

**STATE OF ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY
COMPLIANCE EXAMINATION**

For the Two Years Ended June 30, 2014

STATE OF ILLINOIS
 ENVIRONMENTAL PROTECTION AGENCY
 COMPLIANCE EXAMINATION
 For the Two Years Ended June 30, 2014

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AGENCY OFFICIALS

Director (3/18/13 to Present)	Lisa Bonnett
Director (1/2/13 to 3/17/13)	John J. Kim
Interim Director (through 1/1/13)	John J. Kim
Deputy Director (2/17/15 to Present)	Ryan McCreery
Deputy Director (through 3/17/13)	Lisa Bonnett
Chief Legal Counsel (3/18/13 to Present)	John J. Kim
Acting Chief Legal Counsel (through 3/17/13)	Julie Armitage
Chief Financial Officer (10/22/12 to Present)	Carol Radwine
Fiscal Services Manager (through 12/31/12)	Willa Barger
Chief Internal Auditor	Rusti Cummings

Agency Headquarter offices are located at:

1021 North Grand Avenue East
Springfield, Illinois 62794



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

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BRUCE RAUNER, GOVERNOR

LISA BONNETT, DIRECTOR

STATE COMPLIANCE EXAMINATION MANAGEMENT ASSERTION LETTER

June 2, 2015

Honorable William G. Holland
Auditor General
State of Illinois
Iles Park Plaza
740 E. Ash
Springfield, IL 62703-3154

Dear Mr. Holland:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Illinois Environmental Protection Agency (Agency). We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the Agency's compliance with the following assertions during the two-year period ended June 30, 2014. Based on this evaluation, we assert that during the years ended June 30, 2014 and June 30, 2013, 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 truly,

Illinois Environmental Protection Agency



Lisa Bonnett
Director



Carol Radwine
Chief Financial Officer



John J. Kim
Chief Legal Counsel

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COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANT’S REPORT

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

SUMMARY OF FINDINGS

<u>Number of</u>	<u>Current</u> <u>Report</u>	<u>Prior</u> <u>Report</u>
Findings	7	10
Repeated findings	2	3
Prior recommendations implemented or not repeated	8	7

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
2014-001	11	Inadequate controls over State vehicles	Significant Deficiency/ Noncompliance
2014-002	13	Inadequate controls over State-owned equipment and commodities	Significant Deficiency/ Noncompliance
2014-003	15	Inadequate support of bond issuance costs	Significant Deficiency/ Noncompliance
2014-004	18	Inadequate controls over accounts receivable	Significant Deficiency/ Noncompliance

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2014-005	20	Outdated policies	Significant Deficiency/ Noncompliance
2014-006	22	Failure to perform employee performance evaluations	Significant Deficiency/ Noncompliance
2014-007	23	Insufficient number of members on Council	Significant Deficiency/ Noncompliance

PRIOR FINDINGS NOT REPEATED

A	25	Inadequate controls over financial reporting
B	25	Failure to approve and maintain written agreement between Community Water Supplies (CWS) facilities and its contracted operators
C	25	Failure to notify the public in granting provisional variances
D	25	Noncompliance with the Illinois Lake Management Program Act
E	26	Noncompliance with the Electronic Products Recycling and Reuse Act
F	26	Noncompliance with Fiscal Control and Internal Auditing Act
G	26	Failure to comply with the Identity Protection Act
H	26	Noncompliance with the Collection of Fees from Landfill Owners or Operators

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EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Agency personnel at an exit conference on April 20, 2015. Attending were:

Environmental Protection Agency

Lisa Bonnett, Director
Ryan McCreery, Deputy Director
Carol Radwine, Chief Financial Officer
Michelle Bennett, Fiscal Manager
Rusti Cummings, Chief Internal Auditor

Office of the Auditor General

Peggy Hartson, Audit Manager
Max Paller, Audit Supervisor

The responses to the recommendations were provided by Ms. Rusti Cummings in a letter dated April 23, 2015.



OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

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

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

We have examined the State of Illinois, Environmental Protection 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, 2014. The management of the State of Illinois, Environmental Protection Agency is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, Environmental Protection Agency's compliance based on our examination.

- A. The State of Illinois, Environmental Protection 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 State of Illinois, Environmental Protection 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 State of Illinois, Environmental Protection 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 State of Illinois, Environmental Protection 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 State of Illinois, Environmental Protection Agency on behalf of the State or held in trust by the State of Illinois, Environmental Protection Agency have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the State of Illinois, Environmental Protection 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 State of Illinois, Environmental Protection Agency's compliance with specified requirements.

In our opinion, the State of Illinois, Environmental Protection Agency complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2014. However, the results of our procedures disclosed instances of noncompliance with the requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as items 2014-001 through 2014-007.

Internal Control

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings as items 2014-001 through 2014-007 that we consider to be significant deficiencies.

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

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

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information for the years ended June 30, 2014 and June 30, 2013 in Schedules 1 through 9 and the Analysis of Operations Section is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2014 and June 30, 2013 accompanying supplementary information in Schedules 1 through 9. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2012 accompanying supplementary information in Schedules 3 through 7 and in the Analysis of Operations Section, and accordingly, we do not express an opinion or provide any assurance on it.

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

BRUCE L. BULLARD, CPA
Director of Financial and Compliance Audits

Springfield, Illinois
June 2, 2015

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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable William G. Holland
Auditor General
State of Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Water Revolving Fund of the State of Illinois, Environmental Protection Agency, as of June 30, 2014, and the related notes to the financial statements, and have issued our report thereon dated December 19, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the State of Illinois, Environmental Protection Agency's internal control over financial reporting (internal control) of the Water Revolving Fund to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois, Environmental Protection Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Environmental Protection Agency's internal control.

A deficiency in internal control 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 and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control of the Water Revolving Fund that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State of Illinois, Environmental Protection Agency Water Revolving Fund's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the State of Illinois, Environmental Protection Agency's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the State of Illinois, Environmental Protection Agency internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



BRUCE L. BULLARD, CPA

Director of Financial and Compliance Audits

Springfield, Illinois
December 19, 2014

STATE OF ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2014

2014-001. **FINDING** (Inadequate controls over State vehicles)

The Environmental Protection Agency (Agency) did not have adequate controls over the administration of State vehicles.

During testing, we noted the following:

- The Agency did not adequately utilize 128 of its 214 (60%) vehicles during Fiscal Year 2013. These vehicles were driven from 6 to 9,957 miles per year, and, on average, 5,119 miles per year. The Illinois Administrative Code (Code) (44 Ill. Adm. Code 5040.270) requires vehicle usage to exceed a break-even mileage threshold by vehicle type. Failure to ensure vehicles are adequately utilized could result in the use of State funds to purchase and maintain vehicles that are not necessary for current operations.
- During review of maintenance records for State vehicles, 15 of 20 (75%) vehicles tested did not have routine oil changes performed on a timely basis. In addition, 12 of 20 (60%) vehicles tested were not brought to the Department of Central Management Services (DCMS) for an annual inspection. Further, 14 of 20 (70%) vehicles tested did not receive tire rotations at the required intervals. The Code (44 Ill. Adm. Code 5040.400) requires all State owned or leased vehicles to undergo regular service and/or repair in order to maintain the vehicles in road worthy, safe, operating condition and appropriate cosmetic condition. The Code (44 Ill. Adm. Code 5040.410) also requires agencies to have vehicles inspected by DCMS at least once per year and to maintain vehicles in accordance with the schedules provided by DCMS or with other schedules acceptable to DCMS that provide for the proper care and maintenance of vehicles. Inadequate monitoring of the maintenance of State vehicles could result in unnecessary cost to the State through additional repairs and shortened useful lives of State vehicles.
- For 18 of 214 (8%) vehicles on the Agency's vehicle listing, the vehicles' odometer readings were either missing or inaccurate. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Agency to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance revenues and funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports, and to maintain accountability over the State's resources. Failure to maintain accurate vehicle records could result in unauthorized vehicle expenditures.
- A vehicle with a purchase price totaling \$21,545 was noted on the Agency's vehicle listing as sold in September 2012. However, the vehicle was not removed from the Agency's property control records during fieldwork. The Code (44 Ill. Adm. Code

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5010.400) requires agencies to adjust property records within 30 days of acquisition, change or deletion of equipment items. The failure to maintain accurate equipment records could result in the overstatement of Agency assets.

Agency officials stated the conditions noted were due to oversight and several changes in the Vehicle Coordinator position during the examination period. (Finding Code No. 2014-001)

RECOMMENDATION

We recommend the Agency ensures State vehicles are utilized and maintained as required. We also recommend the Agency ensure its vehicle and property control records are updated and contain accurate vehicle data.

AGENCY RESPONSE

Partially Agree. While the Agency agrees low mileage vehicles could have been monitored better, the decision whether to retain or dispose of an Agency vehicle must also consider whether the vehicle is equipped to serve a special function such as emergency response, environmental testing, or potentially transporting hazardous waste materials. To improve the monitoring process, the Agency created a new electronic system for Fiscal Year 2015 to track vehicle function, mileage, number of days driven, oil changes, inspections, and tire rotations. In addition, the Agency's decentralized offices are now coordinating "pooled" cars by location rather than by bureau at the location. With these two measures in place, the Agency has already disposed of 43 vehicles and is now monitoring the remaining 171 vehicles. The Vehicle Coordinator will also work with the Property Control Coordinator to ensure all vehicles are removed from inventory when the vehicle is disposed of.

STATE OF ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2014

2014-002. **FINDING** (Inadequate controls over State-owned equipment and commodities)

The Environmental Protection Agency (Agency) did not have adequate controls over State-owned equipment.

During testing, we noted the following:

- Five of 40 (13%) equipment additions tested, totaling \$20,126, were recorded on the Agency's property control records from 6 to 117 days late.
- Six of 55 (11%) equipment items tested, totaling \$8,072, were entered on the property control records with the incorrect location code.
- Six of 55 (11%) equipment items tested, totaling \$4,954, appeared to be obsolete.
- The Agency had not made an effort to dispose of approximately 210 obsolete printer cartridges during fieldwork. Agency officials stated the oversupply occurred in May 2012 when the existing cartridges were incompatible with 69 new copiers installed without sufficient notice to scale back the quantity on hand.

The Illinois Administrative Code (Code) (44 Ill. Adm. Code 5010.400) requires agencies to adjust the property records within 30 days of the acquisition, change, or deletion of equipment items. The Code (44 Ill. Adm. Code 5010.600) defines transferable equipment as State-owned equipment which is no longer needed and/or is not useful to the Agency. In addition, the Illinois Procurement Code (30 ILCS 500/50-55) requires every State agency to stock no more than a 12-month supply of commodities and if, upon review, an agency determines it has more than a 12-month supply of any commodities, the agency shall undertake transfers of the oversupplied items. Further, the State Property Control Act (30 ILCS 605/4) requires the Agency to be accountable for the supervision, control, and inventory of all property under its jurisdiction.

Agency officials stated property control personnel were not timely given notice the equipment items had been received and were not given copies of the vouchers in order to update the property control records. Agency officials further stated the location codes and obsolete equipment conditions were due to oversight.

Failure to exercise adequate controls over property reporting and maintain accurate property control records increases the risk of loss, misappropriation and inaccurate information being submitted to the State Comptroller. (Finding Code No. 2014-002)

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For the Two Years Ended June 30, 2014

RECOMMENDATION

We recommend the Agency ensure the property control records are adjusted timely for equipment transactions and the proper location code is used. We also recommend the Agency ensure it transfers obsolete equipment to the Department of Central Management Services.

AGENCY RESPONSE

Agree. The Agency has transferred this obsolete equipment to the Department of Central Management Services surplus and has updated the recorded location for the other equipment items. The Vouchering unit is now providing property control with a semi-monthly expenditure report to ensure equipment is added to the inventory within 30 days of the voucher date (“acquisition date”).

The Illinois EPA saved approximately \$153,000 per year (\$12,800 per month) by consolidating the functions of 375 printers, fax, and copy machines for 70 multi-functional devices. However, this initiative caused the Agency’s 210 existing printer cartridges that were on hand to be obsolete and they were inadvertently not transferred to surplus. The Agency has now transferred those obsolete printer cartridges to the Department of Central Management Services. To avoid similar situations in the future, the Agency has included the printer cartridges in the lease agreement to allow the Agency to return any non-compatible printer cartridges during the next upgrade.

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ENVIRONMENTAL PROTECTION AGENCY
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For the Two Years Ended June 30, 2014

2014-003. **FINDING** (Inadequate support of bond issuance costs)

The Environmental Protection Agency (Agency) did not maintain adequate support for bond issuance costs.

The State of Illinois issued \$141,700,000 in revenue bonds in December 2013. The proceeds were used to fund loans by the Agency and to refund outstanding bonds of the Illinois Finance Authority (IFA) for the benefit of the clean and drinking water programs. We reviewed the support provided for the fees paid to vendors from the bond proceeds and noted the following:

- Documentation maintained to support payment of an invoice totaling \$199,705 in December 2013 for financial advisory services consisted only of a spreadsheet of names and hours charged from April 2012 through March 14, 2014 with no further detail for the services provided by the vendor.
- An invoice for legal services contained detailed information to substantiate the work performed but support for the hourly rate totaling \$645 was not provided. Further, the invoice totaled \$19,350 but \$20,000 was paid. In addition, the reasonableness of the hourly charges (\$430-\$640) on the bond counsel's invoice totaling \$200,053 also could not be determined due to no support for the hourly rate charges. In addition, the invoice totaled \$200,053 but \$200,000 was paid.
- There was no supporting documentation provided to substantiate an invoice for professional services and fees totaling \$47,340.

The Bond Purchase Agreement (section 11) requires all expenses of the Agency incident to the performance of its obligations in connection with the authorization, issuance and sales of the Bonds to the Underwriters, fees of consultants, fees of rating agencies, advertising expenses, fees and expenses of the Bond Trustee and the Master Trustee and fees and expenses of counsel to IFA and the bond counsel to be paid by the Agency from the proceeds of the Bonds or other revenues. In addition, the Memorandum of Agreement between the Agency and IFA required IFA to retain bond counsel, financial advisors, underwriters and other professionals in connection with the bonds and the costs were to be paid as agreed by the Agency and IFA from the Fund or proceeds of the bonds issued.

The State Records Act (Act) (5 ILCS 160/8) requires each agency to preserve records containing adequate and proper documentation of the functions, policies, decisions, procedures, and essential transactions of the agency.

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Agency officials stated the Agency maintained only vendors' summary invoices. They further stated IFA had been responsible for procuring and authorizing these expense payments from the bond proceeds.

Failure to obtain and maintain adequate documentation of disbursements is noncompliance with the Act and could result in inappropriate expenditures. (Finding Code No. 2014-003)

RECOMMENDATION

We recommend the Agency ensure it maintains adequate supporting documentation for all transactions. In addition, we recommend the Agency recoup any overpayments, if applicable.

AGENCY RESPONSE

Partially Agree. The Illinois Finance Authority (IFA) is responsible for the issuance of revenue bonds for expenditure through the Water Revolving Fund. Illinois statute does not give the Illinois Environmental Protection Agency the authority to issue bonds. To coordinate this process, the Agency signed a Memorandum of Agreement (MOA) with IFA to address the duties and obligation of both parties.

While the Agency agrees this MOA states, "IFA was to retain bond counsel, financial advisors, underwriters, and other professionals in connection with the bonds and the costs were to be paid as agreed by the Agency and IFA from the Fund or proceeds of the bonds issued", the Agency disagrees with the interpretation that this phrase makes the Agency responsible for maintaining records to support the payments made by IFA from the bond proceeds to those vendors.

The Agency had no authority to retain, contract with, or pay vendors and did not sign any vendor contracts or payment authorizations from the bond proceeds. As such, the Agency had no responsibility to maintain records to support the hourly rates, hours worked by the vendors, or other costs incurred.

Based on the Auditor's opinion that it is the Agency's responsibility to approve and document these costs, the Agency will make an effort in future bond issuances to obtain more supporting documentation from IFA for the professional services related to the bond issuance.

AUDITORS' COMMENT

As noted above, the Bond Purchase Agreement signed by the Agency (the borrower), IFA (the issuer), and the representative of the Underwriter, required all expenses of the

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ENVIRONMENTAL PROTECTION AGENCY
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Agency incident to the performance of its obligations in connection with the authorization, issuance and sales of the bonds to the Underwriters, fees of consultants, fees of rating agencies, advertising expenses, fees and expenses of the Bond Trustee and the Master Trustee and fees and expenses of counsel to IFA and the bond counsel to be paid by the Agency from the proceeds of the Bonds or other revenues. The State Records Act (Act) (5 ILCS 160/8) requires each agency including the Environmental Protection Agency to preserve records containing adequate and proper documentation of the functions, policies, decisions, procedures, and essential transactions of the agency which would include support for the fees paid to the vendors for services performed.

STATE OF ILLINOIS
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2014-004. **FINDING** (Inadequate controls over accounts receivable)

The Environmental Protection Agency (Agency) did not have adequate controls over the administration of its accounts receivable.

Excluding loans receivable from the Water Revolving Fund, the Agency reported \$72.6 million in accounts receivable, of which \$27.3 million was over one year past due, in Fiscal Year 2014, and \$59.9 million, of which \$25.4 million was over one year past due, in Fiscal Year 2013.

During testing, we noted the following:

- Eighteen of 25 (72%) accounts tested, totaling \$309,513, were over 90 days past due and had not been referred to the Comptroller's Offset System or the Department of Revenue's Debt Collection Bureau. In addition, 13 of 25 (52%) accounts tested, totaling \$232,195 were over one year old and were not referred to the Attorney General for write off.
- Ten of 25 (40%) accounts tested had incorrect balances reported. The differences totaled from \$3 to \$35,000.
- The allowance for uncollectable accounts in one fund was not updated from June 2012 to March 2014. The Agency did update this amount in the June 30, 2014 quarterly accounts receivable reporting after the concern had been identified by the auditors.

The Illinois State Collection Act of 1986 (Act) (30 ILCS 210/3) states it is the "public policy of this State to aggressively pursue the collection of accounts or claims due and payable to the State of Illinois through all reasonable means." The Statewide Accounting Management System (SAMS) (Procedure 26.40.20) requires agencies to place all debts over \$250 and more than 90 days past due in the Comptroller's Offset System. In addition, the Act (30 ILCS 210/5(g)) requires the Agency to refer qualifying delinquent debt to the Department of Revenue's Debt Collection Bureau. The Uncollected State Claims Act (30 ILCS 205/2) requires when a State agency is unable to collect any claim or account receivable of \$1,000 or more due the agency, the State agency shall request the Attorney General to certify the claim or account receivable to be uncollectible.

Agency officials stated the deficiencies were mainly due to staffing shortages, employee retirements and system errors.

Failure to attempt or document attempts to collect accounts receivable could result in lost revenues to the State. Failure to timely refer receivables to the Department of

STATE OF ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2014

Revenue Debt Collection Bureau and to the Comptroller's Offset System increases the likelihood that past due amounts owed to the Agency will not be collected or the collection will be further delayed. In addition, the failure to report uncollectible accounts to the Attorney General and the incorrect reporting of accounts receivable balances results in inaccurate accounts receivable reporting. (Finding Code No. 2014-004)

RECOMMENDATION

We recommend the Agency pursue all reasonable and appropriate procedures to collect on outstanding debts as required. We also recommend the Agency ensure its accounts receivable balances are correctly reported. We further recommend the Agency refer overdue accounts to the appropriate parties as required.

AGENCY RESPONSE

Agree. After hiring more collection personnel, the Agency has taken several measures to ensure the accounts receivable balances are recorded correctly as well as implementing a new process to more aggressively pursue internal collection efforts and better determine when uncollectible accounts should be written off. In addition, the Agency is reconciling all existing aging schedules with the amounts in the Comptroller's Offset System to bring our collection efforts current. As warranted, the Agency will continue to make referrals to the Comptroller's Offset System, Department of Revenue's Debt Collection Bureau, and even to the Attorney General for uncollectible accounts, when necessary.

STATE OF ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2014

2014-005. **FINDING** (Outdated policies)

The Environmental Protection Agency (Agency) did not properly update its Employee Handbook (Handbook) and Agency written policies to reflect current operations and practices.

The Agency's Handbook was written to serve as a guide to employees regarding policies and procedures governing Agency operations, as well as management expectations of employees. We noted the following discrepancies:

- The Agency's policy for emergency response duty stated an employee who functions as an Emergency Response Duty Officer is entitled to four hours of inconvenience pay for the completion of one week's stand-by duty. During testing, we noted the Agency instead paid the Duty Officers four hours of overtime per day for stand-by pay on a two week cycle. Agency officials stated they used the required pay from the union contract to pay all employees, regardless of classification, serving as Duty Officers the same rate.
- The Handbook did not require a daily vehicle use log and mileage recording for State vehicles. The State Vehicle Use Act (30 ILCS 617/10) requires each State agency, with the assistance of the vehicle use officer, to draft a vehicle use policy. A vehicle use policy shall include procedures regarding daily vehicle use logs and mileage recording.
- The Accounts Receivable Management Policy and Guidance document required all delinquent debt that is at least 90 days old and in the amount of \$10 or more to be referred to a private collection firm. The Agency does not use a private collection firm for delinquent accounts receivable.

Good internal controls require the establishment and continuous update of an Employee Handbook to serve as a guide for Agency operations and employee actions. In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that resources are utilized efficiently, effectively, and in compliance with applicable laws.

Agency officials stated they notified personnel of the emergency response inconvenience pay policy change by email and considered updating the Handbook a lower priority. They further stated the other policies were inadvertently omitted or not updated due to staff shortages.

Failure to review and update the Handbook resulted in inconsistencies between the Handbook and actual Agency operations. In addition, the existence of an outdated

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ENVIRONMENTAL PROTECTION AGENCY
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2014

Handbook increases the risk employees will be misguided and management will apply policy inconsistently. (Finding Code No. 2014-005)

RECOMMENDATION

We recommend the Agency periodically review and update its Handbook to reflect current operations.

AGENCY RESPONSE

Agree. The Agency agrees the Employee Handbook policies had not been updated to reflect changes made to the Agency's practices. However, the Agency has ensured the emergency duty pay are paid correctly by emailing this change to the applicable Agency personnel. The Illinois EPA is utilizing vehicle logs for Agency vehicles and this requirement has been communicated to employees driving and maintaining vehicles. The Agency will endeavor to update its written policies to reflect changes made in practice.

In addition, the Agency's Accounts Receivable Management Policy and Guidance will be updated to reflect the new procedures including submission of uncollectible accounts to the Department of Revenue's Debt Collection Bureau.

STATE OF ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2014

2014-006. **FINDING** (Failure to perform employee performance evaluations)

The Environmental Protection Agency (Agency) did not complete employee performance evaluations as required.

During testing, we noted the following:

- Twenty-one of 40 (53%) employees tested did not receive an employee performance evaluation during the examination period.
- Four of 40 (10%) employees tested only had one evaluation during the examination period. In addition, 6 of 40 (15%) employees tested had evaluations performed from 72 to 312 days late.

The Illinois Administrative Code (Code) (80 Ill. Adm. Code 302.270) requires each agency to evaluate certified employees no less often than annually.

During the prior examination period, Agency officials stated staff shortages and additional management assignments led to the Agency's inability to evaluate all employees in a timely manner. During the current period, Agency officials stated they continue to face challenges in performing administrative functions where too few management employees remain outside of the union to perform timely evaluations. In addition the evaluation tool has little to no impact on the majority of employees as 97% of the Agency employees are in a bargaining unit and salary increases are not dependent upon performance.

Performance evaluations are a systematic and uniform approach for the development of employees and communication of performance expectations to employees. (Finding Code No. 2014-006, 12-2, 10-1, 08-3, 06-1, 04-2, 02-1, 00-1, 99-4, 98-5, 96-7, 94-9)

RECOMMENDATION

We recommend the Agency take appropriate action to ensure performance evaluations are conducted annually as required.

AGENCY RESPONSE

Agree. The Agency continues to face challenges in performing administrative functions where too few management employees remain outside of the union to perform timely evaluations. In addition, the evaluation tool has little to no impact on the majority of employees as 97% of the Agency employees are in a bargaining unit and salary increases are not dependent upon performance. The Agency uses the evaluation tool where necessary to address performance issues in a disciplinary action.

STATE OF ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2014

2014-007. **FINDING** (Insufficient number of members on Council)

The Environmental Protection Agency (Agency) did not ensure the Community Water Supply Testing Council (Council) had the required number of council members.

The Council shall have the duties to consider fee determinations submitted by the Agency, consider appropriate means for long-term financial support of water supply testing, review and evaluate financial implications of current and future federal requirements for monitoring public water supplies, and review and evaluate financial audit reports related to testing programs.

We noted the Council was not composed of the required 15 members. Since January 2007, the Council was deficient in membership representation creating three vacancies in the following categories:

- One member from the group of community water supplies.
- One member from the group of investor-owned utilities.
- One member representing municipalities and community water supplies on a Statewide position.

The Environmental Protection Act (Act) (415 ILCS 5/17.7(f)) states the Director of the Agency shall establish a Community Water Supply Testing Council consisting of five persons who are elected municipal officials, five persons representing community water supplies, one person representing the engineering profession, one person representing investor-owned utilities, one person representing the Illinois Association of Environmental Laboratories, and two persons representing municipalities and community water supplies on a Statewide basis.

During the prior examination period, Agency officials stated appointments were not being made to the Council since there was no Council business to conduct. During the current examination period, Agency officials stated they considered introducing legislation to amend this statutory provision, but other legislative matters required greater priority at this time.

Failure to maintain the required number of Council membership results in noncompliance with the Act. (Finding Code No. 2014-007, 12-5, 10-10)

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For the Two Years Ended June 30, 2014

RECOMMENDATION

We recommend the Agency fill the vacancies on the Council to comply with the Act or seek legislative remedy to this requirement.

AGENCY RESPONSE

Agree. The Agency will consider seeking legislation to remedy this situation.

STATE OF ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY
PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2014

A. **FINDING** (Inadequate controls over financial reporting)

During the prior examination, the Environmental Protection Agency (Agency) did not exercise adequate internal control over financial reporting. The Agency did not develop a basis or prepare any calculation for the estimated arbitrage rebate and also did not accrue interest income on investments of the debt service fund under the Debt Service Forward Delivery Agreement for the State of Illinois Revolving Fund, Series 2004 issuance.

During the current examination, our testing indicated the Agency prepared a calculation to support the estimated arbitrage rebates and recorded an accrual of interest income. (Finding Code No. 12-1)

B. **FINDING** (Failure to approve and maintain written agreement between Community Water Supplies (CWS) facilities and its contracted operators)

During the prior examination, the Agency failed to approve and maintain written agreements between CWS facilities and its contracted operators.

During the current examination, our sample testing showed the Agency maintained and approved written agreements between CWS facilities and its contracted operators as required. (Finding Code No. 12-3)

C. **FINDING** (Failure to notify the public in granting provisional variances)

During the prior examination, the Agency failed to notify the public by issuing a press release for distribution to newspapers of general circulation in relation to granting provisional variances.

During the current examination, our sample testing showed the Agency made improvements in issuing press releases for distribution to newspapers of general circulation in relation to granting provisional variances. (Finding Code No. 12-4, 10-6)

D. **FINDING** (Noncompliance with the Illinois Lake Management Program Act)

During the prior examination, the Agency did not ensure that the Task Force on the Conservation and Quality of the Great Lakes held quarterly meetings as required by the Illinois Lake Management Program Act (Act).

During the current examination, we noted the requirement of the Task Force within the Act was repealed by Public Act 98-692, effective July 1, 2014. (Finding Code No. 12-6)

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ENVIRONMENTAL PROTECTION AGENCY
PRIOR FINDINGS NOT REPEATED
For the Two Years Ended June 30, 2014

E. **FINDING** (Noncompliance with the Electronic Products Recycling and Reuse Act)

During the prior examination, the Agency did not comply with all the requirements of the Electronic Products Recycling and Reuse Act. Grants were not awarded, meetings with the Illinois retail merchants were not held, annual reports were not prepared, and the Agency had not posted the registered collector information on the website as required.

During the current examination, our sample testing indicated the Agency awarded grants, met with the Illinois retail merchants, prepared annual reports, and posted the required information on the website. (Finding Code No. 12-7)

F. **FINDING** (Noncompliance with Fiscal Control and Internal Auditing Act)

During the prior examination, the Agency did not ensure that its internal auditing program fully complied with the Fiscal Control and Internal Auditing Act (Act). The Agency did not complete an audit of all major internal controls during Fiscal Year 2012 as required by the Act.

During the current examination, we noted the Agency did conduct testing in each of the major internal controls during the two years ended June 30, 2014, and completed several audits in those areas. (Finding Code 12-8)

G. **FINDING** (Failure to comply with the Identity Protection Act)

During the prior examination, the Agency failed to implement the provisions of the Identity Protection Act.

During the current examination, our testing indicated the Agency had implemented an Identity Protection Policy and had developed a security awareness training program to make employees aware of their responsibilities with regard to the Identity Protection Policy. (Finding Code No. 12-9)

H. **FINDING** (Noncompliance with the Collection of Fees from Landfill Owners or Operators)

During the prior examination, the Agency did not comply with the collection of the Environmental Protection Clean Construction or Demolition Debris Fill Operation Fee and the Solid Waste Fee.

During the current examination, our sample testing indicated the Agency had fewer instances of late or missing Quarterly Fill Summary reports and payments and no instances of late or missing Quarterly Solid Waste Summary reports and payments. There were still some problems noted with the Quarterly Fill Summary reports and payments; therefore, that issue was reported in the Letter of Immaterial Findings. (Finding Code No. 12-10)

STATE OF ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2014

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

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

- Fiscal Schedules and Analysis:
 - Schedule of Appropriations, Expenditures and Lapsed Balances – Fiscal Year 2014
 - Schedule of Appropriations, Expenditures and Lapsed Balances – Fiscal Year 2013
 - Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
 - Schedule of Changes in State Property
 - Comparative Schedule of Cash Receipts and Reconciliation 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

- Analysis of Operations (Not Examined):
 - Agency Functions and Planning Program (Not Examined)
 - Average Number of Employees (Not Examined)
 - Emergency Purchases (Not Examined)
 - Memorandums of Understanding (Not Examined)
 - Service Efforts and Accomplishments (Not Examined)

The accountant's report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the accountants have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the June 30, 2014 and June 30, 2013 supplementary information in Schedules 1 through 9. However, the accountants do not express an opinion on the supplementary information. The accountant's report also states that they have not applied procedures to the Analysis of Operations Section, and accordingly, they do not express an opinion or provide any assurance on it.

STATE OF ILLINOIS
 ENVIRONMENTAL PROTECTION AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 Appropriations for Fiscal Year 2014

Fourteen Months Ended August 31, 2014

P.A. 98-0064 P.A. 98-0050	Appropriations (Net After Transfers)	Expenditures Through 6/30/14	Lapse Period Expenditures 7/01-8/31/14	Total Expenditures	Balances Reappropriated 7/01/14	Balances Lapsed
APPROPRIATED FUNDS						
U.S. Environmental Protection Fund - 0065						
Administration	\$ 2,364,400	\$ 599,009	\$ 482,117	\$ 1,081,126	\$ -	\$ 1,283,274
Air Pollution Control	15,203,700	9,740,516	1,043,896	10,784,412	-	4,419,288
Land Pollution Control	19,044,200	8,860,241	394,548	9,254,789	-	9,789,411
Bureau of Water	25,710,500	17,703,622	1,072,057	18,775,679	-	6,934,821
Total U.S. Environmental Protection Fund	\$ 62,322,800	\$ 36,903,388	\$ 2,992,618	\$ 39,896,006	\$ -	\$ 22,426,794
Underground Storage Tank Fund - 0072						
Administration	\$ 559,500	\$ 559,500	-	\$ 559,500	\$ -	\$ -
Land Pollution Control	66,356,400	32,342,072	1,192,803	33,534,875	-	32,821,525
Pollution Control Board	429,900	419,390	-	419,390	-	10,510
Total Underground Storage Tank Fund	\$ 67,345,800	\$ 33,320,962	\$ 1,192,803	\$ 34,513,765	\$ -	\$ 32,832,035
EPA Special State Project Trust Fund - 0074						
Administration	\$ 1,450,000	\$ 100,999	\$ 1,151	\$ 102,150	\$ -	\$ 1,347,850
Total EPA Special State Project Trust Fund	\$ 1,450,000	\$ 100,999	\$ 1,151	\$ 102,150	\$ -	\$ 1,347,850
Solid Waste Management Fund - 0078						
Administration	\$ 731,100	\$ 731,100	-	\$ 731,100	\$ -	\$ -
Land Pollution Control	14,702,800	10,648,682	648,042	11,296,724	-	3,406,076
Total Solid Waste Management Fund	\$ 15,433,900	\$ 11,379,782	\$ 648,042	\$ 12,027,824	\$ -	\$ 3,406,076
Subtitle D Management Fund - 0089						
Administration	\$ 178,300	\$ 178,300	-	\$ 178,300	\$ -	\$ -
Land Pollution Control	1,685,400	1,423,590	17,158	1,440,748	-	244,652
Total Subtitle D Management Fund	\$ 1,863,700	\$ 1,601,890	\$ 17,158	\$ 1,619,048	\$ -	\$ 244,652
Clean Air Act Permit Fund - 0091						
Administration	\$ 1,340,600	\$ 887,118	\$ 51,919	\$ 939,037	\$ -	\$ 401,563
Air Pollution Control	18,707,400	16,196,791	70,522	16,267,313	-	2,440,087
Pollution Control Board	1,469,100	1,177,026	-	1,177,026	-	292,074
Total Clean Air Act Permit Fund	\$ 21,517,100	\$ 18,260,935	\$ 122,441	\$ 18,383,376	\$ -	\$ 3,133,724

STATE OF ILLINOIS
 ENVIRONMENTAL PROTECTION AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 Appropriations for Fiscal Year 2014

Fourteen Months Ended August 31, 2014

P.A. 98-0064 P.A. 98-0050	Appropriations (Net After Transfers)	Expenditures		Lapse Period Expenditures 7/01-8/31/14	Total Expenditures	Balances	
		Through 6/30/14	7/01-8/31/14			Reappropriated 7/01/14	Balances Lapsed
Capital Development Fund - 0141							
Land Pollution Control	\$ 5,025,632	\$ -	\$ -	\$ -	\$ -	\$ 5,025,632	\$ -
Total Capital Development Fund	\$ 5,025,632	\$ -	\$ -	\$ -	\$ -	\$ 5,025,632	\$ -
Brownfield Redevelopment Fund - 0214							
Land Pollution Control	\$ 6,156,700	\$ 2,262,330	\$ 13,736	\$ 2,276,066	\$ -	\$ -	\$ 3,880,634
Total Brownfield Redevelopment Fund	\$ 6,156,700	\$ 2,262,330	\$ 13,736	\$ 2,276,066	\$ -	\$ -	\$ 3,880,634
Water Revolving Fund - 0270							
Administration	\$ 1,297,100	\$ 1,251,534	\$ 6,895	\$ 1,258,429	\$ -	\$ -	\$ 38,671
Bureau of Water	1,426,895,318	292,782,409	97,068	292,879,477	1,132,264,193	1,132,264,193	1,751,648
Total Water Revolving Fund	\$ 1,428,192,418	\$ 294,033,943	\$ 103,963	\$ 294,137,906	\$ 1,132,264,193	\$ 1,132,264,193	\$ 1,790,319
Pollution Control Board Fund - 0277							
Pollution Control Board	\$ 50,000	\$ 16,469	\$ -	\$ 16,469	\$ -	\$ -	\$ 33,531
Total Pollution Control Board Fund	\$ 50,000	\$ 16,469	\$ -	\$ 16,469	\$ -	\$ -	\$ 33,531
Hazardous Waste Occupational Licensing Fund - 0282							
Land Pollution Control	\$ 50,000	\$ 59	\$ -	\$ 59	\$ -	\$ -	\$ 49,941
Total Hazardous Waste Occupational Licensing Fund	\$ 50,000	\$ 59	\$ -	\$ 59	\$ -	\$ -	\$ 49,941
Community Water Supply Lab Fund - 0288							
Laboratory Services	\$ 1,325,000	\$ 833,807	\$ 10,035	\$ 843,842	\$ -	\$ -	\$ 481,158
Total Community Water Supply Lab Fund	\$ 1,325,000	\$ 833,807	\$ 10,035	\$ 843,842	\$ -	\$ -	\$ 481,158
Used Tire Management Fund - 0294							
Administration	\$ 543,700	\$ 543,700	\$ -	\$ 543,700	\$ -	\$ -	\$ -
Land Pollution Control	9,337,200	5,915,406	59,911	5,975,317	-	-	3,361,883
Pollution Control Board	260,000	249,999	-	249,999	-	-	10,001
Total Used Tire Management Fund	\$ 10,140,900	\$ 6,709,105	\$ 59,911	\$ 6,769,016	\$ -	\$ -	\$ 3,371,884

STATE OF ILLINOIS
 ENVIRONMENTAL PROTECTION AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 Appropriations for Fiscal Year 2014

Fourteen Months Ended August 31, 2014

P.A. 98-0064 P.A. 98-0050	Appropriations (Net After Transfers)	Expenditures Through 6/30/14	Lapse Period Expenditures 7/01-8/31/14	Total Expenditures	Balances Reappropriated 7/01/14	Balances Lapsed
Environmental Lab Certification Fund - 0336						
Laboratory Services	\$ 540,000	\$ 508,808	\$ 1,710	\$ 510,518	\$ -	\$ 29,482
Total Environmental Lab Certification Fund	\$ 540,000	\$ 508,808	\$ 1,710	\$ 510,518	\$ -	\$ 29,482
Alternate Fuels Rebate Program Fund - 0422						
Air Pollution Control	\$ 3,225,000	\$ 378,024	\$ -	\$ 378,024	\$ -	\$ 2,846,976
Total Alternate Fuels Rebate Program Fund	\$ 3,225,000	\$ 378,024	\$ -	\$ 378,024	\$ -	\$ 2,846,976
Anti-Pollution Fund - 0551						
Land Pollution Control	\$ 43,000,260	\$ -	\$ -	\$ -	\$ 43,000,260	\$ -
Bureau of Water	67,025,935	-	-	-	67,025,935	-
Total Anti-Pollution Fund	\$ 110,026,195	\$ -	\$ -	\$ -	\$ 110,026,195	\$ -
Partners for Conservation Fund - 0608						
Bureau of Water	\$ 754,300	\$ 538,204	\$ 162,837	\$ 701,041	\$ -	\$ 53,259
Total Partners for Conservation Fund	\$ 754,300	\$ 538,204	\$ 162,837	\$ 701,041	\$ -	\$ 53,259
Electronics Recycling Fund - 0675						
Land Pollution Control	\$ 500,000	\$ 417,301	\$ 158	\$ 417,459	\$ -	\$ 82,541
Total Electronics Recycling Fund	\$ 500,000	\$ 417,301	\$ 158	\$ 417,459	\$ -	\$ 82,541
Clean Water Fund - 0731						
Administration	\$ 3,539,900	\$ 2,977,182	\$ 17,751	\$ 2,994,933	\$ -	\$ 544,967
Laboratory Services	1,339,400	1,332,322	2,523	1,334,845	-	4,555
Bureau of Water	12,563,300	11,374,301	196,917	11,571,218	-	992,082
Total Clean Water Fund	\$ 17,442,600	\$ 15,683,805	\$ 217,191	\$ 15,900,996	\$ -	\$ 1,541,604
Alternate Compliance Market Account Fund - 0738						
Air Pollution Control	\$ 150,000	\$ 149,843	\$ -	\$ 149,843	\$ -	\$ 157
Total Alternate Compliance Market Account Fund	\$ 150,000	\$ 149,843	\$ -	\$ 149,843	\$ -	\$ 157

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 ENVIRONMENTAL PROTECTION AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 Appropriations for Fiscal Year 2014

Fourteen Months Ended August 31, 2014

P.A. 98-0064 P.A. 98-0050	Appropriations (Net After Transfers)	Expenditures Through 6/30/14	Lapse Period Expenditures 7/01-8/31/14	Total Expenditures	Balances Reappropriated 7/01/14	Balances Lapsed
Oil Spill Response Fund - 0774						
Administration	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Total Oil Spill Response Fund	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Hazardous Waste Fund - 0828						
Administration	\$ 630,700	\$ 170,500	\$ 141,500	\$ 312,000	\$ -	\$ 318,700
Land Pollution Control	12,374,500	7,684,593	226,688	7,911,281	-	4,463,219
Total Hazardous Waste Fund	\$ 13,005,200	\$ 7,855,093	\$ 368,188	\$ 8,223,281	\$ -	\$ 4,781,919
Environmental Protection Trust Fund - 0845						
Administration	\$ 4,000,000	\$ 1,700,000	\$ 200,000	\$ 1,900,000	\$ -	\$ 2,100,000
Land Pollution Control	1,300,000	-	-	-	-	1,300,000
Total Environmental Protection Trust Fund	\$ 5,300,000	\$ 1,700,000	\$ 200,000	\$ 1,900,000	\$ -	\$ 3,400,000
Environmental Protection Permit and Inspection Fund - 0944						
Administration	\$ 618,300	\$ 32,768	\$ 10,346	\$ 43,114	\$ -	\$ 575,186
Air Pollution Control	4,425,200	3,437,268	76,684	3,513,952	-	911,248
Land Pollution Control	3,421,600	2,935,715	1,543	2,937,258	-	484,342
Bureau of Water Pollution Control Board	659,400	537,802	9,443	547,245	-	112,155
	977,000	946,277	-	946,277	-	30,723
Total EPA Permit and Inspection Fund	\$ 10,101,500	\$ 7,889,830	\$ 98,016	\$ 7,987,846	\$ -	\$ 2,113,654
Landfill Closure and Post Closure Fund - 0945						
Land Pollution Control	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Total Landfill Closure and Post Closure Fund	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Vehicle Inspection Fund - 0963						
Administration	\$ 1,050,700	\$ 829,442	\$ 221,258	\$ 1,050,700	\$ -	\$ -
Air Pollution Control	36,159,800	30,919,828	2,834,453	33,754,281	-	2,405,519
Total Vehicle Inspection Fund	\$ 37,210,500	\$ 31,749,270	\$ 3,055,711	\$ 34,804,981	\$ -	\$ 2,405,519

STATE OF ILLINOIS
 ENVIRONMENTAL PROTECTION AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 Appropriations for Fiscal Year 2014

Fourteen Months Ended August 31, 2014

P.A. 98-0064 P.A. 98-0050	Appropriations (Net After Transfers)	Expenditures		Lapse Period Expenditures 7/01-8/31/14	Total Expenditures	Balances	
		Through 6/30/14	Expenditures 7/01-8/31/14			Reappropriated 7/01/14	Balances Lapsed
Build IL Bond Fund - 0971							
Administration	\$ 4,385,633	\$ -	\$ -	\$ -	\$ -	\$ 4,385,633	\$ -
Land Pollution Control	18,276,725	-	-	-	-	18,276,725	-
Bureau of Water	64,930,132	-	-	-	-	64,930,132	-
Total Build IL Bond Fund	\$ 87,592,490	\$ -	\$ -	\$ -	\$ -	\$ 87,592,490	\$ -
TOTAL - ALL APPROPRIATED FUNDS	\$ 1,907,151,735	\$ 472,293,847	\$ 9,265,669	\$ 481,559,516	\$ 1,334,908,510	\$ 90,683,709	
NON-APPROPRIATED FUNDS							
EPA Special State Projects Trust Fund - 0074							
Administration	\$ 748,238	\$ 791	\$ 749,029				
Total EPA Special State Projects Trust Fund	\$ 748,238	\$ 791	\$ 749,029				
Pollution Control Board State Trust Fund - 0207							
Pollution Control Board	\$ 847,952	\$ 34,382	\$ 882,334				
Total Pollution Control Board State Trust Fund	\$ 847,952	\$ 34,382	\$ 882,334				
TOTAL - ALL NON-APPROPRIATED FUNDS	\$ 1,596,190	\$ 35,173	\$ 1,631,363				
GRAND TOTAL - ALL FUNDS	\$ 473,890,037	\$ 9,300,842	\$ 483,190,879				

Note 1: Appropriations, reappropriations, expenditures, and lapsed balances were obtained from the State Comptroller records and reconciled to the Agency's records.

Note 2: Expenditure amounts are vouchers approved for payment by the Agency and submitted to the State Comptroller for payment.

Note 3: The Agency is appropriated funds for the Environmental Trust Fund Commission (Commission) and the Pollution Control Board (Board). The Commission and the Board authorize payments and the Agency processes the expenditures on their behalf.

STATE OF ILLINOIS
 ENVIRONMENTAL PROTECTION AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 Appropriations for Fiscal Year 2013

Fourteen Months Ended August 31, 2013

P.A. 97-0727 P.A. 97-0725	Appropriations (Net After Transfers)	Expenditures Through 6/30/13	Lapse Period Expenditures 7/01-8/31/13	Total Expenditures	Balances	
					Reappropriated 7/01/13	Balances Lapsed
APPROPRIATED FUNDS						
Industrial Hygiene Regulatory Fund - 0049						
Administration	\$ 8,000	\$ 7,811	\$ -	\$ 7,811	\$ -	\$ 189
Total Industrial Hygiene Regulatory Fund	\$ 8,000	\$ 7,811	\$ -	\$ 7,811	\$ -	\$ 189
U.S. Environmental Protection Fund - 0065						
Administration	\$ 2,564,400	\$ 1,882,129	\$ 97,124	\$ 1,979,253	\$ -	\$ 585,147
Air Pollution Control	15,273,900	10,470,160	923,116	11,393,276	-	3,880,624
Land Pollution Control	20,031,800	9,727,398	318,185	10,045,583	-	9,986,217
Bureau of Water	27,918,500	16,298,591	1,479,860	17,778,451	-	10,140,049
Total U.S. Environmental Protection Fund	\$ 65,788,600	\$ 38,378,278	\$ 2,818,285	\$ 41,196,563	\$ -	\$ 24,592,037
Underground Storage Tank Fund - 0072						
Administration	\$ 559,500	\$ 559,283	\$ -	\$ 559,283	\$ -	\$ 217
Land Pollution Control	66,836,000	35,366,964	5,347,637	40,714,601	-	26,121,399
Pollution Control Board	100,000	76,756	6,155	82,911	-	17,089
Total Underground Storage Tank Fund	\$ 67,495,500	\$ 36,003,003	\$ 5,353,792	\$ 41,356,795	\$ -	\$ 26,138,705
EPA Special State Project Trust Fund - 0074						
Administration	\$ 250,000	\$ 110,481	\$ 4,982	\$ 115,463	\$ -	\$ 134,537
Air Pollution Control	250,000	3,820	-	3,820	-	246,180
Laboratory Services	50,000	-	-	-	-	50,000
Land Pollution Control	250,000	-	-	-	-	250,000
Bureau of Water	700,000	-	-	-	-	700,000
Total EPA Special State Project Trust Fund	\$ 1,500,000	\$ 114,301	\$ 4,982	\$ 119,283	\$ -	\$ 1,380,717
Solid Waste Management Fund - 0078						
Administration	\$ 731,100	\$ 731,100	\$ -	\$ 731,100	\$ -	\$ -
Land Pollution Control	16,381,900	11,017,004	822,379	11,839,383	-	4,542,517
Total Solid Waste Management Fund	\$ 17,113,000	\$ 11,748,104	\$ 822,379	\$ 12,570,483	\$ -	\$ 4,542,517

STATE OF ILLINOIS
 ENVIRONMENTAL PROTECTION AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 Appropriations for Fiscal Year 2013

Fourteen Months Ended August 31, 2013

P.A. 97-0727 P.A. 97-0725	Appropriations (Net After Transfers)	Expenditures		Lapse Period Expenditures 7/01-8/31/13	Total Expenditures	Balances	
		Through 6/30/13	Expenditures 7/01-8/31/13			Reappropriated 7/01/13	Balances Lapsed
Subtitle D Management Fund - 0089							
Administration	\$ 178,300	\$ 178,300	\$ -	\$ 178,300	\$ -	\$ -	\$ -
Land Pollution Control	1,731,000	1,475,240	225	1,475,465	-	-	255,535
Total Subtitle D Management Fund	\$ 1,909,300	\$ 1,653,540	\$ 225	\$ 1,653,765	\$ -	\$ -	\$ 255,535
Clean Air Act Permit Fund - 0091							
Administration	\$ 1,340,600	\$ 808,697	\$ 34,566	\$ 843,263	\$ -	\$ -	\$ 497,337
Air Pollution Control	18,215,000	16,286,184	96,806	16,382,990	-	-	1,832,010
Pollution Control Board	1,556,900	1,462,381	9,083	1,471,464	-	-	85,436
Total Clean Air Act Permit Fund	\$ 21,112,500	\$ 18,557,262	\$ 140,455	\$ 18,697,717	\$ -	\$ -	\$ 2,414,783
Capital Development Fund - 0141							
Land Pollution Control	\$ 5,300,000	\$ 274,369	\$ -	\$ 274,369	\$ 5,025,631	\$ -	\$ -
Total Capital Development Fund	\$ 5,300,000	\$ 274,369	\$ -	\$ 274,369	\$ 5,025,631	\$ -	\$ -
Brownsfield Redevelopment Fund - 0214							
Land Pollution Control	\$ 4,250,000	\$ 2,027,337	\$ 79,597	\$ 2,106,934	\$ -	\$ -	\$ 2,143,066
Total Brownsfield Redevelopment Fund	\$ 4,250,000	\$ 2,027,337	\$ 79,597	\$ 2,106,934	\$ -	\$ -	\$ 2,143,066
Water Revolving Fund - 0270							
Administration	\$ 1,297,100	\$ 1,237,535	\$ 7,606	\$ 1,245,141	\$ -	\$ -	\$ 51,959
Bureau of Water	1,267,788,927	336,897,183	175,625	337,072,808	900,328,717	30,387,402	3,418,900
Federal Stimulus - ARRA	3,418,900	-	-	-	-	-	3,418,900
Total Water Revolving Fund	\$ 1,272,504,927	\$ 338,134,718	\$ 183,231	\$ 338,317,949	\$ 900,328,717	\$ 30,387,402	\$ 33,858,261
Pollution Control Board Fund - 0277							
Pollution Control Board	\$ 18,200	\$ 16,798	\$ 285	\$ 17,083	\$ -	\$ -	\$ 1,117
Total Pollution Control Board Fund	\$ 18,200	\$ 16,798	\$ 285	\$ 17,083	\$ -	\$ -	\$ 1,117

STATE OF ILLINOIS
 ENVIRONMENTAL PROTECTION AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 Appropriations for Fiscal Year 2013

Fourteen Months Ended August 31, 2013

P.A. 97-0727 P.A. 97-0725	Appropriations (Net After Transfers)	Expenditures Through 6/30/13	Lapse Period Expenditures 7/01-8/31/13	Total Expenditures	Balances Reappropriated 7/01/13	Balances Lapsed
Hazardous Waste Occupational Licensing Fund - 0282						
Land Pollution Control	\$ 51,500	\$ 48,166	\$ -	\$ 48,166	\$ -	\$ 3,334
Total Hazardous Waste Occupational Licensing Fund	\$ 51,500	\$ 48,166	\$ -	\$ 48,166	\$ -	\$ 3,334
Community Water Supply Lab Fund - 0288						
Laboratory Services	\$ 1,325,000	\$ 918,879	\$ 34,448	\$ 953,327	\$ -	\$ 371,673
Total Community Water Supply Lab Fund	\$ 1,325,000	\$ 918,879	\$ 34,448	\$ 953,327	\$ -	\$ 371,673
Used Tire Management Fund - 0294						
Administration	\$ 543,700	\$ 508,140	\$ -	\$ 508,140	\$ -	\$ 35,560
Land Pollution Control	9,038,700	5,369,057	129,124	5,498,181	-	3,540,519
Pollution Control Board	18,500	16,055	2,444	18,499	-	1
Total Used Tire Management Fund	\$ 9,600,900	\$ 5,893,252	\$ 131,568	\$ 6,024,820	\$ -	\$ 3,576,080
Environmental Lab Certification Fund - 0336						
Laboratory Services	\$ 540,000	\$ 498,828	\$ 1,631	\$ 500,459	\$ -	\$ 39,541
Total Environmental Lab Certification Fund	\$ 540,000	\$ 498,828	\$ 1,631	\$ 500,459	\$ -	\$ 39,541
Alternate Fuels Rebate Program Fund - 0422						
Air Pollution Control	\$ 1,225,000	\$ 1,213,486	\$ 7,127	\$ 1,220,613	\$ -	\$ 4,387
Total Alternate Fuels Rebate Program Fund	\$ 1,225,000	\$ 1,213,486	\$ 7,127	\$ 1,220,613	\$ -	\$ 4,387
Anti-Pollution Fund - 0551						
Land Pollution Control	\$ 43,000,260	\$ -	\$ -	\$ -	\$ 43,000,260	\$ -
Bureau of Water	84,885,857	17,859,922	-	17,859,922	67,025,935	-
Total Anti-Pollution Fund	\$ 127,886,117	\$ 17,859,922	\$ -	\$ 17,859,922	\$ 110,026,195	\$ -

STATE OF ILLINOIS
 ENVIRONMENTAL PROTECTION AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 Appropriations for Fiscal Year 2013

Fourteen Months Ended August 31, 2013

P.A. 97-0727 P.A. 97-0725	Appropriations (Net After Transfers)	Expenditures		Lapse Period Expenditures 7/01-8/31/13	Total Expenditures	Balances	
		Through 6/30/13	7/01-8/31/13			Reappropriated 7/01/13	Balances Lapsed
Partners for Conservation Fund - 0608							
Bureau of Water	\$ 754,300	\$ 304,353	\$ 86,174	\$ 390,527	\$ -	\$ 363,773	
Total Partners for Conservation Fund	\$ 754,300	\$ 304,353	\$ 86,174	\$ 390,527	\$ -	\$ 363,773	
Electronics Recycling Fund - 0675							
Land Pollution Control	\$ 500,000	\$ 478,996	\$ -	\$ 478,996	\$ -	\$ 21,004	
Total Electronics Recycling Fund	\$ 500,000	\$ 478,996	\$ -	\$ 478,996	\$ -	\$ 21,004	
Clean Water Fund - 0731							
Administration	\$ 3,993,000	\$ 3,021,890	\$ 23,600	\$ 3,045,490	\$ -	\$ 947,510	
Laboratory Services	1,301,900	1,260,463	31,267	1,291,730	-	10,170	
Bureau of Water	12,413,100	10,984,962	280,026	11,264,988	-	1,148,112	
Total Clean Water Fund	\$ 17,708,000	\$ 15,267,315	\$ 334,893	\$ 15,602,208	\$ -	\$ 2,105,792	
Alternate Compliance Market Account Fund - 0738							
Air Pollution Control	\$ 150,000	\$ 149,679	\$ 152	\$ 149,831	\$ -	\$ 169	
Total Alternate Compliance Market Account Fund	\$ 150,000	\$ 149,679	\$ 152	\$ 149,831	\$ -	\$ 169	
Oil Spill Response Fund - 0774							
Administration	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
Total Oil Spill Response Fund	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
Hazardous Waste Fund - 0828							
Administration	\$ 630,700	\$ 137,219	\$ -	\$ 137,219	\$ -	\$ 493,481	
Land Pollution Control	15,783,500	8,153,197	151,945	8,305,142	-	7,478,358	
Total Hazardous Waste Fund	\$ 16,414,200	\$ 8,290,416	\$ 151,945	\$ 8,442,361	\$ -	\$ 7,971,839	

STATE OF ILLINOIS
 ENVIRONMENTAL PROTECTION AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 Appropriations for Fiscal Year 2013

Fourteen Months Ended August 31, 2013

P.A. 97-0727 P.A. 97-0725	Appropriations (Net After Transfers)	Expenditures Through 6/30/13	Lapse Period Expenditures 7/01-8/31/13	Total Expenditures	Balances	
					Reappropriated 7/01/13	Balances Lapsed
Environmental Protection Trust Fund - 0845						
Administration	\$ 4,000,000	\$ 3,600,000	\$ 200,000	\$ 3,800,000	\$ -	\$ 200,000
Land Pollution Control	1,300,000	-	-	-	-	1,300,000
Total Environmental Protection Trust Fund	\$ 5,300,000	\$ 3,600,000	\$ 200,000	\$ 3,800,000	\$ -	\$ 1,500,000
Environmental Protection Permit and Inspection Fund - 0944						
Administration	\$ 518,300	-	\$ -	\$ -	-	\$ 518,300
Air Pollution Control	4,829,200	3,667,743	26,905	3,694,648	-	1,134,552
Land Pollution Control	2,892,700	2,770,243	3,037	2,773,280	-	119,420
Bureau of Water	461,000	268,053	-	268,053	-	192,947
Pollution Control Board	1,319,200	1,290,294	17,605	1,307,899	-	11,301
Total EPA Permit and Inspection Fund	\$ 10,020,400	\$ 7,996,333	\$ 47,547	\$ 8,043,880	\$ -	\$ 1,976,520
Landfill Closure and Post Closure Fund - 0945						
Land Pollution Control	\$ 400,000	-	\$ -	\$ -	-	\$ 400,000
Total Landfill Closure and Post Closure Fund	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Vehicle Inspection Fund - 0963						
Administration	\$ 1,050,700	\$ 128,413	\$ 693,654	\$ 822,067	\$ -	\$ 228,633
Air Pollution Control	26,229,600	18,294,586	5,491,231	23,785,817	-	2,443,783
Total Vehicle Inspection Fund	\$ 27,280,300	\$ 18,422,999	\$ 6,184,885	\$ 24,607,884	\$ -	\$ 2,672,416
Build IL Bond Fund - 0971						
Administration	\$ 4,813,457	\$ 427,824	\$ -	\$ 427,824	\$ 4,385,633	\$ -
Land Pollution Control	18,276,725	-	-	-	18,276,725	-
Bureau of Water	74,930,132	10,000,000	-	10,000,000	64,930,132	-
Total Build IL Bond Fund	\$ 98,020,314	\$ 10,427,824	\$ -	\$ 10,427,824	\$ 87,592,490	\$ -
TOTAL - ALL APPROPRIATED FUNDS	\$ 1,774,226,058	\$ 538,285,969	\$ 16,583,601	\$ 554,869,570	\$ 1,102,973,033	\$ 116,383,455

STATE OF ILLINOIS
 ENVIRONMENTAL PROTECTION AGENCY
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 Appropriations for Fiscal Year 2013

Fourteen Months Ended August 31, 2013

P.A. 97-0727 P.A. 97-0725	Appropriations (Net After Transfers)	Expenditures Through 6/30/13	Lapse Period Expenditures 7/01-8/31/13	Total Expenditures	Balances	
					Reappropriated 7/01/13	Balances Lapsed
NON-APPROPRIATED FUNDS						
EPA Special State Projects Trust Fund - 0074						
Administration		\$ 592,020	\$ 14,949	\$ 606,969		
Total EPA Special State Projects Trust Fund		\$ 592,020	\$ 14,949	\$ 606,969		
Pollution Control Board State Trust Fund - 0207						
Pollution Control Board		297,452	51,501	348,953		
Total Pollution Control Board State Trust Fund		\$ 297,452	\$ 51,501	\$ 348,953		
TOTAL - ALL NON-APPROPRIATED FUNDS		\$ 889,472	\$ 66,450	\$ 955,922		
GRAND TOTAL - ALL FUNDS		\$ 539,175,441	\$ 16,650,051	\$ 555,825,492		

Note 1: Appropriations, reappropriations, expenditures, and lapsed balances were obtained from the State Comptroller records and reconciled to the Agency's records.

Note 2: Expenditure amounts are vouchers approved for payment by the Agency and submitted to the State Comptroller for payment.

Note 3: The Agency is appropriated funds for the Environmental Trust Fund Commission (Commission) and the Pollution Control Board (Board). The Commission and the Board authorize payments and the Agency processes the expenditures on their behalf.

STATE OF ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES**

For the Fiscal Years Ended June 30, 2014, 2013, and 2012

	Fiscal Year		
	2014	2013	2012
	P.A. 98-0064 P.A. 98-0050	P.A. 97-0727 P.A. 97-0725	P.A. 97-0062 P.A. 97-0076
APPROPRIATED FUNDS			
Industrial Hygiene Regulatory and Enforcement Fund-0049			
Appropriations (Net After Transfers)	\$ -	\$ 8,000	\$ 5,000
Expenditures			
Administration	\$ -	\$ 7,811	\$ 200
Total Expenditures	\$ -	\$ 7,811	\$ 200
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ -	\$ 189	\$ 4,800
U.S. Environmental Protection Fund - 0065			
Appropriations (Net After Transfers)	\$ 62,322,800	\$ 65,788,600	\$ 70,285,600
Expenditures			
Administration	\$ 1,081,126	\$ 1,979,253	\$ 2,024,244
Air Pollution Control	10,784,412	11,393,276	11,977,542
Land Pollution Control	9,254,789	10,045,583	10,146,690
Bureau of Water	18,775,679	17,778,451	17,956,371
Federal Stimulus - ARRA	-	-	105,590
Total Expenditures	\$ 39,896,006	\$ 41,196,563	\$ 42,210,437
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ 22,426,794	\$ 24,592,037	\$ 28,075,163
Underground Storage Tank Fund - 0072			
Appropriations (Net After Transfers)	\$ 67,345,800	\$ 67,495,500	\$ 60,288,700
Expenditures			
Administration	\$ 559,500	\$ 559,283	\$ 659,500
Land Pollution Control	33,534,875	40,714,601	49,294,349
Pollution Control Board	419,390	82,911	-
Total Expenditures	\$ 34,513,765	\$ 41,356,795	\$ 49,953,849
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ 32,832,035	\$ 26,138,705	\$ 10,334,851

STATE OF ILLINOIS
 ENVIRONMENTAL PROTECTION AGENCY
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
 AND LAPSED BALANCES**

For the Fiscal Years Ended June 30, 2014, 2013, and 2012

	Fiscal Year		
	2014	2013	2012
	P.A. 98-0064 P.A. 98-0050	P.A. 97-0727 P.A. 97-0725	P.A. 97-0062 P.A. 97-0076
EPA Special State Projects Fund - 0074			
Appropriations (Net After Transfers)	\$ 1,450,000	\$ 1,500,000	\$ 1,525,000
Expenditures			
Administration	\$ 102,150	\$ 115,463	\$ 139,514
Air Pollution Control	-	3,820	-
Total Expenditures	\$ 102,150	\$ 119,283	\$ 139,514
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ 1,347,850	\$ 1,380,717	\$ 1,385,486
Solid Waste Management Fund - 0078			
Appropriations (Net After Transfers)	\$ 15,433,900	\$ 17,113,000	\$ 17,268,100
Expenditures			
Administration	\$ 731,100	\$ 731,100	\$ 731,100
Land Pollution Control	11,296,724	11,839,383	10,853,150
Total Expenditures	\$ 12,027,824	\$ 12,570,483	\$ 11,584,250
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ 3,406,076	\$ 4,542,517	\$ 5,683,850
Subtitle D Management Fund - 0089			
Appropriations (Net After Transfers)	\$ 1,863,700	\$ 1,909,300	\$ 2,567,000
Expenditures			
Administration	\$ 178,300	\$ 178,300	\$ 178,300
Land Pollution Control	1,440,748	1,475,465	1,396,772
Total Expenditures	\$ 1,619,048	\$ 1,653,765	\$ 1,575,072
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ 244,652	\$ 255,535	\$ 991,928

STATE OF ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES**

For the Fiscal Years Ended June 30, 2014, 2013, and 2012

	Fiscal Year		
	2014	2013	2012
	P.A. 98-0064 P.A. 98-0050	P.A. 97-0727 P.A. 97-0725	P.A. 97-0062 P.A. 97-0076
Clean Air Act Permit Fund - 0091			
Appropriations (Net After Transfers)	\$ 21,517,100	\$ 21,112,500	\$ 21,231,100
Expenditures			
Administration	\$ 939,037	\$ 843,263	\$ 1,160,441
Air Pollution Control	16,267,313	16,382,990	13,867,711
Pollution Control Board	1,177,026	1,471,464	1,401,894
Total Expenditures	\$ 18,383,376	\$ 18,697,717	\$ 16,430,046
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ 3,133,724	\$ 2,414,783	\$ 4,801,054
Capital Development Fund - 0141			
Appropriations (Net After Transfers)	\$ 5,025,632	\$ 5,300,000	\$ 5,300,000
Expenditures			
Land Pollution Control	\$ -	\$ 274,369	\$ -
Total Expenditures	\$ -	\$ 274,369	\$ -
Balances Reappropriated	\$ 5,025,632	\$ 5,025,631	\$ -
Lapsed Balances	\$ -	\$ -	\$ 5,300,000
Brownsfields Redevelopment Fund - 0214			
Appropriations (Net After Transfers)	\$ 6,156,700	\$ 4,250,000	\$ 7,750,000
Expenditures			
Land Pollution Control	\$ 2,276,066	\$ 2,106,934	\$ 3,085,630
Federal Stimulus - ARRA	-	-	2,509,109
Total Expenditures	\$ 2,276,066	\$ 2,106,934	\$ 5,594,739
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ 3,880,634	\$ 2,143,066	\$ 2,155,261

STATE OF ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES**

For the Fiscal Years Ended June 30, 2014, 2013, and 2012

	Fiscal Year		
	2014	2013	2012
	P.A. 98-0064 P.A. 98-0050	P.A. 97-0727 P.A. 97-0725	P.A. 97-0062 P.A. 97-0076
Water Revolving Fund - 0270			
Appropriations (Net After Transfers)	\$ 1,428,192,418	\$ 1,272,504,927	\$ 1,392,322,056
Expenditures			
Administration	\$ 1,258,429	\$ 1,245,141	\$ 1,297,100
Bureau of Water	292,879,477	337,072,808	413,276,106
Federal Stimulus - ARRA	-	-	84,648
Total Expenditures	\$ 294,137,906	\$ 338,317,949	\$ 414,657,854
Balances Reappropriated	\$ 1,132,264,193	\$ 900,328,717	\$ 660,351,125
Lapsed Balances	\$ 1,790,319	\$ 33,858,261	\$ 317,313,077
Pollution Control Board Fund - 0277			
Appropriations (Net After Transfers)	\$ 50,000	\$ 18,200	\$ 18,200
Expenditures			
Pollution Control Board	\$ 16,469	\$ 17,083	\$ 8,037
Total Expenditures	\$ 16,469	\$ 17,083	\$ 8,037
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ 33,531	\$ 1,117	\$ 10,163
Hazardous Waste Occupational Fund - 0282			
Appropriations (Net After Transfers)	\$ 50,000	\$ 51,500	\$ 35,000
Expenditures			
Land Pollution Control	\$ 59	\$ 48,166	\$ 321
Total Expenditures	\$ 59	\$ 48,166	\$ 321
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ 49,941	\$ 3,334	\$ 34,679

STATE OF ILLINOIS
 ENVIRONMENTAL PROTECTION AGENCY
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
 AND LAPSED BALANCES**

For the Fiscal Years Ended June 30, 2014, 2013, and 2012

	Fiscal Year		
	2014	2013	2012
	P.A. 98-0064 P.A. 98-0050	P.A. 97-0727 P.A. 97-0725	P.A. 97-0062 P.A. 97-0076
Community Water Supply Laboratory Fund - 0288			
Appropriations (Net After Transfers)	\$ 1,325,000	\$ 1,325,000	\$ 1,426,000
Expenditures			
Laboratory Services	\$ 843,842	\$ 953,327	\$ 1,184,986
Total Expenditures	\$ 843,842	\$ 953,327	\$ 1,184,986
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ 481,158	\$ 371,673	\$ 241,014
Used Tire Management Fund - 0294			
Appropriations (Net After Transfers)	\$ 10,140,900	\$ 9,600,900	\$ 9,224,800
Expenditures			
Administration	\$ 543,700	\$ 508,140	\$ 543,700
Land Pollution Control	5,975,317	5,498,181	4,933,379
Pollution Control Board	249,999	18,499	18,500
Total Expenditures	\$ 6,769,016	\$ 6,024,820	\$ 5,495,579
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ 3,371,884	\$ 3,576,080	\$ 3,729,221
Environmental Laboratory Fund - 0336			
Appropriations (Net After Transfers)	\$ 540,000	\$ 540,000	\$ 540,000
Expenditures			
Laboratory Services	\$ 510,518	\$ 500,459	\$ 462,971
Total Expenditures	\$ 510,518	\$ 500,459	\$ 462,971
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ 29,482	\$ 39,541	\$ 77,029

STATE OF ILLINOIS
 ENVIRONMENTAL PROTECTION AGENCY
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
 AND LAPSED BALANCES**

For the Fiscal Years Ended June 30, 2014, 2013, and 2012

	Fiscal Year		
	2014	2013	2012
	P.A. 98-0064 P.A. 98-0050	P.A. 97-0727 P.A. 97-0725	P.A. 97-0062 P.A. 97-0076
Alternate Fuels Fund - 0422			
Appropriations (Net After Transfers)	\$ 3,225,000	\$ 1,225,000	\$ 1,225,000
Expenditures			
Air Pollution Control	\$ 378,024	\$ 1,220,613	\$ 1,209,207
Total Expenditures	\$ 378,024	\$ 1,220,613	\$ 1,209,207
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ 2,846,976	\$ 4,387	\$ 15,793
Anti-Pollution Fund - 0551			
Appropriations (Net After Transfers)	\$ 110,026,195	\$ 127,886,117	\$ 168,354,091
Expenditures			
Land Pollution Control	\$ -	\$ -	\$ 31,999,740
Bureau of Water	-	17,859,922	8,468,234
Total Expenditures	\$ -	\$ 17,859,922	\$ 40,467,974
Balances Reappropriated	\$ 110,026,195	\$ 110,026,195	\$ 127,886,117
Lapsed Balances	\$ -	\$ -	\$ -
Partners for Conservation Fund - 0608			
Appropriations (Net After Transfers)	\$ 754,300	\$ 754,300	\$ 1,609,700
Expenditures			
Bureau of Water	\$ 701,041	\$ 390,527	\$ 69,579
Total Expenditures	\$ 701,041	\$ 390,527	\$ 69,579
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ 53,259	\$ 363,773	\$ 1,540,121

STATE OF ILLINOIS
 ENVIRONMENTAL PROTECTION AGENCY
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
 AND LAPSED BALANCES**

For the Fiscal Years Ended June 30, 2014, 2013, and 2012

	Fiscal Year		
	2014	2013	2012
	P.A. 98-0064 P.A. 98-0050	P.A. 97-0727 P.A. 97-0725	P.A. 97-0062 P.A. 97-0076
Electronics Recycling Fund - 0675			
Appropriations (Net After Transfers)	\$ 500,000	\$ 500,000	\$ 500,000
Expenditures			
Land Pollution Control	\$ 417,459	\$ 478,996	\$ 312,149
Total Expenditures	\$ 417,459	\$ 478,996	\$ 312,149
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ 82,541	\$ 21,004	\$ 187,851
Illinois Clean Water Fund - 0731			
Appropriations (Net After Transfers)	\$ 17,442,600	\$ 17,708,000	\$ 16,950,500
Expenditures			
Administration	\$ 2,994,933	\$ 3,045,490	\$ 3,619,795
Laboratory Services	1,334,845	1,291,730	1,254,027
Bureau of Water	11,571,218	11,264,988	11,094,747
Total Expenditures	\$ 15,900,996	\$ 15,602,208	\$ 15,968,569
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ 1,541,604	\$ 2,105,792	\$ 981,931
Alternate Compliance Market Fund - 0738			
Appropriations (Net After Transfers)	\$ 150,000	\$ 150,000	\$ 150,000
Expenditures			
Air Pollution Control	\$ 149,843	\$ 149,831	\$ -
Total Expenditures	\$ 149,843	\$ 149,831	\$ -
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ 157	\$ 169	\$ 150,000

STATE OF ILLINOIS
 ENVIRONMENTAL PROTECTION AGENCY
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
 AND LAPSED BALANCES**

For the Fiscal Years Ended June 30, 2014, 2013, and 2012

	Fiscal Year		
	2014	2013	2012
	P.A. 98-0064 P.A. 98-0050	P.A. 97-0727 P.A. 97-0725	P.A. 97-0062 P.A. 97-0076
Oil Spill Response Fund - 0774			
Appropriations (Net After Transfers)	\$ 30,000	\$ 50,000	\$ 50,000
Expenditures	\$ -	\$ -	\$ -
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	<u>\$ 30,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>
Hazardous Waste Fund - 0828			
Appropriations (Net After Transfers)	\$ 13,005,200	\$ 16,414,200	\$ 16,315,100
Expenditures			
Administration	\$ 312,000	\$ 137,219	\$ 473,530
Land Pollution Control	7,911,281	8,305,142	9,228,570
Bureau of Water	-	-	-
Total Expenditures	<u>\$ 8,223,281</u>	<u>\$ 8,442,361</u>	<u>\$ 9,702,100</u>
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	<u>\$ 4,781,919</u>	<u>\$ 7,971,839</u>	<u>\$ 6,613,000</u>
Environmental Protection Trust Fund - 0845			
Appropriations (Net After Transfers)	\$ 5,300,000	\$ 5,300,000	\$ 5,300,000
Expenditures			
Administration	\$ 1,900,000	\$ 3,800,000	\$ 2,000,000
Total Expenditures	<u>\$ 1,900,000</u>	<u>\$ 3,800,000</u>	<u>\$ 2,000,000</u>
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	<u>\$ 3,400,000</u>	<u>\$ 1,500,000</u>	<u>\$ 3,300,000</u>

STATE OF ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES**

For the Fiscal Years Ended June 30, 2014, 2013, and 2012

	Fiscal Year		
	2014	2013	2012
	P.A. 98-0064 P.A. 98-0050	P.A. 97-0727 P.A. 97-0725	P.A. 97-0062 P.A. 97-0076
Environmental Protection Permit and Inspection Fund - 0944			
Appropriations (Net After Transfers)	\$ 10,101,500	\$ 10,020,400	\$ 10,712,100
Expenditures			
Administration	\$ 43,114	\$ -	\$ -
Air Pollution Control	3,513,952	3,694,648	4,125,249
Land Pollution Control	2,937,258	2,773,280	2,686,037
Bureau of Water	547,245	268,053	165,203
Pollution Control Board	946,277	1,307,899	1,202,354
Total Expenditures	<u>\$ 7,987,846</u>	<u>\$ 8,043,880</u>	<u>\$ 8,178,843</u>
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	<u>\$ 2,113,654</u>	<u>\$ 1,976,520</u>	<u>\$ 2,533,257</u>
Landfill Closure and Post-Closure Fund - 0945			
Appropriations (Net After Transfers)	\$ 400,000	\$ 400,000	\$ 400,000
Expenditures			
Land Pollution Control	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>
Vehicle Inspection Fund - 0963			
Appropriations (Net After Transfers)	\$ 37,210,500	\$ 27,280,300	\$ 24,565,900
Expenditures			
Administration	\$ 1,050,700	\$ 822,067	\$ 700,700
Air Pollution Control	33,754,281	23,785,817	23,382,424
Total Expenditures	<u>\$ 34,804,981</u>	<u>\$ 24,607,884</u>	<u>\$ 24,083,124</u>
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	<u>\$ 2,405,519</u>	<u>\$ 2,672,416</u>	<u>\$ 482,776</u>

STATE OF ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
AND LAPSED BALANCES**

For the Fiscal Years Ended June 30, 2014, 2013, and 2012

	Fiscal Year		
	2014	2013	2012
	P.A. 98-0064 P.A. 98-0050	P.A. 97-0727 P.A. 97-0725	P.A. 97-0062 P.A. 97-0076
Build IL Bond Fund - 0971			
Appropriations (Net After Transfers)	\$ 87,592,490	\$ 98,020,314	\$ 108,875,639
Expenditures			
Administration	\$ -	\$ 427,824	\$ 10,355,325
Land Pollution Control	-	-	500,000
Bureau of Water	-	10,000,000	-
Total Expenditures	\$ -	\$ 10,427,824	\$ 10,855,325
Balances Reappropriated	\$ 87,592,490	\$ 87,592,490	\$ 98,020,314
Lapsed Balances	\$ -	\$ -	\$ -
<u>TOTAL - ALL APPROPRIATED FUNDS</u>			
Appropriations (Net After Transfers)	\$ 1,907,151,735	\$ 1,774,226,058	\$ 1,944,794,586
Total Expenditures	\$ 481,559,516	\$ 554,869,570	\$ 662,144,725
Balances Reappropriated	\$ 1,334,908,510	\$ 1,102,973,033	\$ 886,257,556
Lapsed Balances	\$ 90,683,709	\$ 116,383,455	\$ 396,392,305
NON-APPROPRIATED FUNDS			
EPA Special State Projects Trust Fund-0074			
Expenditures			
Administration	\$ 749,029	\$ 606,969	\$ 337,378
Total Expenditures	\$ 749,029	\$ 606,969	\$ 337,378
Pollution Control Board State Trust Fund - 0207			
Expenditures			
Pollution Control Board	\$ 882,334	\$ 348,953	\$ 502,556
Total Expenditures	\$ 882,334	\$ 348,953	\$ 502,556
<u>TOTAL - ALL NON-APPROPRIATED FUNDS</u>	\$ 1,631,363	\$ 955,922	\$ 839,934
<u>GRAND TOTAL - ALL FUNDS</u>			
Total Expenditures	\$ 483,190,879	\$ 555,825,492	\$ 662,984,659

STATE OF ILLINOIS
 ENVIRONMENTAL PROTECTION AGENCY
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES
 AND LAPSED BALANCES**

For the Fiscal Years Ended June 30, 2014, 2013, and 2012

	Fiscal Year		
	2014	2013	2012
	P.A. 98-0064	P.A. 97-0727	P.A. 97-0062
	P.A. 98-0050	P.A. 97-0725	P.A. 97-0076
State Officers' Salaries			
Appropriation	\$ 133,300	\$ 133,300	\$ 133,300
Expenditures	\$ 133,273	\$ 133,486	\$ 133,486
Lapsed Balances	\$ 27	\$ (186)	\$ (186)

Note: The Fiscal Year 2012 expenditures and lapsed balances do not reflect interest payments approved for payment by the Agency and submitted to the Comptroller for payment after August.

STATE OF ILLINOIS
 ENVIRONMENTAL PROTECTION AGENCY
SCHEDULE OF CHANGES IN STATE PROPERTY
 For the Two Years Ended June 30, 2014

Balance at July 1, 2012	\$ 23,593,295
Additions	1,053,942
Deletions	(43,479)
Net Transfers	<u>(1,871,642)</u>
Balance at June 30, 2013	<u><u>\$ 22,732,116</u></u>
Balance at July 1, 2013	\$ 22,732,116
Additions	610,283
Deletions	(103,706)
Net Transfers	<u>(940,687)</u>
Balance at June 30, 2014	<u><u>\$ 22,298,006</u></u>

Note: The above schedule has been derived from Agency records which have been reconciled to property reports submitted to the Office of the Comptroller.

STATE OF ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
RECONCILIATION OF CASH RECEIPTS TO
DEPOSITS REMITTED TO THE STATE COMPTROLLER**

For the Fiscal Years Ended June 30, 2014, 2013 and 2012

	<u>2014</u>	<u>2013</u>	<u>2012</u>
General Revenue Fund - 001			
Jury Duty	\$ -	\$ 17	\$ 37
Copying Charges	854	938	2,086
Prior Year Fee Transfer	-	(1)	-
Miscellaneous	-	-	49
Total cash receipts per Agency	<u>854</u>	<u>954</u>	<u>2,172</u>
Less - In transit at End of Year	-	2	149
Plus - In transit at Beginning of Year	2	149	12
Total cash receipts per State Comptroller's Records	<u>\$ 856</u>	<u>\$ 1,101</u>	<u>\$ 2,035</u>
Industrial Hygiene Regulatory and Enforcement Fund - 049			
Licenses	\$ -	\$ 2,075	\$ 2,350
Total cash receipts per Agency	<u>-</u>	<u>2,075</u>	<u>2,350</u>
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	50
Total cash receipts per State Comptroller's Records	<u>\$ -</u>	<u>\$ 2,075</u>	<u>\$ 2,400</u>
U.S. Environmental Protection Fund - 065			
Federal Grant Proceeds	\$ 36,756,960	\$ 36,103,714	\$ 45,453,488
Jury Duty	123	269	135
IDOT Agreement	1,501,354	1,473,978	1,514,459
Federal Grants (Department of Defense)	887,318	887,241	1,122,908
Great Lakes Commission	-	-	113,662
Other States	-	6,599	6,500
Prior Year Fee Transfer	-	(83,420)	-
Prior Year Refund	-	1,332	-
Miscellaneous	54	-	-
Total cash receipts per Agency	<u>39,145,809</u>	<u>38,389,713</u>	<u>48,211,152</u>
Less - In transit at End of Year	-	-	2,169,187
Plus - In transit at Beginning of Year	-	2,169,187	624,550
Total cash receipts per State Comptroller's Records	<u>\$ 39,145,809</u>	<u>\$ 40,558,900</u>	<u>\$ 46,666,515</u>
Underground Storage Tank Fund - 072			
Travel Reimbursement	\$ -	\$ -	\$ 190
Jury Duty	-	-	31
Prior Year Refund	22,164	-	-
Total cash receipts per Agency	<u>22,164</u>	<u>-</u>	<u>221</u>
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ 22,164</u>	<u>\$ -</u>	<u>\$ 221</u>

STATE OF ILLINOIS
 ENVIRONMENTAL PROTECTION AGENCY
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
 RECONCILIATION OF CASH RECEIPTS TO
 DEPOSITS REMITTED TO THE STATE COMPTROLLER**
 For the Fiscal Years Ended June 30, 2014, 2013 and 2012

	<u>2014</u>	<u>2013</u>	<u>2012</u>
EPA Special State Projects Trust Fund - 074			
Transfer from Environmental Protection Fund	\$ 400,000	\$ 600,000	\$ 500,000
SOS Grant	-	5,000	-
Governor's Environmental Corps	117,000	84,000	-
P2 Intern and Governor's Environmental Corps	-	16,148	96,000
Great Lakes Com.	244,628	186,271	-
Lab Cost Recovery	1,868	-	-
Prior Year Fee Transfer	-	83,420	-
Penalties	-	4,500	-
Total cash receipts per Agency	<u>763,496</u>	<u>979,339</u>	<u>596,000</u>
Less - In transit at End of Year	15,000	6,000	6,000
Plus - In transit at Beginning of Year	6,000	6,000	-
Total cash receipts per State Comptroller's Records	<u>\$ 754,496</u>	<u>\$ 979,339</u>	<u>\$ 590,000</u>
Solid Waste Management Fund - 078			
Solid Waste Collection Fees	\$ 20,304,640	\$ 19,568,745	\$ 20,557,266
Jury Duty	49	122	-
Prior Year Refund	12,727	-	-
Total cash receipts per Agency	<u>20,317,416</u>	<u>19,568,867</u>	<u>20,557,266</u>
Less - In transit at End of Year	-	105	-
Plus - In transit at Beginning of Year	105	-	-
Total cash receipts per State Comptroller's Records	<u>\$ 20,317,521</u>	<u>\$ 19,568,762</u>	<u>\$ 20,557,266</u>
Subtitle D Management Fund - 089			
Subtitle D Fees	\$ 2,215,692	\$ 2,152,979	\$ 2,261,942
Total cash receipts per Agency	<u>2,215,692</u>	<u>2,152,979</u>	<u>2,261,942</u>
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ 2,215,692</u>	<u>\$ 2,152,979</u>	<u>\$ 2,261,942</u>
Clean Air Act Permit Fund - 091			
Fees	\$ 15,366,958	\$ 17,117,121	\$ 15,887,484
Jury Duty	141	79	16
Witness Fees	-	-	22
Prior Year Fee Transfer	2,996	21,500	-
Prior Year Refund	33,385	-	-
Total cash receipts per Agency	<u>15,403,480</u>	<u>17,138,700</u>	<u>15,887,522</u>
Yearend Adjustment to correct cash forward	(2,150)	(2,500)	600
Less - In transit at End of Year	1,732,492	2,181,681	3,156,989
Plus - In transit at Beginning of Year	2,181,681	3,156,989	751,278
Total cash receipts per State Comptroller's Records	<u>\$ 15,850,519</u>	<u>\$ 18,111,508</u>	<u>\$ 13,482,411</u>
Pollution Control Board Trust Fund - 207			
Trust Fund Grant	\$ 600,000	\$ 900,000	\$ 500,000
Total cash receipts per Agency	<u>600,000</u>	<u>900,000</u>	<u>500,000</u>
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ 600,000</u>	<u>\$ 900,000</u>	<u>\$ 500,000</u>

STATE OF ILLINOIS
 ENVIRONMENTAL PROTECTION AGENCY
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
 RECONCILIATION OF CASH RECEIPTS TO
 DEPOSITS REMITTED TO THE STATE COMPTROLLER**
 For the Fiscal Years Ended June 30, 2014, 2013 and 2012

	<u>2014</u>	<u>2013</u>	<u>2012</u>
Brownfields Redevelopment Fund - 214			
Loan Principal Repayment	\$ 1,250,598	\$ -	\$ -
Jury Duty	-	65	-
Federal Grant Receipts	1,881,711	1,693,391	5,612,119
Miscellaneous Receipts	-	-	27,158
Total cash receipts per Agency	<u>3,132,309</u>	<u>1,693,456</u>	<u>5,639,277</u>
Less - In transit at End of Year	177,641	-	-
Plus - In transit at Beginning of Year	-	-	399,564
Total cash receipts per State Comptroller's Records	<u>\$ 2,954,668</u>	<u>\$ 1,693,456</u>	<u>\$ 6,038,841</u>
Water Pollution Control Revolving Fund - 270			
Federal Grant Proceeds	\$ 150,603,593	\$ 132,691,038	\$ 73,408,833
Jury Duty	107	50	29
Witness Fees	-	43	-
Loan Payments - Principal	101,637,580	160,526,592	121,762,806
Loan Payments - Interest	10,245,194	17,076,531	18,255,190
Loan Payments - Support	17,836,474	19,954,271	21,302,177
Escrow	47,597,745	9,277,500	9,992,500
Miscellaneous	9,046	-	-
Fund Interest	9,652,635	23,430	17,887
Leveraged Loan Repayments	39,535,629	19,348,425	15,812,932
Prior Year Refund	46,243	2,395	-
Transfer from Anti-Pollution Bond Fund	16,633,754	17,859,922	-
Total cash receipts per Agency	<u>393,798,000</u>	<u>376,760,197</u>	<u>260,552,354</u>
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	17
Total cash receipts per State Comptroller's Records	<u>\$ 393,798,000</u>	<u>\$ 376,760,197</u>	<u>\$ 260,552,371</u>
Pollution Control Board Fund - 0277			
Opinion Sales	\$ 450	\$ 49	\$ 3,596
Filing Fees	1,725	2,025	2,250
Subscription Sales	20	60	180
Total cash receipts per Agency	<u>2,195</u>	<u>2,134</u>	<u>6,026</u>
Less - In transit at End of Year	-	8	20
Plus - In transit at Beginning of Year	8	20	40
Total cash receipts per State Comptroller's Records	<u>\$ 2,203</u>	<u>\$ 2,146</u>	<u>\$ 6,046</u>
Hazardous Waste Occupational Licensing Fund - 282			
Hazardous Waste Laborers Licenses	\$ 16,150	\$ 12,700	\$ 15,750
Total cash receipts per Agency	<u>16,150</u>	<u>12,700</u>	<u>15,750</u>
Less - In transit at End of Year	300	-	2,400
Plus - In transit at Beginning of Year	-	2,400	-
Total cash receipts per State Comptroller's Records	<u>\$ 15,850</u>	<u>\$ 15,100</u>	<u>\$ 13,350</u>

STATE OF ILLINOIS
 ENVIRONMENTAL PROTECTION AGENCY
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
 RECONCILIATION OF CASH RECEIPTS TO
 DEPOSITS REMITTED TO THE STATE COMPTROLLER**
 For the Fiscal Years Ended June 30, 2014, 2013 and 2012

	<u>2014</u>	<u>2013</u>	<u>2012</u>
Community Water Supply Laboratory Fund - 288			
PWS Laboratory Fees	\$ 1,106,629	\$ 892,962	\$ 1,034,844
Prior Year Fee Transfer	-	321	-
Total cash receipts per Agency	<u>1,106,629</u>	<u>893,283</u>	<u>1,034,844</u>
Less - In transit at End of Year	26,146	249,282	173,526
Plus - In transit at Beginning of Year	249,282	173,526	76,491
Total cash receipts per State Comptroller's Records	<u>\$ 1,329,765</u>	<u>\$ 817,527</u>	<u>\$ 937,809</u>
Used Tire Management Fund - 294			
Jury Duty	\$ 27	\$ 35	\$ -
Cost Recovery	1,200	1,736	1,200
Total cash receipts per Agency	<u>1,227</u>	<u>1,771</u>	<u>1,200</u>
Less - In transit at End of Year	-	(105)	-
Plus - In transit at Beginning of Year	(105)	-	-
Total cash receipts per State Comptroller's Records	<u>\$ 1,122</u>	<u>\$ 1,876</u>	<u>\$ 1,200</u>
Environmental Laboratory Certification Fund - 336			
Prior Year Fee Transfer	\$ -	\$ (321)	\$ -
Lab Certification Fees	403,000	402,446	440,721
Total cash receipts per Agency	<u>403,000</u>	<u>402,125</u>	<u>440,721</u>
Less - In transit at End of Year	8,400	8,400	5,400
Plus - In transit at Beginning of Year	8,400	5,400	-
Total cash receipts per State Comptroller's Records	<u>\$ 403,000</u>	<u>\$ 399,125</u>	<u>\$ 435,321</u>
Electronic Recycling Fund - 675			
Electronic Recycling Fee	537,542	478,762	485,354
Electronic Recycling Penalty	11,905	-	-
Prior Year Refund	15,221	-	-
Total cash receipts per Agency	<u>564,668</u>	<u>478,762</u>	<u>485,354</u>
Less - In transit at End of Year	4,000	516	7,546
Plus - In transit at Beginning of Year	516	7,546	-
Total cash receipts per State Comptroller's Records	<u>\$ 561,184</u>	<u>\$ 485,792</u>	<u>\$ 477,808</u>
Clean Water Fund - 731			
NPDES Fees	\$ 16,582,008	\$ 16,588,485	\$ 15,620,049
Water Quality Certification	178,750	246,179	203,583
Jury Duty	34	13	51
Prior Year Refund	2,000	-	-
Prior Year Fee Transfer	2,500	-	-
Miscellaneous	3,366	-	3,630
NPDES Interest	11,137	22,468	20,165
Total cash receipts per Agency	<u>16,779,795</u>	<u>16,857,145</u>	<u>15,847,478</u>
Adjustment for deposits to Protest Fund	(66,000)	(175,500)	(146,000)
Yearend Adjustment to correct cash forward	-	(9)	-
Less - In transit at End of Year	312,572	374,421	566,886
Plus - In transit at Beginning of Year	374,421	566,886	1,715,398
Total cash receipts per State Comptroller's Records	<u>\$ 16,775,644</u>	<u>\$ 16,874,101</u>	<u>\$ 16,849,990</u>

STATE OF ILLINOIS
 ENVIRONMENTAL PROTECTION AGENCY
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
 RECONCILIATION OF CASH RECEIPTS TO
 DEPOSITS REMITTED TO THE STATE COMPTROLLER**
 For the Fiscal Years Ended June 30, 2014, 2013 and 2012

	<u>2014</u>	<u>2013</u>	<u>2012</u>
Alternative Compliance Market Account Fund - 738			
Fees	\$ 8,818	\$ 29,958	\$ 6,048
Total cash receipts per Agency	8,818	29,958	6,048
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ 8,818</u>	<u>\$ 29,958</u>	<u>\$ 6,048</u>
Hazardous Waste Fund - 828			
Hazardous Waste Collection Fees	\$ 872,185	\$ 932,280	\$ 860,422
Hazardous Waste Cost Recoveries	4,656,382	5,257,733	5,478,623
Penalties and Fines	192,559	712,549	170,242
Miscellaneous	1,702	-	21
Jury Duty	119	115	127
Prior Year Fee Transfer	60,000	100	-
Prior Year Refund	20,306	1,287	-
Total cash receipts per Agency	5,803,253	6,904,064	6,509,435
Yearend Adjustment to correct cash forward	-	1,447	(737)
Less - In transit at End of Year	354,490	199,971	185,437
Plus - In transit at Beginning of Year	199,971	185,437	125,438
Total cash receipts per State Comptroller's Records	<u>\$ 5,648,734</u>	<u>\$ 6,890,977</u>	<u>\$ 6,448,699</u>
Hazardous Waste Research Fund - 840			
Hazardous Waste Collection Fees	\$ 96,908	\$ 103,587	\$ 94,221
Hazardous Waste Hauler Fees	809,038	540,885	312,299
Total cash receipts per Agency	905,946	644,472	406,520
Yearend Adjustment to correct cash forward	-	1,917	1,382
Less - In transit at End of Year	9,155	9,801	4,906
Plus - In transit at Beginning of Year	9,801	4,906	3,851
Total cash receipts per State Comptroller's Records	<u>\$ 906,592</u>	<u>\$ 641,494</u>	<u>\$ 406,847</u>
Environmental Protection Trust Fund - 845			
Penalty Payments	\$ 2,172,652	\$ 2,201,101	\$ 3,814,986
Interest on Past Due Penalties	1,511	3,938	-
Prior Year Fee Transfer	(95,900)	(100)	-
Total cash receipts per Agency	2,078,263	2,204,939	3,814,986
Less - In transit at End of Year	220,250	241,700	41,300
Plus - In transit at Beginning of Year	241,700	41,300	100
Total cash receipts per State Comptroller's Records	<u>\$ 2,099,713</u>	<u>\$ 2,004,539</u>	<u>\$ 3,773,786</u>

STATE OF ILLINOIS
 ENVIRONMENTAL PROTECTION AGENCY
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
 RECONCILIATION OF CASH RECEIPTS TO
 DEPOSITS REMITTED TO THE STATE COMPTROLLER**
 For the Fiscal Years Ended June 30, 2014, 2013 and 2012

	<u>2014</u>	<u>2013</u>	<u>2012</u>
Environmental Protection Permit and Inspection Fund - 944			
Permit & Inspection Fees - APC	\$ 2,223,429	\$ 2,220,759	\$ 2,491,465
Asbestos Fee	548,950	537,600	554,400
Air Construction Fee	1,987,100	1,801,300	2,148,725
Permit & Inspection Fees - LPC	141,500	154,000	140,000
Hazardous Waste Hauler Fees - LPC	142,433	95,455	55,112
Large Generator Fees	537,000	427,000	457,000
Manifest Fees - LPC	15,870	17,082	17,652
PIMW Manifests - LPC	809,768	830,744	752,200
PIMW Haulers - LPC	145,542	150,500	138,705
PIMW Transporters - LPC	1,471,453	1,434,709	1,422,083
Used Tire Storage Fee - LPC	24,600	26,100	21,800
Uniform Hazardous Waste Transport Permit - LPC	-	-	5,335
Permit & Inspection Fees - Industrial Construction	186,300	152,800	124,500
Permit & Inspection Fees - PWS Oper	26,185	22,125	29,790
Permit & Inspection Fees - PWS Cons	226,670	219,470	183,510
Permit & Inspection Fees - WPC Cons	362,600	339,600	255,900
Penalty	-	8,100	12,000
Jury Duty	34	-	117
Clean Const or Demo Debris Fee	795,294	714,030	719,086
Expedited Fees	100,000	120,000	345,200
Phone Reimbursements	105	1	-
Prior Year Fee Transfer	30,404	(21,499)	-
Miscellaneous	-	60	-
Total cash receipts per Agency	<u>9,775,237</u>	<u>9,249,936</u>	<u>9,874,580</u>
Yearend Adjustment to correct cash forward	(470)	(6,261)	(4,745)
Less - In transit at End of Year	216,175	302,655	230,807
Plus - In transit at Beginning of Year	302,655	230,807	176,535
Total cash receipts per State Comptroller's Records	<u>\$ 9,861,247</u>	<u>\$ 9,171,827</u>	<u>\$ 9,815,563</u>
Vehicle Inspection Fund - 963			
Jury Duty	\$ 97	\$ 1,321	\$ 295
Vehicle Emissions Inspection Fee	47,920	44,840	46,380
Total cash receipts per Agency	<u>48,017</u>	<u>46,161</u>	<u>46,675</u>
Yearend Adjustment to correct cash forward	(3,880)	-	-
Less - In transit at End of Year	-	-	-
Plus - In transit at Beginning of Year	-	-	-
Total cash receipts per State Comptroller's Records	<u>\$ 44,137</u>	<u>\$ 46,161</u>	<u>\$ 46,675</u>
GRAND TOTAL - ALL FUNDS			
Total cash receipts per Agency	\$ 512,892,418	\$ 495,313,730	\$ 392,699,873
Protest Adjustments to Agency Funds	(66,000)	(175,500)	(146,000)
Protest Receipts on the Comptroller Reports	66,000	175,500	146,000
Yearend adjustment to correct cash forward	(6,500)	(5,406)	(3,500)
Less - In transit at End of Year	3,076,621	3,574,437	6,550,553
Plus - In transit at Beginning of Year	3,574,437	6,550,553	3,873,324
Total cash receipts per State Comptroller's Records - All Funds	<u>\$ 513,383,734</u>	<u>\$ 498,284,440</u>	<u>\$ 390,019,144</u>
Total Agency Cash Receipts Before Interest	<u>\$ 512,892,418</u>	<u>\$ 495,313,730</u>	<u>\$ 392,699,873</u>

STATE OF ILLINOIS
 ENVIRONMENTAL PROTECTION AGENCY
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND
 RECONCILIATION OF CASH RECEIPTS TO
 DEPOSITS REMITTED TO THE STATE COMPTROLLER**
 For the Fiscal Years Ended June 30, 2014, 2013 and 2012

	<u>2014</u>	<u>2013</u>	<u>2012</u>
Interest Deposited Directly into State Treasury			
Clean Air Act Permit Fund - 091	28,356	29,432	29,099
EPA Court Trust Fund - 154	23	24	28
Brownfields Redevelopment Fund - 214	6,839	7,666	11,450
Water Pollution Control Revolving Fund - 270	1,042,311	752,233	1,615,019
Community Water Supply Lab Fund - 288	3,503	3,661	4,798
Environmental Lab Certification Fund - 336	871	1,089	1,218
Electronic Recycling Fund - 675	2,334	2,203	1,667
Clean Water Fund - 731	49,629	43,462	39,504
Alternative Compliance Market Fund - 738	588	944	393
Oil Spill Response Fund - 774	310	269	200
Total Interest Deposited Directly into State Treasury	<u>1,134,764</u>	<u>840,983</u>	<u>1,703,376</u>
Total Agency Receipts After Interest	<u>\$ 514,027,182</u>	<u>\$ 496,154,713</u>	<u>\$ 394,403,249</u>

STATE OF ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2014

Significant variances were determined to be a change of at least \$250,000 and 20% between fiscal years as reported in the Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances, and are explained below.

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2014 AND 2013

U.S. Environmental Protection Fund - 0065

Administration

The expenditures decreased by \$898,127 or 45% due to cash availability in the fund and cost savings measures. Administrative costs of the Agency for personal services, contractual services and other line items are eligible to be paid from various funds the Agency administers and the Agency allocates them based on cash availability. The Agency also continually looks to reduce these costs.

Underground Storage Tank Fund - 0072

Pollution Control Board (PCB)

The expenditures increased by \$336,479 or 406%. The Agency provides funding for the PCB. This fund was utilized for PCB operational expenses to give some relief on Funds 0091 and 0944 where cash balances were lower.

Clean Air Act Permit Fund - 0091

Pollution Control Board (PCB)

The expenditures decreased by \$294,438 or 20%. As noted above, the Agency provides funding for PCB, and Fund 0072 was utilized for PCB operational expenses due to lower cash balances in Funds 0091 and 0944.

Capital Development Fund - 0141

Land Pollution Control

The expenditures decreased by \$274,369 or 100%. This is a capital bond fund. No funds were released for capital projects in Fiscal Year 2014.

Alternate Fuels Rebate Program Fund - 0422

Air Pollution Control

The expenditures decreased by \$842,589 or 69%. In Fiscal Year 2014, the Agency was authorized to spend up to \$10 million out of Fund 0963 for alternate fuel rebates, which alleviated pressure on this fund where there was not adequate cash levels to support the level of rebate requests.

STATE OF ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2014

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2014 AND 2013 (CONTINUED)

Anti-Pollution Fund - 0551

Bureau of Water

The expenditures decreased by \$17,859,922 or 100%. In Fiscal Year 2013, this fund was used to provide State match for the clean water and drinking water grants. The Fiscal Year 2014 match was provided by the leveraged bond program.

Partners for Conservation Fund - 0608

Bureau of Water

The expenditures increased by \$310,514 or 80%. The grant projects for natural resource protection are routinely 18 month projects that pay out as they are finished. There were more projects completed in Fiscal Year 2014 than in the prior year.

Environmental Protection Trust Fund - 0845

Administration

The expenditures decreased by \$1,900,000 or 50%. Funds are generated primarily from enforcement activities and then are split between the Agency, PCB, the Department of Natural Resources and the Attorney General by the Environmental Trust Fund Commission. The Commission awards the funds based on cash availability.

Environmental Protection Permit and Inspection Fund - 0944

Bureau of Water

Expenditures increased by \$279,192 or 104%. Expenditures from this fund were used to cover the costs of permit and inspection activities including staff costs, travel costs, equipment, supplies, and lab costs and are made based on needs and cash availability.

Pollution Control Board (PCB)

Expenditures decreased by \$361,622 or 28%. Fund 0072 was utilized for PCB's operating expenses to give some relief on Funds 0091 and 0944 where cash was not as readily available.

Vehicle Inspection Fund - 0963

Air Pollution Control

The expenditures increased by \$9,968,464 or 42%. In Fiscal Year 2014 the Agency was authorized to spend up to \$10 million out of Fund 0963 for its alternate fuel rebate program which alleviated pressure on Fund 0422 which did not have the cash to support the level of rebate requests.

STATE OF ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2014

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2014 AND 2013 (CONTINUED)

Build IL Bond Fund - 0971

Administration

The expenditures decreased by \$427,824 or 100%. This is a capital fund that requires bond authorizations and releases. There was no such activity in Fiscal Year 2014 for this fund.

Bureau of Water

The expenditures decreased by \$10,000,000 or 100%. This is a capital fund that requires bond authorizations and releases. There was no activity in Fiscal Year 2014 for this fund.

Pollution Control Board State Trust Fund - 0207

Pollution Control Board (PCB)

The expenditures increased by \$533,381 or 153%. In Fiscal Year 2014, the Governor appointed an Executive Director to the PCB. The payroll costs were shifted from Fund 0091 to this fund in the amount to stabilize available cash flow in Fund 0091. PCB also consolidated its information technology functions under the Department of Central Management Services in November 2013 and a full year's costs of that monthly charge were paid in Fiscal Year 2014.

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2013 AND 2012

Clean Air Act Permit Fund - 0091

Administration

The expenditures decreased by \$317,178 or 27%. This was due to administrative costs being allocated to other funds based on cash availability.

Capital Development Fund - 0141

Land Pollution Control

The expenditures increased by \$274,369 or 100%. Two capital Brownsfields projects were paid in Fiscal Year 2013. No payments were due in Fiscal Year 2012 or Fiscal Year 2014.

Brownsfield Redevelopment Fund - 0214

Land Pollution Control

The expenditures decreased by \$978,696 or 32%. There were fewer projects and administrative costs due to a decrease in federal funding.

STATE OF ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2014

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2013 AND 2012 (CONTINUED)

Federal Stimulus - ARRA

The expenditures decreased by \$2,509,109 or 100%. In Fiscal Year 2012, the Agency had ARRA funds to utilize for Brownfield projects. By Fiscal Year 2013, all ARRA funds were spent.

Anti-Pollution Fund - 0551

Land Pollution Control

The expenditures decreased by \$31,999,740 or 100%. In Fiscal Year 2012, the Agency utilized these bond funds to pay the back log of Leaking Underwater Storage Tank (LUST) claims.

Bureau of Water

The expenditures increased by \$9,391,688 or 111%. The bond proceeds were used for the State match for drinking water and clean water grants.

Partners for Conservation Fund - 0608

Bureau of Water

The expenditures increased by \$320,948 or 461%. There was more funding available for projects in Fiscal Year 2013 over the prior year.

Hazardous Waste Fund - 0828

Administration

The expenditures decreased by \$336,311 or 71% due to cash availability in the fund and cost savings measures. Administrative costs of the Agency for personal services, contractual services and other line items are eligible to be paid from various funds the Agency administers and the Agency allocates them based on cash availability. The Agency also continually looks to reduce these costs.

Environmental Protection Trust Fund - 0845

Administration

The expenditures increased by \$1,800,000 or 90%. Funds are generated primarily from enforcement activities and then are split between the Agency, PCB, the Department of Natural Resources and the Attorney General by the Environmental Trust Fund Commission. The Commission awards the funds based on cash availability.

STATE OF ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2014

ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2013 AND 2012 (CONTINUED)

Build IL Bond Fund - 0971

Administration

The expenditures decreased by \$9,927,501 or 96%. These expenditures represented the remaining portion of the balance of State match on infrastructure projects relating to centralized collection systems for unsewered communities.

Land Pollution Control

The expenditures decreased by \$500,000 or 100%. The expenditure was a payment to the U.S. Environmental Protection Agency under the OMC Waukegan Superfund State Contract.

Bureau of Water

The expenditures increased by \$10,000,000 or 100%. These funds provided engineering services for disinfection facilities under the statutory authority of the Build Illinois Bond Act.

EPA Special State Projects Trust Fund - 0074

Administration

The expenditures increased by \$269,591 or 80%. The State paid a contractor to perform emergency repairs at a village water plant.

STATE OF ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2014

Significant fluctuations were determined to be a change of at least \$250,000 and 20% between fiscal years as reported in the Comparative Schedule of Receipts and are explained below.

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2014 AND 2013

Fund 0207 - Pollution Control Board Trust

Trust Fund Grant

The receipts decreased by \$300,000 or 33%. The purpose of this fund is to receive and expend funds made available from the Environmental Protection Trust Fund Commission (Commission). Receipts vary based on money available and resolutions approved by the Commission each year.

Fund 0214 - Brownfields Redevelopment Fund

Loan Principal Repayment

The receipts increased by \$1,250,598 or 100%. The increase was due to a large loan repayment from an organization per a loan agreement.

Fund 0270 - Water Pollution Control Revolving Fund

Loan Payments - Principal, Loan Payments - Interest

The receipts decreased by \$58,889,012 or 37% and \$6,831,337 or 40%. The bond sale in December 2013 increased the amount of loans pledged to repayment of bonds. Therefore, the amount of principal and interest repaid in Fiscal Year 2014 remaining in the trust accounts increased and the amount posted as receipts in the State Treasury decreased.

Escrow

The receipts increased by \$38,320,245 or 413%. The 2002 and 2004 bonds were refinanced in Fiscal Year 2014; therefore, all the remaining escrow funds were returned.

Fund Interest

The receipts increased by \$9,629,205 or 41,098%. The bond refinancing created a large financing settlement and gains on the sales of investments in the escrow accounts.

Leverage Loan Repayments

The receipts increased by \$20,187,204 or 104%. When the bonds were refinanced, all excess funds in the trust accounts including escrow accounts were returned to the Agency during Fiscal Year 2014.

STATE OF ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2014

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2014 AND 2013 (CONTINUED)

Interest - Treasurer

The receipts pertaining to interest deposited directly into State Treasury increased by \$290,078 or 39%. The increase was due to the bond sale and refinancing of previous bonds which increased the cash balance available to receive interest.

Fund 0828 - Hazardous Waste Fund

Penalties and Fines

The receipts decreased by \$519,990 or 73%. Penalties and fines vary from year to year based on the type of noncompliance found and what penalty is assessed. In Fiscal Year 2013, there were two large penalties received totaling \$400,842 and \$124,000.

Fund 0840 - Hazardous Waste Research Fund

Hazardous Waste Hauler Fees

The receipts increased by \$268,153 or 50%. The increase was due to the annual fee per vehicle and permit increase and the change to a three year fee schedule during Fiscal Year 2013.

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2013 AND 2012

Fund 0065 - U.S. Environmental Protection Fund

Federal Grant Proceeds

The receipts decreased by \$9,349,774 or 21%. The decrease was due to the timing of reimbursement of federal grant funds received in Fiscal Year 2013. This fund receives and expends, based on appropriation, monies granted to the Agency by the federal government pursuant to various grant programs administered by the Agency.

Fund 0207 - Pollution Control Board Trust

Trust Fund Grant

The receipts increased by \$400,000 or 80%. The purpose of this fund is to receive and expend funds made available from the Commission. The funding varies from year to year based on money available and resolutions approved by the Commission.

STATE OF ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2014

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2013 AND 2012 (CONTINUED)

Fund 0214 - Brownfields Redevelopment Fund

Federal Grant Receipts

The receipts decreased by \$3,918,728 or 70%. The decrease was due to the American Recovery and Reinvestment Act (ARRA) funding ending during Fiscal Year 2013.

Fund 0270 - Water Pollution Control Revolving Fund

Federal Grant Proceeds

The receipts increased by \$59,282,205 or 81%. Federal grant funds are drawn down on a first in first out basis when State match funds are provided. There was a small State match deposit in the last half of Fiscal Year 2012 while there was a larger amount made in the beginning of Fiscal Year 2013.

Loan Payments - Principal

The receipts increased by \$38,763,786 or 32%. Loan repayments grow each year as the program continues to grow and more loans enter into repayment. In the past there was an influx of ARRA and program equity used to increase the loan volume. As a result there is a large amount of loans completing construction and entering the repayment process.

Leveraged Loan Repayments

The receipts increased by \$3,535,493 or 22%. Due to the financial crisis, the interest rate environment became very favorable for local governments to refinance their debt. A large amount of pledged loans from the 2002 and 2004 bond sales paid off their loans early which resulted in the program having to add additional loans to the pledged loans list in order to meet the coverage ratios.

Transfer from Anti-Poll. Bond Fund

The receipts increased by \$17,859,922 or 100%. This amount is the State match for the federal grant proceeds which increased as noted above.

Interest - Treasurer

The receipts pertaining to interest deposited directly into State Treasury decreased by \$862,786 or 53%. The decrease was due to the Fiscal Year 2012 receipts including the impact of the investment income on the remainder of the ARRA funds.

STATE OF ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY
ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS
For the Two Years Ended June 30, 2014

ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2013 AND 2012 (CONTINUED)

Fund 0828 - Hazardous Waste Fund

Penalties and Fines

The receipts increased by \$542,307 or 319%. Penalties and fines vary from year to year based on the type of noncompliance found and what penalty is assessed. In Fiscal Year 2013, there were two large penalties received.

Fund 0845 - Environmental Protection Trust Fund

Penalty Payments

The receipts decreased by \$1,613,885 or 42%. The receipts are based on referrals and penalties assessed by the Attorney General's Office. The decrease was due to an increase in Fiscal Year 2012 that resulted from the repayment of funds borrowed in accordance with Public Act 096-0958.

STATE OF ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2014

The following explanations were obtained for lapse period spending, which exceeded \$250,000 and 20% of the line item expenditures.

FISCAL YEAR 2014

U.S. Environmental Protection Fund - 0065

Administration

The Agency was billed late in the fiscal year and during the lapse period by the Facilities Management Revolving Fund for facilities and from the Statistical Services Revolving Fund (SSRF) for electronic data services (EDP) and the Agency paid the invoices during the lapse period.

FISCAL YEAR 2013

Vehicle Inspection Fund - 0963

Administration

The Agency was billed and paid the SSRF \$341,500 for EDP services and \$352,154 for facilities management services during the lapse period for services incurred during the fiscal year.

Air Pollution Control

The Agency was billed and paid invoices totaling \$5,491,231 during the lapse period to the vendor performing vehicle inspection and maintenance testing during the fiscal year.

STATE OF ILLINOIS
 ENVIRONMENTAL PROTECTION AGENCY
ANALYSIS OF ACCOUNTS RECEIVABLE
 For the Year Ended June 30, 2014

The Agency's accounts receivable balance was approximately \$2,536,922 (in thousands) at June 30, 2014. The Agency utilizes the Attorney General, Department of Revenue's Bureau of Collection, and the Comptroller's Offset System to collect unpaid receivables.

An aging schedule of the Agency's accounts receivable at June 30, 2014 is presented below:

<u>Fund</u>	<u>Current</u>	<u>Less than 30 Days</u>	<u>31 to 90 Days</u>	<u>91 to 181 Days</u>	<u>181 to 365 Days</u>	<u>Over 365 Days</u>	<u>Total</u>
General Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ 2
Environmental Protection	7,080	-	-	-	-	-	7,080
EPA Special Project Trust	-	-	-	-	-	105	105
Solid Waste Management	5,384	-	-	-	-	-	5,384
Subtitle D	591	-	-	-	-	-	591
Clean Air Act Permit	6,157	59	43	44	90	231	6,624
Brownfields	463	-	-	-	-	-	463
Water Revolving Loan	2,501,501	-	-	-	-	-	2,501,501
Community Water Supply	21	-	-	-	-	-	21
Used Tire Management	11	-	-	-	-	890	901
Laboratory Certification	-	-	-	-	-	2	2
Clean Water Fund	15,959	3	6	22	530	2,966	19,486
Hazardous Waste	1,512	598	-	99	4,503	12,748	19,460
Hazardous Waste Research	36	-	-	-	-	-	36
Trust Fund Commission	482	29	22	96	158	9,913	10,700
Environmental Protection Permit and Inspection	<u>929</u>	<u>99</u>	<u>75</u>	<u>48</u>	<u>99</u>	<u>508</u>	<u>1,758</u>
Total	<u>\$ 2,540,126</u>	<u>\$ 788</u>	<u>\$ 146</u>	<u>\$ 309</u>	<u>\$ 5,380</u>	<u>\$ 27,365</u>	<u>\$ 2,574,114</u>
Accrued interest receivable - all funds							(4,449)
Allowance for uncollectible accounts							<u>(32,743)</u>
Net Receivable							<u>\$ 2,536,922</u>

STATE OF ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY
ANALYSIS OF ACCOUNTS RECEIVABLE
For the Year Ended June 30, 2013

The Agency's accounts receivable balance was approximately \$2,681,958 (in thousands) at June 30, 2013. The Agency utilizes the Attorney General, Department of Revenue's Bureau of Collection, and the Comptroller's Offset System to collect unpaid receivables.

An aging schedule of the Agency's accounts receivable at June 30, 2013 is presented below:

<u>Fund</u>	<u>Current</u>	<u>Less than 30 Days</u>	<u>31 to 90 Days</u>	<u>91 to 181 Days</u>	<u>181 to 365 Days</u>	<u>Over 365 Days</u>	<u>Total</u>
General Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ 2
Environmental Protection	1,306	-	-	-	-	-	1,306
EPA Special Project Trust	-	-	-	-	-	104	104
Solid Waste Management	5,199	-	-	-	-	-	5,199
Subtitle D	572	-	-	-	-	-	572
Clean Air Act Permit	6,281	98	57	78	65	190	6,769
Brownfields	65	-	-	-	-	-	65
Water Revolving Loan	2,649,817	-	-	-	-	-	2,649,817
Community Water Supply	119	-	-	-	-	-	119
Used Tire Management	12	-	-	-	1	865	878
Laboratory Certification	-	-	-	-	-	2	2
Clean Water Fund	16,076	8	58	-	457	2,772	19,371
Hazardous Waste	1,031	18	241	56	235	12,575	14,156
Hazardous Waste Research	62	-	-	-	-	-	62
Trust Fund Commission	389	48	703	90	440	8,465	10,135
Environmental Protection Permit and Inspection	<u>530</u>	<u>41</u>	<u>51</u>	<u>39</u>	<u>74</u>	<u>424</u>	<u>1,159</u>
Total	<u>\$ 2,681,459</u>	<u>\$ 213</u>	<u>\$ 1,110</u>	<u>\$ 263</u>	<u>\$ 1,272</u>	<u>\$ 25,399</u>	<u>\$ 2,709,716</u>
Accrued interest receivable - all funds							(4,121)
Allowance for uncollectible accounts							<u>(23,637)</u>
Net Receivable							<u>\$ 2,681,958</u>

STATE OF ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY
AGENCY FUNCTIONS AND PLANNING PROGRAM
For the Two Years Ended June 30, 2014
(Not Examined)

Functions

The mission of the Illinois Environmental Protection Agency (Agency) is to safeguard environmental quality, consistent with the social and economic needs of the State, so as to protect health, welfare, property and the quality of life.

In support of this mission statement, the following program goals have been developed:

1. Provide leadership to chart a new course for clean air which is responsive to relevant needs in Illinois and complies with priority aspects of the Clean Air Act Amendments.
2. Address outstanding solid and hazardous waste management concerns and participate, as appropriate, in the national deliberations of reauthorization of the hazardous waste program.
3. Utilize creative means to address the priority needs for clean and safe water in Illinois and participate, as appropriate, in the national deliberations on reauthorization of the water programs.
4. Enhance capability to fund environmental cleanup, when necessary, and to provide better service for private party actions.
5. Promote pollution prevention and market-based approaches for continued environmental progress.
6. Develop an environmental planning capability which emphasizes risk-based analysis, good science and sound data, and open communication and informed participation.

The Agency is organized into three principal bureaus to carry out the Agency's mission.

The **Bureau of Air** monitors air quality throughout the State to determine existing levels of pollution and evaluate historical trends. The Bureau of Air also addresses future needs of the State through an air quality planning program, analyzes alternative control strategies, proposes new or revised quality standards to the Pollution Control Board and conducts the Illinois Vehicle Emissions Testing Program to reduce air pollution from vehicle emissions in those sections of Illinois which do not meet federal air quality standards.

The **Bureau of Water** includes the Division of Public Water Supplies and the Division of Water Pollution Control. The Division of Public Water Supplies regulates operation of public water systems including inspections, water quality

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monitoring, technical assistance, facility permitting, system operator training, and enforcement programs. The Division of Water Pollution Control is responsible for indentifying sources of water pollution and implementing procedures to abate the pollution.

The **Bureau of Land** administers the federal hazardous waste program pursuant to the federal Resource Conservation and Recovery Act and the State's solid waste program through permitting, surveillance, compliance and enforcement activities which control the transport, storage, treatment, and disposal of hazardous wastes. The Bureau also administers the Leaking Underground Tank Program.

The Agency's Headquarters and Laboratory facility are in Springfield. Field offices are located in Rockford, Des Plaines, Elgin, Elk Grove, Peoria, Springfield, Champaign, Collinsville, Marion, Rock Island and Ottawa.

Planning

The Agency established a strategic plan that runs for four years and is updated every year going forward. The plan includes the set-up of five priorities. These are 1) to enhance air quality, 2) to reduce contamination of the land through prevention and cleanup, 3) clean and safe water, 4) good information about environmental conditions to educate the public and guide use of resources, and 5) innovative program that promote economic development and benefit the environment. Each priority was set-up with initiatives in order to achieve the above program goals. These initiatives were programmed to direct the day to day operations of the Agency's various bureaus (air, land, and water).

The Agency operates under a Performance Partnership Agreement (PPA) with the U.S. Environmental Protection Agency. The grant is a major federal funding source for Agency programs under the PPA. The PPA sets goals, outcomes, strategies and measures for programs funded through the grant. The grant allows for more flexibility in the use of federal funds. The Agency prepares an annual performance report for the PPA. PPA planning, along with the Service Efforts and Accomplishments reporting, budget process, legislative tracking, and management meetings comprise the majority of planning.

In addition, the Agency also has the following Strategic Management Directives wherein the Agency widens its focus on promoting public awareness through social activities:

1. Pursue the State's environmental interests in concert with applicable national environmental programs.
2. Produce sound environmental decisions that are conducive to environmental progress.

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3. Strengthen the government framework for environmental protection in Illinois.
4. Foster innovation, systems improvement and human resource development.
5. Stress responsiveness to relevant publics.

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AVERAGE NUMBER OF EMPLOYEES
 For the Two Years Ended June 30, 2014
 (Not Examined)

The following table, prepared from Agency records, presents the average number of employees, by function, for the three Fiscal Years ended June 30:

Division	<u>2014</u>	<u>2013</u>	<u>2012</u>
Administrative Services	9	10	12
Bureau of Air	233	242	254
Laboratories	16	17	17
Bureau of Land	271	282	300
Bureau of Water	<u>270</u>	<u>266</u>	<u>279</u>
Total average full-time employees	<u>799</u>	<u>817</u>	<u>862</u>

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ANNUAL COST STATISTICS BY MAJOR OBJECT CLASSIFICATION
For the Two Years Ended June 30, 2014
(Not Examined)

	2014	2013
Operations	\$ 157,829,967	\$ 176,380,400
% of total expenditures	32.7%	31.7%
Personal Services	66,523,902	66,223,869
% of operational expenditures	42.1%	37.5%
Other Payroll Costs (FICA, retirement)	49,032,752	49,780,550
% of operational expenditures	31.1%	28.2%
All Other Operational Items	42,273,313	60,375,981
% of operational expenditures	26.8%	34.2%
Grants	325,360,912	379,445,092
% of total expenditures	67.3%	68.3%
Total expenditures (all funds)	\$ 483,190,879	\$ 555,825,492

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EMERGENCY PURCHASES
 For the Two Years Ended June 30, 2014
 (Not Examined)

The Agency reported the following emergency purchases to the Office of the Auditor General during Fiscal Years 2014 and 2013:

Obligation Number	Vendor	Description	Estimated Amount	Actual Amount
CWA-13301	Absolute Standard, Inc.	To extend the Master Contract #4015354. The contract expires on August 31, 2012. This contract allows the agency to purchase known chemical standards that are utilized for comparison against samples that are taken from drinking water, waste water, hazardous waste, rivers and streams. The known chemical standards are used to compare the samples to known compounds for identification and concentration.	\$ 15,000	\$ 5,524
TOTAL			\$ 15,000	\$ 5,524

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MEMORANDUMS OF UNDERSTANDING
For the Two Years Ended June 30, 2014
(Not Examined)

The Environmental Protection Agency (Agency) enters into memorandums of understanding (MOU) on an ongoing basis. The following is a list of MOUs that the Agency entered into during the two years ended June 30, 2014.

ILLINOIS MUNICIPALITIES

The Agency entered into a number of MOUs with municipalities in the State of Illinois concerning the use of groundwater ordinances as an acceptable form of institutional control. If a groundwater ordinance does not expressly prohibit the installation and use of new wells by the local government, the local government must enter into a MOU with the Agency under which the local government agrees to keep track of cleaned up sites and make sure it does not install any future wells in contaminated areas. During the two years ended June 30, 2014, the Agency entered into memorandums with the municipalities of Berkley, Rock Island, Monmouth, Lena, Sparta, Prairie du Rocher, Delavan, Pearl City, Leland, and Ashkum.

HISTORIC PRESERVATION AGENCY AND MISSISSIPPI SANDS

The Agency entered into a MOU with the Illinois Historic Preservation Agency and Mississippi Sands, LLC regarding the National Pollutant Discharge Elimination System and air permits for the construction and operation of a proposed sand mine.

OXBOW MIDWEST CALCINING

The Agency entered into a MOU with Oxbow Midwest Calcining regarding the terms of resolution of violation notices issued concerning operations at Oxbow's facilities. The terms of the memorandum included Oxbow applying for and receiving permits and conducting operations in certain defined manners.

ILLINOIS FINANCE AUTHORITY

The Agency entered into a MOU with the Illinois Finance Authority outlining both parties' responsibilities concerning the Clean Water Act, specifically regarding the issuance of bonds for the Water Pollution Control Loan Program and the Public Water Supply Loan Program.

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(Dollars in Thousands)

	<u>Fiscal Year 2014</u>		<u>Fiscal Year 2013</u>	
<u>Program</u>	<u>Expenditures</u>	<u>Headcount</u>	<u>Expenditures</u>	<u>Headcount</u>
Clean Water	\$ 331,787	299	\$ 402,976	285
Clean Land	80,498	281	90,019	278
Clean Air	<u>69,275</u>	<u>245</u>	<u>61,875</u>	<u>260</u>
Agency Totals	\$ <u>481,560</u>	<u>825</u>	\$ <u>554,870</u>	<u>823</u>

The Illinois Environmental Protection Agency (Agency) was created as part of the Environmental Protection Act of 1970. The Agency’s mission is to protect, restore, and enhance the quality of air, land and water resources to benefit current and future generations. In Fiscal Year 2014, the Agency expended \$482 million to fund the activities of the Agency, which included administering State and Federal programs to protect and improve air, land and water resources. These expenditures were \$73 million less than Fiscal Year 2013 as the Agency continues to implement efficiencies.

The Agency employed 825 people in Fiscal Year 2014, including engineers, biologists, attorneys and other professionals with skills necessary to carry out the functions of the Agency. Activities of the Agency include issuing permits for air, land, and water to restrict pollutants into the environment from industrial and commercial sources; regulation pollution control facilities and solid waste disposal sites; testing the quality of water processing procedures for operators of sewage treatment plants and public drinking water supplies and testing gasoline powered vehicles in the Chicago and Metro-East ozone non-attainment areas. The Agency also administers grants and loans to local governments for wastewater and drinking water treatment facilities and for brownfield redevelopment projects.

In the Agency’s Clean Air Program, they work to improve air quality by identifying air pollution problems, proposing appropriate regulations, conducting inspections, and reviewing permit applications. They also operate a vehicle emissions testing program.

The Agency’s Bureau of Land continues to remove historic contamination from old industrial and commercial sites. Since the passage of landmark “Right to Know” legislation, the Agency has also been working diligently on expanding outreach to citizens impacted by off-site contamination from industrial and other sources. Land held one-day household hazardous waste pick-ups throughout the state as well as provided continued financial support to the four permanent household hazardous waste collection facilities.

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The Agency, the Illinois Finance Authority, and the Department of Commerce and Economic Opportunity continue working together on the Clean Water Initiative and to build a stronger Illinois by enabling local governments to access low interest loans for a variety of wastewater and drinking water projects. Financing is available for projects including, modernizing wastewater treatment plants to meet water quality standards, replacing aging water mains and sewers, and updating water treatment facilities. Also in the Agency's Clean Water Program, stream and lake water quality continue to improve.

Clean Air

Mission Statement:

Protect the health, welfare, property and the quality of life of the citizens of Illinois through the elimination or control of harmful pollutants in the air.

Program Goals - Objectives:

1. Ensure that all federal and state air quality standards are being achieved.
 - a. Issue permits; conduct inspections, compliance activities, and air monitoring; and track air quality trends.
 - b. Assess the status of air quality through data collection, modeling and analysis.
2. Implement air pollution control strategies to reduce industrial emissions.
 - a. Reduce power plant emissions by establishing requirements necessary to meet federal and State standards.
 - b. Promote clean coal technologies and encourage the development of new clean coal energy plants.
3. Reduce emissions from mobile sources (i.e., transportation) that impact air quality in the State.
 - a. Reduce emissions from diesel school buses.
 - b. Educate school administrators and bus drivers about reducing emissions from diesel school buses.
 - c. Encourage use of pollution control retrofit devices on diesel vehicles.
 - d. Promote clean burning alternative fuels.
4. Implement an improved vehicle emission test program in non-attainment areas.
 - a. Implement, in coordination with the Secretary of State, the license renewal testing and enforcement program.
 - b. Administer an effective and efficient vehicle emissions testing program in the Chicago and Metro-East non-attainment areas.
5. Participate in Governors Greenhouse Gas Workgroup.
 - a. Continue dialogue with other states on improving air quality in the Midwest by reducing emissions from power plants and other targeted sources.
 - b. Work collectively with other states toward achieving state and regional air quality goals.

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SERVICE EFFORTS AND ACCOMPLISHMENTS
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Funds: U.S. Environmental Protection Fund, EPA State Projects Trust Fund, Clean Air Act (CAA) Permit Fund, Alternate Fuels Fund, Alternative Compliance Market Account Fund, Environmental Protection Permit and Inspection Fund, Vehicle Inspection Fund

	Fiscal Year 2012 Actual	Fiscal Year 2013 Actual	Fiscal Year 2014 Target /Projected	Fiscal Year 2014 Actual	Fiscal Year 2015 Target /Projected
<u>Input Indicators</u>					
<input type="checkbox"/> Total expenditures – all sources (in thousands)	\$59,834.0	\$62,169.2	\$84,689.4	\$69,769.5	\$81,957.9
<input type="checkbox"/> Total expenditures – State appropriated funds (in thousands)	\$59,577.7	\$61,874.9	\$84,374.9	\$69,275.5	\$81,718.3
<input type="checkbox"/> Average monthly full-time equivalents	263.0	260.0	261.0	245.0	262.0
<u>Output Indicators</u>					
<input type="checkbox"/> Number of permits issued to non- Title V sources	2,438	1,388	1,300	1,180	1,200
<input type="checkbox"/> Number of initial vehicle emission tests performed	1,930,424	1,917,384	2,006,355	1,950,769	2,016,120
<input type="checkbox"/> Number of pollutant emitting facilities inspected	688.0	802.0	800.0	707.0	690.0
<input type="checkbox"/> Number of permits issued to large pollutant emitting facilities (Title V) for the operation of such facilities	340.0	271.0	300.0	274.0	300.0
<input type="checkbox"/> Number of violation notices issued	163.0	243.0	200.0	228.0	225.0
<input type="checkbox"/> Number of enforcement cases referred to Attorney General	34.0	35.0	34.0	52.0	35.0
<u>Outcome Indicators</u>					
<input type="checkbox"/> Reduced pollution from diesel school buses (in tons) (a)	1,108	1,250	1,500	N/A	N/A
<input type="checkbox"/> Percent days with “Good” air quality in Chicago	93%	93%	95%	98%	98%
<input type="checkbox"/> Percent days with “Good” air quality in St. Louis area	94%	96%	96%	99%	98%
<input type="checkbox"/> Percent industrial source emission reductions	62%	67%	68%	69.6%	70%
<input type="checkbox"/> Percent mobile source emission reductions	63%	72%	74%	63.2%	65%
<input type="checkbox"/> Reduced Pollution from diesel vehicles/engines (in tons) includes school buses(a)	N/A	N/A	20,000	21,830	20,000
<u>Efficiency/Cost-Effectiveness</u>					
<input type="checkbox"/> Cost of inspecting and permitting each small (non-Title V) pollutant-emitting facility (in dollars)	\$3,553.00	\$5,896.00	\$6,072.00	\$6,075.00	\$6,200.00
<input type="checkbox"/> Cost of inspecting and permitting each large (Title V) pollutant-emitting facility (in dollars)	\$95,333.00	\$99,750.00	\$103,500.00	\$104,000.00	\$104,500.00
<input type="checkbox"/> Cost per vehicle tested in the Chicagoland and Metro-East areas to ensure compliance with state and federal air quality standards (in dollars)	\$6.95	\$6.95	\$6.95	\$6.95	\$6.95

Footnotes

a In Fiscal Year 2014, the Agency expanded to measure the reduction in pollution from diesel sources - not just school buses. School buses are part of the new measure.

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SERVICE EFFORTS AND ACCOMPLISHMENTS
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Clean Land

Mission Statement:

Reduce contamination of the land through prevention and cleanup.

Program Goals - Objectives:

1. Ensure that hazardous and nonhazardous wastes are managed in an environmentally sound manner.
 - a. Review and evaluate permit applications for hazardous, non-hazardous and special waste management facilities.
 - b. Complete closure of all inactive waste management units.
 - c. Review permitted groundwater monitoring programs, interpret groundwater standards, and offer assistance concerning impacts on groundwater.
 - d. Perform compliance inspections at waste generating facilities.
2. Encourage the recycling and recovery of waste materials.
 - a. Oversee a cleanup program for used tires.
 - b. Provide financial support to the four permanent household hazardous waste collection facilities.
 - c. Implement Beneficial Use Determination legislation that provides for reuse of waste.
3. Clean up sites with contaminated land and groundwater.
 - a. Investigate, reduce, eliminate, and manage impacts of contaminated land and contaminated groundwater.
 - b. Provide opportunities for the cleanup and reuse of Brownfields.
 - c. Clean up abandoned landfills.
 - d. Target sites to be referred to the Attorney General.
 - e. Implement cleanup of Chicago cluster sites.

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Funds: U. S. Environmental Protection Fund, Underground Storage Tank Fund, EPA State Projects Trust Fund, Solid Waste Management Fund, Subtitle D Management Fund, Brownfields Redevelopment Fund, Used Tire Management Fund, Anti- Pollution Fund, Electronics Recycling Fund, Hazardous Waste Fund, Environmental Protection Permit and Inspection Fund, Landfill Closure and Post-Closure Fund, Build Illinois Bond Fund

	Fiscal Year 2012 Actual	Fiscal Year 2013 Actual	Fiscal Year 2014 Target /Projected	Fiscal Year 2014 Actual	Fiscal Year 2015 Target /Projected
<u>Input Indicators</u>					
<input type="checkbox"/> Total expenditures – all sources (in thousands)	\$133,264.5	\$90,361.5	\$210,059.3	\$81,058.8	\$209,234.3
<input type="checkbox"/> Total expenditures – State appropriated funds (in thousands)	\$132,963.6	\$90,018.9	\$209,689.7	\$80,497.6	\$208,952.7
<input type="checkbox"/> Average monthly full-time equivalents	306.0	278.0	309.0	281.0	309.0
<u>Output Indicators</u>					
<input type="checkbox"/> Facility permits issued	600.0	688.0	675.0	740.0	725.0
<input type="checkbox"/> Facilities inspected	4,800	4,645	4,600	5,156	4,800
<input type="checkbox"/> Solid waste administration citations	55.0	51.0	40.0	46.0	46.0
<input type="checkbox"/> Number of enforcement cases referred to Attorney General	62.0	50.0	55.0	91.0	91.0
<input type="checkbox"/> LUST (Leaking Underground Storage Tanks) incidents reported	355.0	345.0	350.0	339.0	350.0
<input type="checkbox"/> Number of violation notices issued (a)	239.0	269.0	250.0	299.0	279.0
<input type="checkbox"/> State cleanup projects completed	N/A	9.0	10.0	5.0	5.0
<input type="checkbox"/> Superfund constructions completed	N/A	1.0	2.0	1.0	2.0
<input type="checkbox"/> One-Day household hazardous waste collection events	2.0	7.0	7.0	12.0	12.0
<u>Outcome Indicators</u>					
<input type="checkbox"/> Waste diverted from landfills by household hazardous waste collections at permanent facilities (measured in drums)	6,556	5,204	7,000	5,862	6,000
<input type="checkbox"/> Waste diverted from landfills by tire collections (measured in tons)	1,400	2,298	3,000	1,744	2,000
<input type="checkbox"/> Land remediated (measured in acres)	1,149	2,001	1,950	1,819	2,450
<u>Efficiency/Cost-Effectiveness</u>					
<input type="checkbox"/> Cost per facility permitted (in dollars)	\$9,157.00	\$11,250.00	\$11,500.00	\$11,600.00	N/A

Footnotes

a Decrease in Fiscal Year 2012 is due to implementation of PA 097-0519, which modifies Section 31 of the Illinois Environmental Protection Act. More Administrative Citation Warning Notices and Non-Compliance Advisories will be issued in lieu of Violation Notices during the first year of implementation.

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Clean Water

Mission Statement:

Illinois rivers, streams and lakes will support all designated uses; every public water supply will provide water that is consistently safe to drink; and resource groundwater will be protected.

Program Goals - Objectives:

1. Implement programs to sustain beneficial uses of streams, lakes, and groundwater.
 - a. Protect and maintain existing high quality waters.
 - b. Eliminate use impairments in Illinois waters with identified problems.
 - c. Promote nutrient management practices.
 - d. Work toward science-based standards (nutrients and bacteria) and more accurate use classifications.
 - e. Address non-continuous but recurring pollutant discharges related to wet weather conditions.
 - f. Continue financial assistance to communities seeking to achieve or maintain Non-Point Discharge Elimination System (NPDES) compliance.
 - g. Increase awareness of groundwater contamination, non-degradation standards, wellhead protection, and source water protection through outreach and education.
 - h. Implement a permit program for discharging combined animal feeding operations.
2. Ensure that public water supply systems provide water that is consistently safe to drink.
 - a. Reduce the population served by community water supplies with violations of drinking water standards to less than 5%.
 - b. Work toward enhancing rules for groundwater protection, source water protection, and wellhead protection areas.
 - c. Target financial assistance to assure compliance with new and existing drinking water standards.
3. Protect and restore Lake Michigan.
 - a. Maintain the percentage of open shoreline miles in good condition.
 - b. Assist with remediation of Waukegan Harbor.
 - c. Continue work at contaminated cluster sites in Lake Calumet area.
4. Reduce mercury in the Illinois environment.
 - a. Administer reduction programs, including capture and disposal of mercury vehicle switches and mercury thermostat recycling program.
 - b. Identify and assess current levels of mercury loading to Illinois water environment and assess trends in fish tissue.
 - c. Implement mercury reduction requirements from Illinois power plants.
5. Move from facility planning to watershed protection.
 - a. Develop Total Maximum Daily Loads (TMDLs) for waters that fail to meet the use for which they have been designated.
 - b. Align Agency program activities on a watershed basis.
 - c. Foster local watershed management planning.

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6. Assist with Statewide water quantity planning.
 - a. Provide technical assistance to the Illinois Department of Natural Resources and regional planning groups.
 - b. Inform stakeholders of the impacts of water quantity on water quality and vice versa.

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Funds: U.S. Environmental Protection Fund, Water Revolving Fund, Anti-Pollution Fund, Partners for Conservation Fund, Illinois Clean Water Fund, Environmental Protection Permit and Inspection Fund, Build Illinois Bond Fund

	Fiscal Year 2012 Actual	Fiscal Year 2013 Actual	Fiscal Year 2014 Target /Projected	Fiscal Year 2014 Actual	Fiscal Year 2015 Target /Projected
<u>Input Indicators</u>					
□ Total expenditures – all sources (in thousands)	\$469,886.1	\$403,294.8	\$2,119,422.0	\$332,362.7	\$2,177,126.2
□ Total expenditures – State appropriated funds (in thousands)	\$469,600.2	\$402,975.8	\$2,119,056.1	\$331,786.6	\$2,176,847.4
□ Average monthly full-time equivalents	306.0	285.0	318.0	299.0	317.0
<u>Output Indicators</u>					
□ Drinking water permits issued	3,395	3,180	3,300	3,103	3,200
□ Wastewater permits issued	3,839	2,995	3,000	3,385	3,100
□ Drinking water facilities inspected	720.0	634.0	650.0	673.0	650.0
□ Wastewater loans	59.0	26.0	60.0	47.0	45.0
□ Wastewater facilities inspected	580.0	536.0	500.0	506.0	500.0
□ Drinking water loans	41.0	31.0	40.0	35.0	35.0
□ Non-point source control projects	33.0	21.0	42.0	35.0	45.0
□ Number of violation notices issued	402.0	422.0	395.0	275.0	300.0
□ Number of enforcement cases referred to Attorney General	74.0	46.0	51.0	69.0	69.0
□ Lake restoration/protection grants (a)	0	6.0	13.0	13.0	7.0
□ Value of Loans issued for Drinking Water projects (in thousands)	\$96,471.2	\$89,304.4	\$105,000.0	\$196,865.0	\$300,000.0
□ Value of loans for Wastewater projects (in thousands)	\$338,930.4	\$167,661.2	\$400,000.0	\$519,590.0	\$500,000.0
□ Wastewater Loan program installed or lined feet of pipe (b)	N/A	N/A	372,899	277,283	300,000
□ Drinking Water Loan Program installed or lined feet of pipe (b)	N/A	N/A	238,720	393,730	600,000
□ Population benefitting from wastewater loans (b)	N/A	N/A	7,288,482	9,352,620	9,000,000
□ Population benefitting from drinking water loans (b)	N/A	N/A	1,412,783	2,756,110	4,200,000
<u>Outcome Indicators</u>					
□ Groundwater with “Good Quality” rating	67%	63%	63%	63%	63%
□ Illinois streams with “Good Quality” rating	62.2%	62.2%	63%	60.8%	60.8%
□ Lakes with “Good Quality” rating	92.7%	92.7%	93%	92.2%	92.2%
□ Major wastewater-discharging facilities in compliance	95%	95%	95%	95%	95%
□ Population served with good quality drinking water from community water supplies	97%	95%	95%	99%	95%
□ Jobs created from wastewater loans (b)	N/A	N/A	16,286	21,698	20,880
□ Direct jobs created from wastewater loans (b)	N/A	N/A	3,480	4,520	4,350

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	Fiscal Year 2012 Actual	Fiscal Year 2013 Actual	Fiscal Year 2014 Target /Projected	Fiscal Year 2014 Actual	Fiscal Year 2015 Target /Projected
<input type="checkbox"/> Indirect jobs created from wastewater loans (b)	N/A	N/A	12,806	17,178	16,530
<input type="checkbox"/> Wastewater loan program % sustainability (b)	N/A	N/A	45%	43%	43%
<input type="checkbox"/> Wastewater loan program % compliance (b)	N/A	N/A	28%	23%	23%
<input type="checkbox"/> Jobs created from drinking water loans (b)	N/A	N/A	4,275	8,221	12,528
<input type="checkbox"/> Direct jobs from drinking water loans (b)	N/A	N/A	913.0	1,713	2,610
<input type="checkbox"/> Indirect jobs from drinking water loans (b)	N/A	N/A	3,362	6,508	9,918
<input type="checkbox"/> Drinking Water Loan Program % sustainability (b)	N/A	N/A	29%	22%	22%
<input type="checkbox"/> Drinking Water Loan Program % compliance (b)	N/A	N/A	10%	39%	39%
<u>Efficiency/Cost-Effectiveness</u>					
<input type="checkbox"/> Cost per facility permitted (in dollars)	\$1,053.00	\$1,200.00	\$1,500.00	\$1,500.00	\$1,510.00
<input type="checkbox"/> Interest Savings on Wastewater Loans (a)	N/A	N/A	92,246,449	88,966,156	90,000,000
<input type="checkbox"/> Interest Savings on Drinking Water Loans (a)	N/A	N/A	23,521,475	37,640,524	22,000,000

Footnotes

a Indicator was discontinued in Fiscal Years 2012 and 2013 due to inactivity in recent years caused by funding constraints.

b First year for measure.