGENCY**

EXPLANATION OF SIGNIFICANT LAPSE PERIOD SPENDING FOR FY04 - CONTINUED

	<u>Lapse Period</u> <u>Expenditures</u>	<u>Total</u> <u>Expenditures</u>	<u>% Lapse</u> <u>Expenditures</u>
<b><u>NUCLEAR SAFETY EMERGENCY PREPAREDNESS</u></b>			
<b><u>FUND - 796 - CONTINUED</u></b>			
<b>Commodities</b>	\$ 73,075	\$ 213,235	34.27%
Expenditures for dosimeters used to monitor radiation levels of staff who participate in nuclear power station exercises or work in nuclear power stations and purchase of general scientific supplies. Billings were received 30 to 60 days after costs were incurred. Lapse period spending is based on when bills are received.			
<b>Equipment</b>	\$ 101,185	\$ 152,990	66.14%
Expenditures were for equipment and two emergency response vehicles and scientific equipment. Billings were received 30 to 60 days after costs were incurred. Lapse period spending is based on when bills are received.			
<b>Telecommunication services</b>	\$ 165,131	\$ 748,848	22.05%
Payments made for telecommunications expenditures made prior to June 30, however, invoices were not received until lapse period.			
<b><u>INDOOR RADON MITIGATION FUND - 191</u></b>			
<b>Federally Funded State Indoor Radon Abatement Program</b>	\$ 116,123	\$ 160,130	72.52%
Reimbursements to universities and counties that incurred costs for the state indoor radon program. Request for payment was not received by June 30th.			
<b><u>FEDERAL AID DISASTER FUND - 491</u></b>			
<b>Federal disaster declarations</b>	\$ 347,769	\$ 1,608,795	21.62%
Reimbursements to local governments that had completed disaster recovery projects approved by FEMA. Request for payment was not received by June 30th.			
<b><u>FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497</u></b>			
<b>Terrorism preparedness and training costs</b>	\$ 7,167,439	\$ 18,139,012	39.51%
Reimbursements to cities and counties for expenditures approved by the Department of Homeland Security. Request for payment was not received by June 30th.			
<b><u>EMERGENCY MANAGEMENT PREPAREDNESS FUND - 526</u></b>			
<b>Emergency Management Preparedness Program</b>	\$ 2,136,959	\$ 5,902,538	36.20%
Payments of refunds to the federal government for monies not spent by subgrantees. Request for payment was not received prior to June 30th.			

State of Illinois  
Illinois Emergency Management Agency

ANALYSIS OF ACCOUNTS RECEIVABLE

For the Years Ended June 30,  
(expressed in thousands)

Fund	2005							Allowance for Doubtful Accounts
	Current Receivables	Aged Accounts Receivable			Over 1 Year	Total Receivables		
		1 - 30 Days	31 - 90 Days	91 - 180 Days				
Radiation Protection Fund 067	205	4	-	170	10	51	440	-
Nuclear Safety Emergency Preparedness Fund 796	13	-	-	-	-	-	13	-
Low-Level Radioactive Waste Facility Development and Operation Fund 942	-	-	1	-	-	-	1	-
	<u>\$ 218</u>	<u>\$ 4</u>	<u>\$ 1</u>	<u>\$ 170</u>	<u>\$ 10</u>	<u>\$ 51</u>	<u>\$ 454</u>	<u>\$ -</u>

Fund	2004							Allowance for Doubtful Accounts
	Current Receivables	Aged Accounts Receivable			Over 1 Year	Total Receivables		
		1 - 30 Days	31 - 90 Days	91 - 180 Days				
Radiation Protection Fund 067	433	-	2	16	8	71	530	-
Federal Aid Disaster Fund 491	-	-	-	-	-	15	15	-
Nuclear Safety Emergency Preparedness Fund 796	-	38	-	-	-	-	38	-
Low-Level Radioactive Waste Facility Development and Operation Fund 942	-	-	1	-	-	-	1	-
	<u>\$ 433</u>	<u>\$ 38</u>	<u>\$ 3</u>	<u>\$ 16</u>	<u>\$ 8</u>	<u>\$ 86</u>	<u>\$ 584</u>	<u>\$ -</u>

Radiation Protection Fund receivables are for licenses and fees and civil penalties. Receivables for all other funds are for licenses and fees.

Note: 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.

State of Illinois  
Illinois Emergency Management Agency

ANALYSIS OF ACCOUNTS RECEIVABLE

For the Years Ended June 30,  
(expressed in thousands)

Fund	2003							Allowance for Doubtful Accounts
	Current Receivables	Aged Accounts Receivable					Total Receivables	
		1 - 30 Days	31 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year		
Radiation Protection Fund 067	174	118	11	-	34	43	380	-
Nuclear Safety Emergency Preparedness Fund 796	-	3	-	-	-	-	3	-
Low-Level Radioactive Waste Facility Development and Operation Fund 942	-	1	-	-	-	-	1	-
	\$ 174	\$ 122	\$ 11	\$ -	\$ 34	\$ 43	\$ 384	\$ -

Radiation Protection Fund receivables are for licenses and fees and civil penalties. Receivables for all other funds are for licenses and fees.

Note: 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.

State of Illinois  
Illinois Emergency Management Agency

SCHEDULE OF RELEASES AND EXPENDITURES FROM  
GOVERNOR'S DISASTER RELIEF FUND  
For the Two Years Ended June 30,2005

(NOT EXAMINED)

	<u>Total Released</u>	<u>Total Expended</u>
<u>Fiscal Year 2005</u>		
Implementation of the Emergency Management Assistance Compact providing state and local government help to the State of Florida. Expended appropriations were recovered and deposited into GRF.	\$ 24,711	\$ 24,711
To cover expenses of response and recovery costs resulting from tornadoes and severe storms in Kankakee, LaSalle, Putnam and Will counties. Funds were needed as the disaster occurred late in FY04.	542,782	542,782
To cover costs to respond to the impact of damages caused by severe storms, heavy rains and high winds in central Illinois.	272,006	272,006
<u>Fiscal Year 2004</u>		
To cover estimated expenses of response and recovery costs as a result of tornadoes and severe storms in Kankakee, LaSalle, Putnam and Will counties.	220,200	48,014
Total	<u>\$ 1,059,699</u>	<u>\$ 887,513</u>

State of Illinois  
Illinois Emergency Management Agency

INDIRECT COST REIMBURSEMENTS  
For the Two Years Ended June 30, 2005

Summary of Indirect Cost Reimbursement Funds:

Indirect cost reimbursements are by Letter of Credit draw-downs, Electronic Funds Transfer or federal warrants. The following reimbursements were deposited in the General Revenue Fund in the State Treasury in Fiscal Years 2005. The Agency did not have any indirect cost reimbursements during Fiscal Year 2004.

<u>Federal Programs</u>	<u>2005</u>	
	<u>Indirect Rate</u>	<u>General Revenue</u>
Chemical Stockpile Emergency Preparedness Program	20%	<u>\$ 34,826</u>
Totals		<u>\$ 34,826</u>



State of Illinois  
Illinois Emergency Management Agency

ANALYSIS OF OPERATIONS  
For the Two Years Ended June 30, 2005

AGENCY FUNCTIONS AND PLANNING PROGRAM

***Agency Functions***

The Illinois Emergency Management Agency Act (20 ILCS 3305 et seq.) established the Illinois Emergency Management Agency (IEMA) and authorized the establishment of emergency management programs in the State's political subdivision. Executive Order 12 (2003) "Executive Order to Transfer Functions of the Department of Nuclear Safety to the Emergency Management Agency", effective July 1, 2003, transferred all powers, duties, rights, and responsibilities vested in the Illinois Department of Nuclear Safety to the Illinois Emergency Management Agency. IEMA is the State agency responsible to protect the State of Illinois through integrated approaches of Emergency Management and Homeland Security to prepare for, respond to, mitigate against and recover from emergencies and disasters, or acts of terrorism.

IEMA does have an Emergency Operations Center (EOC) where representatives of various agencies assemble in the EOC to provide a coordinated effort toward problem resolution when emergencies and disasters occur.

IEMA's Telecommunications Center is the primary notification center for the Emergency Alert System (EAS) (formerly known as the Emergency Broadcast System) in Illinois. As of January 1, 1997, the Communications Section became the statewide activator point for EAS for all radio, television and cable companies in the State.

In addition to providing telecommunication service for the IEMA staff responsibilities, the IEMA Telecommunication Center provides telephone answering, paging, statewide radio dispatching, telefaxing and message service for ten State agencies and the American Red Cross.

The Illinois Terrorism Task Force is a working partner within IEMA centralizing coordination and communication among various entities in the federal, State, regional, and local levels to help implement the State's plan for domestic preparedness against acts of terrorism.

There are eight Regional Offices throughout Illinois. Staffing for each of these offices includes a Regional Coordinator. These offices facilitate the efforts of local (county and municipal) Emergency Services and Disaster Agencies, elected officials, response agencies, and voluntary organizations to save lives and protect property. Regional offices are in Springfield, Des Plaines, Dixon, Seneca, Champaign, Collinsville, Flora and Marion. The Disaster Recovery Office and Fiscal Services are located at 1035 Outer Park in Springfield, and Support Services such as the Print Shop and Motor Pool are located at 301 West Madison in Springfield.

State of Illinois  
Illinois Emergency Management Agency

ANALYSIS OF OPERATIONS  
For the Two Years Ended June 30, 2005

AGENCY FUNCTIONS AND PLANNING PROGRAM (Continued)

***Agency Functions (Continued)***

The Director's Office is responsible for all functions of the Illinois Emergency Management Agency and completion of the statutory and contractually assigned duties and responsibilities of the Agency. The Director maintains an office at the Dirksen facility in Springfield and in the Chicago facility. Senior staff reporting to the Director include the Assistant Director, Bureau Chiefs, an Administrative Assistant, Chief Legal Counsel, Policy Advisors, Legislative Liaison, Nuclear Safety Manager, and Nuclear Safety Information Specialists.

The Bureau of Finance represents the Agency on budgeting and accounting issues and develops the annual appropriations requests to the General Assembly and Federal Emergency Management Agency. This Bureau also implements the Business Enterprise Program, reports to the Intergovernmental Cooperation Commission and the Office of the Comptroller's Liaisons. Other functions include purchasing, implementing contract and maintenance agreements and making vendor payments.

The Assistant Director is responsible for the Bureau of Disaster Assistance and Preparedness, Bureau of Operations, Bureau of Nuclear Facilities Safety, Bureau of Environmental Safety and the Bureau of Radiation Safety.

The Bureau of Disaster Assistance and Preparedness administers Planning and Preparedness, and Mitigation and Infrastructure. This area also implements the Illinois Plan for Radiological Accidents.

The Bureau of Operations administers the Training and Exercise Program, Support Services, the Earthquake Coordinator, State Emergency Operations Center and the Regional Offices. This Bureau serves as the core of the Agency's function of managing and coordinating response to all natural and technological disasters, including terrorism.

The Bureau of Nuclear Facility Safety administers the Nuclear Monitoring Design program, Nuclear Facility Analysis program, and Nuclear Facility Inspection. Illinois currently has eleven operating nuclear power reactors located at six sites. This Bureau monitors all Illinois nuclear power plants and areas surrounding them to ensure the safe and efficient operation of these facilities and to monitor potential public health hazards.

The Bureau of Environmental Safety administers Radiochemistry Laboratory and Field Analysis programs, Environmental Monitoring and Transportation program and site Decommissioning programs. The Bureau is responsible for combining all programmatic activities associated with monitoring potential contamination of the environment and protecting the general public from excessive radiation exposure in the environment.

State of Illinois  
Illinois Emergency Management Agency

ANALYSIS OF OPERATIONS  
For the Two Years Ended June 30, 2005

AGENCY FUNCTIONS AND PLANNING PROGRAM (Continued)

***Agency Functions (Continued)***

The Bureau of Radiation Safety performs X-ray machine inspections, administers registration and certification of radiation machine operators and does inspections of and enforcement for radiation machines and issues radioactive licenses. The Bureau inspects more than 27,000 radiation machines and issues more than 900 radioactive materials licenses.

***Agency Planning Program***

The Illinois Emergency Management Agency has developed a Strategic Plan, which includes goals through 2008, and its top ten priorities for fiscal year 2005. The goals were established to meet the requirements of the Illinois Statutes. Through the Emergency Management Accreditation Program in 2004, it was determined that the State of Illinois was compliant in 42 of 54 standards. IEMA plans to seek full accreditation by September 2005. The agency has received full approval of the Illinois Natural Hazard Mitigation Plan from the Federal Emergency Management Agency. IEMA's Mammography Certification Program was commended after a review by the Federal Food and Drug Administration. IEMA has completed its network and computer upgrades that connect all the regional offices and has completed a major upgrade of its capability to detect and quantify radioactive material deposition in the environment.

***Auditor's Assessment of Planning Program***

The Agency's planning process appears reasonably effective in developing and monitoring goals and objectives consistent with its statutory requirements.

State of Illinois  
Illinois Emergency Management Agency

ANALYSIS OF OPERATIONS  
For the Two Years Ended June 30, 2005

AVERAGE NUMBER OF EMPLOYEES

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

Fund	Fiscal Year		
	2005	2004	2003*
General Revenue Fund	38	38	39
Radiation Protection	47	45	47
Federal Civil Preparedness Administrative	14	4	1
Emergency Management Preparedness	7	19	20
Nuclear Safety Emergency Preparedness	140	140	136
Low Level Radioactive Waste Facility Development and Operation	<u>4</u>	<u>4</u>	<u>4</u>
Total Annual Headcount	<u>250</u>	<u>250</u>	<u>247</u>

\* Note: Fiscal Year 2003 is the total of the Department of Nuclear Safety and Illinois Emergency Management Agency.

State of Illinois  
Illinois Emergency Management Agency

ANALYSIS OF OPERATIONS  
For the Two Years Ended June 30, 2005

EMERGENCY PURCHASES

During the year ended June 30, 2004, the Illinois Emergency Management Agency did not have any emergency purchases.

During the year ended June 30, 2005, the Illinois Emergency Management Agency had the following emergency purchase:

<u>Description</u>	<u>Amount</u>
Purchase of Sandbags and Visqueen for flooding in Southern Illinois	<u>\$ 110,894</u>

State of Illinois  
Illinois Emergency Management Agency

ANALYSIS OF OPERATIONS  
For the Two Years Ended June 30, 2005

SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)

The following are major accomplishments for the two years ended June 30, 2005:

Operations

- Through Emergency Management Accreditation Program (EMAP) it was determined that the State of Illinois was compliant in 42 of 54 standards.
- Responded to Utica and Roanoke tornadoes providing life safety and support functions to impacted communities.
- Sent a team of eight emergency managers through the Emergency Management Assistance Compact (EMAC) to Florida in response to the hurricanes.
- Performed three Full-Scale Terrorism exercises and eight Table-Top Terrorism exercises around the State utilizing the U.S. Office of Domestic Preparedness Homeland Security Exercise & Evaluation Program.

Disaster Assistance and Preparedness

- Received Federal Emergency Management Agency (FEMA) approval of the *Illinois Natural Hazard Mitigation Plan*. This ensures the State of Illinois' eligibility to apply for all types of federal disaster assistance in the event of a major disaster declaration by the President.
- Federal disaster assistance was requested and granted for the tornadoes and severe storms that impacted Kankakee, LaSalle, Putnam and Will counties.
- Coordinated the update and adoption of the *Illinois Emergency Operations Plan – Concept of Operations*. The plan is now consistent with the National Incident Management System.

Radiation Safety

- The Food and Drug Administration (FDA) commended IEMA on performance after conducting an onsite evaluation of the Agency's Mammography Certification program.
- Illinois was approved by the FDA as one of the two states in the nation to participate in the States as Certifiers Demonstration Project.
- Entered into an agreement with the U.S. Nuclear Regulatory Commission (NRC) to provide additional oversight for irradiator facilities in Illinois to include inspections of the security and safeguards orders issued by NRC to these sites.
- Regulates and inspects over 29,000 radiation producing machines located in over 10,000 facilities to ensure the safe use of radiation.
- Accredits over 11,000 medical radiation technologists and certifies 390 mammography facilities for the purpose of helping ensure quality medical care for Illinois citizens.

State of Illinois  
Illinois Emergency Management Agency

ANALYSIS OF OPERATIONS  
For the Two Years Ended June 30, 2005

SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED) (Continued)

Nuclear Facility Safety

- Developed a new real-time plume modeling software for radiological emergency response decision making; designed, built, and installed GEMS at Quad and Dresden stations saving \$200,000 over other options.
- Designed, built, and installed nine new GDN units on the Iowa side of Quad Cities Nuclear Power Plant to complete 360 degree coverage.
- Designed and built a prototype mobile radiation detection system with GPS and satellite data uplink capacity.
- The Nuclear Calibration Laboratory successfully completed the United States Department of Commerce, National Institute of Standards and Technology requirements for Proficiency Test, which evaluates the laboratory's ability to calibrate instruments within 3% of national standards.

Environmental Safety

- Completed a major upgrade of its capability to detect and quantify radioactive material deposition in the environment as a result of nuclear power station accidents or detonation of radiological dispersal devices.

Illinois Terrorism Task Force (ITTF)

- Illinois was the national winner of the Prestigious Mitretek Innovations Award in Homeland Security sponsored by the Ash Institute for Democratic Governance and Innovations at Harvard University's John F. Kennedy School of Government and Mitretek Systems. The award is for the ITTF's Homeland Security program, specifically the State Weapons of Mass Destruction teams development and implementation.
- The new State Emergency Operations Center (SEOC) construction began. The SEOC is a 24-hour statewide communications center, and receives over 14,000 reports and requests for assistance annually. It serves as the State disaster communications and warning center for the six operating nuclear power stations, the chemical stockpile emergency preparedness program, the emergency alert system and terrorism homeland security advisory system among others.
- Personal Protective Equipment (PPE) distribution to first responders throughout the State was implemented.

State of Illinois  
Illinois Emergency Management Agency

ANALYSIS OF OPERATIONS  
For the Two Years Ended June 30, 2005

SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED) (Continued)

Information Technology

- Connected regional offices to the IEMA network and upgraded the computers, firewall equipment and printers at each of those sites.
- Deployed solution so we now have the ability to store RMS data in one-minute intervals on-disk for one full year, with five years historical retrieval capability.
- Developed and distributed the *IEMA State Emergency Operations Center Information Technology Plan* for the new facility, which provides detailed information of the network and computing components that are planned for the new SEOC.
- Purchased an Intrusion Detection and Prevention Appliance to help IT monitor and prevent computer type intrusions.
- Installed an IMS-4000 system to monitor the three computer rooms. The IMS-4000 is an appliance that can monitor temperature, humidity, water, external power, sound, infrared, motion detection and smoke.
- Installed HP ProCurve Manager Plus to provide IEMA with high-level information on network devices, end nodes, events and traffic levels. Software will display alerts, making it easier to track bottlenecks and networking issues; provides automatic device discovery; topology and mapping features; and device management capabilities.