

STATE OF ILLINOIS  
ILLINOIS EMERGENCY MANAGEMENT AGENCY  
COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2007

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, 2007

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State of Illinois  
Illinois Emergency Management Agency

Compliance Examination  
For the Two Years Ended June 30, 2007

AGENCY OFFICIALS

Director (3/16/07 - Current)	Mr. Andrew Velasquez III
Director (7/1/05 - 3/15/07)	Mr. William Burke
Acting Assistant Director (1/1/07 - Current)	Mr. Joseph Klinger
Assistant Director (7/1/05 – 12/31/06)	Mr. Gary Wright
Legislative Liaison	Mr. Steve Greene
Bureau of Personnel	Mr. Kevin Sledge
Policy Advisor	Mr. Mike Chamness
Bureau of Finance	Mr. Dennis Miner
Bureau of Information Technology	Ms. Kim Purcell
Bureau of Disaster Assistance and Preparedness	Mr. Dave Smith
Bureau of Operations	Mr. Jim Watts
Bureau of Nuclear Facility Safety (12/30/06 - Current)	Mr. Frank Niziolek
Bureau of Nuclear Facility Safety (7/1/05 to 12/29/06)	Mr. Mike Parker
Bureau of Environmental Safety	Mr. Rich Allen
Bureau of Radiation Safety	Mr. Paul Eastvold

Executive offices are located at:

James R. Thompson Center 100 W. Randolph, Suite 11-818 Chicago, Illinois 60601	2200 S. Dirksen Parkway Springfield, Illinois 62703	1035 Outer Park Springfield, Illinois 62704
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Illinois Emergency Management Agency  
Division of Nuclear Safety

Rod R. Blagojevich, Governor  
Andrew Velasquez III, Director  
Joseph G. Klinger, Assistant Director

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

January 31, 2008

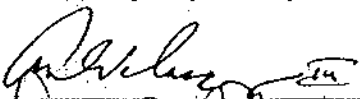
Ladies and Gentlemen:

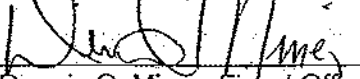
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Agency. We are responsible for and we have established and maintained an effective system of, internal controls 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, 2007. Based on this evaluation, we assert that during the years ended June 30, 2006 and June 30, 2007, 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. 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. 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,

Illinois Emergency Management Agency

  
(Andrew Velasquez III, Director)

  
(Dennis C. Miner, Fiscal Officer)

  
(Kevin McClain, 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.

**ACCOUNTANTS' 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	3	6
Repeated findings	1	4
Prior recommendations implemented or not repeated	5	3

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)		
07-1	8	Incorrect GAAP Reporting
07-2	10	Untimely Reconciliation of Agency Records to the Comptroller's Monthly Reports
07-3	12	Untimely Inspection of Radiation Installations and Radiation Sources

State of Illinois  
Illinois Emergency Management Agency

**COMPLIANCE REPORT**

**SUMMARY**

PRIOR FINDINGS NOT REPEATED (STATE COMPLIANCE)

07-4	13	Efficiency Initiative Payments
07-5	13	Employee Performance Evaluations Not Completed Timely
07-6	13	Vacation and Sick Leave Payout
07-7	13	Retirement Annuity Payments
07-8	14	Applications for Permits to Transport Low-Level Radioactive Waste

**EXIT CONFERENCE**

The findings and recommendations appearing in this report were discussed with Agency personnel at an exit conference on January 28, 2008. Attending were:

Illinois Emergency Management Agency

Andrew Velasquez III, Director

Dennis Miner, Bureau of Finance

Joseph Klinger, Assistant Director

Patti Thompson, Communications Manager

Paul Eastvold, Bureau of Radiation Safety

Office of the Auditor General

Teresa Davis, Audit Manager

De Raimo Hillger & Ripp – Special Assistant Auditors

Ferne Hillger, Partner

Responses to the recommendations were provided by Dennis Miner in a letter dated January 31, 2008.

## DE RAIMO HILLGER & RIPP

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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, 2007. The management of the Illinois Emergency Management Agency is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Illinois Emergency Management Agency's compliance based on our examination.

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

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the Illinois Emergency Management Agency's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as

we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Illinois Emergency Management Agency's compliance with specified requirements.

In our opinion, the Illinois Emergency Management Agency complied, in all material respects, with the requirements listed in the first paragraph of this report during the two years ended June 30, 2007. 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 findings as findings 07-1, 07-2, and 07-3.

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 listed in the first paragraph of this report. In planning and performing our examination, we considered the Illinois Emergency Management Agency's internal control over compliance with the requirements listed in the first paragraph of this report 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, but not for the purpose of expressing an opinion on the effectiveness of the Illinois Emergency Management Agency's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Illinois Emergency Management Agency's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the requirements listed in the first paragraph of this report such that there is more than a remote likelihood that noncompliance with a requirement that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as items 07-1, 07-2, and 07-3 to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material noncompliance with a requirement listed in the first paragraph of this report will not be prevented or detected by the entity's internal control. We did not consider any of the deficiencies described in the accompanying schedule of findings to be material weaknesses.



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.

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

### **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 2007 and the 2006 Supplementary Information for State Compliance Purposes, except for information on the Schedule of Releases and Expenditures from Governor's Disaster Relief Fund, Schedule of Indirect Cost Reimbursements, Hurricane Katrina Assistance and 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 2005 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

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

*De Raino Hillger & Ripp*

January 31, 2008

State of Illinois  
Illinois Emergency Management Agency

CURRENT FINDINGS – STATE COMPLIANCE  
For the Two Years Ended June 30, 2007

07-1. Finding (Incorrect GAAP Reporting)

The Illinois Emergency Management Agency (Agency) did not provide the auditors or the Office of the State Comptroller with complete and accurate Grant/Contract Analysis (SCO-563 Forms) Forms. The Agency prepares SCO-563 Forms for eight funds.

Upon initial review of the SCO-563 Forms provided by Agency personnel, we noted the following errors during our review:

- Reporting for one fund did not include receipts and expenditures for one federal program, resulting in an understatement of \$70,000 for total reimbursable costs and current year revenue for the federal program.
- In two funds, the Agency recorded receipts, expenditures, and payables using an incorrect CFDA number.
- The Agency incorrectly reported amounts in the wrong column for one fund resulting in an overstatement of \$756,000 for current year refunds, current year receivables and unavailable deferred revenue, as well as an understatement of \$756,000 for subrecipients and current year revenue.
- Expenditures in one fund were overstated by \$94,000.
- Receipts in one fund were overstated by \$11,000.
- Estimated receipts in two funds were overstated by \$128,000.
- Current year receivables in three funds were overstated \$139,000.
- In four funds, the amounts reported as subrecipients on the SCO-563 Form did not agree to the Agency's detailed accounting records. The difference was \$3,211,000.
- Total reimbursable costs in two funds were overstated by \$128,000.
- Current year revenues in two funds were overstated \$128,000.

Statewide Accounting Management Systems (SAMS) (Procedure 27.60.63) states that the SCO-563 Form provides information needed to prepare the Statewide Schedule of Expenditures of Federal Awards for the primary government portion of the State of Illinois Reporting Entity in accordance with Federal Single Audit Act. This procedure requires that fields related to the CFDA number, pass-through entity identification number and amounts provided to subrecipients must be completed. Therefore, the amounts reported on the SCO-563 Form should be complete and accurate.

State of Illinois  
Illinois Emergency Management Agency

CURRENT FINDINGS – STATE COMPLIANCE  
For the Two Years Ended June 30, 2007

The Agency's management has the ultimate responsibility for the Agency's internal control system and the accuracy and completeness of the Agency's SCO-563 Forms to ensure that those Forms are completed in accordance with SAMS.

Agency management stated that the SCO-563 Form is a complex form with many variables and requires informational input from many sources. The staff's knowledge and understanding of the SCO-563 Form has improved and the Agency is committed to fairly stating financial information.

Failure to submit correct information to the Office of the State Comptroller increases the risk that the Statewide Financial Statements and the Schedule of Expenditures of Federal Awards will not be fairly stated. (Finding Code No. 07-1)

Recommendation

We recommend the Agency comply with SAMS Procedures to ensure accurate financial information is reported to the Office of the State Comptroller. Further, we recommend the Agency review its current process for the preparation and review of the SCO-563 Forms and allocate the resources necessary to ensure a thorough review of the SCO-563 Forms by personnel possessing the appropriate skills and knowledge.

Agency Response

Agree. IEMA has begun the review of current processes for preparation and review of the SCO-563 Forms. The Agency will increase staff training and begin to breakdown CFDA expenditures on a quarterly basis which will allow for review and corrections where needed before completion of a final document that will be forwarded to the Office of the Comptroller. IEMA is also considering contracting with a Certified Public Accounting firm to prepare the Agency's GAAP Packages.

State of Illinois  
Illinois Emergency Management Agency

CURRENT FINDINGS – STATE COMPLIANCE  
For the Two Years Ended June 30, 2007

07-2. 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 timely:

- The Agency did not perform a reconciliation between Agency expenditures and the Office of the State Comptroller's Monthly Appropriations Status Report for 1 of 12 (8.3%) months during fiscal year 2006 and 2 of 12 (16.7%) months during fiscal year 2007 in a timely manner. These reconciliations were performed between 15 and 59 days late. In addition, one monthly reconciliation for one fund during fiscal year 2006 could not be provided by the Agency. 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 irreconcilable 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 6 of 12 (50%) months during fiscal year 2006 and 3 of 12 (25%) months during fiscal year 2007 in a timely manner. These reconciliations were performed between 12 and 82 days late. SAMS (Procedure 25.40.20) requires each State agency to perform monthly a reconciliation of receipt account balances maintained by the agency with the statewide receipt account records maintained by the Comptroller's Office. In addition, the Agency should notify the Comptroller's Office of any irreconcilable 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 fiscal year 2007, the Agency was unable to provide reconciliations to the Monthly Cash Reports for all funds administered by the Agency. For fiscal year 2006, the Agency was unable to provide 12 of 12 (100%) reconciliations for three funds, 11 of 12 (92%) reconciliations for one fund, 3 of 12 (25%) reconciliations for one fund, and 1 of 12 (8%) reconciliations for one fund.

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 monthly and timely basis to ensure the early detection and correction of errors. The Agency utilizes an accounting software package other than the Accounting Information System.

State of Illinois  
Illinois Emergency Management Agency

CURRENT FINDINGS – STATE COMPLIANCE  
For the Two Years Ended June 30, 2007

Agency management stated that the reconciliations had been assigned to an employee for whom it was a new responsibility and had to be trained for this new task. Monthly Cash Report reconciliations could only be performed quarterly during fiscal year 2006 and annually during fiscal year 2007 due to staffing.

Timely performance of monthly reconciliations to Comptroller Reports is important to detect and correct any errors and ensure accurate financial reporting. (Finding Code No. 07-2 and 05-3)

Recommendation

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

Agency Response

Agree. Expenditure and revenue reconciliations have been assigned to an Account Technician II within the newly established Accounting and Fee Compliance Section within the Bureau of Finance. Reconciliations of cash fund balances have been assigned to the Section Manager of the Federal Section within the Bureau of Finance. Improvements in the reconciliations of cash fund balances are targeted to be reflected immediately. Staff training and development is ongoing and improvement is being realized internally as a whole.

State of Illinois  
Illinois Emergency Management Agency

CURRENT FINDINGS – STATE COMPLIANCE  
For the Two Years Ended June 30, 2007

07-3. Finding (Untimely Inspection of Radiation Installations and Radiation Sources)

The Illinois Emergency Management Agency did not perform inspections of radiation installations and sources in a timely manner.

The Illinois Emergency Management Agency is responsible for inspecting over 11,000 radiation installations. During review of inspection records, auditors determined that as of June 30, 2007, the inspection of 1,258 radiation installations (11%) were overdue for inspection. We noted 994 radiation installation inspections (79%) were less than six months late and less than 2% of the radiation installation inspections were over one year late.

The Radiation Protection Act of 1990 (420 ILCS 40/25(a)) requires the Agency to inspect and test radiation installations and radiation sources, their immediate surroundings and records concerning their operation to determine whether or not any radiation produced is or may be detrimental to health. The Radiation Protection Act of 1990 (420 ILCS 40/25(f)) mandates the frequency of the testing. This section divides the radiation installations into 4 classes and states how often each class of radiation machines is to be tested and inspected. Illinois Administrative Code (32 Ill. Adm. Code 320.10) specifies the installation classifications and inspection intervals. Class A installations shall be inspected at intervals not exceeding 5 years. Class B installations shall be inspected at intervals not exceeding 2 years. Classes C and D shall be inspected at intervals not exceeding one year.

Agency management stated that the current number of staff assigned to radiation inspections is insufficient to perform inspections within the required intervals.

Failure to make timely inspections of radiation installations and radiation sources could result in noncompliance with this mandate. (Finding Code No. 07-3)

Recommendation

We recommend the Agency comply with the Radiation Protection Act of 1990 by providing adequate resources to complete inspections of radiation installations and radiation sources with the required intervals.

Agency Response

Agree. Agency management will continue to work with Agency inspectors to increase their efficiency by the following methods:

- Management review and approval of weekly itineraries
- Limiting office days to one per week or no more than 6 per month
- Each day shall contain the maximum number of inspections
- Improved geographic scheduling for efficiency

State of Illinois  
Illinois Emergency Management Agency

CURRENT FINDINGS – STATE COMPLIANCE  
For the Two Years Ended June 30, 2007

- Priority scheduling of overdue and MQSA (mammography) facilities
- For inspections with more than a 2 hour one way commute, an overnight stay must seriously be considered.

The only federal guidance for x-ray inspections is for mammography facilities which are inspected annually. Further, the federal FDA program overseeing this project allows inspections to be performed up to two months after the due date before identifying the inspection as late to allow for inspection efficiency. Our inspections of mammography facilities are consistently within the federal guidelines.

With regard to inspection frequencies in the statute, they were only placed in the statute as a management tool when the Agency formerly allowed non-state inspectors to conduct x-ray inspections of facilities for a period of time. The Agency introduced legislation two years ago to remove the inspection frequencies from the statute in order for the Agency to make necessary modifications to inspection frequencies as needed in response to advancements in technology and noncompliance histories. In so doing, public health and safety continue as our top priorities and they have not, and will not, be compromised. While inspection frequencies are critical to ensuring that the various categories of facilities are inspected at the proper interval to protect public health and safety, most states do not statutorily mandate these frequencies. When frequencies are not specified by statute, Agency Health Physics management is provided the essential flexibility to adjust inspection frequencies accordingly to ensure the most effective and efficient use of personnel resources.

We will endeavor to obtain the highest level of performance from each inspector, and will reintroduce legislation to remove inspection frequencies from the statute. We believe these methods will serve to eliminate the current audit finding.

State of Illinois  
Illinois Emergency Management Agency

PRIOR FINDINGS NOT REPEATED – STATE COMPLIANCE  
For the Two Years Ended June 30, 2007

07-4. Finding (Efficiency Initiative Payments)

During the prior examination period, the Agency made payments for efficiency initiative billings from improper line item appropriations for the years ended June 30, 2004 and 2005.

During the current examination period, the Agency did not make any efficiency initiative payments for the years ended June 30, 2006 and 2007. (Finding Code No. 05-1)

07-5. Finding (Employee Performance Evaluations Not Completed Timely)

During the prior examination period, the Agency did not conduct employee performance evaluations in accordance with the Illinois Administrative Code and Agency policies. Specifically, 21 of 50 employee files tested did not contain a current performance evaluation or the performance evaluation was not performed timely.

During the current examination period, the Agency improved their policies and procedures and performance evaluations were performed timely. (Finding Code No. 05-2, 03-1 (IEMA), 01-1 (IEMA), 99-4 (IEMA), 97-4 (IEMA), and 03-5 (DNS))

07-6. Finding (Vacation and Sick Leave Payout)

During the prior examination period, the Agency failed to seek repayment from an employee who had received a single lump sum payment of accrued vacation and sick leave upon retirement. An employee received a lump sum payment for retirement and returned to work two days later without providing repayment.

The Agency had requested an opinion from the Attorney General and subsequently, during the current examination period, the issue was resolved. (Finding Code No. 05-4 and 03-3 (DNS))

07-7. Finding (Retirement Annuity Payments)

During the prior examination period, the Agency allowed an employee, who was transferred to a new position at the Agency, on July 1, 2003, to continue to receive retirement annuity payments prohibited by the Pension Code. The employee elected not to participate in the State Employee Retirement System (SERS) at his new position but continued to draw pension from SERS related to his prior position.

The Agency had requested an opinion from the Attorney General and subsequently, during the current examination period, the issue was resolved. (Finding Code No. 05-5 and 03-4 (DNS))



State of Illinois  
Illinois Emergency Management Agency

PRIOR FINDINGS NOT REPEATED – STATE COMPLIANCE  
For the Two Years Ended June 30, 2007

07-8. Finding (Applications for Permits to Transport Low-Level Radioactive Waste)

During the prior examination period, the Agency had not incorporated information required by statute into their applications for permits to transport low-level radioactive waste to disposal sites in Illinois.

The Agency does not issue permits to transport waste to Illinois sites as currently there are no disposal sites in Illinois. All reactor sites in Illinois have renewed their permits and will operate through 2032. Therefore, there will be no decommissioning and no requirement for storage sites in Illinois. (Finding Code No. 05-6 and 03-1 (DNS))

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 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 (not examined)

- Analysis of Operations:

- Agency Functions and Planning Program
- Average Number of Employees
- Hurricane Katrina Assistance (not examined)
- Service Efforts and Accomplishments (not examined)

The accountants' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the accountants have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General, except for information on the Schedule of Releases and Expenditures from Governor's Disaster Relief Fund, Schedule of Indirect Cost Reimbursements, Hurricane Katrina Assistance and the Service Efforts and Accomplishments on which they did not perform any procedures. However, the accountants 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, 2007  
 (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	
			2007	2006	2007	2006
U.S. Department of Transportation: Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		\$ 638	508	\$ 478	263
<i>Total U.S. Department of Transportation</i>			638	508	478	263
U.S. Environmental Protection Agency State Indoor Radon Grants	66.032		455	253	192	122
<i>Total U.S. Environmental Protection Agency</i>			455	253	192	122
U. S. Department of Homeland Security State Domestic Preparedness Equipment Support Program	97.004		(820)	49,932	0	25,236
Urban Areas Security Initiative	97.008		49,144	17,536	45,635	15,607
Pre-Disaster Mitigation (PDM) Competitive Grants	97.017		942	0	920	0
Hazards Materials Assistance Program	97.021		0	2	0	0
Flood Mitigation Assistance	97.029		0	11	0	11
Crisis Counseling	97.032		148	0	0	0
Public Assistance Grants	97.036		44,864	6,856	28,590	6,842
Hazard Mitigation Grant	97.039		(164)	940	115	1,203
Chemical Stockpile Emergency Preparedness Program	97.040		737	754	218	286
Emergency Management Performance Grants	97.042		4,946	5,670	2,694	3,252
Pre-Disaster Mitigation	97.047		(1)	211	0	190
State and Local All Hazards Emergency Operations Planning	97.051		0	738	0	626
Citizen Corps	97.053		342	1,075	304	795
Homeland Security Grant Program	97.067		(240)	0	0	0
Metropolitan Medical Response System	97.071		215	0	215	0
State Homeland Security Program	97.073		15,738	9,723	15,705	9,507
Law Enforcement Terrorism Prevention Program	97.074		9,751	6,210	9,748	6,205

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

For the Two Years Ending June 30, 2007  
 (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	
			2007	2006	2007	2006
Rail and Transit Security Grant Program	97.075		2,889	22	2,889	22
Buffer Zone Protection Plan	97.078		<u>2,506</u>	<u>588</u>	<u>2,506</u>	<u>588</u>
<i>Total U.S. Department of Homeland Security</i>			130,997	100,268	109,539	70,370
U. S. Department of Energy Pass - Through Program from: The Council of State Government Midwestern Radioactive Materials Transportation Project	81.106	CSCMW-RM-IL-05-01	<u>30</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total U.S. Department of Energy</i>			30	0	0	0
<i>Total Expenditures of Federal Awards</i>			<u>\$ 132,120</u>	<u>\$ 101,029</u>	<u>\$ 110,209</u>	<u>\$ 70,755</u>

The accompanying notes are an integral part of this schedule.

State of Illinois  
Illinois Emergency Management Agency

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Two Years Ended June 30, 2007

**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 32.7 percent of allowable personal services costs allocated to each qualified federal award administered by the Agency for both FY06 and FY07.

**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), Emergency Management Preparedness Fund (526) and Nuclear Safety Emergency Preparedness Fund (796).

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 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Two Years Ended June 30, 2007

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

Urban Areas Security Initiative CFDA No. 97.008

The Agency accounts for the revenues and expenditures to assist large urban areas and mass transit authorities. These entities are provided funds for planning, training, exercises and equipment to develop urban area homeland security strategies.

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.

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.

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 of Illinois  
Illinois Emergency Management Agency

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Two Years Ended June 30, 2007

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

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.

Law Enforcement Terrorism Prevention Program CFDA No. 97.074

The Agency accounts for the revenues and expenditures to assist State and local law enforcement communities for prevention activities such as; information sharing to preempt terrorist attacks, target hardening, mapping and recognition of potential and developing threats and interdiction of terrorists.

**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 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, instead the Agency requests Federal draws on behalf of the other State Agencies.

State of Illinois  
Illinois Emergency Management Agency

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Two Years Ended June 30, 2007

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

The award programs, receiving agency and amounts drawn in this manner during the year ended June 30, 2007, are as follows:

Program	CFDA No.	Receiving Agency	Amount (expressed in thousands)
DOJ	97.004	Department of Transportation	\$ 1,000
DOJ	97.004	Department of Public Health	678
DOJ	97.004	State Police	2,023
CSEPP	97.040	Department of Public Health	<u>129</u>
Total Draws Processed on Behalf of Other State Agencies			<u>\$ 3,830</u>



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 Illinois Emergency Management Agency  
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	Appropriations (Net After Transfers)	Expenditures Through 6/30/07	Lapse Period Expenditures 7/01 - 8/31/07	Total Expenditures	Balances Lapsed
<u>Public Act 094-0798</u>					
<b>APPROPRIATED FUNDS</b>					
<b>GENERAL REVENUE FUND - 001</b>					
Personal services	\$ 1,794,200	\$ 1,664,384	\$ 66,978	\$ 1,731,362	\$ 62,838
State contributions to state employees' retirement system	215,200	191,910	7,724	199,634	15,566
State contributions to social security	142,400	122,376	4,970	127,346	15,054
Contractual services	1,458,700	645,500	267,471	912,971	545,729
Travel	11,900	8,819	1,309	10,128	1,772
Commodities	5,100	4,550	497	5,047	53
Printing	12,400	4,032	641	4,673	7,727
Equipment	53,900	47,919	5,547	53,466	434
Electronic data processing	8,300	3,927	1,718	5,645	2,655
Telecommunication services	183,400	182,536	492	183,028	372
Operation of automotive equipment	93,300	52,808	40,466	93,274	26
Lump Sums					
Training and education	206,300	49,395	6,601	55,996	150,304
Disaster public relief	2,410,895	2,220,261	184,312	2,404,573	6,322
ILEAS/MABAS administration	125,000	87,734	37,183	124,917	83
Costs and expenses related to or in support of a public safety shared service center	381,800	358,581	13,405	371,986	9,814
<b>Awards and Grants</b>					
State share of individual and household grant programs for disaster declarations	491,700	375	-	375	491,325
Subtotal - Fund 001	\$ 7,594,495	\$ 5,645,107	\$ 639,314	\$ 6,284,421	\$ 1,310,074

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	Appropriations (Net After Transfers)	Expenditures Through 6/30/07	Lapse Period Expenditures 7/01 - 8/31/07	Total Expenditures	Balances Lapsed
<b>RADIATION PROTECTION FUND - 067</b>					
Personal services	\$ 2,912,300	\$ 2,613,118	\$ 112,384	\$ 2,725,502	\$ 186,798
State contributions to state employees' retirement system	335,600	301,504	12,966	314,470	21,130
State contributions to social security	222,800	193,236	8,360	201,596	21,204
Group insurance	616,300	458,268	19,996	478,264	138,036
Contractual services	384,500	144,764	28,683	173,447	211,053
Travel	105,000	75,194	7,625	82,819	22,181
Commodities	18,500	6,463	816	7,279	11,221
Printing	44,900	14,252	3,200	17,452	27,448
Equipment	46,400	505	40,084	40,589	5,811
Electronic data processing	58,900	1,160	33,061	34,221	24,679
Telecommunication services	37,000	26,716	3,938	30,654	6,346
Operation of automotive equipment	40,000	20,123	19,557	39,680	320
Lump Sums					
Licensing facilities	1,166,900	690,184	215,235	905,419	261,481
Recovery and remediation	150,000	16,204	-	16,204	133,796
Costs related to environmental cleanup of the Ottawa Radiation Areas Superfund Project	561,000	54,463	1,849	56,312	504,688
Costs and expenses related to or in support of a public safety shared service center	156,700	125,786	5,559	131,345	25,355
Awards and Grants					
Reimburse to governmental units for assistance in radiological emergencies	100,000	3,314	-	3,314	96,686
Refunds	100,000	22,607	230	22,837	77,163
Subtotal - Fund 067	\$ 7,056,800	\$ 4,767,861	\$ 513,543	\$ 5,281,404	\$ 1,775,396

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	Appropriations (Net After Transfers)	Expenditures Through 6/30/07	Lapse Period Expenditures 7/01 - 8/31/07	Total Expenditures	Balances Lapsed
<b>NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796</b>					
Personal services	\$ 8,650,700	\$ 8,241,546	\$ 363,730	\$ 8,605,276	\$ 45,424
State contributions to state employees' retirement system	1,008,700	951,165	41,546	992,711	15,989
State contributions to social security	648,500	607,290	26,852	634,142	14,358
Group insurance	1,928,500	1,501,701	64,894	1,566,595	361,905
Contractual services	1,877,120	1,169,521	487,325	1,656,846	220,274
Travel	225,000	177,479	27,587	205,066	19,934
Commodities	303,780	183,630	88,419	272,049	31,731
Printing	10,000	5,046	112	5,158	4,842
Equipment	647,400	203,727	370,806	574,533	72,867
Electronic data processing	446,300	249,473	193,186	442,659	3,641
Telecommunication services	1,020,300	770,069	240,518	1,010,587	9,713
Operation of automotive equipment	93,800	89,393	4,123	93,516	284
Lump Sums					
Training and travel expense	100,000	3,383	85,610	88,993	11,007
Costs and expenses related to or in support of a public safety shared service center	912,700	747,674	34,880	782,554	130,146
Awards and Grants					
Compensation to local governments for expenses attributable to implementation and maintenance of plans and programs	650,000	597,655	45,894	643,549	6,451
<b>Subtotal - Fund 796</b>	<b>\$ 18,522,800</b>	<b>\$ 15,498,752</b>	<b>\$ 2,075,482</b>	<b>\$ 17,574,234</b>	<b>\$ 948,566</b>

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	Appropriations (Net After Transfers)	Expenditures Through 6/30/07	Lapse Period Expenditures 7/01 - 8/31/07	Total Expenditures	Balances Lapsed
<b><u>EMERGENCY PLANNING AND TRAINING FUND - 173</u></b>					
Lump Sum					
Activities as a result of the Illinois Emergency Planning and Community Right to Know Act	\$ 150,000	\$ 14,752	-	\$ 14,752	\$ 135,248
Subtotal - Fund 173	\$ 150,000	\$ 14,752	-	\$ 14,752	\$ 135,248
<b><u>INDOOR RADON MITIGATION FUND - 191</u></b>					
Lump Sum					
Federally Funded State Indoor Radon Abatement Program	\$ 500,000	\$ 385,996	\$ 54,682	\$ 440,678	\$ 59,322
Subtotal - Fund 191	\$ 500,000	\$ 385,996	\$ 54,682	\$ 440,678	\$ 59,322
<b><u>NUCLEAR CIVIL PROTECTION PLANNING FUND - 484</u></b>					
Lump Sums					
Flood mitigation assistance Federal projects	\$ 3,000,000 800,000	\$ 769,376 -	\$ 179,754 -	\$ 949,130 -	\$ 2,050,870 800,000
Subtotal - Fund 484	\$ 3,800,000	\$ 769,376	\$ 179,754	\$ 949,130	\$ 2,850,870

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<u>FEDERAL AID DISASTER FUND - 491</u>					
Lump Sums					
Federal disaster relief program	\$ 1,000,000	\$ 50,594	\$ 5,308	\$ 55,902	\$ 944,098
Hazard mitigation program	1,000,000	17,603	1,609	19,212	980,788
Awards and Grants					
Federal disaster declarations	50,000,000	28,174,320	4,197,902	32,372,222	17,627,778
Hazard mitigation disaster relief	38,000,000	113,354	25,747	139,101	37,860,899
Subtotal - Fund 491	\$ 90,000,000	\$ 28,355,871	\$ 4,230,566	\$ 32,586,437	\$ 57,413,563
<u>FEDERAL HARDWARE ASSISTANCE FUND - 492</u>					
Awards and Grants					
Communications and warning system	\$ 500,000	-	-	-	\$ 500,000
Emergency operating centers	500,000	-	-	-	500,000
Subtotal - Fund 492	\$ 1,000,000	-	-	-	\$ 1,000,000
<u>FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497</u>					
Lump Sums					
Training and education	\$ 3,491,200	\$ 1,143,926	\$ 91,135	\$ 1,235,061	\$ 2,256,139
Terrorism preparedness and training costs	327,700,000	72,819,132	8,222,590	81,041,722	246,658,278
Awards and Grants					
Urban search and rescue	2,000,000	-	-	-	2,000,000
Subtotal - Fund 497	\$ 333,191,200	\$ 73,963,058	\$ 8,313,725	\$ 82,276,783	\$ 250,914,417

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	Appropriations (Net After Transfers)	Expenditures Through 6/30/07	Lapse Period Expenditures 7/01 - 8/31/07	Total Expenditures	Balances Lapsed
<b>EMERGENCY MANAGEMENT PREPAREDNESS FUND - 526</b>					
Lump Sums					
Emergency Management Preparedness Program	\$ 13,159,200	\$ 3,759,289	\$ 977,049	\$ 4,736,338	\$ 8,422,862
Costs and expenses related to or in support of a public safety shared service center	215,800	199,144	9,195	208,339	7,461
Subtotal - Fund 526	\$ 13,375,000	\$ 3,958,433	\$ 986,244	\$ 4,944,677	\$ 8,430,323
<b>SEPTEMBER 11TH FUND - 588</b>					
Lump Sum					
Grants, contracts and administration	\$ 100,000	-	\$ 99,881	\$ 99,881	\$ 119
Subtotal - Fund 588	\$ 100,000	-	\$ 99,881	\$ 99,881	\$ 119
<b>SHEFFIELD FEBRUARY 1982 AGREED ORDER FUND - 882</b>					
Lump Sum					
Care, maintenance, monitoring, testing, remediation and insurance of the low-level radioactive waste disposal site	\$ 180,000	\$ 160,306	\$ 19,425	\$ 179,731	\$ 269
Subtotal - Fund 882	\$ 180,000	\$ 160,306	\$ 19,425	\$ 179,731	\$ 269

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	Appropriations (Net After Transfers)	Expenditures Through 6/30/07	Lapse Period Expenditures 7/01 - 8/31/07	Total Expenditures	Balances Lapsed
<b>RADIOACTIVE WASTE FACILITY DEVELOPMENT AND OPERATION FUND - 942</b>					
Awards and Grants					
Costs of establishing low-level radioactive waste disposal facility	\$ 686,600	\$ 463,395	\$ 8,932	\$ 472,327	\$ 214,273
Refunds for overpayments made by low-level waste generators	5,000	50	50	100	4,900
Subtotal - Fund 942	\$ 691,600	\$ 463,445	\$ 8,982	\$ 472,427	\$ 219,173
<b>TOTALS - ALL APPROPRIATED FUNDS</b>	<b>\$ 476,161,895</b>	<b>\$ 133,982,957</b>	<b>\$ 17,121,598</b>	<b>\$ 151,104,555</b>	<b>\$ 325,057,340</b>
<b>NON-APPROPRIATED FUNDS</b>					
Nuclear Civil Protection Planning Fund - 484	\$ -	\$ 19,875	\$ -	\$ 19,875	\$ -
Federal Aid Disaster Fund - 491	-	36,593	2,914	39,507	-
Emergency Management Preparedness Fund - 526	-	150,000	-	150,000	-
IEMA State Projects Fund - 688	-	74,305	-	74,305	-
<b>TOTALS - ALL NON - APPROPRIATED FUNDS</b>	<b>\$ -</b>	<b>\$ 280,773</b>	<b>\$ 2,914</b>	<b>\$ 283,687</b>	<b>\$ -</b>
<b>GRAND TOTAL - ALL FUNDS</b>		<b>\$ 134,263,730</b>	<b>\$ 17,124,512</b>	<b>\$ 151,388,242</b>	

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

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	Appropriations (Net After Transfers)	Expenditures Through 6/30/06	Lapse Period Expenditures 7/01 - 8/31/06	Total Expenditures	Balances Lapsed
<u>Public Act 94-0015</u>					
<b>APPROPRIATED FUNDS</b>					
<b>GENERAL REVENUE FUND - 001</b>					
Personal services	\$ 2,246,900	\$ 2,148,573	70,012	\$ 2,218,585	\$ 28,315
Employee retirement contributions paid by employer	5,000	4,422	-	4,422	578
State contributions to state employees' retirement system	176,300	167,508	7,061	174,569	1,731
State contributions to social security	170,500	157,269	6,540	163,809	6,691
Contractual services	653,700	570,240	74,055	644,295	9,405
Travel	11,900	3,317	1,486	4,803	7,097
Commodities	5,400	3,637	1,315	4,952	448
Printing	12,700	8,264	1,050	9,314	3,386
Equipment	31,900	24,010	1,871	25,881	6,019
Electronic data processing	9,800	5,410	3,444	8,854	946
Telecommunication services	187,400	186,555	557	187,112	288
Operation of automotive equipment Lump Sums	53,300	50,323	2,626	52,949	351
Training and education	206,300	76,817	124,788	201,605	4,695
Disaster public relief	46,491,700	16,243,200	165,523	16,408,723	30,082,977
<b>Subtotal - Fund 001</b>	<b>\$ 50,262,800</b>	<b>\$ 19,649,545</b>	<b>\$ 460,328</b>	<b>\$ 20,109,873</b>	<b>\$ 30,152,927</b>



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	Appropriations (Net After Transfers)	Expenditures Through 6/30/06	Lapse Period Expenditures 7/01 - 8/31/06	Total Expenditures	Balances Lapsed
<b>RADIATION PROTECTION FUND - 067</b>					
Personal services	\$ 2,866,600	\$ 2,635,400	\$ 112,391	\$ 2,747,791	\$ 118,809
Employee retirement contributions paid by employer	18,200	18,044	-	18,044	156
State contributions to state employees' retirement system	223,400	205,543	9,338	214,881	8,519
State contributions to social security	205,500	194,939	8,665	203,604	1,896
Group insurance	544,300	519,478	22,586	542,064	2,236
Contractual services	379,100	171,901	6,348	178,249	200,851
Travel	95,000	85,073	9,431	94,504	496
Commodities	18,600	7,157	149	7,306	11,294
Printing	51,500	8,203	-	8,203	43,297
Equipment	46,400	18,879	-	18,879	27,521
Electronic data processing	85,400	5,280	-	5,280	80,120
Telecommunication services	37,700	29,951	3,757	33,708	3,992
Operation of automotive equipment	46,100	17,810	-	17,810	28,290
Lump Sums					
Licensing facilities	1,257,600	828,952	244,783	1,073,735	183,865
Recovery and remediation	250,000	18,214	1,989	20,203	229,797
Costs related to environmental cleanup of the Ottawa Radiation Areas Superfund Project	713,700	-	741	741	712,959
Control and measure of radiation	150,000	6,275	24,180	30,455	119,545
Radiation and Electronic Instrument Certification and Calibration	30,000	-	-	-	30,000
Awards and Grants					
Reimburse to governmental units for assistance in radiological emergencies	100,000	-	-	-	100,000
Refunds	100,000	11,368	935	12,303	87,697
<b>Subtotal - Fund 067</b>	<b>\$ 7,219,100</b>	<b>\$ 4,782,467</b>	<b>\$ 445,293</b>	<b>\$ 5,227,760</b>	<b>\$ 1,991,340</b>

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<b>NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796</b>					
Personal services	\$ 9,077,300	\$ 8,321,692	\$ 374,075	\$ 8,695,767	\$ 381,533
Employee retirement contributions paid by employer	50,075	49,015	22	49,037	1,038
State contributions to state employees' retirement system	707,200	649,163	29,232	678,395	28,805
State contributions to social security	652,825	613,622	27,930	641,552	11,273
Group insurance	1,837,100	1,708,958	74,057	1,783,015	54,085
Contractual services	2,147,200	1,613,105	461,381	2,074,486	72,714
Travel	217,400	142,673	21,229	163,902	53,498
Commodities	249,800	161,483	73,613	235,096	14,704
Printing	19,700	7,268	3,443	10,711	8,989
Equipment	474,400	191,553	266,002	457,555	16,845
Electronic data processing	499,900	272,916	224,316	497,232	2,668
Telecommunication services	917,500	709,749	184,878	894,627	22,873
Operation of automotive equipment	104,300	82,446	20,813	103,259	1,041
Lump Sums					
Training and travel expense	100,000	-	19,965	19,965	80,035
Awards and Grants					
Compensation to local governments for expenses attributable to implementation and maintenance of plans and programs	650,000	418,058	76,715	494,773	155,227
Subtotal - Fund 796	\$ 17,704,700	\$ 14,941,701	\$ 1,857,671	\$ 16,799,372	\$ 905,328

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<u>EMERGENCY PLANNING AND TRAINING FUND - 173</u>					
Lump Sum					
Activities as a result of the Illinois Emergency Planning and Community Right to Know Act	\$ 150,000	\$ 12,685	\$ 2,765	\$ 15,450	\$ 134,550
Subtotal - Fund 173	<u>\$ 150,000</u>	<u>\$ 12,685</u>	<u>\$ 2,765</u>	<u>\$ 15,450</u>	<u>\$ 134,550</u>
<u>INDOOR RADON MITIGATION FUND - 191</u>					
Lump Sum					
Federally Funded State Indoor Radon Abatement Program	\$ 450,000	\$ 196,146	\$ 55,539	\$ 251,685	\$ 198,315
Subtotal - Fund 191	<u>\$ 450,000</u>	<u>\$ 196,146</u>	<u>\$ 55,539</u>	<u>\$ 251,685</u>	<u>\$ 198,315</u>
<u>NUCLEAR CIVIL PROTECTION PLANNING FUND - 484</u>					
Lump Sums					
Flood mitigation assistance Federal projects	\$ 3,000,000	\$ 75,352	\$ 146,153	\$ 221,505	\$ 2,778,495
Subtotal - Fund 484	<u>\$ 3,000,000</u>	<u>\$ 75,352</u>	<u>\$ 146,153</u>	<u>\$ 221,505</u>	<u>\$ 2,778,495</u>
	<u>\$ 800,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 800,000</u>
	<u>\$ 3,800,000</u>	<u>\$ 75,352</u>	<u>\$ 146,153</u>	<u>\$ 221,505</u>	<u>\$ 3,578,495</u>

State of Illinois  
 Illinois Emergency Management Agency  
 SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
 Appropriations for Fiscal Year 2006  
 Fourteen months ended August 31, 2006

	Appropriations (Net After Transfers)	Expenditures Through 6/30/06	Lapse Period Expenditures 7/01 - 8/31/06	Total Expenditures	Balances Lapsed
<u>FEDERAL AID DISASTER FUND - 491</u>					
Lump Sums					
Federal disaster relief program	\$ 1,000,000	\$ 20,181	\$ 1,832	\$ 22,013	\$ 977,987
Hazard mitigation program	1,000,000	430	-	430	999,570
Awards and Grants					
Federal disaster declarations	30,000,000	6,412,250	781,174	7,193,424	22,806,576
Hazard mitigation disaster relief	40,000,000	1,173,680	47,078	1,220,758	38,779,242
Subtotal - Fund 491	\$ 72,000,000	\$ 7,606,541	\$ 830,084	\$ 8,436,625	\$ 63,563,375
<u>FEDERAL HARDWARE ASSISTANCE FUND - 492</u>					
Awards and Grants					
Communications and warning system	\$ 500,000	-	-	-	\$ 500,000
Emergency operating centers	500,000	-	-	-	500,000
Subtotal - Fund 492	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000
<u>FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497</u>					
Lump Sums					
Training and education	\$ 2,544,000	\$ 1,043,466	\$ 91,477	\$ 1,134,943	\$ 1,409,057
Terrorism preparedness and training costs	475,000,000	71,710,718	9,399,739	81,110,457	393,889,543
Awards and Grants					
Urban search and rescue	2,000,000	-	-	-	2,000,000
Subtotal - Fund 497	\$ 479,544,000	\$ 72,754,184	\$ 9,491,216	\$ 82,245,400	\$ 397,298,600

State of Illinois  
 Illinois Emergency Management Agency  
 SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
 Appropriations for Fiscal Year 2006  
 Fourteen months ended August 31, 2006

	Appropriations (Net After Transfers)	Expenditures Through 6/30/06	Lapse Period Expenditures 7/01 - 8/31/06	Total Expenditures	Balances Lapsed
<u>EMERGENCY MANAGEMENT PREPAREDNESS FUND - 526</u>					
Lump Sums					
Emergency Management Preparedness Program	\$ 13,175,000	\$ 4,545,595	\$ 1,031,503	\$ 5,577,098	\$ 7,597,902
Subtotal - Fund 526	\$ 13,175,000	\$ 4,545,595	\$ 1,031,503	\$ 5,577,098	\$ 7,597,902
<u>SEPTEMBER 11TH FUND - 588</u>					
Lump Sum					
Grants, contracts and administration	\$ 100,000	\$ 8,194	\$ -	\$ 8,194	\$ 91,806
Subtotal - Fund 588	\$ 100,000	\$ 8,194	\$ -	\$ 8,194	\$ 91,806
<u>SHEEFIELD FEBRUARY 1982 AGREED ORDER FUND - 882</u>					
Lump Sum					
Care, maintenance, monitoring, testing, remediation and insurance of the low-level radioactive waste disposal site	\$ 180,000	\$ 149,662	\$ 6,188	\$ 155,850	\$ 24,150
Subtotal - Fund 882	\$ 180,000	\$ 149,662	\$ 6,188	\$ 155,850	\$ 24,150

State of Illinois  
 Illinois Emergency Management Agency  
 SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
 Appropriations for Fiscal Year 2006  
 Fourteen months ended August 31, 2006

	Appropriations (Net After Transfers)	Expenditures Through 6/30/06	Lapse Period Expenditures 7/01 - 8/31/06	Total Expenditures	Balances Lapsed
<u>RADIOACTIVE WASTE FACILITY DEVELOPMENT FUND - 942</u>					
Awards and Grants					
Costs of establishing low level radioactive waste disposal facility Refunds for overpayments made by low-level waste generators	\$ 766,600	\$ 394,121	\$ 14,741	\$ 408,862	\$ 357,738
Subtotal - Fund 942	\$ 5,000	50	-	50	\$ 4,950
	\$ 771,600	\$ 394,171	\$ 14,741	\$ 408,912	\$ 362,688
<b>TOTALS - ALL APPROPRIATED FUNDS</b>	<b>\$ 646,357,200</b>	<b>\$ 125,116,243</b>	<b>\$ 14,341,481</b>	<b>\$ 139,457,724</b>	<b>\$ 506,899,476</b>
<u>NON-APPROPRIATED FUNDS</u>					
Nuclear Civil Protection Planning Fund - 484	\$ -	\$ 15	\$ -	\$ 15	\$ -
Federal Civil Preparedness Administrative Fund - 497	-	99,627	-	99,627	-
Emergency Management Preparedness Fund - 526	-	9,241	-	9,241	-
IEMA State projects Fund - 688	-	120,857	19,797	140,654	-
<b>TOTALS ALL NON-APPROPRIATED FUNDS</b>	<b>\$ -</b>	<b>\$ 229,740</b>	<b>\$ 19,797</b>	<b>\$ 249,537</b>	<b>\$ -</b>
<b>GRAND TOTAL - ALL FUNDS</b>	<b>\$ 125,345,983</b>	<b>\$ 14,361,278</b>	<b>\$ 139,707,261</b>	<b>\$ 139,707,261</b>	<b>\$ -</b>

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		
	2007	2006	2005
	P.A. 094-0798	P.A. 094-0015	P.A. 093-0842 P.A. 093-0681 P.A. 093-1070
<b>GENERAL REVENUE FUND - 001</b>			
<u>Appropriations (Net after Transfers)</u>	\$ 7,594,495	\$ 50,262,800	\$ 5,360,919
<u>Expenditures</u>			
Personal services	1,731,362	2,218,585	2,031,545
Employee retirement contributions paid by employer	-	4,422	654
State contributions to state employees' retirement system	199,634	174,569	324,112
State contributions to social security	127,346	163,809	151,537
Contractual services	912,971	644,295	273,782
Travel	10,128	4,803	7,107
Commodities	5,047	4,952	7,133
Printing	4,673	9,314	7,941
Equipment	53,466	25,881	38,862
Electronic data processing	5,645	8,854	35,204
Telecommunication services	183,028	187,112	187,689
Operation of automotive equipment	93,274	52,949	34,100
Lump Sums			
Training and education	55,996	201,605	120,853
Disaster public relief	2,404,573	16,408,723	838,717
Homeland security reappropriation	-	-	387,714
ILEAS/MABAS administration	124,917	-	-
Costs and expenses related to or in support of a public safety shared service center	371,986	-	-
Awards and Grants			
State share of individual and household grant programs for disaster declarations	375	-	8,970
Total Expenditures	\$ 6,284,421	\$ 20,109,873	\$ 4,455,920
<u>Lapsed Balances</u>	\$ 1,310,074	\$ 30,152,927	\$ 904,999

State of Illinois  
Illinois Emergency Management Agency

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES  
AND LAPSED BALANCES

	FISCAL YEAR		
	2007	2006	2005
	P.A. 094-0798	P.A. 094-0015	P.A. 093-0842 P.A. 093-0681 P.A. 093-1070
<b>RADIATION PROTECTION FUND - 067</b>			
<u>Appropriations (Net after Transfers)</u>	\$ 7,056,800	\$ 7,219,100	\$ 8,060,455
<u>Expenditures</u>			
Personal services	2,725,502	2,747,791	2,695,835
Employee retirement contributions paid by employer	-	18,044	49,337
State contributions to state employees' retirement system	314,470	214,881	434,620
State contributions to social security	201,596	203,604	199,116
Group insurance	478,264	542,064	517,708
Contractual services	173,447	178,249	134,293
Travel	82,819	94,504	82,144
Commodities	7,279	7,306	12,463
Printing	17,452	8,203	7,825
Equipment	40,589	18,879	19,420
Electronic data processing	34,221	5,280	55,413
Telecommunication services	30,654	33,708	21,173
Operation of automotive equipment	39,680	17,810	33,980
Lump Sums			
Licensing facilities	905,419	1,073,735	1,180,904
Recovery and remediation	16,204	20,203	6,017
Costs related to environmental cleanup of the Ottawa Radiation Areas Superfund Project	56,312	741	-
Control and measure of radiation Radiation and Electronic Instrument Certification and Calibration	-	30,455	-
Costs and expenses related to or in support of a public safety shared service center	131,345	-	-
Awards and Grants			
Reimburse to governmental units for assistance in radiological emergencies	3,314	-	-
Refunds	22,837	12,303	14,637
<b>Total Expenditures</b>	<b>\$ 5,281,404</b>	<b>\$ 5,227,760</b>	<b>\$ 5,464,885</b>
<b>Lapsed Balances</b>	<b>\$ 1,775,396</b>	<b>\$ 1,991,340</b>	<b>\$ 2,595,570</b>



State of Illinois  
Illinois Emergency Management Agency

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES  
AND LAPSED BALANCES

	FISCAL YEAR		
	2007	2006	2005
	P.A. 094-0798	P.A. 094-0015	P.A. 093-0842 P.A. 093-0681 P.A. 093-1070
<b>NUCLEAR SAFETY EMERGENCY</b>			
<b>PREPAREDNESS FUND - 796</b>			
<u>Appropriations (Net after Transfers)</u>	\$ 18,522,800	\$ 17,704,700	\$ 17,615,674
<u>Expenditures</u>			
Personal services	8,605,276	8,695,767	8,744,206
Employee retirement contributions paid by employer	-	49,037	143,384
State contributions to state employees' retirement system	992,711	678,395	1,408,047
State contributions to social security	634,142	641,552	641,554
Group insurance	1,566,595	1,783,015	1,710,336
Contractual services	1,656,846	2,074,486	1,005,252
Travel	205,066	163,902	158,195
Commodities	272,049	235,096	209,586
Printing	5,158	10,711	8,003
Equipment	574,533	457,555	451,077
Electronic data processing	442,659	497,232	653,805
Telecommunication services	1,010,587	894,627	862,205
Operation of automotive equipment	93,516	103,259	91,153
Lump Sums			
Training and travel expense	88,993	19,965	-
Costs and expenses related to or in support of a public safety shared service center	782,554	-	-
Awards and Grants			
Compensation to local governments for expenses attributable to implementation and maintenance of plans and programs	643,549	494,773	459,801
<u>Total Expenditures</u>	<u>\$ 17,574,234</u>	<u>\$ 16,799,372</u>	<u>\$ 16,546,604</u>
<u>Lapsed Balances</u>	<u>\$ 948,566</u>	<u>\$ 905,328</u>	<u>\$ 1,069,070</u>

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

	FISCAL YEAR		
	2007	2006	2005
	P.A. 094-0798	P.A. 094-0015	P.A. 093-0842 P.A. 093-0681 P.A. 093-1070
<b>EMERGENCY PLANNING AND TRAINING</b>			
<b>FUND - 173</b>			
<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	14,752	15,450	46,266
Total Expenditures	\$ 14,752	\$ 15,450	\$ 46,266
<u>Lapsed Balances</u>	\$ 135,248	\$ 134,550	\$ 103,734
<b>INDOOR RADON MITIGATION FUND - 191</b>			
<u>Appropriations (Net after Transfers)</u>	\$ 500,000	\$ 450,000	\$ 380,000
<u>Expenditures</u>			
Lump Sum			
Federally Funded State Indoor Radon Abatement Program	440,678	251,685	265,212
Total Expenditures	\$ 440,678	\$ 251,685	\$ 265,212
<u>Lapsed Balances</u>	\$ 59,322	\$ 198,315	\$ 114,788
<b>NUCLEAR CIVIL PROTECTION</b>			
<b>PLANNING FUND - 484</b>			
<u>Appropriations (Net after Transfers)</u>	\$ 3,800,000	\$ 3,800,000	\$ 3,800,000
<u>Expenditures</u>			
Lump Sums			
Flood mitigation assistance	949,130	221,505	34,068
Federal Projects	-	-	-
Total Expenditures	\$ 949,130	\$ 221,505	\$ 34,068
<u>Lapsed Balances</u>	\$ 2,850,870	\$ 3,578,495	\$ 3,765,932

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

	FISCAL YEAR		
	2007	2006	2005
	P.A. 094-0798	P.A. 094-0015	P.A. 093-0842 P.A. 093-0681 P.A. 093-1070
<b>FEDERAL AID DISASTER FUND - 491</b>			
<u>Appropriations (Net after Transfers)</u>	\$ 90,000,000	\$ 72,000,000	\$ 143,500,000
<u>Expenditures</u>			
Lump Sums			
Federal disaster relief program	55,902	22,013	43,458
Hazard mitigation program	19,212	430	514
Awards and Grants			
Federal disaster declarations	32,372,222	7,193,424	2,028,483
Hazard mitigation disaster relief	139,101	1,220,758	742,856
Total Expenditures	<u>\$ 32,586,437</u>	<u>\$ 8,436,625</u>	<u>\$ 2,815,311</u>
<u>Lapsed Balances</u>	<u>\$ 57,413,563</u>	<u>\$ 63,563,375</u>	<u>\$ 140,684,689</u>
<b>FEDERAL HARDWARE ASSISTANCE FUND - 492</b>			
<u>Appropriations (Net after Transfers)</u>	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
<u>Expenditures</u>			
Awards and Grants			
Communications and warning system	-	-	-
Emergency operating centers	-	-	-
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Lapsed Balances</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
<b>FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497</b>			
<u>Appropriations (Net after Transfers)</u>	\$ 333,191,200	\$ 479,544,000	\$ 296,477,571
<u>Expenditures</u>			
Lump Sums			
Training and education	1,235,061	1,134,943	1,997,945
Terrorism preparedness and training costs	81,041,722	81,110,457	65,043,809
Awards and Grants			
Urban search and rescue	-	-	-
Total Expenditures	<u>\$ 82,276,783</u>	<u>\$ 82,245,400</u>	<u>\$ 67,041,754</u>
<u>Lapsed Balances</u>	<u>\$ 250,914,417</u>	<u>\$ 397,298,600</u>	<u>\$ 229,435,817</u>

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

	FISCAL YEAR		
	2007	2006	2005
	P.A. 094-0798	P.A. 094-0015	P.A. 093-0842 P.A. 093-0681 P.A. 093-1070
<u>EMERGENCY MANAGEMENT</u>			
<u>PREPAREDNESS FUND - 526</u>			
<u>Appropriations (Net after Transfers)</u>	\$ 13,375,000	\$ 13,175,000	\$ 11,347,385
<u>Expenditures</u>			
Lump Sums			
Emergency Management Preparedness Program	4,736,338	5,577,098	6,285,380
Costs and expenses related to or in support of a public safety shared service center	208,339	-	-
Total Expenditures	<u>\$ 4,944,677</u>	<u>\$ 5,577,098</u>	<u>\$ 6,285,380</u>
<u>Lapsed Balances</u>	<u>\$ 8,430,323</u>	<u>\$ 7,597,902</u>	<u>\$ 5,062,005</u>
<u>SEPTEMBER 11TH FUND - 588</u>			
<u>Appropriations (Net after Transfers)</u>	\$ 100,000	100,000	100,000
<u>Expenditures</u>			
Lump Sum			
Grants, contracts and administration	99,881	8,194	-
Total Expenditures	<u>\$ 99,881</u>	<u>\$ 8,194</u>	<u>\$ -</u>
<u>Lapsed Balances</u>	<u>\$ 119</u>	<u>\$ 91,806</u>	<u>\$ 100,000</u>
<u>SHEFFIELD FEBRUARY 1982 AGREED ORDER FUND - 882</u>			
<u>Appropriations (Net after Transfers)</u>	\$ 180,000	\$ 180,000	\$ 200,000
<u>Expenditures</u>			
Lump Sum			
Care, maintenance, monitoring, testing, remediation and insurance of the low-level radioactive waste disposal site	179,731	155,850	91,212
Total Expenditures	<u>\$ 179,731</u>	<u>\$ 155,850</u>	<u>\$ 91,212</u>
<u>Lapsed Balances</u>	<u>\$ 269</u>	<u>\$ 24,150</u>	<u>\$ 108,788</u>

State of Illinois  
Illinois Emergency Management Agency

COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES  
AND LAPSED BALANCES

	FISCAL YEAR		
	2007	2006	2005
	P.A. 094-0798	P.A. 094-0015	P.A. 093-0842 P.A. 093-0681 P.A. 093-1070
<u>RADIOACTIVE WASTE FACILITY</u>			
<u>DEVELOPMENT AND OPERATION</u>			
<u>FUND - 942</u>			
<u>Appropriations (Net after Transfers)</u>	\$ 691,600	\$ 771,600	\$ 833,550
<u>Expenditures</u>			
Awards and Grants			
Costs to establish a low-level radioactive waste disposal facility	472,327	408,862	505,597
Refunds for overpayments made by low-level waste generators	100	50	90
Total Expenditures	<u>\$ 472,427</u>	<u>\$ 408,912</u>	<u>\$ 505,687</u>
<u>Lapsed Balances</u>	<u>\$ 219,173</u>	<u>\$ 362,688</u>	<u>\$ 327,863</u>
<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 Gubernatorial Proclamation of disaster dated April 21, 2004	-	-	436,600
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 436,600</u>
<u>Lapsed Balances</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

State of Illinois  
Illinois Emergency Management Agency

**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES  
AND LAPSED BALANCES**

	FISCAL YEAR		
	2007	2006	2005
	P.A. 094-0798	P.A. 094-0015	P.A. 093-0842 P.A. 093-0681 P.A. 093-1070
<b><u>GRAND TOTAL, ALL APPROPRIATED FUNDS</u></b>			
Appropriations (Net after Transfers)	\$ 476,161,895	\$ 646,357,200	\$ 489,262,154
Total expenditures	151,104,555	139,457,724	103,988,899
Lapsed balances	<u>\$ 325,057,340</u>	<u>\$ 506,899,476</u>	<u>\$ 385,273,255</u>
 <b><u>GENERAL REVENUE FUND - 001 STATE COMPTROLLER</u></b>			
<b><u>Expenditures</u></b>			
Director's salary	\$ 107,542	\$ 99,595	\$ 98,200
Assistant Director's salary	63,546	99,595	98,200
Total Expenditures	<u>\$ 171,088</u>	<u>\$ 199,190</u>	<u>\$ 196,400</u>
 <b><u>NON-APPROPRIATED FUNDS</u></b>			
Nuclear Civil Protection Planning Fund - 484	\$ 19,875	\$ 15	\$ -
Federal Aid Disaster Fund - 491	39,507	-	1,134,996
Federal Civil Preparedness Administrative Fund - 497	-	99,627	1,553
Emergency Management Preparedness Fund - 526	150,000	9,241	-
IEMA State Projects Fund - 688	74,305	140,654	148,491
Grand Total, All Non-Appropriated Funds	<u>\$ 283,687</u>	<u>\$ 249,537</u>	<u>\$ 1,285,040</u>

State of Illinois  
Illinois Emergency Management Agency

SCHEDULE OF CHANGES IN STATE PROPERTY  
For the Two Years Ended June 30, 2007  
(expressed in thousands)

	<u>2007</u>	<u>2006</u>
Balance at July 1	\$ 41,842	\$ 24,882
Additions		
Purchases	4,200	3,502
Transfers from CDB	80	14,352
	<u>4,280</u>	<u>17,854</u>
 Deductions		
Deletions	263	67
Transfers to CMS	1,528	744
Transfers to Other State Agencies	182	83
	<u>1,973</u>	<u>894</u>
 Balance, end of fiscal year	<u>\$ 44,149</u>	<u>\$ 41,842</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		
	2007	2006	2005
<u>General Revenue Fund 001</u>			
Federal government	\$ 70,296	\$ 123,399	\$ 387,820
Miscellaneous	989	163	24,711
Copy fees and jury duty	611	790	3,697
Disaster relief refunds	13,187,633	99,867	-
Katrina - EMAC	2,844,636	42,573	-
Prior year refunds	7,742	3,094	8,247
Subtotal - Fund 001	<u>16,111,907</u>	<u>269,886</u>	<u>424,475</u>
<u>Radiation Protection Fund 067</u>			
Council of Great Lakes	38,761	-	39,597
Fines/penalties or violations	47,260	26,600	12,394
Industrial radiographer certification	42,170	31,180	32,775
Radiation machine inspection/ registration	1,666,333	1,602,233	1,582,383
Radiation technologist accreditation	931,967	658,050	860,832
Radioactive material license	2,304,518	2,480,997	2,765,547
Water permit	39,900	74,600	139,560
Recovery and remediation fees	35,354	30,300	31,500
Radon licensing	46,625	42,575	37,200
Mammography installation fees	286,360	289,320	286,500
Radiation image/therapeutic operation	29,150	28,720	27,300
Radiation machine servicers	16,100	20,760	13,700
Prior year refund	280	210	741
US NRC Agreement Reimbursement	-	4,320	75,019
Jury duty	135	6,503	878
Subtotal - Fund 067	<u>5,484,913</u>	<u>5,296,368</u>	<u>5,905,926</u>
<u>IEMA State Projects Fund 688</u>			
Private organization or individual	-	-	158,937
Conference fees	48,405	67,967	-
Miscellaneous	-	75	-
Governor's Partnership Agreement	-	100,805	-
Subtotal - Fund 688	<u>48,405</u>	<u>168,847</u>	<u>158,937</u>



State of Illinois  
Illinois Emergency Management Agency

COMPARATIVE SCHEDULE OF CASH RECEIPTS  
For the Years Ended June 30,

	FISCAL YEARS		
	2007	2006	2005
<u>Nuclear Safety Emergency Preparedness Fund 796</u>			
Nuclear reactor annual assessment	15,482,042	17,140,378	28,383,550
Nuclear fuel storage facility	40,000	25,000	40,000
Nuclear spent fuel	177,500	245,500	177,120
Prior year refund	708	3,015	4,363
Miscellaneous	7,021	144	11,777
Subtotal - Fund 796	<u>15,707,271</u>	<u>17,414,037</u>	<u>28,616,810</u>
<u>Radioactive Waste Facility Development and Operation Fund 942</u>			
Low Level Waste 13 (A) (B1)	471,632	523,500	734,505
Jury duty	2,729	-	-
Subtotal - Fund 942	<u>474,361</u>	<u>523,500</u>	<u>734,505</u>
<u>Build Illinois Bond Fund 971</u>			
Prior year refund	-	9,839	-
Subtotal - Fund 971	<u>-</u>	<u>9,839</u>	<u>-</u>
<u>Federal Projects Funds</u>			
Indoor Radon Mitigation Fund 191	419,611	303,416	285,700
Nuclear Civil Protection Planning Fund 484	936,628	74,669	29,068
Federal Aid Disaster Fund 491	28,382,588	8,878,390	3,417,771
Federal Civil Preparedness Administrative Fund 497	91,763,185	94,156,784	52,477,877
Emergency Management Preparedness Fund 526	5,285,125	7,001,495	6,768,675
Subtotal - Federal Funds	<u>126,787,137</u>	<u>110,414,754</u>	<u>62,979,091</u>
Total - All Funds	<u>\$ 164,613,994</u>	<u>\$ 134,097,231</u>	<u>\$ 98,819,744</u>

State of Illinois  
Illinois Emergency Management Agency

RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS  
REMITTED TO THE STATE COMPTROLLER

For the Year Ended June 30,

	<u>2007</u>	<u>2006</u>	<u>2005</u>
<b>General Revenue Fund 001</b>			
Deposits per Agency records	\$ 16,111,907	\$ 269,886	\$ 424,475
Plus: Deposits in Transit, beginning of year	-	-	-
Less: Deposits in Transit, end of year	-	-	-
Deposits per Comptroller	<u>16,111,907</u>	<u>269,886</u>	<u>424,475</u>
<b>Radiation Protection Fund 067</b>			
Deposits per Agency records	5,484,913	5,296,368	5,905,926
Plus: Deposits in Transit, beginning of year	-	-	-
Less: Deposits in Transit, end of year	(440)	-	-
Deposits per Comptroller	<u>5,484,473</u>	<u>5,296,368</u>	<u>5,905,926</u>
<b>Indoor Radon Mitigation Fund 191</b>			
Deposits per Agency records	419,611	303,416	285,700
Plus: Deposits in Transit, beginning of year	-	-	-
Less: Deposits in Transit, end of year	-	-	-
Deposits per Comptroller	<u>419,611</u>	<u>303,416</u>	<u>285,700</u>
<b>Nuclear Civil Protection Planning Fund 484</b>			
Deposits per Agency records	936,628	74,669	29,068
Plus: Deposits in Transit, beginning of year	-	-	-
Less: Deposits in Transit, end of year	-	-	-
Deposits per Comptroller	<u>936,628</u>	<u>74,669</u>	<u>29,068</u>
<b>Federal Aid Disaster Fund 491</b>			
Deposits per Agency records	28,382,588	8,878,390	3,417,771
Plus: Deposits in Transit, beginning of year	-	-	-
Less: Deposits in Transit, end of year	-	-	-
Deposits per Comptroller	<u>28,382,588</u>	<u>8,878,390</u>	<u>3,417,771</u>
<b>Federal Civil Preparedness Administrative Fund 497</b>			
Deposits per Agency records	91,763,185	94,156,784	52,477,877
Plus: Deposits in Transit, beginning of year	-	-	-
Less: Deposits in Transit, end of year	-	-	-
Deposits per Comptroller	<u>91,763,185</u>	<u>94,156,784</u>	<u>52,477,877</u>

State of Illinois  
Illinois Emergency Management Agency

RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS  
REMITTED TO THE STATE COMPTROLLER

For the Year Ended June 30,

	2007	2006	2005
<b>Emergency Management Preparedness Fund 526</b>			
Deposits per Agency records	5,285,125	7,001,495	6,768,675
Plus: Deposits in Transit, beginning of year	-	-	-
Less: Deposits in Transit, end of year	-	-	-
Deposits per Comptroller	<u>5,285,125</u>	<u>7,001,495</u>	<u>6,768,675</u>
<b>IEMA State Projects Fund 688</b>			
Deposits per Agency records	48,405	168,847	158,937
Plus: Deposits in Transit, beginning of year	-	-	-
Less: Deposits in Transit, end of year	-	-	-
Deposits per Comptroller	<u>48,405</u>	<u>168,847</u>	<u>158,937</u>
<b>Nuclear Safety Emergency Preparedness Fund 796</b>			
Deposits per Agency records	15,707,271	17,414,037	28,616,810
Plus: Deposits in Transit, beginning of year	-	-	-
Less: Deposits in Transit, end of year	(8,788,635)	-	-
Deposits per Comptroller	<u>6,918,636</u>	<u>17,414,037</u>	<u>28,616,810</u>
<b>Radioactive Waste Facility Development and Operation Fund 942</b>			
Deposits per Agency records	474,361	523,500	734,505
Plus: Deposits in Transit, beginning of year	-	-	-
Less: Deposits in Transit, end of year	-	-	-
Deposits per Comptroller	<u>474,361</u>	<u>523,500</u>	<u>734,505</u>
<b>Build Illinois Bond Fund 971</b>			
Deposits per Agency records	-	9,839	-
Plus: Deposits in Transit, beginning of year	-	-	-
Less: Deposits in Transit, end of year	-	-	-
Deposits per Comptroller	<u>-</u>	<u>9,839</u>	<u>-</u>
<b>Total - All Funds</b>			
Deposits per Agency records	164,613,994	134,097,231	98,819,744
Plus: Deposits in Transit, beginning of year	-	-	-
Less: Deposits in Transit, end of year	(8,789,075)	-	-
Deposits per Comptroller	<u>\$ 155,824,919</u>	<u>\$ 134,097,231</u>	<u>\$ 98,819,744</u>

State of Illinois  
Illinois Emergency Management Agency

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
For the Years Ended June 30,

Explanations were obtained for expenditures with a variance of at least 20% and \$10,000 between fiscal years 2007 and 2006.

	2007	2006
<b><u>GENERAL REVENUE FUND - 001</u></b>		
<b>Personal services</b>	\$ 1,731,362	\$ 2,218,585
The decrease of \$487,223 was due to the salaries of employees that are in the process of transitioning to the new Public Safety Shared Services Center being paid from another appropriation.		
<b>State contributions to social security</b>	\$ 127,346	\$ 163,809
The decrease of \$36,463 was due to the salaries of employees that are in the process of transitioning to the new Public Safety Shared Services Center being paid from another appropriation.		
<b>Contractual services</b>	\$ 912,971	\$ 644,295
The increase of \$268,676 was due to costs incurred for the remodeling of the Knotts and Rodgers Street buildings in Springfield, payments made to Auditing & Management Services for the preparation of a cost allocation plan, and payments of audit services for the Homeland Security audit.		
<b>Equipment</b>	\$ 53,466	\$ 25,881
The increase of \$27,585 was due to the agency purchasing two vehicles in fiscal year 2007 as opposed to one vehicle in fiscal year 2006.		
<b>Operation of automotive equipment</b>	\$ 93,274	\$ 52,949
The increase of \$40,325 was due to costs associated with gasoline and oil changes.		
<b>Training and education</b>	\$ 55,996	\$ 201,605
The decrease of \$145,609 was due to the movement of communication manager and graphic artist costs to other appropriation lines and the reduction in purchases of software and computer equipment.		
<b>Disaster public relief</b>	\$ 2,404,573	\$ 16,408,723
The decrease of \$14,004,150 was due to costs associated with Hurricane Katrina and the Springfield tornado that occurred in fiscal year 2006. Similar disasters did not occur in fiscal year 2007.		
<b>ILEAS/MABAS administration</b>	\$ 124,917	\$ -
The increase of \$124,917 was due to the Agency receiving a new appropriation line to cover administrative expenses incurred for emergency response and homeland security measures.		
<b>Costs and expenses related to or in support of a public safety shared service center</b>	\$ 371,986	\$ -
The increase of \$371,986 was due the operating costs associated with the Finance and Human Resource staff being moved to this new appropriation line in fiscal year 2007.		

State of Illinois  
Illinois Emergency Management Agency

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES - CONTINUED  
For the Years Ended June 30,

	2007	2006
<b><u>RADIATION PROTECTION FUND - 067</u></b>		
<b>Employee retirement contributions paid by employer</b>	\$ -	\$ 18,044
The decrease of \$18,044 was due to a change in the law that now requires all employees to pay the costs for their retirement.		
<b>State contribution to state employees' retirement system</b>	\$ 314,470	\$ 214,881
The increase of \$99,589 was due to a change in the contribution rate from 7.791% in fiscal year 2006 to 11.525% in fiscal year 2007.		
<b>Equipment</b>	\$ 40,589	\$ 18,879
The increase of \$21,710 was due to the purchase of scientific equipment in fiscal year 2007.		
<b>Electronic data processing</b>	\$ 34,221	\$ 5,280
The increase of \$28,941 was due to the purchase of additional computer equipment in fiscal year 2007.		
<b>Operation of automotive equipment</b>	\$ 39,680	\$ 17,810
The increase of \$21,870 was related to costs for repair and maintenance of automobiles in fiscal year 2007.		
<b>Costs related to environmental cleanup of the Ottawa Radiation Areas Superfund Project</b>	\$ 56,312	\$ 741
The increase of \$55,571 was due to more activities related to cleanup costs occurring in fiscal year 2007.		
<b>Control and measure of radiation</b>	\$ -	\$ 30,455
The decrease of \$30,455 was a result of the agency not receiving funding in fiscal year 2007, from the Council of State Governments, Midwestern office, through the U.S. Department of Energy, in support of the agency's inspection and Escort of Spent Fuel Transportation program.		
<b>Costs and expenses related to or in support of a public safety shared service center</b>	\$ 131,345	\$ -
The increase of \$131,345 was due to operating costs associated with the Finance and Human Resource staff being paid out of this new appropriation line.		
<b><u>NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796</u></b>		
<b>Employee retirement contributions paid by employer</b>	\$ -	\$ 49,037
The decrease of \$49,037 was due to a change in the law that now requires all employees to pay the costs for their retirement.		
<b>State contributions to state employees' retirement system</b>	\$ 992,711	\$ 678,395
The increase of \$314,316 was due to a change in the contribution rate from 7.791% in fiscal year 2006 to 11.525% in fiscal year 2007.		
<b>Contractual services</b>	\$ 1,656,846	\$ 2,074,486
The decrease of \$417,640 was due to the reduction in expenditures for repairs and maintenance of equipment, Facilities Management costs, and professional and artistic services.		

State of Illinois  
Illinois Emergency Management Agency

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES - CONTINUED  
For the Years Ended June 30,

	2007	2006
<b><u>NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796 - CONTINUED</u></b>		
<b>Travel</b>	\$ 205,066	\$ 163,902
The increase of \$41,164 was due to the Agency holding more training exercises in fiscal year 2007 resulting in increased travel, as well as an increase in hotel rates.		
<b>Equipment</b>	\$ 574,533	\$ 457,555
The increase of \$116,978 was due to the purchase of additional scientific equipment, as well as a general increase in the price of scientific equipment as compared to prior years.		
<b>Training and travel expense</b>	\$ 88,993	\$ 19,965
The increase of \$69,028 was due to the purchase of scientific equipment used by the Illinois State Police and for contractual services to repair and calibrate the scientific instruments.		
<b>Costs and expenses related to or in support of a public safety shared service center</b>	\$ 782,554	\$ -
The increase of \$782,554 was due to new operating costs associated with Finance and Human Resource staff being paid from this new appropriation line.		
<b>Compensation to local governments for expenses attributable to implementation and maintenance of plans and programs</b>	\$ 643,549	\$ 494,773
The increase of \$148,776 was due to additional funds being awarded from this line in fiscal year 2007.		
<b><u>INDOOR RADON MITIGATION FUND - 191</u></b>		
<b>Federally Funded State Indoor Radon Abatement Program</b>	\$ 440,678	\$ 251,685
The increase of \$188,993 was due to the extension of Federal grants in fiscal year 2007, which resulted in the agency incurring additional expenses under this program.		
<b><u>NUCLEAR CIVIL PROTECTION PLANNING FUND - 484</u></b>		
<b>Flood mitigation assistance</b>	\$ 949,130	\$ 221,505
The increase of \$727,625 was due to additional grants funded by Federal agencies issued in fiscal year 2007.		
<b><u>FEDERAL AID DISASTER FUND - 491</u></b>		
<b>Federal disaster relief program</b>	\$ 55,902	\$ 22,013
The increase of \$33,889 was due to the additional amount of reimbursable administrative costs related to federally declared disasters.		

State of Illinois  
Illinois Emergency Management Agency

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES - CONTINUED  
For the Years Ended June 30,

	2007	2006
<b><u>FEDERAL AID DISASTER FUND - 491 - CONTINUED</u></b>		
<b>Federal disaster declarations</b>	\$ 32,372,222	\$ 7,193,424
The increase of \$25,178,798 was due to more disasters declared in fiscal year 2007. The agency incurred reimbursements for tornadoes, heavy wind storms, and snow emergencies in fiscal year 2007.		
<b>Hazard mitigation disaster relief</b>	\$ 139,101	\$ 1,220,758
The decrease of \$1,081,657 was due to the reduction in the number of reimbursable grants for hazard disasters.		
<b><u>EMERGENCY MANAGEMENT PREPAREDNESS FUND - 526</u></b>		
<b>Costs and expenses related to or in support of a public safety shared service center</b>	\$ 208,339	\$ -
The increase of \$208,339 was due to costs associated with Finance and Human Resources staff now being paid out of this new appropriation line.		
<b><u>SEPTEMBER 11TH FUND - 588</u></b>		
<b>Grants, contracts and administration</b>	\$ 99,881	\$ 8,194
The increase of \$91,687 was due to costs incurred in fiscal year 2007 to train members of Citizens Corp. to respond to threats of terrorism, crime, public health issues, and disasters of all kinds.		

State of Illinois  
Illinois Emergency Management Agency

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
For the Years Ended June 30,

Explanations were obtained for expenditures with a variance of at least 20% and \$10,000 between fiscal years 2006 and 2005.

	2006	2005
<b><u>GENERAL REVENUE FUND - 001</u></b>		
<b>State contribution to state employees' retirement system</b>	\$ 174,569	\$ 324,112
The decrease of \$149,543 was due to a contribution rate change from 16.107% in fiscal year 2005 to 7.791% in fiscal year 2006.		
<b>Contractual services</b>	\$ 644,295	\$ 273,782
The increase of \$370,513 was due to costs associated with Facility Management Costs for the newly completed State Emergency Operations Center.		
<b>Electronic data processing</b>	\$ 8,854	\$ 35,204
The decrease of \$26,350 was due to a reduction in the amounts paid to Central Management Services for statistical services and a decrease in computer equipment purchases.		
<b>Training and education</b>	\$ 201,605	\$ 120,853
The increase of \$80,752 was due to the purchase of office equipment for the new State Emergency Operations Center, as well as payments for the Central Management Services communication managers, graphic artist's costs and a feasibility review and business plan for the implementation of shared services.		
<b>Disaster public relief</b>	\$ 16,408,723	\$ 838,717
The increase of \$15,570,006 was due to the increase in disasters that were declared in fiscal year 2006, such as the Springfield tornado and additional expenditures for the response to Hurricane Katrina.		
<b>Homeland security reappropriation</b>	\$ -	\$ 387,714
The decrease of \$387,714 was due to the lack of appropriations in fiscal year 2006.		

**RADIATION PROTECTION FUND - 067**

<b>Employee retirement contributions paid by employer</b>	\$ 18,044	\$ 49,337
The decrease of \$31,293 was due to the merit compensation employees paying these costs instead of the State.		
<b>State contribution to state employees' retirement system</b>	\$ 214,881	\$ 434,620
The decrease of \$219,739 was due to a change in the contribution rate from 16.107% in fiscal year 2005 to 7.791% in fiscal year 2006.		
<b>Contractual services</b>	\$ 178,249	\$ 134,293
The increase of \$43,956 was due to the payment of facility management costs.		
<b>Electronic data processing</b>	\$ 5,280	\$ 55,413
The decrease of \$50,133 was due to the reduction in expenditures for computer software, supplies and equipment.		
<b>Control and measure of radiation</b>	\$ 30,455	\$ -
The increase of \$30,455 was due to the fact that funding was made available in fiscal year 2006 by an agreement with the Council of State Governments, Midwestern office, through the U.S. Department of Energy in support of the Agency's Inspection and Escort of Spent Fuel Transportation program.		



State of Illinois  
Illinois Emergency Management Agency

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES - CONTINUED  
For the Years Ended June 30,

	2006	2005
<b><u>NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796</u></b>		
<b>Employee retirement contributions paid by employer</b>	\$ 49,037	\$ 143,384
The decrease of \$94,347 was due to merit compensation employees paying these costs instead of the State.		
<b>State contribution to state employees' retirement system</b>	\$ 678,395	\$ 1,408,047
The decrease of \$729,652 was due to a contribution rate change from 16.107% in fiscal year 2005 to 7.791% in fiscal year 2006.		
<b>Contractual services</b>	\$ 2,074,486	\$ 1,005,252
The increase of \$1,069,234 was due to the payment of Facilities Management costs in fiscal year 2006.		
<b>Electronic Data Processing</b>	\$ 497,232	\$ 653,805
The decrease of \$156,573 was due to a reduction in the amount of equipment expenditures. Fiscal year 2005 included expenditures to upgrade the remote monitoring system at the Rodger Street facility.		
<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>		
	\$ 15,450	\$ 46,266
The decrease of \$30,816 was due to the reduction of available funds for this appropriation line.		
<b><u>NUCLEAR CIVIL PROTECTION PLANNING FUND - 484</u></b>		
<b>Flood mitigation assistance</b>	\$ 221,505	\$ 34,068
The increase of \$187,437 was due to this program's reorganization and addition of a new program - Pre-Disaster Mitigation.		
<b><u>FEDERAL AID DISASTER FUND - 491</u></b>		
<b>Federal disaster relief program</b>	\$ 22,013	\$ 43,458
The decrease of \$21,445 was due to the reduction in funding available for expenditures related to federally declared disasters.		
<b>Federal disaster declarations</b>	\$ 7,193,424	\$ 2,028,483
The increase of \$5,164,941 was due to additional expenditures related to federally declared disasters claims that were reimbursed by the Federal Government.		
<b>Hazard mitigation disaster relief</b>	\$ 1,220,758	\$ 742,856
The increase of \$477,902 was due to the Agency providing more funds in fiscal year 2007 to local communities for disaster preparedness training.		

State of Illinois  
Illinois Emergency Management Agency

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES - CONTINUED  
For the Years Ended June 30,

	2006	2005
<b><u>FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497</u></b>		
<b>Training and education</b>	\$ 1,134,943	\$ 1,997,945
The decrease of \$863,002 was due to a decrease in Federal grant monies for expenditure.		
<b>Terrorism preparedness and training costs</b>	\$ 81,110,457	\$ 65,043,809
The increase of \$16,066,648 was due to increased expenditures related to Federal Homeland Security grants.		
<b><u>SHEFFIELD FEBRUARY 1982 AGREED ORDER FUND - 882</u></b>		
<b>Care, maintenance, monitoring, testing, remediation and insurance of the low-level radioactive waste disposal site</b>	\$ 155,850	\$ 91,212
The increase of \$64,638 was due to the movement of a support staff position.		
<b><u>BUILDING ILLINOIS BOND FUND - 971</u></b>		
<b>Permanent Improvements</b>	\$ -	\$ 436,600
The decrease of \$436,600 was due to costs associated with assistance that was provided to Utica for the rebuilding of the village after damage due to a tornado and severe storms. These costs were one-time costs incurred in fiscal year 2005.		

State of Illinois  
Illinois Emergency Management Agency

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS  
For the Years Ended June 30,

Explanations were obtained for receipts with a variance of at least 20% and \$10,000 between fiscal years 2007 and 2006.

	2007	2006
<b><u>GENERAL REVENUE FUND - 001</u></b>		
<b>Federal government</b>	\$ 70,296	\$ 123,399
The decrease of \$53,103 is due to changes with the implementation of federally funded emergency management assistance. During the previous years, this program was a 50/50 reimbursement program. The program is now a 50/50 matching grant program.		
<b>Disaster relief refunds</b>	\$ 13,187,633	\$ 99,867
The increase of \$13,087,766 was due to Illinois receiving reimbursements for support provided in FY06 to Louisiana and Mississippi because of Hurricane Katrina through the Emergency Management Assistance Compact.		
<b>Katrina - EMAC</b>	\$ 2,844,636	\$ 42,573
The increase of \$2,802,063 was due to Illinois receiving reimbursement as a result of the State providing housing and other assistance to individuals who relocated to Illinois due to Hurricane Katrina.		
<b><u>RADIATION PROTECTION FUND - 067</u></b>		
<b>Council of Great Lakes</b>	\$ 38,761	\$ -
The increase of \$38,761 was due to the receipts for monitoring transuranic waste shipments in Illinois in FY07. These shipments did not occur in FY06.		
<b>Fines/penalties or violations</b>	\$ 47,260	\$ 26,600
The increase of \$20,660 was due to the fact that these revenues are based on actual violations of the Radiation Protection Act of 1990, the Low-Level Radioactive Waste Management Act, and the Radon Industry Licensing Act, etc. Therefore, revenues will vary based on the number of violations that occur during a fiscal year.		
<b>Industrial radiographer certification</b>	\$ 42,170	\$ 31,180
The increase of \$10,990 was due to the fact that certification for industrial radiography is valid for five years. Certification for industrial radiography trainees is valid for two years. Therefore, revenues will vary according to renewal time frames.		
<b>Radiation technologist accreditation</b>	\$ 931,967	\$ 658,050
The increase of \$273,917 was due to the fact that the accreditation of a radiation technologist is valid for a two-year period. Therefore, revenues will vary according to renewal time frames, the number of new radiation technologists, and the number of radiation technologists that no longer work in Illinois.		
<b>Water permit</b>	\$ 39,900	\$ 74,600
The decrease of \$34,700 for fees collected for the testing of community drinking water supplies was due to a number of factors including: the number of communities choosing to participate in IEMA's testing program, the number of sampling taps that are required to be tested quarterly by the Illinois Environmental Protection Agency and past readings that may require communities to be tested more frequently.		

State of Illinois  
Illinois Emergency Management Agency

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS - CONTINUED  
For the Years Ended June 30,

	2007	2006
<b><u>INDOOR RADON MITIGATION FUND - 191</u></b>		
<b>All receipts</b>	\$ 419,611	\$ 303,416
The increase of \$116,195 was due to Illinois receiving increased funding from the United States Environmental Protection Agency to implement the Indoor Radon Grant Program.		
<b><u>NUCLEAR CIVIL PROTECTION PLANNING FUND - 484</u></b>		
<b>All receipts</b>	\$ 936,628	\$ 74,669
The increase of \$861,959 was due to additional Disaster Mitigation Grant programs being moved from Fund 497 to Fund 484.		
<b><u>FEDERAL AID DISASTER FUND - 491</u></b>		
<b>All receipts</b>	\$ 28,382,588	\$ 8,878,390
The increase of \$19,504,198 was due to new federal disaster declarations for ice storms and tornadoes.		
<b><u>EMERGENCY MANAGEMENT PREPAREDNESS FUND - 526</u></b>		
<b>All receipts</b>	\$ 5,285,125	\$ 7,001,495
The decrease of \$1,716,370 resulted from a reimbursement for a purchase of a command vehicle in fiscal year 2006.		
<b><u>IEMA STATE PROJECTS FUND - 688</u></b>		
<b>Conference fees</b>	\$ 48,405	\$ 67,967
The decrease of \$19,562 was due to less registrants for the annual IEMA conference in fiscal year 2007.		
<b>Governor's Partnership Agreement</b>	\$ -	\$ 100,805
The decrease of \$100,805 was due to IEMA not receiving any monies in fiscal year 2007 from the governor to help fund IEMA's Annual Conference.		
<b><u>NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796</u></b>		
<b>Nuclear fuel storage facility</b>	\$ 40,000	\$ 25,000
The increase of \$15,000 was due to the timing of the Uranium Conversion Fee that IEMA receives annually from one company. The \$15,000 fee for fiscal year 2006 was not received until fiscal year 2007, and as of June 30, 2007 IEMA had not received the fee for fiscal year 2007.		
<b>Nuclear spent fuel</b>	\$ 177,500	\$ 245,500
The decrease of \$68,000 was due to less receipts related to spent fuel shipments through the State of Illinois during fiscal year 2007.		

State of Illinois  
Illinois Emergency Management Agency

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS  
For the Years Ended June 30,

Explanations were obtained for receipts with a variance of at least 20% and \$10,000 between fiscal years 2006 and 2005.

	2006	2005
<b><u>GENERAL REVENUE FUND - 001</u></b>		
<b>Federal government</b>	\$ 123,399	\$ 387,820
The decrease of \$264,421 was due to additional reimbursements being made to the State of Illinois for disaster responses during fiscal year 2005 as compared to fiscal year 2006.		
<b>Miscellaneous</b>	\$ 163	\$ 24,711
The decrease of \$24,548 was due to a decrease in payments to the State of Illinois by non-state groups participating in the response to Hurricane Katrina during fiscal year 2006.		
<b>Disaster relief refunds</b>	\$ 99,867	\$ -
The increase of \$99,867 was due to the State of Illinois receiving reimbursement for support provided to Louisiana and Mississippi for Hurricane Katrina through the Emergency Management Assistance Compact.		
<b>Katrina - EMAC</b>	\$ 42,573	\$ -
The increase of \$42,573 was due to reimbursement to the State of Illinois for providing housing and other assistance to individuals who relocated to Illinois due to Hurricane Katrina.		
<b><u>RADIATION PROTECTION FUND - 067</u></b>		
<b>Council of Great Lakes</b>	\$ -	\$ 39,597
The decrease of \$39,597 was due to no transuranic waste shipments occurring in Illinois in fiscal year 2006.		
<b>Fines/penalties or violations</b>	\$ 26,600	\$ 12,394
The increase of \$14,206 was due to the increase of actual violations of the Radiation Protection Act of 1990, the Low-Level Radioactive Waste Management Act, and the Radon Industry Licensing Act. Revenues will vary based on the number of violations that occur during a fiscal year.		
<b>Radiation technologist accreditation</b>	\$ 658,050	\$ 860,832
The decrease of \$202,782 was due to the fact that the accreditation of a radiation technologist is valid for a two-year period. Therefore, revenues will vary according to renewal time frames, the number of new radiation technologists, and the number of radiation technologists that no longer work in Illinois.		
<b>Water permit</b>	\$ 74,600	\$ 139,560
The decrease of \$64,960 for fees collected for the testing of community drinking water supplies was due to a number of factors including: the number of communities choosing to participate in IEMA's testing program, the number of sampling taps that are required to be tested quarterly by the Illinois Environmental Protection Agency, and past readings that may require communities to be tested more frequently.		
<b>US NRC agreement reimbursement</b>	\$ 4,320	\$ 75,019
The decrease of \$70,699 was a result of the completion of the program with the Nuclear Regulatory Commission during fiscal year 2006.		

State of Illinois  
Illinois Emergency Management Agency

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS - CONTINUED  
For the Years Ended June 30,

	2006	2005
<b><u>NUCLEAR CIVIL PROTECTION PLANNING FUND - 484</u></b>		
<b>All receipts</b>	\$ 74,669	\$ 29,068
The increase of \$45,601 was due to additional programs being moved to this fund. Federally funded mitigation assistance programs, such as Pre-Disaster Mitigation were moved from the Federal Civil Preparedness Administrative Fund into the Nuclear Civil Protection Planning Fund.		
<b><u>FEDERAL AID DISASTER FUND - 491</u></b>		
<b>All receipts</b>	\$ 8,878,390	\$ 3,417,771
The increase of \$5,460,619 was due to new disasters occurring during the year and ongoing payments for disasters not yet closed.		
<b><u>FEDERAL CIVIL PREPAREDNESS ADMINISTRATIVE FUND - 497</u></b>		
<b>All receipts</b>	\$ 94,156,784	\$ 52,477,877
The increase of \$41,678,907 was due to an increase in spending of local governments for homeland security and the Agency being reimbursed for those expenses from the Federal Government.		
<b><u>IEMA STATE PROJECTS FUND - 688</u></b>		
<b>Private organization or individual</b>	\$ -	\$ 158,937
The decrease of \$158,937 resulted from the reclassification of conference fees during fiscal year 2007.		
<b>Conference fees</b>	\$ 67,967	\$ -
The increase of \$67,967 resulted from the reclassification of conference fees during fiscal year 2007.		
<b>Governor's Partnership Agreement</b>	\$ 100,805	\$ -
The increase of \$100,805 was due to support received in fiscal year 2006 for the IEMA Conference through the partnership agreement.		
<b><u>NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796</u></b>		
<b>Nuclear reactor annual assessment</b>	\$ 17,140,378	\$ 28,383,550
The decrease of \$11,243,172 was due to the fact that these fees are assessed based on a mandated fund balance which causes variations in the amount received from year to year.		
<b>Nuclear fuel storage facility</b>	\$ 25,000	\$ 40,000
The decrease of \$15,000 was due to the timing of the Uranium Conversion Fee that IEMA receives annually from one company. IEMA did receive the \$15,000 fee for fiscal year 2005 before June 30, 2005; however, IEMA did not receive the fiscal year 2006 fee until fiscal year 2007.		
<b>Nuclear spent fuel</b>	\$ 245,500	\$ 177,120
The increase of \$68,380 was due to a variation in the following factors: the number of spent fuel shipments through the State of Illinois, the number of casks shipped, and the mileage involved.		

State of Illinois  
Illinois Emergency Management Agency

ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING  
For the Year Ended June 30, 2007

Explanations were obtained for lapse period expenditures for FY07 that accounted for more than 20% and \$5,000 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>Contractual services</b>	\$ 267,471	\$ 912,971	29.30%
Expenditures include payments for CMS facilities management invoices, copier leases and maintenance, charges from CMS for graphic artist services performed for the Agency and expenses related to the renovation of the Rodger Street facility. All costs were incurred on or before June 30, 2007, but not billed until after July 1, 2007.			
<b>Operation of automotive equipment</b>	\$ 40,466	\$ 93,274	43.38%
Expenditures include payments for gasoline and auto repair. All costs were incurred on or before June 30, 2007. Invoices for these purchases were received after June 30, 2007.			
<b>ILEAS/MABAS administration</b>	\$ 37,183	\$ 124,917	29.77%
Expenditures include payment for mine safety appliances company, and education and training for international law enforcement response for various law enforcement departments within the State of Illinois. All costs were incurred on or before June 30, 2007, but not billed until after July 1, 2007.			
<b><u>RADIATION PROTECTION FUND - 067</u></b>			
<b>Equipment</b>	\$ 40,084	\$ 40,589	98.76%
Expenditures include payments for radiation detection meters for use by the EPS inspectors. Order was placed in late May and equipment was received in June, bill was received and paid for in the lapse period. All costs were incurred on or before June 30, 2007.			
<b>Electronic data processing</b>	\$ 33,061	\$ 34,221	96.61%
Expenditures include payments for supplies, software, EDP equipment, and repair and maintenance of EDP equipment for the agency. All costs were incurred on or before June 30, 2007, but bills for these purchases were not processed until after July 1, 2007.			
<b>Operation of automotive equipment</b>	\$ 19,557	\$ 39,680	49.29%
Expenditures include payments for gasoline and auto repair. All costs were incurred on or before June 30, 2007. Invoices for these purchases were received after June 30, 2007.			
<b>Licensing facilities</b>	\$ 215,235	\$ 905,419	23.77%
Expenditures include payments to CMS for telecommunications, facilities management costs and payments for existing contracts for engineering technical reviews. All costs were incurred on or before June 30, 2007, but not billed until after July 1, 2007.			

State of Illinois  
Illinois Emergency Management Agency

ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING - CONTINUED  
For the Year Ended June 30, 2007

	Lapse Period Expenditures	Total Expenditures	% Lapse Expenditures
<b><u>NUCLEAR SAFETY EMERGENCY PREPAREDNESS</u></b>			
<b><u>FUND - 796</u></b>			
<b>Contractual services</b>	\$ 487,325	\$ 1,656,846	29.41%
Expenditures include payments for CMS facilities management invoices, copier leases and maintenance, charges from CMS for graphic artist services performed for the Agency, security services at IEMA facilities, parking lot expansion at Dirksen facility, facilities enhancements at Knotts Street, lettering striping of agency vehicles, moving expenses for Rodgers Street and Knotts Street facilities, expenditures for reuter stokes and GEMS repair and maintenance, electrical charges for the remote monitoring systems, and repair and maintenance of scientific equipment. All costs were incurred on or before June 30, 2007, but not billed until after July 1, 2007.			
<b>Commodities</b>	\$ 88,419	\$ 272,049	32.50%
Expenditures include payments for copier supplies, miscellaneous tools, boots, coats, supplies for the radiochemistry labs, purchase of liquid nitrogen for use at the nuclear power plants. All costs were incurred on or before June 30, 2007, but not processed until after July 1, 2007.			
<b>Equipment</b>	\$ 370,806	\$ 574,533	64.54%
Expenditures include payments for purchase of scientific equipment, generator for nuclear power plant and purchase of a vehicle. All costs were incurred on or before June 30, 2007, however payments were not processed until after July 1, 2007.			
<b>Electronic data processing</b>	\$ 193,186	\$ 442,659	43.64%
Expenditures include payments for supplies, software, EDP equipment, and repairs and maintenance of EDP equipment for the agency. All costs were incurred on or before June 30, 2007, but not billed until after July 1, 2007.			
<b>Telecommunication services</b>	\$ 240,518	\$ 1,010,587	23.80%
Expenditures include monthly payments to CMS for desk phones, cell phones, fax lines, data lines, leased circuits, air cards, and pagers. Also includes payments to other vendors for satellite phones. All costs were incurred on or before June 30, 2007, but not billed until after July 1, 2007.			
<b>Training and travel expense</b>	\$ 85,610	\$ 88,993	96.20%
Expenditures include payments for purchases of handheld gamma spectrometer and other scientific equipment for first responders. All costs were incurred on or before June 30, 2007, but not billed until after July 1, 2007.			

**EMERGENCY MANAGEMENT PREPAREDNESS**  
**FUND - 526**

**Emergency Management Preparedness**

<b>Program</b>	\$ 977,049	\$ 4,736,338	20.63%
Expenditures were for payment to CMS for facility management invoices, as well as final invoices for copier leases and grant payments to local governmental entities under the FEMA Emergency Management Preparedness grant.			

**SEPTEMBER 11TH FUND - 588**

<b>Grants, contracts and administration</b>	\$ 99,881	\$ 99,881	100.00%
Expenditures were for reimbursements to ILEAS and IESMA for purchase of equipment.			



State of Illinois  
Illinois Emergency Management Agency

ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING  
For the Year Ended June 30, 2006

Explanations were obtained for lapse period expenditures for FY06 that accounted for more than 20% and \$5,000 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>Training and education</b>	\$ 124,788	\$ 201,605	61.90%
Expenditures include payments for CMS telecommunications revolving fund, public information officer consolidation charges, registration for various conferences, furniture, EDP supplies, software and repair and maintenance of EDP equipment for the Agency. All costs were incurred on or before June 30, 2006, but not billed until after July 1, 2006.			
<b><u>RADIATION PROTECTION FUND - 067</u></b>			
<b>Licensing facilities</b>	\$ 244,783	\$ 1,073,735	22.80%
Expenditures include payments to CMS for telecommunications, facilities management costs and payments per existing contract with Hanson Engineers to assist IEMA with engineering technical review for the Kerr-McGee site. All costs were incurred on or before June 30, 2006, but not billed until after July 1, 2006.			
<b>Control and measure of radiation</b>	\$ 24,180	\$ 30,455	79.40%
Expenditures for purchase of automobile and accessories for use in inspection and escort of spent fuel shipments and other radioactive materials movement (replaced fleet vehicle). All costs were incurred on or before June 30, 2006, but not billed until after July 1, 2006.			
<b><u>NUCLEAR SAFETY EMERGENCY PREPAREDNESS FUND - 796</u></b>			
<b>Contractual services</b>	\$ 461,381	\$ 2,074,486	22.24%
Expenditures include payments for CMS facilities management invoices, copier leases and maintenance security services at IEMA facilities, moving expenses for new employee, various expenditures for Reuter Stokes and GEMS repair and maintenance, electrical charges for the remote monitoring systems, and repair and maintenance of scientific equipment. All costs were incurred on or before June 30, 2006, but not billed until after July 1, 2006.			
<b>Commodities</b>	\$ 73,613	\$ 235,096	31.31%
Expenditures include payments for copier supplies, miscellaneous tools, supplies for the radiochemistry labs, purchase of liquid nitrogen for use at the nuclear power plants. All costs were incurred on or before June 30, 2006, but not billed until after July 1, 2006.			
<b>Equipment</b>	\$ 266,002	\$ 457,555	58.14%
Expenditures include payments for purchase of scientific equipment, generator for nuclear power plant, enhancement of audio/video equipment and purchase of five vehicle replacements. All costs were incurred on or before June 30, 2006, but not billed until after July 1, 2006.			
<b>Electronic data processing</b>	\$ 224,316	\$ 497,232	45.11%
Expenditures include payments for supplies, software, EDP equipment, and repair and maintenance of EDP equipment. All costs were incurred on or before June 30, 2006, but not billed until after July 1, 2006.			

State of Illinois  
Illinois Emergency Management Agency

ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING - CONTINUED  
For the Year Ended June 30, 2006

	<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>Telecommunication services</b>	\$ 184,878	\$ 894,627	20.67%
Expenditures are monthly payments to CMS for desk phones, cell phones, fax lines, data lines, leased circuits, air cards and pagers, and also includes payments to other vendors for satellite phones. All costs were incurred on or before June 30, 2006, but not billed until after July 1, 2006.			
<b>Operation of automotive equipment</b>	\$ 20,813	\$ 103,259	20.16%
Expenditures include payments for gas and auto repair. All costs were incurred on or before June 30, 2006, but not billed until after July 1, 2006.			
<b>Training and travel expense</b>	\$ 19,965	\$ 19,965	100.00%
Expenditures include purchase of handheld isotope identified with docking station, scientific equipment for use by ISP for homeland security measures. All costs were incurred on or before June 30, 2006, but processed after July 1, 2006.			
<b><u>INDOOR RADON MITIGATION FUND - 191</u></b>			
<b>Federally Funded State Indoor Radon Abatement Program</b>	\$ 55,539	\$ 251,685	22.07%
The lapse period expenditures for this fund include the payments CMS telecommunications charges, copier charges, supplies and reimbursement to various organizations per existing grant agreements and contracts. All costs were incurred on or before June 30, 2006, but not billed until after July 1, 2006.			
<b><u>NUCLEAR CIVIL PROTECTION PLAN FUND - 484</u></b>			
<b>Flood mitigation assistance</b>	\$ 146,153	\$ 221,505	65.98%
The lapse period expenditures for this fund are for reimbursements to local governments for pre-disaster mitigation activities per grant agreements. All costs were incurred on or before June 30, 2006.			

State of Illinois  
Illinois Emergency Management Agency

ANALYSIS OF ACCOUNTS RECEIVABLE

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

2007

Fund	Aged Accounts Receivable						Total Receivables	Allowance for Doubtful Accounts
	Current Receivables	1 - 30 Days	31 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year		
Radiation Protection Fund 067	85	1	18	6	7	85	202	-
Emergency Planning & Training Fund 173	-	-	-	-	-	-	-	-
Federal Aid Disaster Fund 491	-	-	-	-	-	-	-	-
Nuclear Safety Emergency Preparedness Fund 796	13	-	-	-	-	-	13	-
Radioactive Waste Facility Development and Operation Fund 942	1	1	32	-	-	-	34	-
	<u>\$ 99</u>	<u>\$ 2</u>	<u>\$ 50</u>	<u>\$ 6</u>	<u>\$ 7</u>	<u>\$ 85</u>	<u>\$ 249</u>	<u>\$ -</u>

2006

Fund	Aged Accounts Receivable						Total Receivables	Allowance for Doubtful Accounts
	Current Receivables	1 - 30 Days	31 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year		
Radiation Protection Fund 067	252	3	2	2	17	219	495	-
Emergency Planning & Training Fund 173	-	-	-	-	-	-	-	-
Federal Aid Disaster Fund 491	-	-	-	-	-	-	-	-
Nuclear Safety Emergency Preparedness Fund 796	10	-	-	-	-	-	10	-
Radioactive Waste Facility Development and Operation Fund 942	-	1	-	-	-	-	1	-
	<u>\$ 262</u>	<u>\$ 4</u>	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 17</u>	<u>\$ 219</u>	<u>\$ 506</u>	<u>\$ -</u>

Radiation Protection Fund receivable are for licenses and fees, and civil penalties. Receivable for all other funds are licenses and fees.

Note: Receivable 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 Year Ended June 30,  
(expressed in thousands)

Fund	Current Receivables	2005 Aged Accounts Receivable					Total Receivables	Allowance for Doubtful Accounts
		1 - 30 Days	31 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year		
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	-
	\$ 218	\$ 4	\$ 1	\$ 170	\$ 10	\$ 51	\$ 454	\$ -

Radiation Protection Fund receivable are for licenses and fees, and civil penalties. Receivable for all other funds are licenses and fees.

Note: Receivable 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, 2007

(NOT EXAMINED)

	<u>Total Released</u>	<u>Total Expended</u>
<u>Fiscal Year 2007</u>		
To cover costs for disaster response and debris removal caused by severe storms on July 19 and July 21, 2006 in Madison, St. Clair, Clinton and Jefferson Counties.	\$ 413,161	\$ 413,161
To cover costs for disaster response and debris removal caused by severe storms and flash flooding on September 4, 2006 in Winnebago County and the City of Rockford.	20,000	9,408
To cover costs for disaster response and debris removal caused by tornadoes and severe storms in Central Illinois on April 2, 2006 in Christian, Champaign, Clay, Cumberland, Effingham, Fayette, Iroquois, Jasper, Jefferson, Lawrence, Macon, McLean, Moultrie, Richland, St. Clair, Sangamon, Shelby and Wayne Counties.	78,800	78,314
To cover additional costs for implementation of the Emergency Management Assistance Compact to provide assistance to Louisiana. This line is set up to cover both current year and prior year costs in accordance with the State Disaster Relief Act.	12,042	12,042
To cover costs for disaster response and debris caused by severe winter storms, sleet, freezing rain and heavy snow on November 30, 2006 for most of Illinois from the Metro-East Area to Northern Illinois.	168,064	168,064
Refund to FEMA for duplicate payment associated with Hurricane Katrina Category B. In prior year, FEMA inadvertently reimbursed IEMA twice for a few vendor bills associated with Hurricane Katrina.	0	10,628

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, 2007

(NOT EXAMINED)

	<u>Total Released</u>	<u>Total Expended</u>
<u>Fiscal Year 2007 (continued)</u>		
To cover costs for disaster response and debris caused by severe winter storms, sleet, freezing rain and heavy snow on November 30, 2006 in the Metro-East Area.	\$ 1,411,771	\$ 1,411,771
To cover costs for disaster response for flash flooding in Winnebago County and the City of Rockford.	160,000	159,389
To cover additional costs associated with responses through Emergency Management Assistance Compact Act for Hurricane Katrina.	142,096	142,096
To cover shortages from prior releases due to receipt of additional bills and qualifying expenses associated with Hurricane Katrina and Metro East storms and November 30, 2006 ice storms.	4,962	0
<u>Fiscal Year 2006</u>		
To cover capital costs associated with the repair and replacement of the North Utica village hall damaged during a tornado.	100,000	100,000
To cover costs associated with the response to Hurricane Katrina and Rita through the Emergency Management Assistance Compact Act (EMAC) that occurred on August 26, 2005.	17,000,000	15,980,324
To cover costs associated with the response and debris removal from tornadoes and severe storms in Southern and Central Illinois, March 11-13, 2006.	3,000,000	220,285
Total	<u>\$ 22,510,896</u>	<u>\$ 18,705,482</u>

State of Illinois  
Illinois Emergency Management Agency

SCHEDULE OF INDIRECT COST REIMBURSEMENTS  
For the Two Years Ended June 30, 2007

(NOT EXAMINED)

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 2007 and 2006.

	2007	
Federal Programs	Indirect Rate	General Revenue
Chemical Stockpile Emergency Preparedness Program	32.7%	\$ <u>70,296</u>
Totals		\$ <u>70,296</u>

	2006	
Federal Programs	Indirect Rate	General Revenue
Chemical Stockpile Emergency Preparedness Program	32.7%	\$ <u>123,398</u>
Totals		\$ <u>123,398</u>

State of Illinois  
Illinois Emergency Management Agency

ANALYSIS OF OPERATIONS  
For the Two Years Ended June 30, 2007

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. IEMA authorizes emergency management programs within political subdivisions of the State and its duties include:

- Developing emergency operations plan provisions for hazardous chemical emergencies.
- Assessing emergency response capabilities related to hazardous chemical emergencies.
- Coordinating the overall emergency management program of the State.
- Developing a comprehensive emergency preparedness and response plan for any nuclear accident in accordance with Section 65 of the Department of Nuclear Safety Law of 2004 (20 ILCS 3310) and in the development of the Illinois Nuclear Safety Preparedness program in accordance with Section 8 of the Illinois Nuclear Safety Preparedness Act.
- Coordinating with the Department of Public Health with respect to planning for and responding to public health emergencies.
- Preparing, for issuance by the Governor, executive orders, proclamations, and regulations as necessary or appropriate in coping with disasters.

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) 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.



State of Illinois  
Illinois Emergency Management Agency

ANALYSIS OF OPERATIONS  
For the Two Years Ended June 30, 2007

AGENCY FUNCTIONS AND PLANNING PROGRAM (Continued)

***Agency Functions (Continued)***

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 4800 Rodgers Street in Springfield.

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.

State of Illinois  
Illinois Emergency Management Agency

ANALYSIS OF OPERATIONS  
For the Two Years Ended June 30, 2007

AGENCY FUNCTIONS AND PLANNING PROGRAM (Continued)

***Agency Functions (Continued)***

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.

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***

In 2007, the Illinois Emergency Management Agency amended its Strategic Plan to include goals through 2011. The goals were established to meet the requirements of the Illinois Statutes. This plan identifies an agency-wide priority of increasing state preparedness in emergency management and homeland security, maintaining safety and improving safeguards from hazards at nuclear facilities, as well as improving safeguards for hazards posed by the transport of radioactive materials or radiological accidents. The Plan adopts the following initiatives to support this agency-wide priority:

- Develop six certified Emergency Management Accreditation Program Assessors to maintain annual EMAP accreditation throughout the state.
- Strengthen real-time exchange of critical nuclear and radiological emergency information by development of a portable radiation detector with satellite and Global Positioning System connectivity.
- Harden critical infrastructures/key resources at up to 100 sites statewide.
- Expand the Illinois Emergency Operation Plan to include catastrophic disaster response and recovery procedures for State agencies.

State of Illinois  
Illinois Emergency Management Agency

ANALYSIS OF OPERATIONS  
For the Two Years Ended June 30, 2007

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		
	2007	2006	2005
General Revenue Fund	35	42	38
Radiation Protection	33	45	47
Federal Civil Preparedness Administrative	7	12	14
Emergency Management Preparedness	15	6	7
Nuclear Safety Emergency Preparedness	138	130	140
Low Level Radioactive Waste Facility	1	1	
Development and Operation	4	3	4
Total Annual Headcount	<u>233</u>	<u>239</u>	<u>250</u>

State of Illinois  
Illinois Emergency Management Agency

ANALYSIS OF OPERATIONS  
For the Two Years Ended June 30, 2007

HURRICANE KATRINA ASSISTANCE (NOT EXAMINED)

Due to Hurricane Katrina, the Illinois Emergency Management Agency provided assistance to Louisiana and Mississippi under the Emergency Management Assistance Compact (EMAC). The Agency provided assistance through fourteen deployments: eleven to Louisiana and three to Mississippi. The deployments consisted of the following:

- Three fire fighter deployments with equipment for a total of over 900 fire fighters from local fire departments statewide.
- Three law enforcement deployments with equipment for a total of over 400 law enforcement officers from various local law enforcement agencies statewide.
- Three emergency medical response teams consisting of over 80 medical personnel and necessary medical supplies.
- One environmental strike team consisting of 12 people divided into four teams. These teams assessed the damage and tested local water supplies for contamination.
- Mobile communications equipment with 112 support personnel. Assistance to Louisiana with processing of persons affected by Hurricane Katrina provided by 70 support personnel.
- Three deployments were made to the State of Mississippi for incident management teams.

The expenditures for these deployments were paid from the State of Illinois' general revenue fund and later reimbursed by Louisiana and Mississippi. The total reimbursement was \$13,187,633 for fiscal year 2007. Of this amount, \$13,043,227 was reimbursed by Louisiana, \$93,367 was reimbursed by Mississippi, and \$51,039 was reimbursed by others.

SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)

The following are major accomplishments for the two years ended June 30, 2007:

- The Illinois Emergency Management Agency received full accreditation from the Emergency Management Accreditation Program (EMAP).
- Illinois became the first state to open a terrorism intelligence fusion center.
- Illinois increased its total of Illinois Transportable Emergency Communications Systems (ITECS) to ten. These are used to patch together the different radio frequencies used by various response agencies.
- Illinois was the first state to conduct a large-scale pandemic flu exercise in May 2006. This exercise tested preparedness for a simultaneous pandemic flu outbreak and terrorist attack.

State of Illinois  
Illinois Emergency Management Agency

ANALYSIS OF OPERATIONS  
For the Two Years Ended June 30, 2007

SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED) – (Continued)

- The U.S. Nuclear Regulatory Commission identified IEMA's Environmental Safety Orphan Source Program as an item of "Good Practice."
- Nuclear Facility Safety designed, fabricated, and tested in real-time a mobile radiation detection system with Global Positioning System, satellite data uplink communications, and real-time GIS data displays for six emergency response team vehicles.
- The Braidwood 2006 Ingestion Pathway Exercise was one of the most significant and critical nuclear emergency preparedness plan exercises ever conducted at Exelon Nuclear. IEMA was compliant in all tested criteria.
- IEMA made it possible for medical radiation technologists to renew an active accreditation, apply to change a temporary accreditation to an active status, or submit an address update on the IEMA website. This significantly increased the convenience of the renewal process.