

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

For the Two Years Ended June 30, 2016

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2016

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**AGENCY OFFICIALS**

Director	Alec Messina (effective 7/1/16) Lisa Bonnett (7/1/14 – 6/30/16)
Deputy Director	Ryan McCreery (effective 2/17/15)
Chief Legal Counsel	John J. Kim
Chief Financial Officer	Carol Radwine
Chief Internal Auditor	Max Paller (effective 2/1/16) Vacant (12/1/15 – 1/31/16) Rusti Cummings (7/1/14 – 11/30/15)

The Agency's headquarters is located at:

1021 North Grand Avenue East  
Springfield, Illinois 62794



# ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217) 782-3397

BRUCE RAUNER, GOVERNOR

ALEC MESSINA, DIRECTOR

## MANAGEMENT ASSERTION LETTER

August 2, 2017

Honorable Frank J. Mautino  
Auditor General  
State of Illinois  
Iles Park Plaza  
740 East Ash  
Springfield, IL 62703-3154

Dear Mr. Mautino:

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 Environmental Protection 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 Environmental Protection Agency's compliance with the following assertions during the two-year period ended June 30, 2016. Based on this evaluation, we assert that during the years ended June 30, 2016, and June 30, 2015, the Environmental Protection Agency has materially complied with the assertions below.

- A. The 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 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 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 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 Environmental Protection Agency on behalf of the State or held in trust by the Environmental Protection Agency have

been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours truly,

Environmental Protection Agency

**SIGNED ORIGINAL ON FILE**

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Alec Messina,  
Director

**SIGNED ORIGINAL ON FILE**

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Carol Radwine,  
Chief Financial Officer

**SIGNED ORIGINAL ON FILE**

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John J. Kim,  
Chief Legal Counsel

STATE OF ILLINOIS  
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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>Prior</u>
Findings	6	7
Repeated findings	5	2
Prior recommendations implemented or not repeated	2	8

**SCHEDULE OF FINDINGS**

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
2016-001	10	Inadequate Controls over State Vehicles	Noncompliance and Significant Deficiency
2016-002	14	Inadequate Controls over Equipment	Noncompliance and Significant Deficiency
2016-003	16	Inadequate Controls over Accounts Receivable	Noncompliance and Significant Deficiency
2016-004	18	Failure to Perform Employee Performance Evaluations	Noncompliance and Significant Deficiency
2016-005	19	Insufficient Number of Members on a Council	Noncompliance and Significant Deficiency

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2016-006	21	Noncompliance with the Fiscal Control and Internal Auditing Act	Noncompliance and Significant Deficiency
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PRIOR FINDINGS NOT REPEATED

A	22	Inadequate Support of Bond Issuance Costs
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B	22	Outdated Policies
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**EXIT CONFERENCE**

The findings and recommendations appearing in this report were discussed with Agency personnel at an exit conference on June 22, 2017. Attending were:

**Environmental Protection Agency**

Alec Messina, Director  
Carol Radwine, Chief Financial Officer  
Max Paller, Chief Internal Auditor

**Office of the Auditor General**

Peggy Hartson, Audit Manager  
Lisa Kaigh, Audit Supervisor

The responses to the recommendations were provided by Chief Internal Auditor Max Paller in a letter dated June 22, 2017.

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ILES PARK PLAZA  
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OFFICE OF THE AUDITOR GENERAL

FRANK J. MAUTINO

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

Honorable Frank J. Mautino  
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, 2016. 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. Those standards, the Act, and the Audit Guide require that we plan and perform the examination to obtain reasonable assurance about whether the State of Illinois, Environmental Protection Agency complied, in all material respects, with the specified requirements listed above. An examination involves performing procedures to obtain evidence about whether the State of Illinois, Environmental Protection Agency complied with the specified requirements listed above. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error.

We believe that the evidence we obtained is sufficient and appropriate to provide 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, 2016. 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 2016-001 through 2016-006.

The State of Illinois, Environmental Protection Agency's responses to the findings identified in our examination are described in the accompanying schedule of findings. The State of Illinois, Environmental Protection Agency's responses were not subjected to the procedures applied in the compliance examination and, accordingly, we express no opinion on the responses.

The purpose of this report on compliance is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the Audit Guide issued by the Illinois Office of the Auditor General. Accordingly, this report is not suitable for any other purpose.

### **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 2016-001 through 2016-006, 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 internal control findings identified in our examination are described in the accompanying schedule of findings. The State of Illinois, Environmental Protection Agency's responses were not subjected to the procedures applied in the compliance examination and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Audit Guide, issued by the Illinois Office of the Auditor General. Accordingly, this report is not suitable for any other purpose.

### **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, 2016, and June 30, 2015, in Schedules 1 through 10 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, 2016, and June 30, 2015, accompanying supplementary information in Schedules 1 through 10. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2014, accompanying supplementary information in Schedules 3 through 8 and in the Analysis of Operations Section, and accordingly, we do not express an opinion or provide any assurance on it.

**SIGNED ORIGINAL ON FILE**

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JANE CLARK, CPA  
Director of Financial and Compliance Audits

Springfield, Illinois  
August 2, 2017

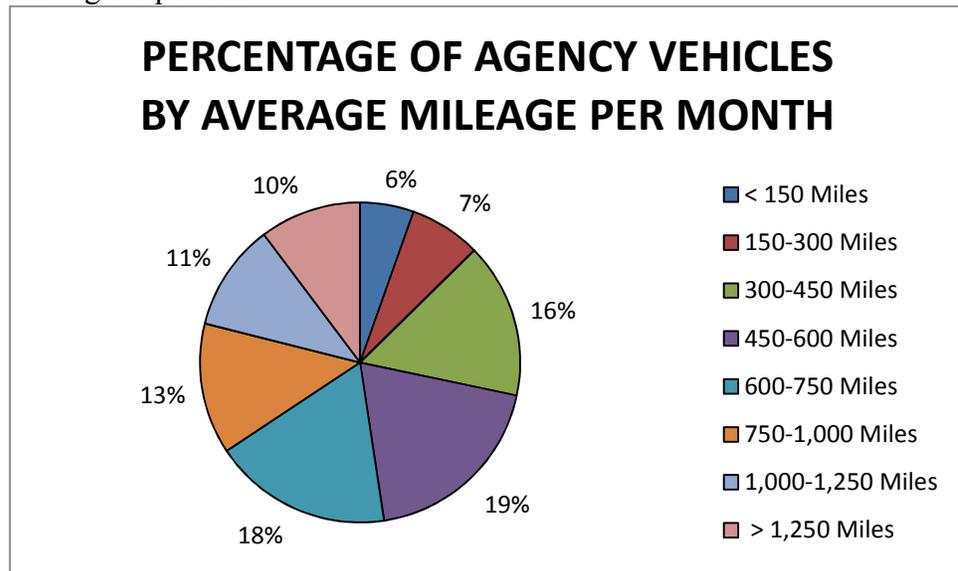
STATE OF ILLINOIS  
 ENVIRONMENTAL PROTECTION AGENCY  
**SCHEDULE OF FINDINGS**  
 For the Two Years Ended June 30, 2016

2016-001. **FINDING** (Inadequate Controls over State Vehicles)

The Environmental Protection Agency (Agency) did not exercise adequate internal control over automobiles. As of December 31, 2015, the Agency had 166 vehicles.

During testing, the auditors noted the following:

- The Agency has not performed an analysis of its automobiles to determine whether maintaining each vehicle can be justified as the most cost effective solution for the specific operational needs of the Agency. The auditors analyzed the total activity of the Agency’s 166 vehicles used throughout the eighteen month period ended December 31, 2015. During this period, the Agency’s vehicles traveled between 0 and 54,932 miles, with the following chart showing the average monthly vehicle utilization during the period:



Further, the auditors noted the following apparently underutilized vehicles during the eighteen-month period ending December 31, 2015:

Year	Make	Odometer on 12/31/2015	Total Usage	Average Monthly Usage
2003	Ford	106,320	0	0
1998	Ford	110,321	347	19
1998	Ford	56,603	375	21
2010	Ford	25,028	1,276	71
2001	Ford	63,232	1,348	75
1998	Ford	73,054	2,183	121
2007	Ford	25,044	2,241	125
2002	Dodge	115,731	2,446	136
2007	Dodge	30,382	2,607	145

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The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Agency establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance resources are utilized efficiently and effectively. Good internal control over vehicles includes performing an economic break-even analysis and keeping vehicles when the vehicle can be used at or beyond that level or when the Agency can justify why a less than economic break-even is necessary because there is no other alternative available to carry out the Agency's mission.

Additionally, the Illinois Administrative Code (Code) (44 Ill. Admin. Code 5010.620) requires the Agency to regularly survey its inventory to identify transferable equipment that is no longer needed and/or useful to the Agency and report it to the Property Control Division of the Department of Central Management Services (CMS).

Agency officials stated they believe the vehicles are adequately utilized for the Agency's needs, as some vehicles are equipped for specialized functions such as emergency response or transporting hazardous waste materials. The auditors noted the Agency should consider these factors in performing and documenting its analysis of each vehicle in determining whether it is the most cost effective solution for the Agency's specific operational needs, as the Agency does not have a formal process to reach this conclusion for all of its vehicles.

- The Agency did not ensure its vehicles were properly maintained during the examination period. The auditors reviewed the maintenance records for 19 vehicles, noting the following:
  - 13 (68%) vehicles tested did not have routine oil changes performed on a timely basis;
  - Five (26%) vehicles tested did not undergo an annual inspection by CMS or an authorized vendor; and,
  - Seven (37%) vehicles tested did not receive tire rotations at the required interval.

The Code (44 Ill. Admin. Code 5040.400) requires the Agency to ensure its owned or leased vehicles undergo regular service and/or repair to maintain the vehicle in a road worthy, safe operating condition and in an appropriate cosmetic condition. Further, the Code (44 Ill. Admin. Code 5040.410(a)) requires the Agency to ensure its vehicles undergo an annual inspection performed by CMS or an authorized vendor and that vehicles are maintained in accordance with schedules acceptable to CMS.

Agency officials stated these exceptions were due to employee oversight.

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**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2016

- The Agency did not exercise adequate control over insurance certifications for personally-assigned vehicles. The auditors noted the following:
  - Three of 12 (25%) employees tested in Fiscal Year 2015 did not have the annual insurance certification on file at the Agency.
  - 10 of 10 (100%) employees tested in Fiscal Year 2016 did not have the annual insurance certification on file at the Agency.

The Illinois Vehicle Code (625 ILCS 5/7-601(c)) requires every employee assigned to a specific vehicle owned or leased by the State on an ongoing basis affirm the driver is duly licensed and has liability insurance coverage extending to the vehicle when it is used for use other than official State business. This certification must be filed during July each year or within 30 days of any new assignment of a vehicle on an ongoing basis, whichever is later.

Further, the State Records Act (5 ILCS 160/8) requires the Agency to make and preserve records containing adequate and proper documentation of the Agency's functions and transactions to furnish information to protect the legal and financial rights of the State and of persons directly affected by the Agency's activities.

Agency officials stated the Fiscal Year 2015 certifications were misfiled due to the large volume of certifications required to be completed by employees. For the Fiscal Year 2016 missing certifications, the Agency modified its process and only required employees to notify the fiscal office if any changes had occurred since the employee's last certification.

- One of 12 (8%) vehicle accidents tested was not reported timely to the Auto Liability Unit at CMS. The auditors noted this incident's *Illinois Motorist Report* (Form SR-1) was submitted 14 days late.

The Code (44 Ill. Admin. Code 5040.520(i)) requires the Agency to submit the Form SR-1 to the Auto Liability Unit at CMS within seven calendar days following the incident, or risk forfeiture of coverage under the State's liability plan.

Agency officials stated this exception was due to employee oversight.

Failure to perform an analysis of the Agency's vehicles to determine whether maintaining each vehicle can be justified as the most cost effective solution for the specific operational needs of the Agency could result in an unnecessary use of State funds to acquire and maintain vehicles not necessary for operations. Further, failure to properly monitor vehicle maintenance could result in the State incurring added costs through additional repairs to, and reduced useful lives of, vehicles. Moreover, the Agency's failure to both timely submit the Form SR-1 to CMS and retain on file each driver's

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ENVIRONMENTAL PROTECTION AGENCY  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2016

annual insurance and licensure certification as required by State law for personally-assigned vehicles could expose the Agency to unnecessary litigation risks. (Finding Code No. 2016-001, 2014-001)

**RECOMMENDATION**

We recommend the Agency perform an analysis of its automobiles to determine whether each vehicle can be justified as the most cost effective solution for the Agency's specific operational needs. Further, the Agency should review its internal controls over monitoring its fleet to ensure vehicles receive timely maintenance. Finally, the Agency should properly document that its employees are duly licensed and insured and accident reports are timely filed with CMS as required by State law.

**AGENCY RESPONSE**

Agree. The Agency believes the vehicles were adequately utilized for Agency needs. Management of the fleet is not solely based upon mileage; some vehicles are equipped for special functions such as emergency response, environmental testing, or potentially transporting hazardous waste materials. Due to geographic regions, the break-even mileage is not always attainable. However, the Agency will review the vehicle listing for possible underutilized vehicles. While the Agency agrees the annual certifications in Fiscal Year 2015 were misfiled due to the large volume of certifications required to be completed by employees, steps have been taken to sign and refile these certifications. Agency policy changed to allow each employee to sign this certification once and as part of certifying liability insurance and a valid driver's license, they are also certifying they will notify fiscal services of any changes to the mentioned information. Thus, this form is current and does not need an annual certification by the employee unless there is a change; nevertheless, we will revisit the Agency policy for possible revision. We agree with the other conditions noted and the Agency is working to improve monitoring of reports and automobile maintenance.

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2016

2016-002. **FINDING** (Inadequate Controls over Equipment)

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

During testing, the auditors noted the following:

- Two of 30 (7%) equipment additions tested, totaling \$4,242, were recorded on the Agency's property control records from 36 to 86 days late. In addition, five of 40 (13%) equipment deletions tested, totaling \$44,617, were removed from the Agency's property control records from 12 to 117 days late. The Illinois Administrative Code (Code) (44 Ill. Admin. Code 5010.400) requires the Agency to adjust its property records within 30 days of the acquisition, change, or deletion of equipment items.
- 15 of 110 (14%) equipment items tested, totaling \$13,813, selected from the Agency's property listing were unable to be physically located. 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 and control. In addition, the Statewide Accounting Management System (SAMS) (Procedure 29.10.10) requires the Agency to maintain current detail records supporting its reporting to the Office of the State Comptroller.
- Three of 110 (3%) items observed, including a multi-threat monitor, a refrigerator/freezer, and a hydrogen detector, were not tagged and were not found on the Agency's property listing. In addition, three of 110 (3%) equipment items tested, totaling \$10,260, did not have an identification tag. The Code (44 Ill. Admin. Code 5010.210) requires the Agency to mark that each piece of State-owned equipment in its possession is the property of the State by applying the Agency's inventory decal or indelibly marking the item.
- 12 of 110 (11%) equipment items tested, totaling \$18,401, appeared to be obsolete. The Code (44 Ill. Admin. Code 5010.620(a)) requires the Agency to regularly survey its inventories for transferable equipment that is no longer needed or usable by the agency and report the transferable equipment to the Department of Central Management Services.

Agency officials stated these exceptions were attributable to the property control staff member responsible for the equipment being out on leave and these duties were not being reassigned during this time.

Failure to exercise adequate controls over State property and maintain accurate property control records increases the risk of loss, misappropriation, and inaccurate information being submitted to the Office of the State Comptroller. (Finding Code No. 2016-002, 2014-002)

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For the Two Years Ended June 30, 2016

**RECOMMENDATION**

We recommend the Agency implement procedures to strengthen controls over equipment and ensure accurate recordkeeping and accountability for all State property.

**AGENCY RESPONSE**

Agree. The new Property Control Manager is actively working on updating the property control records as necessary and timely adding and deleting equipment items.

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2016

2016-003. **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 \$34.6 million was over one year past due, as of June 30, 2016, and \$77.8 million, of which \$32.9 million was over one year past due, as of June 30, 2015.

During testing, auditors noted the following:

- Fourteen of 25 (56%) accounts receivable tested, totaling \$11.88 million, were over 90 days past due and had not been referred to the Office of the Comptroller's (Comptroller) Offset System or the Department of Revenue's Debt Collection Bureau (Bureau). In addition, 13 of 25 (52%) accounts receivable tested had balances, totaling \$11.86 million, that were over one year old and were not referred to the Attorney General for write off. The Illinois State Collection Act of 1986 (Act) (30 ILCS 210/5(c-1)) and the Statewide Accounting Management System (SAMS) (Procedure 26.40.20) require the Agency 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 Bureau. Further, the Uncollected State Claims Act (30 ILCS 205/2(a)) requires the Agency, when it is unable to collect any claim or account receivable of \$1,000 or more, request the Attorney General to certify the claim or account receivable to be uncollectible.
- Eight of 25 (32%) accounts receivable balances tested were incorrectly reported. The differences noted resulted in an overstatement of the Agency's accounts receivable by \$270,087. 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 assets 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. Further, SAMS (Procedure 26.30.10) establishes quarterly reporting requirements for reporting the Agency's accounts receivable activity to the Comptroller. Good internal controls include ensuring these quarterly reports are complete and accurate.

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

Failure to timely refer receivables to the Bureau and to the Comptroller's Offset System increases the likelihood that past due amounts owed to the Agency will not be collected or that collection will be further delayed. In addition, the failure to report uncollectible

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ENVIRONMENTAL PROTECTION AGENCY  
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For the Two Years Ended June 30, 2016

accounts to the Attorney General results in the Agency not writing off accounts receivable balances and the corresponding allowance for doubtful accounts, resulting in an overstatement of these balances in the Agency's accounts receivable reports. Finally, failure to establish and maintain adequate internal controls over accounts receivable represents noncompliance with State laws and regulations. (Finding Code No. 2016-003, 2014-004)

**RECOMMENDATION**

We recommend the Agency pursue all reasonable and appropriate procedures to collect on outstanding debts as required by State laws and regulations.

**AGENCY RESPONSE**

Agree. Agency staff continues to improve collections with the main focus on current billings. The Agency is working with the Legal Department to overcome some of the challenges faced due to not having federal employer identification numbers and current addresses which is required to place debt into the Comptroller's Offset System. Accounts receivable balances have been reviewed for accuracy before conversion to the new Enterprise Resource Planning accounting system.

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For the Two Years Ended June 30, 2016

2016-004. **FINDING** (Failure to Perform Employee Performance Evaluations)

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

During testing, auditors noted the following:

- 20 of 40 (50%) employees tested did not receive an employee performance evaluation during the engagement period.
- 16 of 40 (40%) employees tested only had one evaluation during the engagement period. In addition, 13 of 40 (33%) employees tested had evaluations performed from 42 to 307 days late.

The Illinois Administrative Code (80 Ill. Admin. Code 302.270(d)) requires the Agency to evaluate certified employees no less often than annually.

Agency officials stated, as they did during the prior engagement period, they continue to face challenges in performing administrative functions as the structure of the Agency does not have enough management employees outside of the union to perform timely evaluations. In addition, performance evaluations have little impact on the majority of employees as 93% of the Agency's employees are in a bargaining unit and salary increases are not dependent upon performance. The Agency utilizes performance evaluations as necessary to address performance issues in a disciplinary action.

Performance evaluations are a systematic and uniform approach for the development of employees and communication of performance expectations to employees. (Finding Code No. 2016-004, 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 by State regulations.

**AGENCY RESPONSE**

Agree. The Agency has adopted a renewed focus on completing employee evaluations.

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2016

2016-005.     **FINDING**     (Insufficient Number of Members on a Council)

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

During testing, the auditors noted the Council was not composed of the required 15 members. Since January 2007, the Council has been deficient in members representing 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 Agency's Director 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.

Pursuant to the Act (415 ILCS 5/17.7(f)), the Council has the following duties:

- (1) to hold regular and special meetings at a time and place designated by the Director or the Chairperson of the Council;
- (2) to consider appropriate means for long-term financial support of water supply testing, and to make recommendations to the Agency regarding a preferred approach;
- (3) to review and evaluate the financial implications of current and future federal requirements for monitoring of public water supplies;
- (4) to review and evaluate management and financial audit reports related to the testing program, and to make recommendations regarding the Agency's efforts to implement the fee system and testing provided for by this Section;
- (5) to require an external audit as may be deemed necessary by the Council; and,
- (6) to conduct such other activities as may be deemed appropriate by the Director.

Additionally, the Act (415 ILCS 5/17.7(e)) requires the Agency to submit any proposed rules for implementing §17.7 of the Act to the Council prior to submitting the rule for the First Notice under the Illinois Administrative Procedure Act (5 ILCS 100/5-40(b)).

Agency officials stated, as they did in prior engagements, that they had considered introducing legislation to amend this statutory provision since there was no Council

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2016

business to conduct, but other legislative matters remained a greater priority.

Failure to maintain the required number of Council membership results in noncompliance with the Act and hinders the Council's ability to fulfill its mission. (Finding Code No. 2016-005, 2014-007, 12-5, 10-10)

**RECOMMENDATION**

We recommend the Agency's Director fill the vacancies in the Council to comply with the Act, or seek a legislative remedy.

**AGENCY RESPONSE**

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

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2016

2016-006. **FINDING** (Noncompliance with the Fiscal Control and Internal Auditing Act)

The Environmental Protection Agency (Agency) did not fully comply with the Fiscal Control and Internal Auditing Act (Act).

During testing, the auditors noted the Agency's Office of Internal Audit did not conduct and complete an audit of the Agency's major systems of internal accounting and administrative controls during the engagement period. The auditors noted the Agency's plan for Fiscal Year 2016 contained eight audits and only one was completed. In addition, nine audits were planned for Fiscal Year 2015 and only eight were performed.

The Act (30 ILCS 10/2003) requires the Agency's internal audit program include audits of major systems of internal accounting and administrative control conducted on a periodic basis so that all major systems are reviewed at least once every two years; reviews of the design of major new electronic data processing systems and major modifications of those systems before installation to insure the systems provide for adequate audit trails and accountability; and, special audits of operations, procedures, programs, electronic data processing systems, and activities as directed by the Agency's Director.

Agency officials stated that due to a limited staff and additional work duties, all nine planned audits were not completed in Fiscal Year 2015. In Fiscal Year 2016, the transition of the Chief Internal Auditor position and other competing priorities of the position resulted in the planned audits not getting completed.

Failure to perform regular internal audits of the Agency's major systems of internal and administrative controls may result in weaknesses in internal control not being detected timely and represents noncompliance with the Act. (Finding Code No. 2016-006)

**RECOMMENDATION**

We recommend the Agency complete the required internal audits to ensure its compliance with the Act.

**AGENCY RESPONSE**

Agree. Internal Audit has submitted a new audit plan to the Director that meets Fiscal Control and Internal Auditing Act requirements for coverage.

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
**PRIOR FINDINGS NOT REPEATED**  
For the Two Years Ended June 30, 2016

A. **FINDING** (Inadequate Support of Bond Issuance Costs)

During the prior engagement, the Environmental Protection Agency (Agency) did not maintain adequate support for bond issuance costs related to the issuance of clean and drinking water bonds by the Illinois Finance Authority. Documentation to substantiate some fees paid to vendors from the bond proceeds for professional and legal services was not maintained.

During the current engagement, no bonds were issued for any of the Agency's programs; therefore, this finding was not repeated. (Finding Code No. 2014-003)

B. **FINDING** (Outdated Policies)

During the prior engagement, the Environmental Protection Agency (Agency) did not properly update its *Employee Handbook* and written policies to reflect current operations and practices.

During the current engagement, the Agency implemented procedures regarding daily vehicle use logs and mileage recordings of State vehicles; therefore, the remaining issues were reported in the Agency's *Report of Immaterial Findings*. (Finding Code No. 2014-005)

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2016

**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 2016
  - Schedule of Appropriations, Expenditures, and Lapsed Balances - Fiscal Year 2015
  - Comparative Schedule of Appropriations, Expenditures, and Lapsed Balances
  - Annual Cost Statistics by Major Object Classification
  - 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)
  - Budget Impasse Disclosures (Not Examined)
  - Alternative Financing in Lieu of Appropriations and Programs to Address Untimely Payments to Vendors (Not Examined)
  - Interest Costs on Fiscal Year 2016 Invoices (Not Examined)
  - Average Number of Employees (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, 2016, and June 30, 2015, accompanying supplementary information in Schedules 1 through 10. 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**  
Expenditure Authority for Fiscal Year 2016  
Fourteen Months Ended August 31, 2016

	Expenditure		Lapse Period	Total	
	Authority (Net of Transfers)	Expenditures Through June 30, 2016	Expenditures July 1 to August 31, 2016	Expenditures 14 Months Ended August 31, 2016	Balances Lapsed August 31, 2016
<b>APPROPRIATED FUNDS</b>					
Motor Fuel Tax Fund - 0012					
Administration	\$ 30,000,000	\$ -	\$ 30,000,000	\$ 30,000,000	\$ -
Total Motor Fuel Tax Fund	\$ 30,000,000	\$ -	\$ 30,000,000	\$ 30,000,000	\$ -
U.S. Environmental Protection Fund - 0065					
Administration	\$ 2,364,400	\$ 1,546,507	\$ 268,672	\$ 1,815,179	\$ 549,221
Air Pollution Control	16,334,900	11,481,508	1,349,486	12,830,994	3,503,906
Land Pollution Control	20,864,500	10,619,431	529,530	11,148,961	9,715,539
Bureau of Water	26,043,800	16,207,671	1,367,287	17,574,958	8,468,842
Total U.S. Environmental Protection Fund	\$ 65,607,600	\$ 39,855,117	\$ 3,514,975	\$ 43,370,092	\$ 22,237,508
Underground Storage Tank Fund - 0072					
Administration	\$ 559,500	\$ -	\$ 559,500	\$ 559,500	\$ -
Land Pollution Control	66,576,900	5,280,534	28,192,521	33,473,055	33,103,845
Pollution Control Board	773,000	769,685	3,315	773,000	-
Total Underground Storage Tank Fund	\$ 67,909,400	\$ 6,050,219	\$ 28,755,336	\$ 34,805,555	\$ 33,103,845
EPA Special State Projects Trust Fund - 0074					
Administration	\$ 1,450,000	\$ 600,498	\$ 6,443	\$ 606,941	\$ 843,059
Total EPA Special State Projects Trust Fund	\$ 1,450,000	\$ 600,498	\$ 6,443	\$ 606,941	\$ 843,059

STATE OF ILLINOIS  
 ENVIRONMENTAL PROTECTION AGENCY  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 Expenditure Authority for Fiscal Year 2016  
 Fourteen Months Ended August 31, 2016

P.A. 99-0007, P.A. 99-0409, P.A. 99-0524, and Court-Ordered Expenditures	Expenditure		Lapse Period	Total	
	Authority (Net of Transfers)	Expenditures Through June 30, 2016	Expenditures July 1 to August 31, 2016	Expenditures 14 Months Ended August 31, 2016	Balances Lapsed August 31, 2016
Solid Waste Management Fund - 0078					
Administration	\$ 731,100	\$ -	\$ 138,100	\$ 138,100	\$ 593,000
Land Pollution Control	13,729,900	7,687,761	2,419,657	10,107,418	3,622,482
Total Solid Waste Management Fund	<u>\$ 14,461,000</u>	<u>\$ 7,687,761</u>	<u>\$ 2,557,757</u>	<u>\$ 10,245,518</u>	<u>\$ 4,215,482</u>
Subtitle D Management Fund - 0089					
Administration	\$ 178,300	\$ -	\$ 56,900	\$ 56,900	\$ 121,400
Land Pollution Control	2,084,200	1,573,862	200,375	1,774,237	309,963
Total Subtitle D Management Fund	<u>\$ 2,262,500</u>	<u>\$ 1,573,862</u>	<u>\$ 257,275</u>	<u>\$ 1,831,137</u>	<u>\$ 431,363</u>
Clean Air Act Permit Fund - 0091					
Administration	\$ 1,340,600	\$ -	\$ 337,569	\$ 337,569	\$ 1,003,031
Air Pollution Control	17,500,000	11,982,703	649,297	12,632,000	4,868,000
Pollution Control Board	1,235,900	1,132,221	10,000	1,142,221	93,679
Total Clean Air Act Permit Fund	<u>\$ 20,076,500</u>	<u>\$ 13,114,924</u>	<u>\$ 996,866</u>	<u>\$ 14,111,790</u>	<u>\$ 5,964,710</u>
Brownfields Redevelopment Fund - 0214					
Land Pollution Control	\$ 6,156,700	\$ 1,184,178	\$ 29,307	\$ 1,213,485	\$ 4,943,215
Total Brownfields Redevelopment Fund	<u>\$ 6,156,700</u>	<u>\$ 1,184,178</u>	<u>\$ 29,307</u>	<u>\$ 1,213,485</u>	<u>\$ 4,943,215</u>

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
Expenditure Authority for Fiscal Year 2016  
Fourteen Months Ended August 31, 2016

P.A. 99-0007, P.A. 99-0409, P.A. 99-0524, and Court-Ordered Expenditures	Expenditure		Lapse Period	Total	
	Authority (Net of Transfers)	Expenditures Through June 30, 2016	Expenditures July 1 to August 31, 2016	Expenditures 14 Months Ended August 31, 2016	Balances Lapsed August 31, 2016
<b>Water Revolving Fund - 0270</b>					
Administration	\$ 1,297,100	\$ -	\$ 504,838	\$ 504,838	\$ 792,262
Bureau of Water	2,335,587,751	639,323,395	1,199,347	640,522,742	1,695,065,009
<b>Total Water Revolving Fund</b>	<b>\$ 2,336,884,851</b>	<b>\$ 639,323,395</b>	<b>\$ 1,704,185</b>	<b>\$ 641,027,580</b>	<b>\$ 1,695,857,271</b>
<b>Pollution Control Board Fund - 0277</b>					
Pollution Control Board	\$ 50,000	\$ -	\$ 36,456	\$ 36,456	\$ 13,544
<b>Total Pollution Control Board Fund</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 36,456</b>	<b>\$ 36,456</b>	<b>\$ 13,544</b>
<b>Community Water Supply Laboratory Fund - 0288</b>					
Laboratory Services	\$ 1,200,000	\$ 759,694	\$ 110,929	\$ 870,623	\$ 329,377
<b>Total Community Water Supply Laboratory Fund</b>	<b>\$ 1,200,000</b>	<b>\$ 759,694</b>	<b>\$ 110,929</b>	<b>\$ 870,623</b>	<b>\$ 329,377</b>
<b>Used Tire Management Fund - 0294</b>					
Administration	\$ 543,700	\$ -	\$ 523,678	\$ 523,678	\$ 20,022
Land Pollution Control	9,945,800	5,451,746	501,406	5,953,152	3,992,648
Pollution Control Board	260,000	259,743	-	259,743	257
<b>Total Used Tire Management Fund</b>	<b>\$ 10,749,500</b>	<b>\$ 5,711,489</b>	<b>\$ 1,025,084</b>	<b>\$ 6,736,573</b>	<b>\$ 4,012,927</b>
<b>Environmental Laboratory Certification Fund - 0336</b>					
Laboratory Services	\$ 540,000	\$ 190,795	\$ 12,413	\$ 203,208	\$ 336,792
<b>Total Environmental Laboratory Certification Fund</b>	<b>\$ 540,000</b>	<b>\$ 190,795</b>	<b>\$ 12,413</b>	<b>\$ 203,208</b>	<b>\$ 336,792</b>

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
Expenditure Authority for Fiscal Year 2016  
Fourteen Months Ended August 31, 2016

P.A. 99-0007, P.A. 99-0409, P.A. 99-0524, and Court-Ordered Expenditures	Expenditure	Lapse Period		Total	Balances Lapsed August 31, 2016
	Authority (Net of Transfers)	Expenditures Through June 30, 2016	Expenditures July 1 to August 31, 2016	Expenditures 14 Months Ended August 31, 2016	
Alternate Fuels Fund - 0422					
Air Pollution Control	\$ 3,225,000	\$ -	\$ 2,493,816	\$ 2,493,816	\$ 731,184
Total Alternate Fuels Fund	<u>\$ 3,225,000</u>	<u>\$ -</u>	<u>\$ 2,493,816</u>	<u>\$ 2,493,816</u>	<u>\$ 731,184</u>
Anti-Pollution Fund - 0551					
Land Pollution Control	\$ 43,000,260	\$ -	\$ -	\$ -	\$ 43,000,260
Bureau of Water	12,440,420	26,354	-	26,354	12,414,066
Total Anti-Pollution Fund	<u>\$ 55,440,680</u>	<u>\$ 26,354</u>	<u>\$ -</u>	<u>\$ 26,354</u>	<u>\$ 55,414,326</u>
Electronics Recycling Fund - 0675					
Land Pollution Control	\$ 500,000	\$ 422,828	\$ 77,100	\$ 499,928	\$ 72
Total Electronics Recycling Fund	<u>\$ 500,000</u>	<u>\$ 422,828</u>	<u>\$ 77,100</u>	<u>\$ 499,928</u>	<u>\$ 72</u>
Illinois Clean Water Fund - 0731					
Administration	\$ 3,561,400	\$ 1,593,984	\$ 1,344,350	\$ 2,938,334	\$ 623,066
Laboratory Services	1,414,400	1,131,984	106,725	1,238,709	175,691
Bureau of Water	12,563,300	10,192,896	949,053	11,141,949	1,421,351
Total Illinois Clean Water Fund	<u>\$ 17,539,100</u>	<u>\$ 12,918,864</u>	<u>\$ 2,400,128</u>	<u>\$ 15,318,992</u>	<u>\$ 2,220,108</u>
Alternate Compliance Market Account Fund - 0738					
Air Pollution Control	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
Total Alternate Compliance Market Account Fund	<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 150,000</u>

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
Expenditure Authority for Fiscal Year 2016  
Fourteen Months Ended August 31, 2016

P.A. 99-0007, P.A. 99-0409, P.A. 99-0524, and Court-Ordered Expenditures	Expenditure		Lapse Period	Total	
	Authority (Net of Transfers)	Expenditures Through June 30, 2016	Expenditures July 1 to August 31, 2016	Expenditures 14 Months Ended August 31, 2016	Balances Lapsed August 31, 2016
Oil Spill Response Fund - 0774					
Administration	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
Total Oil Spill Response Fund	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,000</u>
Hazardous Waste Fund - 0828					
Administration	\$ 630,700	\$ -	\$ 299,025	\$ 299,025	\$ 331,675
Land Pollution Control	11,594,400	4,357,149	575,316	4,932,465	6,661,935
Total Hazardous Waste Fund	<u>\$ 12,225,100</u>	<u>\$ 4,357,149</u>	<u>\$ 874,341</u>	<u>\$ 5,231,490</u>	<u>\$ 6,993,610</u>
Environmental Protection Trust Fund - 0845					
Administration	\$ 4,000,000	\$ -	\$ 2,100,000	\$ 2,100,000	\$ 1,900,000
Land Pollution Control	1,300,000	-	-	-	1,300,000
Total Environmental Protection Trust Fund	<u>\$ 5,300,000</u>	<u>\$ -</u>	<u>\$ 2,100,000</u>	<u>\$ 2,100,000</u>	<u>\$ 3,200,000</u>
Environmental Protection Permit and Inspection Fund - 0944					
Administration	\$ 618,300	\$ -	\$ 307,541	\$ 307,541	\$ 310,759
Air Pollution Control	4,343,724	3,865,507	196,230	4,061,737	281,987
Land Pollution Control	3,523,500	3,151,352	38,430	3,189,782	333,718
Bureau of Water	632,300	461,193	26,932	488,125	144,175
Pollution Control Board	1,079,000	1,070,682	-	1,070,682	8,318
Total Environmental Protection Permit and Inspection Fund	<u>\$ 10,196,824</u>	<u>\$ 8,548,734</u>	<u>\$ 569,133</u>	<u>\$ 9,117,867</u>	<u>\$ 1,078,957</u>

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
Expenditure Authority for Fiscal Year 2016  
Fourteen Months Ended August 31, 2016

P.A. 99-0007, P.A. 99-0409, P.A. 99-0524, and Court-Ordered Expenditures	Expenditure	Lapse Period		Total	Balances Lapsed August 31, 2016
	Authority (Net of Transfers)	Expenditures Through June 30, 2016	Expenditures July 1 to August 31, 2016	Expenditures 14 Months Ended August 31, 2016	
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	\$ -	\$ 662,351	\$ 662,351	\$ 388,349
Air Pollution Control	34,023,200	6,810,852	13,070,653	19,881,505	14,141,695
Total Vehicle Inspection Fund	\$ 35,073,900	\$ 6,810,852	\$ 13,733,004	\$ 20,543,856	\$ 14,530,044
Build Illinois Bond Fund - 0971					
Bureau of Water	\$ 24,190,144	\$ 7,275,007	\$ -	\$ 7,275,007	\$ 16,915,137
Total Build Illinois Bond Fund	\$ 24,190,144	\$ 7,275,007	\$ -	\$ 7,275,007	\$ 16,915,137
<b>TOTAL - ALL APPROPRIATED FUNDS</b>	<b>\$ 2,721,618,799</b>	<b>\$ 756,411,720</b>	<b>\$ 91,254,548</b>	<b>\$ 847,666,268</b>	<b>\$ 1,873,952,531</b>
<b>NON-APPROPRIATED FUNDS</b>					
EPA Special State Projects Trust Fund - 0074					
Administration		\$ 289,821	\$ 208,825	\$ 498,646	
Total EPA Special State Projects Trust Fund		\$ 289,821	\$ 208,825	\$ 498,646	

STATE OF ILLINOIS  
 ENVIRONMENTAL PROTECTION AGENCY  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 Expenditure Authority for Fiscal Year 2016  
 Fourteen Months Ended August 31, 2016

P.A. 99-0007, P.A. 99-0409, P.A. 99-0524, and Court-Ordered Expenditures	Expenditure		Lapse Period	Total	Balances Lapsed August 31, 2016
	Authority (Net of Transfers)	Expenditures Through June 30, 2016	Expenditures July 1 to August 31, 2016	Expenditures 14 Months Ended August 31, 2016	
Pollution Control Board State Trust Fund - 0207					
Pollution Control Board		\$ 196,276	\$ 213,871	\$ 410,147	
Total Pollution Control Board State Trust Fund		<u>\$ 196,276</u>	<u>\$ 213,871</u>	<u>\$ 410,147</u>	
<b>TOTAL - NON-APPROPRIATED FUNDS</b>		<u>\$ 486,097</u>	<u>\$ 422,696</u>	<u>\$ 908,793</u>	
<b>GRAND TOTAL - ALL FUNDS</b>		<u>\$ 756,897,817</u>	<u>\$ 91,677,244</u>	<u>\$ 848,575,061</u>	

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2016, and have been 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 to the vendor.

Note 3: The Agency is appropriated funds for the Environmental Protection 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.

Note 4: During Fiscal Year 2016, the Agency operated without enacted appropriations until Public Act 99-0007, Public Act 99-0409, and Public Act 99-0524 were signed into law on July 1, 2015, August 20, 2015, and June 30, 2016, respectively. During the impasse, the Circuit Court of St. Clair County in *AFSCME Council 31 v. Munger* (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to "draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay." As such, the Agency's court-ordered payroll payments were merged into the enacted appropriation for Funds 0065, 0072, 0078, 0089, 0091, 0214, 0270, 0288, 0294, 0336, 0675, 0731, 0828, 0944, and 0963. Further, the Agency incurred non-payroll obligations within Funds 0072, 0074, 0078, 0089, 0091, 0214, 0270, 0288, 0294, 0336, 0731, 0828, 0944, and 0963, which the Agency was unable to pay until the passage of Public Acts 99-0007, 99-0409, and 99-0524.

Note 5: Public Act 99-0524 authorizes the Agency to pay Fiscal Year 2016 costs using its Fiscal Year 2017 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 74 includes information from Agency management about the number of invoices and the total dollar amount of invoices held by the Agency to be submitted against its Fiscal Year 2017 appropriation.

STATE OF ILLINOIS  
 ENVIRONMENTAL PROTECTION AGENCY  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 Appropriations for Fiscal Year 2015  
 Fourteen Months Ended August 31, 2015

P.A. 98-0675 P.A. 98-0679	Appropriations			Expenditures Through June 30, 2015	Lapse Period	Total	Balances Lapsed August 31, 2015
	New Appropriations	Reappropriated	Total Appropriations		Expenditures July 1 to August 31, 2015	Expenditures 14 Months Ended August 31, 2015	
<b>APPROPRIATED FUNDS</b>							
U.S. Environmental Protection Fund - 0065							
Administration	\$ 2,364,400	\$ -	\$ 2,364,400	\$ 1,310,174	\$ 519,967	\$ 1,830,141	\$ 534,259
Air Pollution Control	16,198,700	-	16,198,700	9,297,405	1,210,928	10,508,333	5,690,367
Land Pollution Control	19,265,600	-	19,265,600	9,447,530	1,982,290	11,429,820	7,835,780
Bureau of Water	25,811,600	-	25,811,600	15,141,995	1,346,695	16,488,690	9,322,910
Total U.S. Environmental Protection Fund	<u>\$ 63,640,300</u>	<u>\$ -</u>	<u>\$ 63,640,300</u>	<u>\$ 35,197,104</u>	<u>\$ 5,059,880</u>	<u>\$ 40,256,984</u>	<u>\$ 23,383,316</u>
Underground Storage Tank Fund - 0072							
Administration	\$ 559,500	\$ -	\$ 559,500	\$ 559,500	\$ -	\$ 559,500	\$ -
Land Pollution Control	66,469,500	-	66,469,500	39,273,959	5,060,038	44,333,997	22,135,503
Pollution Control Board	457,500	-	457,500	444,234	-	444,234	13,266
Total Underground Storage Tank Fund	<u>\$ 67,486,500</u>	<u>\$ -</u>	<u>\$ 67,486,500</u>	<u>\$ 40,277,693</u>	<u>\$ 5,060,038</u>	<u>\$ 45,337,731</u>	<u>\$ 22,148,769</u>
EPA Special State Projects Trust Fund - 0074							
Administration	\$ 1,450,000	\$ -	\$ 1,450,000	\$ 415,747	\$ 1,922	\$ 417,669	\$ 1,032,331
Total EPA Special State Projects Trust Fund	<u>\$ 1,450,000</u>	<u>\$ -</u>	<u>\$ 1,450,000</u>	<u>\$ 415,747</u>	<u>\$ 1,922</u>	<u>\$ 417,669</u>	<u>\$ 1,032,331</u>
Solid Waste Management Fund - 0078							
Administration	\$ 731,100	\$ -	\$ 731,100	\$ 731,100	\$ -	\$ 731,100	\$ -
Land Pollution Control	13,572,800	-	13,572,800	10,931,511	1,093,441	12,024,952	1,547,848
Total Solid Waste Management Fund	<u>\$ 14,303,900</u>	<u>\$ -</u>	<u>\$ 14,303,900</u>	<u>\$ 11,662,611</u>	<u>\$ 1,093,441</u>	<u>\$ 12,756,052</u>	<u>\$ 1,547,848</u>
Subtitle D Management Fund - 0089							
Administration	\$ 178,300	\$ -	\$ 178,300	\$ 178,300	\$ -	\$ 178,300	\$ -
Land Pollution Control	2,054,400	-	2,054,400	1,399,012	270	1,399,282	655,118
Total Subtitle D Management Fund	<u>\$ 2,232,700</u>	<u>\$ -</u>	<u>\$ 2,232,700</u>	<u>\$ 1,577,312</u>	<u>\$ 270</u>	<u>\$ 1,577,582</u>	<u>\$ 655,118</u>

STATE OF ILLINOIS  
 ENVIRONMENTAL PROTECTION AGENCY  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 Appropriations for Fiscal Year 2015  
 Fourteen Months Ended August 31, 2015

P.A. 98-0675 P.A. 98-0679	Appropriations			Expenditures Through June 30, 2015	Lapse Period	Total	Balances Lapsed August 31, 2015
	New Appropriations	Reappropriated	Total Appropriations		Expenditures	Expenditures	
					July 1 to August 31, 2015	14 Months Ended August 31, 2015	
Clean Air Act Permit Fund - 0091							
Administration	\$ 1,340,600	\$ -	\$ 1,340,600	\$ 575,822	\$ 11,353	\$ 587,175	\$ 753,425
Air Pollution Control	17,500,000	-	17,500,000	15,868,569	(30,792)	15,837,777	1,662,223
Pollution Control Board	1,531,000	-	1,531,000	1,321,930	86	1,322,016	208,984
Total Clean Air Act Permit Fund	\$ 20,371,600	\$ -	\$ 20,371,600	\$ 17,766,321	\$ (19,353)	\$ 17,746,968	\$ 2,624,632
Capital Development Fund - 0141							
Land Pollution Control	\$ -	\$ 5,025,632	\$ 5,025,632	\$ 33,964	\$ 3,569	\$ 37,533	\$ 4,988,099
Total Capital Development Fund	\$ -	\$ 5,025,632	\$ 5,025,632	\$ 33,964	\$ 3,569	\$ 37,533	\$ 4,988,099
Brownfields Redevelopment Fund - 0214							
Land Pollution Control	\$ 6,156,700	\$ -	\$ 6,156,700	\$ 1,826,088	\$ 98,051	\$ 1,924,139	\$ 4,232,561
Total Brownfield Redevelopment Fund	\$ 6,156,700	\$ -	\$ 6,156,700	\$ 1,826,088	\$ 98,051	\$ 1,924,139	\$ 4,232,561
Water Revolving Fund - 0270							
Administration	\$ 1,297,100	\$ -	\$ 1,297,100	\$ 1,238,668	\$ 58,432	\$ 1,297,100	\$ -
Bureau of Water	844,720,800	1,132,264,195	1,976,984,995	446,429,354	615,147	447,044,501	1,529,940,494
Total Water Revolving Fund	\$ 846,017,900	\$ 1,132,264,195	\$ 1,978,282,095	\$ 447,668,022	\$ 673,579	\$ 448,341,601	\$ 1,529,940,494
Pollution Control Board Fund - 0277							
Pollution Control Board	\$ 50,000	\$ -	\$ 50,000	\$ 6,645	\$ -	\$ 6,645	\$ 43,355
Total Pollution Control Fund	\$ 50,000	\$ -	\$ 50,000	\$ 6,645	\$ -	\$ 6,645	\$ 43,355
Community Water Supply Laboratory Fund - 0288							
Laboratory Services	\$ 1,200,000	\$ -	\$ 1,200,000	\$ 833,542	\$ 28,829	\$ 862,371	\$ 337,629
Total Community Water Supply Laboratory Fund	\$ 1,200,000	\$ -	\$ 1,200,000	\$ 833,542	\$ 28,829	\$ 862,371	\$ 337,629
Used Tire Management Fund - 0294							
Administration	\$ 543,700	\$ -	\$ 543,700	\$ 504,986	\$ -	\$ 504,986	\$ 38,714
Land Pollution Control	9,842,400	-	9,842,400	6,136,081	41,409	6,177,490	3,664,910
Pollution Control Board	260,000	-	260,000	252,542	-	252,542	7,458
Total Used Tire Management Fund	\$ 10,646,100	\$ -	\$ 10,646,100	\$ 6,893,609	\$ 41,409	\$ 6,935,018	\$ 3,711,082

STATE OF ILLINOIS  
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**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 Appropriations for Fiscal Year 2015  
 Fourteen Months Ended August 31, 2015

P.A. 98-0675 P.A. 98-0679	Appropriations			Expenditures Through June 30, 2015	Lapse Period	Total	Balances Lapsed August 31, 2015
	New Appropriations	Reappropriated	Total Appropriations		Expenditures July 1 to August 31, 2015	Expenditures 14 Months Ended August 31, 2015	
Environmental Laboratory Certification Fund - 0336							
Laboratory Services	\$ 540,000	\$ -	\$ 540,000	\$ 487,627	\$ 1,384	\$ 489,011	\$ 50,989
Total Environmental Laboratory Certification Fund	\$ 540,000	\$ -	\$ 540,000	\$ 487,627	\$ 1,384	\$ 489,011	\$ 50,989
Alternate Fuels Fund - 0422							
Air Pollution Control	\$ 3,225,000	\$ -	\$ 3,225,000	\$ 228,425	\$ -	\$ 228,425	\$ 2,996,575
Total Alternate Fuels Fund	\$ 3,225,000	\$ -	\$ 3,225,000	\$ 228,425	\$ -	\$ 228,425	\$ 2,996,575
Anti-Pollution Fund - 0551							
Land Pollution Control	\$ -	\$ 43,000,260	\$ 43,000,260	\$ -	\$ -	\$ -	\$ 43,000,260
Bureau of Water	13,000,000	67,025,935	80,025,935	559,581	-	559,581	79,466,354
Total Anti-Pollution Fund	\$ 13,000,000	\$ 110,026,195	\$ 123,026,195	\$ 559,581	\$ -	\$ 559,581	\$ 122,466,614
Partners for Conservation Fund - 0608							
Bureau of Water	\$ 1,398,700	\$ -	\$ 1,398,700	\$ 429,124	\$ -	\$ 429,124	\$ 969,576
Total Partners for Conservation Fund	\$ 1,398,700	\$ -	\$ 1,398,700	\$ 429,124	\$ -	\$ 429,124	\$ 969,576
Electronics Recycling Fund - 0675							
Land Pollution Control	\$ 500,000	\$ -	\$ 500,000	\$ 385,199	\$ 877	\$ 386,076	\$ 113,924
Total Electronics Recycling Fund	\$ 500,000	\$ -	\$ 500,000	\$ 385,199	\$ 877	\$ 386,076	\$ 113,924
Illinois Clean Water Fund - 0731							
Administration	\$ 3,527,300	\$ -	\$ 3,527,300	\$ 3,042,919	\$ 47,435	\$ 3,090,354	\$ 436,946
Laboratory Services	1,414,400	-	1,414,400	1,328,881	42,985	1,371,866	42,534
Bureau of Water	12,563,300	-	12,563,300	11,616,165	255,370	11,871,535	691,765
Total Illinois Clean Water Fund	\$ 17,505,000	\$ -	\$ 17,505,000	\$ 15,987,965	\$ 345,790	\$ 16,333,755	\$ 1,171,245
Alternate Compliance Market Account Fund - 0738							
Air Pollution Control	\$ 150,000	\$ -	\$ 150,000	\$ 98,949	\$ -	\$ 98,949	\$ 51,051
Total Alternate Compliance Market Account Fund	\$ 150,000	\$ -	\$ 150,000	\$ 98,949	\$ -	\$ 98,949	\$ 51,051

STATE OF ILLINOIS  
 ENVIRONMENTAL PROTECTION AGENCY  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 Appropriations for Fiscal Year 2015  
 Fourteen Months Ended August 31, 2015

P.A. 98-0675 P.A. 98-0679	Appropriations			Expenditures Through June 30, 2015	Lapse Period	Total	Balances Lapsed August 31, 2015
	New Appropriations	Reappropriated	Total Appropriations		Expenditures	Expenditures	
					July 1 to August 31, 2015	14 Months Ended August 31, 2015	
Oil Spill Response Fund - 0774							
Administration	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
Total Oil Spill Response Fund	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
Hazardous Waste Fund - 0828							
Administration	\$ 630,700	\$ -	\$ 630,700	\$ 61,556	\$ -	\$ 61,556	\$ 569,144
Land Pollution Control	11,451,800	-	11,451,800	7,767,481	863,240	8,630,721	2,821,079
Total Hazardous Waste Fund	\$ 12,082,500	\$ -	\$ 12,082,500	\$ 7,829,037	\$ 863,240	\$ 8,692,277	\$ 3,390,223
Environmental Protection Trust Fund - 0845							
Administration	\$ 4,000,000	\$ -	\$ 4,000,000	\$ 1,600,000	\$ 400,000	\$ 2,000,000	\$ 2,000,000
Land Pollution Control	1,300,000	-	1,300,000	-	-	-	1,300,000
Total Environmental Protection Trust Fund	\$ 5,300,000	\$ -	\$ 5,300,000	\$ 1,600,000	\$ 400,000	\$ 2,000,000	\$ 3,300,000
Environmental Protection Permit and Inspection Fund - 0944							
Administration	\$ 618,300	\$ -	\$ 618,300	\$ 20,413	\$ 29,178	\$ 49,591	\$ 568,709
Air Pollution Control	4,249,300	-	4,249,300	3,756,587	103,274	3,859,861	389,439
Land Pollution Control	3,462,200	-	3,462,200	3,329,291	3,577	3,332,868	129,332
Bureau of Water	622,900	-	622,900	566,545	-	566,545	56,355
Pollution Control Board	1,059,500	-	1,059,500	1,042,094	204	1,042,298	17,202
Total Environmental Protection Permit and Inspection Fund	\$ 10,012,200	\$ -	\$ 10,012,200	\$ 8,714,930	\$ 136,233	\$ 8,851,163	\$ 1,161,037
Landfill Closure and Post-Closure Fund - 0945							
Land Pollution Control	\$ 400,000	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ 400,000
Total Landfill Closure and Post-Closure Fund	\$ 400,000	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ 400,000
Vehicle Inspection Fund - 0963							
Administration	\$ 1,050,700	\$ -	\$ 1,050,700	\$ 665,291	\$ 133,661	\$ 798,952	\$ 251,748
Air Pollution Control	33,860,100	-	33,860,100	23,209,955	2,749,870	25,959,825	7,900,275
Total Vehicle Inspection Fund	\$ 34,910,800	\$ -	\$ 34,910,800	\$ 23,875,246	\$ 2,883,531	\$ 26,758,777	\$ 8,152,023

STATE OF ILLINOIS  
 ENVIRONMENTAL PROTECTION AGENCY  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 Appropriations for Fiscal Year 2015  
 Fourteen Months Ended August 31, 2015

P.A. 98-0675 P.A. 98-0679	Appropriations			Expenditures Through June 30, 2015	Lapse Period	Total	Balances Lapsed August 31, 2015
	New Appropriations	Reappropriated	Total Appropriations		Expenditures	Expenditures	
					July 1 to August 31, 2015	14 Months Ended August 31, 2015	
Build Illinois Bond Fund - 0971							
Administration	\$ -	\$ 4,385,633	\$ 4,385,633	\$ -	\$ -	\$ -	\$ 4,385,633
Land Pollution Control	-	18,276,725	18,276,725	3,462,422	-	3,462,422	14,814,303
Bureau of Water	-	64,930,132	64,930,132	268,103	-	268,103	64,662,029
Total Build Illinois Bond Fund	\$ -	\$ 87,592,490	\$ 87,592,490	\$ 3,730,525	\$ -	\$ 3,730,525	\$ 83,861,965
<b>TOTAL - ALL APPROPRIATED FUNDS</b>	<u>\$ 1,132,609,900</u>	<u>\$ 1,334,908,512</u>	<u>\$ 2,467,518,412</u>	<u>\$ 628,085,266</u>	<u>\$ 16,672,690</u>	<u>\$ 644,757,956</u>	<u>\$ 1,822,760,456</u>
<b>NON-APPROPRIATED FUNDS</b>							
EPA Special State Projects Trust Fund - 0074							
Administration				\$ 288,805	\$ 198,277	\$ 487,082	
Total EPA Special State Projects Trust Fund				\$ 288,805	\$ 198,277	\$ 487,082	
Pollution Control Board State Trust Fund - 0207							
Pollution Control Board				\$ 420,610	\$ 43,003	\$ 463,613	
Total Pollution Control Board State Trust Fund				\$ 420,610	\$ 43,003	\$ 463,613	
<b>TOTAL - NON-APPROPRIATED FUNDS</b>				<u>\$ 709,415</u>	<u>\$ 241,280</u>	<u>\$ 950,695</u>	
<b>GRAND TOTAL - ALL FUNDS</b>				<u>\$ 628,794,681</u>	<u>\$ 16,913,970</u>	<u>\$ 645,708,651</u>	

Note 1: Appropriations, reappropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of August 31, 2015, and have been 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 to the vendor.

Note 3: The Agency is appropriated funds for the Environmental Protection 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 APPROPRIATIONS, EXPENDITURES,  
 AND LAPSED BALANCES**

For the Fiscal Years Ended June 30, 2016, 2015, and 2014

	Fiscal Year		
	2016	2015	2014
	P.A. 99-0007, P.A. 99-0409, P.A. 99-0524, and Court-Ordered Expenditures	P.A. 98-0675, P.A. 98-0679	P.A. 98-0064 P.A. 98-0050
<b>APPROPRIATED FUNDS</b>			
<b>Motor Fuel Tax Fund - 0012</b>			
Appropriations (Net of Transfers)	\$ 30,000,000	\$ -	\$ -
Expenditures			
Administration	\$ 30,000,000	\$ -	\$ -
Total Expenditures	\$ 30,000,000	\$ -	\$ -
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ -	\$ -	\$ -
<b>U.S. Environmental Protection Fund - 0065</b>			
Appropriations (Net of Transfers)	\$ 65,607,600	\$ 63,640,300	\$ 62,322,800
Expenditures			
Administration	\$ 1,815,179	\$ 1,830,141	\$ 1,081,126
Air Pollution Control	12,830,994	10,508,333	10,784,412
Land Pollution Control	11,148,961	11,429,820	9,254,789
Bureau of Water	17,574,958	16,488,690	18,775,679
Total Expenditures	\$ 43,370,092	\$ 40,256,984	\$ 39,896,006
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ 22,237,508	\$ 23,383,316	\$ 22,426,794
<b>Underground Storage Tank Fund - 0072</b>			
Appropriations (Net of Transfers)	\$ 67,909,400	\$ 67,486,500	\$ 67,345,800
Expenditures			
Administration	\$ 559,500	\$ 559,500	\$ 559,500
Land Pollution Control	33,473,055	44,333,997	33,534,875
Pollution Control Board	773,000	444,234	419,390
Total Expenditures	\$ 34,805,555	\$ 45,337,731	\$ 34,513,765
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ 33,103,845	\$ 22,148,769	\$ 32,832,035

STATE OF ILLINOIS  
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**COMPARATIVE SCHEDULE OF APPROPRIATIONS, EXPENDITURES,  
 AND LAPSED BALANCES**

For the Fiscal Years Ended June 30, 2016, 2015, and 2014

	Fiscal Year		
	2016	2015	2014
	P.A. 99-0007, P.A. 99-0409, P.A. 99-0524, and Court-Ordered Expenditures	P.A. 98-0675, P.A. 98-0679	P.A. 98-0064 P.A. 98-0050
<b>EPA Special State Projects Trust Fund - 0074</b>			
Appropriations (Net of Transfers)	\$ 1,450,000	\$ 1,450,000	\$ 1,450,000
Expenditures			
Administration	\$ 606,941	\$ 417,669	\$ 102,150
Total Expenditures	\$ 606,941	\$ 417,669	\$ 102,150
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ 843,059	\$ 1,032,331	\$ 1,347,850
<b>Solid Waste Management Fund - 0078</b>			
Appropriations (Net of Transfers)	\$ 14,461,000	\$ 14,303,900	\$ 15,433,900
Expenditures			
Administration	\$ 138,100	\$ 731,100	\$ 731,100
Land Pollution Control	10,107,418	12,024,952	11,296,724
Total Expenditures	\$ 10,245,518	\$ 12,756,052	\$ 12,027,824
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ 4,215,482	\$ 1,547,848	\$ 3,406,076
<b>Subtitle D Management Fund - 0089</b>			
Appropriations (Net of Transfers)	\$ 2,262,500	\$ 2,232,700	\$ 1,863,700
Expenditures			
Administration	\$ 56,900	\$ 178,300	\$ 178,300
Land Pollution Control	1,774,237	1,399,282	1,440,748
Total Expenditures	\$ 1,831,137	\$ 1,577,582	\$ 1,619,048
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ 431,363	\$ 655,118	\$ 244,652
<b>Clean Air Act Permit Fund - 0091</b>			
Appropriations (Net of Transfers)	\$ 20,076,500	\$ 20,371,600	\$ 21,517,100
Expenditures			
Administration	\$ 337,569	\$ 587,175	\$ 939,037
Air Pollution Control	12,632,000	15,837,777	16,267,313
Pollution Control Board	1,142,221	1,322,016	1,177,026
Total Expenditures	\$ 14,111,790	\$ 17,746,968	\$ 18,383,376
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ 5,964,710	\$ 2,624,632	\$ 3,133,724

STATE OF ILLINOIS  
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 AND LAPSED BALANCES**

For the Fiscal Years Ended June 30, 2016, 2015, and 2014

	Fiscal Year		
	2016	2015	2014
	P.A. 99-0007, P.A. 99-0409, P.A. 99-0524, and Court-Ordered Expenditures	P.A. 98-0675, P.A. 98-0679	P.A. 98-0064 P.A. 98-0050
<b>Capital Development Fund - 0141</b>			
Appropriations (Net of Transfers)	\$ -	\$ 5,025,632	\$ 5,025,632
Expenditures			
Land Pollution Control	\$ -	\$ 37,533	\$ -
Total Expenditures	\$ -	\$ 37,533	\$ -
Balances Reappropriated	\$ -	\$ -	\$ 5,025,632
Lapsed Balances	\$ -	\$ 4,988,099	\$ -
<b>Brownfields Redevelopment Fund - 0214</b>			
Appropriations (Net of Transfers)	\$ 6,156,700	\$ 6,156,700	\$ 6,156,700
Expenditures			
Land Pollution Control	\$ 1,213,485	\$ 1,924,139	\$ 2,276,066
Total Expenditures	\$ 1,213,485	\$ 1,924,139	\$ 2,276,066
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ 4,943,215	\$ 4,232,561	\$ 3,880,634
<b>Water Revolving Fund - 0270</b>			
Appropriations (Net of Transfers)	\$ 2,336,884,851	\$ 1,978,282,095	\$ 1,428,192,418
Expenditures			
Administration	\$ 504,838	\$ 1,297,100	\$ 1,258,429
Bureau of Water	640,522,742	447,044,501	292,879,477
Total Expenditures	641,027,580	448,341,601	294,137,906
Balances Reappropriated	\$ -	\$ -	\$ 1,132,264,193
Lapsed Balances	\$ 1,695,857,271	\$ 1,529,940,494	\$ 1,790,319
<b>Pollution Control Board Fund - 0277</b>			
Appropriations (Net of Transfers)	\$ 50,000	\$ 50,000	\$ 50,000
Expenditures			
Pollution Control Board	\$ 36,456	\$ 6,645	\$ 16,469
Total Expenditures	\$ 36,456	\$ 6,645	\$ 16,469
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ 13,544	\$ 43,355	\$ 33,531

STATE OF ILLINOIS  
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For the Fiscal Years Ended June 30, 2016, 2015, and 2014

Schedule 3

	2016	Fiscal Year 2015	2014
	P.A. 99-0007, P.A. 99-0409, P.A. 99-0524, and Court-Ordered Expenditures	P.A. 98-0675, P.A. 98-0679	P.A. 98-0064 P.A. 98-0050
<b>Hazardous Waste Occupational Licensing Fund - 0282</b>			
Appropriations (Net of Transfers)	\$ -	\$ -	\$ 50,000
Expenditures			
Land Pollution Control	\$ -	\$ -	\$ 59
Total Expenditures	\$ -	\$ -	\$ 59
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ -	\$ -	\$ 49,941
<b>Community Water Supply Laboratory Fund - 0288</b>			
Appropriations (Net of Transfers)	\$ 1,200,000	\$ 1,200,000	\$ 1,325,000
Expenditures			
Laboratory Services	\$ 870,623	\$ 862,371	\$ 843,842
Total Expenditures	\$ 870,623	\$ 862,371	\$ 843,842
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ 329,377	\$ 337,629	\$ 481,158
<b>Used Tire Management Fund - 0294</b>			
Appropriations (Net of Transfers)	\$ 10,749,500	\$ 10,646,100	\$ 10,140,900
Expenditures			
Administration	\$ 523,678	\$ 504,986	\$ 543,700
Land Pollution Control	5,953,152	6,177,490	5,975,317
Pollution Control Board	259,743	252,542	249,999
Total Expenditures	\$ 6,736,573	\$ 6,935,018	\$ 6,769,016
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ 4,012,927	\$ 3,711,082	\$ 3,371,884
<b>Environmental Laboratory Certification Fund - 0336</b>			
Appropriations (Net of Transfers)	\$ 540,000	\$ 540,000	\$ 540,000
Expenditures			
Laboratory Services	\$ 203,208	\$ 489,011	\$ 510,518
Total Expenditures	\$ 203,208	\$ 489,011	\$ 510,518
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ 336,792	\$ 50,989	\$ 29,482

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Schedule 3

	Fiscal Year		
	2016	2015	2014
	P.A. 99-0007, P.A. 99-0409, P.A. 99-0524, and Court-Ordered Expenditures	P.A. 98-0675, P.A. 98-0679	P.A. 98-0064 P.A. 98-0050
<b>Alternate Fuels Fund - 0422</b>			
Appropriations (Net of Transfers)	\$ 3,225,000	\$ 3,225,000	\$ 3,225,000
Expenditures			
Air Pollution Control	\$ 2,493,816	\$ 228,425	\$ 378,024
Total Expenditures	\$ 2,493,816	\$ 228,425	\$ 378,024
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ 731,184	\$ 2,996,575	\$ 2,846,976
<b>Anti-Pollution Fund - 0551</b>			
Appropriations (Net of Transfers)	\$ 55,440,680	\$ 123,026,195	\$ 110,026,195
Expenditures			
Land Pollution Control	\$ -	\$ -	\$ -
Bureau of Water	26,354	559,581	-
Total Expenditures	\$ 26,354	\$ 559,581	\$ -
Balances Reappropriated	\$ -	\$ -	\$ 110,026,195
Lapsed Balances	\$ 55,414,326	\$ 122,466,614	\$ -
<b>Partners for Conservation Fund - 0608</b>			
Appropriations (Net of Transfers)	\$ -	\$ 1,398,700	\$ 754,300
Expenditures			
Bureau of Water	\$ -	\$ 429,124	\$ 701,041
Total Expenditures	\$ -	\$ 429,124	\$ 701,041
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ -	\$ 969,576	\$ 53,259
<b>Electronics Recycling Fund - 0675</b>			
Appropriations (Net of Transfers)	\$ 500,000	\$ 500,000	\$ 500,000
Expenditures			
Land Pollution Control	\$ 499,928	\$ 386,076	\$ 417,459
Total Expenditures	\$ 499,928	\$ 386,076	\$ 417,459
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ 72	\$ 113,924	\$ 82,541

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

Schedule 3

For the Fiscal Years Ended June 30, 2016, 2015, and 2014

	Fiscal Year		
	2016	2015	2014
	P.A. 99-0007, P.A. 99-0409, P.A. 99-0524, and Court-Ordered Expenditures	P.A. 98-0675, P.A. 98-0679	P.A. 98-0064 P.A. 98-0050
<b>Illinois Clean Water Fund - 0731</b>			
Appropriations (Net of Transfers)	\$ 17,539,100	\$ 17,505,000	\$ 17,442,600
Expenditures			
Administration	\$ 2,938,334	\$ 3,090,354	\$ 2,994,933
Laboratory Services	1,238,709	1,371,866	1,334,845
Bureau of Water	11,141,949	11,871,535	11,571,218
Total Expenditures	\$ 15,318,992	\$ 16,333,755	\$ 15,900,996
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ 2,220,108	\$ 1,171,245	\$ 1,541,604
<b>Alternate Compliance Market Account Fund - 0738</b>			
Appropriations (Net of Transfers)	\$ 150,000	\$ 150,000	\$ 150,000
Expenditures			
Air Pollution Control	\$ -	\$ 98,949	\$ 149,843
Total Expenditures	\$ -	\$ 98,949	\$ 149,843
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ 150,000	\$ 51,051	\$ 157
<b>Oil Spill Response Fund - 0774</b>			
Appropriations (Net of Transfers)	\$ 30,000	\$ 30,000	\$ 30,000
Expenditures			
Air Pollution Control	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ 30,000	\$ 30,000	\$ 30,000
<b>Hazardous Waste Fund - 0828</b>			
Appropriations (Net of Transfers)	\$ 12,225,100	\$ 12,082,500	\$ 13,005,200
Expenditures			
Administration	\$ 299,025	\$ 61,556	\$ 312,000
Land Pollution Control	4,932,465	8,630,721	7,911,281
Bureau of Water	-	-	-
Total Expenditures	\$ 5,231,490	\$ 8,692,277	\$ 8,223,281
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ 6,993,610	\$ 3,390,223	\$ 4,781,919

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

For the Fiscal Years Ended June 30, 2016, 2015, and 2014

	Fiscal Year		
	2016	2015	2014
	P.A. 99-0007, P.A. 99-0409, P.A. 99-0524, and Court-Ordered Expenditures	P.A. 98-0675, P.A. 98-0679	P.A. 98-0064 P.A. 98-0050
<b>Environmental Protection Trust Fund - 0845</b>			
Appropriations (Net of Transfers)	\$ 5,300,000	\$ 5,300,000	\$ 5,300,000
Expenditures			
Administration	\$ 2,100,000	\$ 2,000,000	\$ 1,900,000
Total Expenditures	\$ 2,100,000	\$ 2,000,000	\$ 1,900,000
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ 3,200,000	\$ 3,300,000	\$ 3,400,000
<b>Environmental Protection Permit and Inspection Fund - 0944</b>			
Appropriations (Net of Transfers)	\$ 10,196,824	\$ 10,012,200	\$ 10,101,500
Expenditures			
Administration	\$ 307,541	\$ 49,591	\$ 43,114
Air Pollution Control	4,061,737	3,859,861	3,513,952
Land Pollution Control	3,189,782	3,332,868	2,937,258
Bureau of Water	488,125	566,545	547,245
Pollution Control Board	1,070,682	1,042,298	946,277
Total Expenditures	\$ 9,117,867	\$ 8,851,163	\$ 7,987,846
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ 1,078,957	\$ 1,161,037	\$ 2,113,654
<b>Landfill Closure and Post-Closure Fund - 0945</b>			
Appropriations (Net of Transfers)	\$ 400,000	\$ 400,000	\$ 400,000
Expenditures			
Land Pollution Control	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ 400,000	\$ 400,000	\$ 400,000
<b>Vehicle Inspection Fund - 0963</b>			
Appropriations (Net of Transfers)	\$ 35,073,900	\$ 34,910,800	\$ 37,210,500
Expenditures			
Administration	\$ 662,351	\$ 798,952	\$ 1,050,700
Air Pollution Control	19,881,505	25,959,825	33,754,281
Total Expenditures	\$ 20,543,856	\$ 26,758,777	\$ 34,804,981
Balances Reappropriated	\$ -	\$ -	\$ -
Lapsed Balances	\$ 14,530,044	\$ 8,152,023	\$ 2,405,519

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

For the Fiscal Years Ended June 30, 2016, 2015, and 2014

	Fiscal Year		
	2016	2015	2014
	P.A. 99-0007, P.A. 99-0409, P.A. 99-0524, and Court-Ordered Expenditures	P.A. 98-0675, P.A. 98-0679	P.A. 98-0064 P.A. 98-0050
<b>Build Illinois Bond Fund - 0971</b>			
Appropriations (Net of Transfers)	\$ 24,190,144	\$ 87,592,490	\$ 87,592,490
Expenditures			
Land Pollution Control	\$ -	\$ 3,462,422	\$ -
Bureau of Water	7,275,007	268,103	-
Total Expenditures	<u>\$ 7,275,007</u>	<u>\$ 3,730,525</u>	<u>\$ -</u>
Balances Reappropriated	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 87,592,490</u>
Lapsed Balances	<u>\$ 16,915,137</u>	<u>\$ 83,861,965</u>	<u>\$ -</u>
<b>TOTAL - ALL APPROPRIATED FUNDS</b>			
Appropriations (Net of Transfers)	<u>\$ 2,721,618,799</u>	<u>\$ 2,467,518,412</u>	<u>\$ 1,907,151,735</u>
Total Expenditures	<u>\$ 847,666,268</u>	<u>\$ 644,757,956</u>	<u>\$ 481,559,516</u>
Balances Reappropriated	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,334,908,510</u>
Lapsed Balances	<u>\$ 1,873,952,531</u>	<u>\$ 1,822,760,456</u>	<u>\$ 90,683,709</u>
<b>NON-APPROPRIATED FUNDS</b>			
<b>EPA Special State Projects Trust Fund - 0074</b>			
Expenditures			
Administration	\$ 498,646	\$ 487,082	\$ 749,029
Total Expenditures	<u>\$ 498,646</u>	<u>\$ 487,082</u>	<u>\$ 749,029</u>
<b>Pollution Control Board State Trust Fund - 0207</b>			
Expenditures			
Pollution Control Board	\$ 410,147	\$ 463,613	\$ 882,334
Total Expenditures	<u>\$ 410,147</u>	<u>\$ 463,613</u>	<u>\$ 882,334</u>
<b>TOTAL - ALL NON-APPROPRIATED FUNDS</b>	<u>\$ 908,793</u>	<u>\$ 950,695</u>	<u>\$ 1,631,363</u>
<b>GRAND TOTAL - ALL FUNDS</b>	<u><u>\$ 848,575,061</u></u>	<u><u>\$ 645,708,651</u></u>	<u><u>\$ 483,190,879</u></u>
<b>State Officers' Salaries</b>			
<b>General Revenue Fund - 0001 (State Comptroller)</b>			
Appropriation	\$ 133,300	\$ 133,300	\$ 133,300
Expenditures	133,273	133,273	133,273
Lapsed Balances	<u>\$ 27</u>	<u>\$ 27</u>	<u>\$ 27</u>

Note 1: Expenditure authority, appropriations, reappropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2016, and August 31, 2015, and have been 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 to the vendor.

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

For the Fiscal Years Ended June 30, 2016, 2015, and 2014

	Fiscal Year	
2016	2015	2014
P.A. 99-0007, P.A. 99-0409, P.A. 99-0524, and Court-Ordered Expenditures	P.A. 98-0675, P.A. 98-0679	P.A. 98-0064 P.A. 98-0050

Note 3: The Agency is appropriated funds for the Environmental Protection 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.

Note 4: During Fiscal Year 2016, the Agency operated without enacted appropriations until Public Act 99-0007, Public Act 99-0409, and Public Act 99-0524 were signed into law on July 1, 2015, August 20, 2015, and June 30, 2016, respectively. During the impasse, the Circuit Court of St. Clair County in *AFSCME Council 31 v. Munger* (15 CH 475) ordered the State Comptroller, in the absence of enacted annual appropriations, to "draw and issue warrants accomplishing payment of wages [for all State employees] at their normal rates of pay." As such, the Agency's court-ordered payroll payments were merged into the enacted appropriation for Funds 0065, 0072, 0078, 0089, 0091, 0214, 0270, 0288, 0294, 0336, 0675, 0731, 0828, 0944, and 0963. Further, the Agency incurred non-payroll obligations within Funds 0072, 0074, 0078, 0089, 0091, 0214, 0270, 0288, 0294, 0336, 0731, 0828, 0944, and 0963, which the Agency was unable to pay until the passage of Public Acts 99-0007, 99-0409, and 99-0524.

Note 5: Public Act 99-0524 authorizes the Agency to pay Fiscal Year 2016 costs using its Fiscal Year 2017 appropriations for non-payroll expenditures. The Analysis of Operations section of this report at page 73 includes information from Agency management about the number of invoices and the total dollar amount of invoices held by the Agency to be submitted against its Fiscal Year 2017 appropriation.

STATE OF ILLINOIS  
 ENVIRONMENTAL PROTECTION AGENCY  
**ANNUAL COST STATISTICS BY MAJOR OBJECT CLASSIFICATION**  
 For the Two Years Ended June 30, 2016

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Operations	\$ 183,021,626	\$ 170,691,614	\$ 157,829,967
% of total expenditures	21.6%	26.4%	32.7%
Personal Services	36,395,572	38,400,438	66,523,902
% of operational expenditures	19.9%	22.5%	42.1%
Other Payroll Costs (FICA, retirement)	27,590,652	27,014,346	49,032,752
% of operational expenditures	15.1%	15.8%	31.1%
All Other Operational Items	119,035,402	105,276,830	42,273,313
% of operational expenditures	65.0%	61.7%	26.8%
Grants	665,553,435	475,017,037	325,360,912
% of total expenditures	<u>78.4%</u>	<u>73.6%</u>	<u>67.3%</u>
Total expenditures (all funds)	<u>\$ 848,575,061</u>	<u>\$ 645,708,651</u>	<u>\$ 483,190,879</u>

STATE OF ILLINOIS  
 ENVIRONMENTAL PROTECTION AGENCY  
**SCHEDULE OF CHANGES IN STATE PROPERTY**  
 For the Two Years Ended June 30, 2016

Balance at July 1, 2014	\$ 22,298,006
Additions	435,803
Deletions	(127,938)
Net Transfers	<u>(2,586,932)</u>
Balance at June 30, 2015	<u>\$ 20,018,939</u>
Balance at July 1, 2015	\$ 20,018,939
Additions	439,153
Deletions	(88,059)
Net Transfers	<u>(454,740)</u>
Balance at June 30, 2016	<u>\$ 19,915,293</u>

Note 1: This schedule has been derived from Agency records, which have been reconciled to property reports submitted to the Office of the State 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 Years Ended June 30, 2016, 2015, and 2014

	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>General Revenue Fund - 0001</b>			
Copying Charges	\$ 593	\$ 1,185	\$ 854
Miscellaneous	-	78	-
Receipts, per the Agency's Records	<u>593</u>	<u>1,263</u>	<u>854</u>
Subtract: Deposits in Transit, End of the Fiscal Year	-	148	-
Add: Deposits in Transit, Beginning of the Fiscal Year	148	-	2
Deposits, Recorded by the State Comptroller	<u>\$ 741</u>	<u>\$ 1,115</u>	<u>\$ 856</u>
<b>U.S. Environmental Protection Fund - 0065</b>			
Federal Grant Proceeds	\$ 42,363,204	\$ 36,961,458	\$ 36,756,960
Jury Duty	822	152	123
Department of Transportation Agreement	1,231,970	2,139,973	1,501,354
Federal Grants (Department of Defense)	-	-	887,318
Prior Year Refund	38	-	-
Miscellaneous	8,507	58	54
Receipts, per the Agency's Records	<u>43,604,541</u>	<u>39,101,641</u>	<u>39,145,809</u>
Subtract: Deposits in Transit, End of the Fiscal Year	-	-	-
Add: Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 43,604,541</u>	<u>\$ 39,101,641</u>	<u>\$ 39,145,809</u>
<b>Underground Storage Tank Fund - 0072</b>			
Jury Duty	\$ 45	\$ 1,135	\$ -
Prior Year Refund	-	-	22,164
Receipts, per the Agency's Records	<u>45</u>	<u>1,135</u>	<u>22,164</u>
Subtract: Deposits in Transit, End of the Fiscal Year	-	-	-
Add: Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 45</u>	<u>\$ 1,135</u>	<u>\$ 22,164</u>
<b>EPA Special State Projects Trust Fund - 0074</b>			
Transfer from the Environmental Protection Trust Fund	\$ 400,000	\$ 300,000	\$ 400,000
Department of Natural Resources Repayment	-	118,829	-
Governor's Environmental Corps	98,537	104,500	117,000
P2 Intern and Governor's Environmental Corps	-	4,037	-
Great Lakes Commission	212,594	325,842	244,628
Lab Cost Recovery	-	316	1,868
Prior Year Refund	-	381,171	-
Miscellaneous	-	25	-
Penalties	-	125,000	-
Receipts, per the Agency's Records	<u>711,131</u>	<u>1,359,720</u>	<u>763,496</u>
Subtract: Deposits in Transit, End of the Fiscal Year	42,198	16,000	15,000
Add: Deposits in Transit, Beginning of the Fiscal Year	16,000	15,000	6,000
Deposits, Recorded by the State Comptroller	<u>\$ 684,933</u>	<u>\$ 1,358,720</u>	<u>\$ 754,496</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 Years Ended June 30, 2016, 2015, and 2014

	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Solid Waste Management Fund - 0078</b>			
Solid Waste Collection Fees	\$ 20,577,829	\$ 20,578,008	\$ 20,304,640
Jury Duty	31	-	49
Prior Year Refund	-	-	12,727
Receipts, per the Agency's Records	<u>20,577,860</u>	<u>20,578,008</u>	<u>20,317,416</u>
Subtract: Deposits in Transit, End of the Fiscal Year	-	-	-
Add: Deposits in Transit, Beginning of the Fiscal Year	-	-	105
Deposits, Recorded by the State Comptroller	<u>\$ 20,577,860</u>	<u>\$ 20,578,008</u>	<u>\$ 20,317,521</u>
<b>Subtitle D Management Fund - 0089</b>			
Subtitle D Fees	\$ 2,740,615	\$ 2,260,313	\$ 2,215,692
Jury Duty	75	-	-
Receipts, per the Agency's Records	<u>2,740,690</u>	<u>2,260,313</u>	<u>2,215,692</u>
Subtract: Deposits in Transit, End of the Fiscal Year	-	-	-
Add: Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 2,740,690</u>	<u>\$ 2,260,313</u>	<u>\$ 2,215,692</u>
<b>Clean Air Act Permit Fund - 0091</b>			
Fees	\$ 14,059,350	\$ 15,735,795	\$ 15,366,958
Jury Duty	50	257	141
Prior Year Fee Transfer	(1,483)	327,854	2,996
Prior Year Refund	-	54,512	33,385
Receipts, per the Agency's Records	<u>14,057,917</u>	<u>16,118,418</u>	<u>15,403,480</u>
Deposit Corrections	-	-	(2,150)
Subtract: Deposits in Transit, End of the Fiscal Year	2,073,891	2,795,903	1,732,492
Add: Deposits in Transit, Beginning of the Fiscal Year	2,795,903	1,732,492	2,181,681
Deposits, Recorded by the State Comptroller	<u>\$ 14,779,929</u>	<u>\$ 15,055,007</u>	<u>\$ 15,850,519</u>
<b>Pollution Control Board State Trust Fund - 0207</b>			
Transfer from the Environmental Protection Trust Fund	\$ -	\$ 500,000	\$ 600,000
Receipts, per the Agency's Records	-	500,000	600,000
Subtract: Deposits in Transit, End of the Fiscal Year	-	-	-
Add: Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ 600,000</u>
<b>Brownfields Redevelopment Fund - 0214</b>			
Loan Principal Repayment	\$ 329,243	\$ 287,665	\$ 1,250,598
Jury Duty	-	-	-
Federal Grant Receipts	723,504	1,414,297	1,881,711
Miscellaneous Receipts	-	-	-
Receipts, per the Agency's Records	<u>1,052,747</u>	<u>1,701,962</u>	<u>3,132,309</u>
Subtract: Deposits in Transit, End of the Fiscal Year	-	-	177,641
Add: Deposits in Transit, Beginning of the Fiscal Year	-	177,641	-
Deposits, Recorded by the State Comptroller	<u>\$ 1,052,747</u>	<u>\$ 1,879,603</u>	<u>\$ 2,954,668</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 Years Ended June 30, 2016, 2015, and 2014

	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Water Revolving Fund - 0270</b>			
Federal Grant Proceeds	\$ 161,054,441	\$ 140,896,166	\$ 150,603,593
Jury Duty	261	99	107
Witness Fees	-	80	-
Loan Payments - Principal	174,581,702	58,077,350	101,637,580
Loan Payments - Interest	13,958,682	4,135,872	10,245,194
Loan Payments - Support	22,890,738	22,966,639	17,836,474
Escrow	-	-	47,597,745
Miscellaneous	-	-	9,046
Fund Interest	554	3,441	9,652,635
Leveraged Loan Repayments	-	139,899,434	39,535,629
Prior Year Refund	-	-	46,243
Transfer from the Anti-Pollution Bond Fund	2,113,893	41,770,281	16,633,754
Receipts, per the Agency's Records	<u>374,600,271</u>	<u>407,749,362</u>	<u>393,798,000</u>
Deposit Corrections	-	45,200	-
Subtract: Deposits in Transit, End of the Fiscal Year	-	-	-
Add: Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 374,600,271</u>	<u>\$ 407,794,562</u>	<u>\$ 393,798,000</u>
<b>Pollution Control Board Fund - 0277</b>			
Opinion Sales	\$ 476	\$ 1,164	\$ 450
Filing Fees	2,700	10,575	1,725
Subscription Sales	-	20	20
Receipts, per the Agency's Records	<u>3,176</u>	<u>11,759</u>	<u>2,195</u>
Subtract: Deposits in Transit, End of the Fiscal Year	-	75	-
Add: Deposits in Transit, Beginning of the Fiscal Year	75	-	8
Deposits, Recorded by the State Comptroller	<u>\$ 3,251</u>	<u>\$ 11,684</u>	<u>\$ 2,203</u>
<b>Hazardous Waste Occupational Licensing Fund - 0282</b>			
Hazardous Waste Laborers' Licenses	\$ -	\$ 3,400	\$ 16,150
Receipts, per the Agency's Records	-	3,400	16,150
Subtract: Deposits in Transit, End of the Fiscal Year	-	-	300
Add: Deposits in Transit, Beginning of the Fiscal Year	-	300	-
Deposits, Recorded by the State Comptroller	<u>\$ -</u>	<u>\$ 3,700</u>	<u>\$ 15,850</u>
<b>Community Water Supply Laboratory Fund - 0288</b>			
Public Water Supply Laboratory Fees	\$ 704,401	\$ 849,608	\$ 1,106,629
Receipts, per the Agency's Records	704,401	849,608	1,106,629
Subtract: Deposits in Transit, End of the Fiscal Year	31,308	51,431	26,146
Add: Deposits in Transit, Beginning of the Fiscal Year	51,431	26,146	249,282
Deposits, Recorded by the State Comptroller	<u>\$ 724,524</u>	<u>\$ 824,323</u>	<u>\$ 1,329,765</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 Years Ended June 30, 2016, 2015, and 2014

	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Used Tire Management Fund - 0294</b>			
Jury Duty	\$ 25	\$ 623	\$ 27
Cost Recovery	1,100	1,000	1,200
Receipts, per the Agency's Records	<u>1,125</u>	<u>1,623</u>	<u>1,227</u>
Subtract: Deposits in Transit, End of the Fiscal Year	-	-	-
Add: Deposits in Transit, Beginning of the Fiscal Year	-	-	(105)
Deposits, Recorded by the State Comptroller	<u>\$ 1,125</u>	<u>\$ 1,623</u>	<u>\$ 1,122</u>
<b>Environmental Laboratory Certification Fund - 0336</b>			
Cost Recovery	\$ 20,901	\$ -	\$ -
Lab Certification Fees	423,200	414,800	403,000
Receipts, per the Agency's Records	<u>444,101</u>	<u>414,800</u>	<u>403,000</u>
Subtract: Deposits in Transit, End of the Fiscal Year	1,000	-	8,400
Add: Deposits in Transit, Beginning of the Fiscal Year	-	8,400	8,400
Deposits, Recorded by the State Comptroller	<u>\$ 443,101</u>	<u>\$ 423,200</u>	<u>\$ 403,000</u>
<b>Protest Fund - 0401</b>			
National Pollution Discharge Elimination System Fees	\$ 78,007	\$ 145,500	\$ 66,000
Receipts, per the Agency's Records	<u>78,007</u>	<u>145,500</u>	<u>66,000</u>
Subtract: Deposits in Transit, End of the Fiscal Year	-	-	-
Add: Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 78,007</u>	<u>\$ 145,500</u>	<u>\$ 66,000</u>
<b>Partners for Conservation Fund - 0608</b>			
Prior Year Refund	\$ 1,260	\$ -	\$ -
Receipts, per the Agency's Records	<u>1,260</u>	<u>-</u>	<u>-</u>
Subtract: Deposits in Transit, End of the Fiscal Year	-	-	-
Add: Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 1,260</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Electronics Recycling Fund - 0675</b>			
Electronic Recycling Fee	\$ 467,602	\$ 492,857	\$ 537,542
Electronic Recycling Penalty	-	-	11,905
Prior Year Refund	-	110	15,221
Receipts, per the Agency's Records	<u>467,602</u>	<u>492,967</u>	<u>564,668</u>
Deposit Corrections	2,197	-	-
Subtract: Deposits in Transit, End of the Fiscal Year	5,386	-	4,000
Add: Deposits in Transit, Beginning of the Fiscal Year	-	4,000	516
Deposits, Recorded by the State Comptroller	<u>\$ 464,413</u>	<u>\$ 496,967</u>	<u>\$ 561,184</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 Years Ended June 30, 2016, 2015, and 2014

	2016	2015	2014
<b>Illinois Clean Water Fund - 0731</b>			
National Pollution Discharge Elimination System Fees	\$ 16,352,215	\$ 16,345,129	\$ 16,516,008
Water Quality Certification	157,863	148,067	178,750
Jury Duty	42	226	34
Prior Year Refund	164	-	2,000
Prior Year Fee Transfer	-	800	2,500
Cost Recovery	-	63,301	-
Miscellaneous	-	1,052	3,366
National Pollution Discharge Elimination System Interest	14,324	16,805	11,137
Receipts, per the Agency's Records	16,524,608	16,575,380	16,713,795
Deposit Corrections	11,000	-	-
Subtract: Deposits in Transit, End of the Fiscal Year	95,007	43,250	312,572
Add: Deposits in Transit, Beginning of the Fiscal Year	43,250	312,572	374,421
Deposits, Recorded by the State Comptroller	<u>\$ 16,483,851</u>	<u>\$ 16,844,702</u>	<u>\$ 16,775,644</u>
<b>Alternative Compliance Market Account Fund - 0738</b>			
Fees	\$ 42,840	\$ 34,905	\$ 8,818
Prior Year Fee Transfer	417	179	-
Receipts, per the Agency's Records	43,257	35,084	8,818
Subtract: Deposits in Transit, End of the Fiscal Year	-	-	-
Add: Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 43,257</u>	<u>\$ 35,084</u>	<u>\$ 8,818</u>
<b>Hazardous Waste Fund - 0828</b>			
Hazardous Waste Collection Fees	\$ 859,502	\$ 857,836	\$ 872,185
Hazardous Waste Cost Recoveries	3,963,786	4,370,960	4,656,382
Penalties and Fines	100,166	187,537	192,559
Miscellaneous	-	88	1,702
Jury Duty	45	16	119
Prior Year Fee Transfer	-	-	60,000
Prior Year Refund	-	-	20,306
Receipts, per the Agency's Records	4,923,499	5,416,437	5,803,253
Deposit Corrections	23,056	-	-
Subtract: Deposits in Transit, End of the Fiscal Year	114,049	53,854	354,490
Add: Deposits in Transit, Beginning of the Fiscal Year	53,854	354,490	199,971
Deposits, Recorded by the State Comptroller	<u>\$ 4,886,360</u>	<u>\$ 5,717,073</u>	<u>\$ 5,648,734</u>
<b>Hazardous Waste Research Fund - 0840</b>			
Hazardous Waste Collection Fees	\$ 95,500	\$ 95,315	\$ 96,908
Hazardous Waste Hauler Fees	318,087	93,013	809,038
Receipts, per the Agency's Records	413,587	188,328	905,946
Subtract: Deposits in Transit, End of the Fiscal Year	31,714	1,403	9,155
Add: Deposits in Transit, Beginning of the Fiscal Year	1,403	9,155	9,801
Deposits, Recorded by the State Comptroller	<u>\$ 383,276</u>	<u>\$ 196,080</u>	<u>\$ 906,592</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 Years Ended June 30, 2016, 2015, and 2014

	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Environmental Protection Trust Fund - 0845</b>			
Penalty Payments	\$ 3,347,346	\$ 2,455,368	\$ 2,172,652
Interest on Past Due Penalties	-	49	1,511
Jury Duty	-	119	-
Prior Year Fee Transfer	-	-	(95,900)
Receipts, per the Agency's Records	<u>3,347,346</u>	<u>2,455,536</u>	<u>2,078,263</u>
Deposit Corrections	800	-	-
Subtract: Deposits in Transit, End of the Fiscal Year	80,025	6,525	220,250
Add: Deposits in Transit, Beginning of the Fiscal Year	<u>6,525</u>	<u>220,250</u>	<u>241,700</u>
Deposits, Recorded by the State Comptroller	<u>\$ 3,274,646</u>	<u>\$ 2,669,261</u>	<u>\$ 2,099,713</u>
<b>Environmental Protection Permit and Inspection Fund - 0944</b>			
Permit & Inspection Fees - Air Pollution Control	\$ 1,554,598	\$ 1,542,016	\$ 2,223,429
Permit & Inspection Fees - Small Sources	698,886	658,487	-
Asbestos Fee	564,000	580,350	548,950
Air Construction Fee	1,740,525	1,964,005	1,987,100
Permit & Inspection Fees - Land Pollution Control	68,000	72,000	141,500
Hazardous Waste Hauler Fees - Land Pollution Control	56,133	16,208	142,433
Hazardous Waste Labor License - Land Pollution Control	9,600	7,300	-
Large Generator Fees	527,000	562,000	537,000
Manifest Fees - Land Pollution Control	21,388	14,846	15,870
Potentially Infectious Medical Waste Manifests - Land Pollution Control	819,920	829,050	809,768
Potentially Infectious Medical Waste Haulers - Land Pollution Control	145,250	162,750	145,542
Potentially Infectious Medical Waste Transporters - Land Pollution Control	1,135,674	1,434,486	1,471,453
Used Tire Storage Fee - Land Pollution Control	22,900	28,500	24,600
Permit & Inspection Fees - Industrial Construction	169,100	141,500	186,300
Permit & Inspection Fees - Public Water Supply (Operation)	26,370	28,795	26,185
Permit & Inspection Fees - Public Water Supply (Construction)	310,330	269,770	226,670
Permit & Inspection Fees - Water Pollution Control (Construction)	411,200	376,600	362,600
Penalty	-	10,000	-
Jury Duty	447	170	34
Clean Construction or Demo Debris Fee	1,141,785	984,164	795,294
Expedited Fees	1,082,140	633,750	100,000
Phone Reimbursements	-	-	105
Prior Year Fee Transfer	(434)	(328,834)	30,404
Miscellaneous	-	-	-
Receipts, per the Agency's Records	<u>10,504,812</u>	<u>9,987,913</u>	<u>9,775,237</u>
Deposit Corrections	(2,350)	470	(470)
Subtract: Deposits in Transit, End of the Fiscal Year	315,705	263,592	216,175
Add: Deposits in Transit, Beginning of the Fiscal Year	<u>263,592</u>	<u>216,175</u>	<u>302,655</u>
Deposits, Recorded by the State Comptroller	<u>\$ 10,450,349</u>	<u>\$ 9,940,966</u>	<u>\$ 9,861,247</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 Years Ended June 30, 2016, 2015, and 2014

	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Vehicle Inspection Fund - 0963</b>			
Jury Duty	\$ 200	\$ 147	\$ 97
Vehicle Emissions Inspection Fee	42,860	44,260	47,920
Receipts, per the Agency's Records	<u>43,060</u>	<u>44,407</u>	<u>48,017</u>
Deposit Corrections	(25)	-	(3,880)
Subtract: Deposits in Transit, End of the Fiscal Year	-	-	-
Add: Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 43,035</u>	<u>\$ 44,407</u>	<u>\$ 44,137</u>
 <b>GRAND TOTAL - ALL FUNDS</b>			
Receipts, per the Agency's Records	\$ 494,845,636	\$ 525,994,564	\$ 512,892,418
Deposit Corrections	34,678	45,670	(6,500)
Subtract: Deposits in Transit, End of the Fiscal Year	2,790,283	3,232,181	3,076,621
Add: Deposits in Transit, Beginning of the Fiscal Year	3,232,181	3,076,621	3,574,437
Deposits, Recorded by the State Comptroller	<u>\$ 495,322,212</u>	<u>\$ 525,884,674</u>	<u>\$ 513,383,734</u>
 <b>Total Agency Cash Receipts Before Interest</b>	<u>\$ 494,845,636</u>	<u>\$ 525,994,564</u>	<u>\$ 512,892,418</u>
 <b>Interest Deposited Directly into the State Treasury</b>			
Clean Air Act Permit Fund - 0091	\$ 29,620	\$ 25,374	\$ 28,356
EPA Court Trust Fund - 0154	31	26	23
Brownfields Redevelopment Fund - 0214	11,757	10,726	6,839
Water Revolving Fund - 0270	1,019,031	1,512,914	1,042,311
Community Water Supply Laboratory Fund - 0288	5,169	4,826	3,503
Environmental Laboratory Certification Fund - 0336	711	544	871
Electronics Recycling Fund - 0675	4,016	3,404	2,334
Illinois Clean Water Fund - 0731	61,386	59,367	49,629
Alternative Compliance Market Account Fund - 0738	262	255	588
Oil Spill Response Fund - 0774	368	339	310
Total Interest Deposited Directly into State Treasury	<u>1,132,351</u>	<u>1,617,775</u>	<u>1,134,764</u>
 <b>Total Agency Receipts After Interest</b>	<u>\$ 495,977,987</u>	<u>\$ 527,612,339</u>	<u>\$ 514,027,182</u>

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2016

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2016 AND 2015**

**Motor Fuel Tax Fund – 0012**

Administration

The increase was due to this fund receiving a new appropriation during Fiscal Year 2016 for deposit into the Vehicle Inspection Fund – 0963.

**U.S. Environmental Protection Fund - 0065**

Air Pollution Control

The increase was due to the budget impasse during Fiscal Year 2016 which resulted in more allowable indirect expenses from federal funds being redirected to this fund from other funds where State appropriations were used in the prior fiscal year.

**Underground Storage Tank Fund - 0072**

Land Pollution Control

The decrease was due to the budget impasse during Fiscal Year 2016. Leaking Underground Storage Tank claims were unable to be paid until a State appropriation was available. In addition, there was a higher than usual amount of claims paid during Fiscal Year 2015.

Pollution Control Board

The increase was due to a shift of personal services dollars and benefits for two Board employees to this fund from the Clean Air Act Permit Fund - 0091.

**Solid Waste Management Fund – 0078**

Administration

The decrease was due to the budget impasse during Fiscal Year 2016. Only data center charges totaling \$138,100 were paid during Fiscal Year 2016 while the Fiscal Year 2015 expenditures included \$593,000 in building costs to the Facilities Management Fund Revolving Fund – 0314 in addition to the data center charges to the Statistical Services Revolving Fund - 0304.

**Subtitle D Management Fund – 0089**

Land Pollution Control

The increase was mainly due to a payment to a large city for sanitary landfill costs, payments to the Statistical Services Revolving Fund - 0304 for data center charges, and payments to the State Garage Revolving Fund - 0303 for vehicle usage and maintenance fees.

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2016

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2016 AND 2015 (CONTINUED)**

**Clean Air Act Permit Fund - 0091**

Administration

This decrease was due to administrative costs being allocated to other funds based on cash availability. Expenditures are based on cash availability, and the Fiscal Year 2016 appropriation authority was not enacted until late in the fiscal year, resulting in a decrease in expenditures.

Air Pollution Control

The decrease was due to costs being allocated to other funds based on cash availability. Expenditures are based on cash availability, and the Fiscal Year 2016 appropriation authority was not enacted until late in the fiscal year, resulting in a decrease in expenditures.

**Brownfields Redevelopment Fund – 0214**

Land Pollution Control

The decrease was due to the budget impasse during Fiscal Year 2016. Expenditures and program activity are based on cash availability, and the Fiscal Year 2016 appropriation authority was not enacted until late in the fiscal year, resulting in a decrease of expenditures for project costs. Payments made were mainly for court-ordered payroll.

**Water Revolving Fund – 0270**

Administration

The decrease was due to the budget impasse during Fiscal Year 2016. Expenditures are based on cash availability, and this line item was utilized in both fiscal years for payments to the Statistical Services Revolving Fund - 0304 for data center charges and the Facilities Management Revolving Fund – 0314 for building costs.

Bureau of Water

The increase was due to a higher amount of loan disbursements as the loan programs continue to increase due to the Agency's ability to accommodate more requests for water projects from local governments with the transition to a fully leveraged program.

**Environmental Laboratory Certification Fund – 0336**

Laboratory Services

The decrease was due to the budget impasse during Fiscal Year 2016. Expenditures are based on cash availability, and there was a decrease of expenditures for travel and professional services.

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ENVIRONMENTAL PROTECTION AGENCY  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2016

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2016 AND 2015 (CONTINUED)**

**Alternate Fuels Fund - 0422**

Air Pollution Control

The increase was due to disbursements of alternate fuel rebates pursuant to the Alternate Fuels Act (415 ILCS 120/30) and more rebates were paid from this fund instead of the Vehicle Inspection Fund - 0963.

**Anti-Pollution Fund - 0551**

Bureau of Water

The decrease was due to disbursements in Fiscal Year 2015 for construction of a waste water facility for a local government.

**Partners for Conservation Fund - 0608**

Bureau of Water

The decrease was due to this fund not receiving an appropriation for natural resource protection as it did in Fiscal Year 2015.

**Hazardous Waste Fund - 0828**

Land Pollution Control

The decrease was due to the budget impasse during Fiscal Year 2016. Expenditures are based on cash availability, and there were fewer payments made for hazardous waste cleanup and maintenance.

**Environmental Protection Permit and Inspection Fund - 0944**

Administration

The increase was due to need and cash availability. Expenditures were redirected to this fund and were used to cover the costs of permit and inspection activities including staff costs, travel costs, equipment, supplies, and lab costs.

**Vehicle Inspection Fund - 0963**

Air Pollution Control

The decrease was due to fewer alternate fuel rebates being paid during Fiscal Year 2016 due to the budget impasse. In addition, more fuel rebates were paid from the Alternate Fuels Rebate Program Fund – 0422.

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2016

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2016 AND 2015 (CONTINUED)**

**Build Illinois Bond Fund - 0971**

Land Pollution Control

The decrease was due to an appropriation to deposit funds from the December 2013 bond issue for deposit into the Water Revolving Fund – 0270 during Fiscal Year 2015 that did not occur during Fiscal Year 2016.

Bureau of Water

The increase was due to payments from this fund for engineering services for disinfection facilities.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2015 AND 2014**

**U.S. Environmental Protection Fund - 0065**

Administration

The increase was mainly due to payments to the Facilities Management Revolving Fund - 0314 for building expenses. Administrative costs of the Agency are eligible to be paid from various funds the Agency administers and the Agency allocates them based on cash availability.

Land Pollution Control

The increase was due to large expenditures for remedial action work at a contamination site and corrective action services at hazardous and non-hazardous waste sites.

**Underground Storage Tank Fund - 0072**

Land Pollution Control

The increase was due to an increase in the number of Leaking Underwater Storage Tank project claims during Fiscal Year 2015. Claims are processed when presented and amounts can vary from year to year.

**EPA Special State Projects Fund - 0074**

Administration

The increase was mainly due to purchases of environmental equipment.

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2016

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2015 AND 2014 (CONTINUED)**

**Clean Air Act Permit Fund - 0091**

Administration

The decrease was due to administrative costs being allocated to other funds based on cash availability.

**Water Revolving Fund - 0270**

Bureau of Water

The increase was due to an increase in the number of loans disbursed and more funds available due to the bond issue in the prior fiscal year.

**Anti-Pollution Fund - 0551**

Bureau of Water

The increase was due to a grant to a city for the construction of a waste water facility.

**Partners for Conservation Fund – 0608**

Bureau of Water

The decrease was due to the Agency beginning to phase out the use of this fund for natural resource protection.

**Hazardous Waste Fund - 0828**

Administration

The decrease was due to costs being allocated to other funds based on cash availability. Administrative costs for this fund are based on cash availability.

**Vehicle Inspection Fund - 0963**

Administration

The decrease was due to fewer alternate fuel rebates being disbursed. In Fiscal Year 2014, this fund was utilized to pay the backlog of alternate fuel rebates, resulting in an increase in administrative costs.

Air Pollution Control

The decrease was due to the Agency's appropriation and authorization to pay the backlog of alternate fuel rebates in Fiscal Year 2014 that did not reoccur in Fiscal Year 2015.

STATE OF ILLINOIS  
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**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2016

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2015 AND 2014 (CONTINUED)**

**Build Illinois Bond Fund - 0971**

Land Pollution Control

The increase was due to an appropriation to deposit funds from the proceeds of bond issue in the prior fiscal year for deposit into the Water Revolving Fund – 0270.

Bureau of Water

The increase was due to grants provided to local units of government for the transportation of clean fill to sites that did not occur in the prior fiscal year.

**EPA Special State Projects Trust Fund - 0074**

Administration

The increase was mainly due to the purchase of scientific equipment and the preparation and completion of an indirect cost allocation plan.

**Pollution Control Board State Trust Fund - 0207**

Pollution Control Board

The decrease was mainly due to timing of grant funds. The Board is allowed two years to spend the grant funds from the Environmental Protection Trust Fund - 0845. The Board utilized a portion of the Fiscal Year 2013 grant funds in addition to the Fiscal Year 2014 grant funds for payroll and Statistical Services Revolving Fund - 0304 service costs to help stabilize available cash in the Clean Air Act Permit Fund - 0091.

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**  
For the Two Years Ended June 30, 2016

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2016 AND 2015**

**U.S. Environmental Protection Fund - 0065**

Department of Transportation Agreement

The Agency has an agreement with the Department of Transportation for pass through grants through the Congestion Mitigation and Air Quality Improvement (CMAQ) program for transportation projects which improve air quality and mitigate congestion. The decrease was due to fewer projects being completed during Fiscal Year 2016.

**EPA Special State Projects Trust Fund - 0074**

Prior Year Refund

The decrease was due to the Agency returning a grant from the Department of Natural Resources related to Hydraulic Fracking that was received during Fiscal Year 2014 and not used, which did not occur in Fiscal Year 2016.

**Subtitle D Management Fund - 0089**

Solid Waste Collection Fees

The increase was due to an increased number of fees collected for waste transportation during the fiscal year. These fees are expected to fluctuate based on the amount of waste transported during the year.

**Clean Air Act Permit Fund - 0091**

Prior Year Fee Transfer

The decrease was due to a higher amount of adjustments in Fiscal Year 2015 to move cash to the proper fund, while in Fiscal Year 2016 there were fewer adjustments. This is because the Agency, from time to time, receives receipts with an incorrect application. When corrected applications are filed, the Agency will post correcting entries to move the money collected to the proper fund.

**Pollution Control Board State Trust Fund - 0207**

Transfer from the Environmental Protection Trust Fund

The purpose of this fund is to receive and expend funds made available from the Environmental Protection Trust Fund Commission. Due to the budget impasse in Fiscal Year 2016, the Pollution Control Board did not receive the transfer from the Environmental Protection Trust Fund until Fiscal Year 2017.

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**  
For the Two Years Ended June 30, 2016

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2016 AND 2015 (CONTINUED)**

**Brownfields Redevelopment Fund - 0214**

Federal Grant Receipts

The decrease was due to the budget impasse during Fiscal Year 2016. Matching funds were not available, so the number of projects decreased. The grants are on a reimbursement basis, so the amount received will depend on the work performed which varies depending on the needs of the program and the availability of funds.

**Water Revolving Fund - 0270**

Loan Payments – Principal and Loan Payments - Interest

As a result of the bond sale in December 2013, all new loans issued after the bond sale were unpledged loans. When these loans went into repayment, the corresponding increase in the amount of unpledged repayments were posted to this receipt source. Further, due to the existence of the State match, the Agency's accounting for pledged repayments allowed the Agency to post the release of excess repayments as principal and interest as opposed to leveraged loan repayments.

Leveraged Loan Repayments

As a result of the bond sale in December 2013, all new loans issued after the bond sale were unpledged loans. When these loans went into repayment, the corresponding increase in the amount of unpledged repayments were posted to this receipt source. Further, due to the existence of the State match, the Agency's accounting for pledged repayments allowed the Agency to post the release of excess repayments as principal and interest as opposed to leveraged loan repayments.

Transfer from Anti-Pollution Bond Fund

The decrease was due to the majority of State match bonds being transferred from the trustee during Fiscal Year 2015 after the bond issuance in December 2013.

**Hazardous Waste Research Fund - 0840**

Hazardous Waste Hauler Fees

The increase was due to the change to a three year fee schedule beginning in Fiscal Year 2013. This was the first year fees were paid by all participants.

STATE OF ILLINOIS  
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**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**  
For the Two Years Ended June 30, 2016

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2016 AND 2015 (CONTINUED)**

**Environmental Protection Trust Fund - 0845**

Penalty Payments

The receipts are based on referrals and penalties assessed by the Attorney General's Office. These receipts are expected to fluctuate, based on the types of cases processed by the Attorney General.

**Environmental Protection Permit and Inspection Fund - 0944**

Potentially Infectious Medical Waste Transporters – Land Pollution Control

The decrease was due to less potentially infectious hazardous waste being transported during the fiscal year.

Expedited Fees

The increase was due to a larger number of permits that were requested to be expedited in Fiscal Year 2016.

Prior Year Fee Transfer

The decrease was due to increased adjustments in Fiscal Year 2015 to move cash to the proper fund, while in Fiscal Year 2016 there were fewer adjustments. This is because the Agency, from time to time, receives receipts with an incorrect application. When corrected applications are filed, the Agency will post correcting entries to move the money collected to the proper fund.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2015 AND 2014**

**U.S. Environmental Protection Fund - 0065**

Department of Transportation Agreement

The Agency has an agreement with the Department of Transportation for pass through grants through the Congestion Mitigation and Air Quality Improvement (CMAQ) program for transportation projects which improve air and mitigate congestion. The increase was due to an increase in projects being completed during Fiscal Year 2015.

Federal Grants (Department of Defense)

The decrease was due to the receipt amount being reported separately in Fiscal Year 2014, while in Fiscal Year 2015, the amount was combined with Federal Grant Proceeds.

STATE OF ILLINOIS  
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For the Two Years Ended June 30, 2016

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2015 AND 2014 (CONTINUED)**

**EPA Special State Projects Trust Fund - 0074**

Prior Year Refund

The increase was due to the Agency returning a grant from the Department of Natural Resources related to Hydraulic Fracking that was received during Fiscal Year 2014 and not used.

**Clean Air Act Permit Fund - 0091**

Prior Year Fee Transfer

The increase was due to adjustments in Fiscal Year 2015 to move cash to the proper fund, while in Fiscal Year 2014 there were fewer adjustments. This is because the Agency, from time to time, receives receipts with an incorrect application. When corrected applications are filed, the Agency will post correcting entries to move the money collected to the proper fund.

**Brownfields Redevelopment Fund - 0214**

Loan Principal Repayment

The decrease was due to fewer loans in repayment and a large loan repayment from an organization during Fiscal Year 2014.

Federal Grant Receipts

The decrease was due to fewer projects for which the Agency received federal reimbursement. The grants are on a reimbursement basis so the amount received will depend on the work performed which varies depending on the needs of the program.

**Water Revolving Fund - 0270**

Loan Payments – Principal and Loan Payments – Interest

As a result of the bond sale in December 2013, the amount of loans pledged to the repayment of the bonds increased. As such, principal and interest repaid during Fiscal Year 2015 to the trust accounts increased while receipts into the Water Revolving Fund's account in the State Treasury decreased.

Loan Payments – Support

The increase was due to higher support requested as more loans entered into repayment.

Escrow

The decrease was because the Agency's 2002 and 2004 bonds were refinanced in Fiscal Year 2014; therefore, all the remaining escrow funds were returned.

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**  
For the Two Years Ended June 30, 2016

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2015 AND 2014 (CONTINUED)**

**Water Revolving Fund – 0270 (continued)**

Leveraged Loan Repayments

The increase was due to pledged loan repayments being released for the entire year during Fiscal Year 2015, and only six months during Fiscal Year 2014 due to the timing of the bond issue.

Transfer from Anti-Pollution Bond Fund

The increase was due to the majority of State match bonds being transferred from the trustee during Fiscal Year 2015.

**Community Water Supply Laboratory Fund - 0288**

Public Water Supply Laboratory Fees

The decrease was due to fewer labs signing up to participate in testing and expected fluctuations in the type of testing that was requested by the participating labs.

**Hazardous Waste Research Fund - 0840**

Hazardous Waste Hauler Fees

The decrease was mainly due to the change to a three year fee schedule during Fiscal Year 2013.

**Environmental Protection Permit and Inspection Fund - 0944**

Permit & Inspection Fees – Air Pollution Control

The decrease was due to the creation of a revenue code for Permit & Inspection Fees – Small Sources in Fiscal Year 2015, while in Fiscal Year 2014 all receipts were included in this revenue account.

Permit & Inspection Fees – Small Sources

The increase was due to the creation of a revenue code for Permit & Inspection Fees – Small Sources in Fiscal Year 2015, while in Fiscal Year 2014 the amount was included in Permit & Inspection Fees – Air Pollution Control.

Expedited Fees

The increase was due to an increase in the number of permits that were requested to be expedited in Fiscal Year 2015.

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**  
For the Two Years Ended June 30, 2016

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2015 AND 2014 (CONTINUED)**

**Environmental Protection Permit and Inspection Fund – 0944 (continued)**

Prior Year Fee Transfer

The amount that required adjustment increased due to adjustments in Fiscal Year 2015 to move cash to the proper fund, while in Fiscal Year 2014 there were fewer adjustments. This is because the Agency, from time to time, receives receipts with an incorrect application. When corrected applications are filed, the Agency will post correcting entries to move the money collected to the proper fund.

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2016

**FISCAL YEAR 2016**

**Motor Fuel Tax Fund – 0012**

Administration

The Lapse Period spending was due to this fund receiving an appropriation for deposit into the Vehicle Inspection Fund – 0963 pursuant to the passage of Public Act 099-0524 on June 30, 2016.

**Underground Storage Tank Fund – 0072**

Administration

The Lapse Period spending was due to payment of invoices during the Lapse Period due to the budget impasse and the passage of Public Act 99-0524 on June 30, 2016.

Land Pollution Control

The Lapse Period spending was due to payment of invoices during the Lapse Period due to the budget impasse and the passage of Public Act 99-0524 on June 30, 2016.

**Solid Waste Management Fund – 0078**

Administration

The Lapse Period spending was due to payment of invoices during the Lapse Period due to the budget impasse and the passage of Public Act 99-0524 on June 30, 2016.

Land Pollution Control

The Lapse Period spending was due to payment of invoices during the Lapse Period due to the budget impasse and the passage of Public Act 99-0524 on June 30, 2016.

**Clean Air Act Permit Fund – 0091**

Administration

The Lapse Period spending was due to payment of invoices during the Lapse Period due to the budget impasse and the passage of Public Act 99-0524 on June 30, 2016.

**Water Revolving Fund – 0270**

Administration

The Lapse Period spending was due to payment of invoices during the Lapse Period due to the budget impasse and the passage of Public Act 99-0524 on June 30, 2016.

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2016

**FISCAL YEAR 2016 (CONTINUED)**

**Used Tire Management Fund – 0294**

Administration

The Lapse Period spending was due to payment of invoices during the Lapse Period due to the budget impasse and the passage of Public Act 99-0524 on June 30, 2016.

**Alternate Fuels Fund – 0422**

Air Pollution Control

The Lapse Period spending was due to payment of alternate fuel rebates during the Lapse Period due to the budget impasse and the passage of Public Act 99-0524 on June 30, 2016.

**Illinois Clean Water Fund – 0731**

Administration

The Lapse Period spending was due to payment of invoices during the Lapse Period due to the budget impasse and the passage of Public Act 99-0524 on June 30, 2016.

**Hazardous Waste Fund – 0828**

Administration

The Lapse Period spending was due to payment of invoices during the Lapse Period due to the budget impasse and the passage of Public Act 99-0524 on June 30, 2016.

**Environmental Protection Trust Fund – 0845**

Administration

The Lapse Period spending was due to payment of invoices during the Lapse Period due to the budget impasse and the passage of Public Act 99-0524 on June 30, 2016.

**Environmental Protection Permit and Inspection Fund – 0944**

Administration

The Lapse Period spending was due to payment of invoices during the Lapse Period due to the budget impasse and the passage of Public Act 99-0524 on June 30, 2016.

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2016

**FISCAL YEAR 2016 (CONTINUED)**

**Vehicle Inspection Fund – 0963**

Administration

The Lapse Period spending was due to payment of invoices during the Lapse Period due to the budget impasse and the passage of Public Act 99-0524 on June 30, 2016.

Air Pollution Control

The Lapse Period spending was due to payment of invoices during the Lapse Period due to the budget impasse and the passage of Public Act 99-0524 on June 30, 2016.

**FISCAL YEAR 2015**

**U.S. Environmental Protection Fund - 0065**

Administration

The Lapse Period spending was due to the Agency being billed late in the fiscal year and during the Lapse Period by the Facilities Management Revolving Fund – 0314 for facilities and the Statistical Services Revolving Fund - 0304.

**Environmental Protection Trust Fund - 0845**

Administration

The Lapse Period spending was due to the grants to State agencies were approved by the Environmental Trust Fund Commission late in the fiscal year due to cash not being available until the Lapse Period.

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
**ANALYSIS OF ACCOUNTS RECEIVABLE**  
For the Year Ended June 30, 2016  
(Expressed in Thousands)

The Environmental Protection Agency (Agency) utilizes the Attorney General, the Department of Revenue's Debt Collection Bureau, and the State Comptroller's Offset System to collect unpaid receivables. An aging schedule of the Agency's accounts receivable as of June 30, 2016, is presented below.

Fund	Current	Less than 30 Days	31 to 90 Days	91 to 180 Days	181 to 365 Days	Over 365 Days	Total
General Revenue Fund - 0001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ 2
U.S. Environmental Protection Fund - 0065	6,382	-	-	-	-	-	6,382
EPA Special State Projects Trust Fund - 0074	-	-	-	-	-	107	107
Solid Waste Management Fund - 0078	5,734	-	-	-	-	-	5,734
Subtitle D Management Fund - 0089	630	-	-	-	-	-	630
Clean Air Act Permit Fund - 0091	4,804	91	16	36	32	218	5,197
Brownfields Redevelopment Fund - 0214	870	-	-	-	273	403	1,546
Water Revolving Fund - 0270	3,155,333	-	-	-	-	-	3,155,333
Community Water Supply Laboratory Fund - 0288	17	-	-	-	-	-	17
Used Tire Management Fund - 0294	9	-	-	-	-	890	899
Environmental Laboratory Certification Fund - 0336	-	-	-	-	-	2	2
Illinois Clean Water Fund - 0731	15,919	-	5	-	255	2,033	18,212
Hazardous Waste Fund - 0828	377	181	379	86	374	17,747	19,144
Hazardous Waste Research Fund - 0840	215	-	-	-	-	-	215
Environmental Protection Trust Fund - 0845	304	45	-	9	172	12,646	13,176
Environmental Protection Permit and Inspection Fund - 0944	575	25	31	19	49	631	1,330
Total	<u>\$ 3,191,169</u>	<u>\$ 342</u>	<u>\$ 431</u>	<u>\$ 150</u>	<u>\$ 1,155</u>	<u>\$ 34,679</u>	<u>\$ 3,227,926</u>
Allowance for Uncollectible Accounts							(35,161)
Net Accounts Receivable							<u>\$ 3,192,765</u>

STATE OF ILLINOIS  
 ENVIRONMENTAL PROTECTION AGENCY  
**ANALYSIS OF ACCOUNTS RECEIVABLE**  
 For the Year Ended June 30, 2015  
 (Expressed in Thousands)

The Environmental Protection Agency (Agency) utilizes the Attorney General, the Department of Revenue's Debt Collection Bureau, and the State Comptroller's Offset System to collect unpaid receivables. An aging schedule of the Agency's accounts receivable as of June 30, 2015, is presented below.

Fund	Current	Less than 30 Days	31 to 90 Days	91 to 180 Days	181 to 365 Days	Over 365 Days	Total
General Revenue Fund - 0001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ 2
U.S. Environmental Protection Fund - 0065	11,901	-	-	-	-	-	11,901
EPA Special State Projects Trust Fund - 0074	-	-	-	381	-	106	487
Solid Waste Management Fund - 0078	5,496	-	-	-	-	-	5,496
Subtitle D Management Fund - 0089	607	-	-	-	-	-	607
Clean Air Act Permit Fund - 0091	4,511	776	25	19	54	208	5,593
Brownfields Redevelopment Fund - 0214	1,447	-	-	-	200	-	1,647
Water Revolving Fund - 0270	2,725,654	-	-	-	-	-	2,725,654
Community Water Supply Laboratory Fund - 0288	22	-	-	-	-	-	22
Used Tire Management Fund - 0294	10	-	-	-	-	890	900
Environmental Laboratory Certification Fund - 0336	-	-	-	-	-	2	2
Illinois Clean Water Fund - 0731	16,361	-	22	5	324	2,980	19,692
Hazardous Waste Fund - 0828	449	5	157	130	202	17,623	18,566
Hazardous Waste Research Fund - 0840	32	-	-	-	-	-	32
Environmental Protection Trust Fund - 0845	457	4	324	46	151	10,402	11,384
Environmental Protection Permit and Inspection Fund - 0944	648	33	40	35	74	642	1,472
<b>Total</b>	<b>\$ 2,767,595</b>	<b>\$ 818</b>	<b>\$ 568</b>	<b>\$ 616</b>	<b>\$ 1,005</b>	<b>\$ 32,855</b>	<b>\$ 2,803,457</b>
Allowance for Uncollectible Accounts							(33,659)
Net Accounts Receivable							<u>\$ 2,769,798</u>

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
**AGENCY FUNCTIONS AND PLANNING PROGRAM**  
For the Two Years Ended June 30, 2016  
(Not Examined)

**FUNCTIONS**

The mission of the 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, 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 the State and complies with priority aspects of the Clean Air Act Amendments;
2. Address outstanding solid and hazardous waste management concerns and to 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 the State and to participate, as appropriate, in the national deliberations on reauthorization of the water programs;
4. Enhance the State's 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; and,
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 the State 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 monitoring, technical

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
**AGENCY FUNCTIONS AND PLANNING PROGRAM**  
For the Two Years Ended June 30, 2016  
(Not Examined)

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 Village, Peoria, Springfield, Champaign, Collinsville, and Marion.

## **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 programs 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.

The Agency operates under a Performance Partnership Agreement (PPA) with the U.S. Environmental Protection Agency. 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;
3. Strengthen the government framework for environmental protection in the State;

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
**AGENCY FUNCTIONS AND PLANNING PROGRAM**  
For the Two Years Ended June 30, 2016  
(Not Examined)

4. Foster innovation, systems improvement and human resource development; and,
5. Stress responsiveness to relevant residents.

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
**BUDGET IMPASSE DISCLOSURES**  
For the Two Years Ended June 30, 2016  
(Not Examined)

Payment of Fiscal Year 2016 Costs in Future Fiscal Years

Article 74 of Public Act 99-0524 authorized the Agency to pay Fiscal Year 2016 costs using the Agency's Fiscal Year 2017 appropriations for non-payroll expenditures. The Agency did not have any outstanding invoices from Fiscal Year 2016 unpaid after the closure of the Fiscal Year 2016 Lapse Period on August 31, 2016. Therefore, the Agency did not use its Fiscal Year 2017 appropriations to pay its Fiscal Year 2016 costs.

STATE OF ILLINOIS  
 ENVIRONMENTAL PROTECTION AGENCY  
**ALTERNATIVE FINANCING IN LIEU OF APPROPRIATIONS AND  
 PROGRAMS TO ADDRESS UNTIMELY PAYMENTS TO VENDORS**  
 For the Two Years Ended June 30, 2016  
 (Not Examined)

Transactions Involving the Illinois Finance Authority

The Agency and its vendors did not participate in alternative financing in lieu of enacted appropriations involving the Illinois Finance Authority during Fiscal Year 2016.

Transactions Involving the Vendor Payment Program and Vendor Support Initiative Program

*Vendor Payment Program (VPP)*

In 2011, the State of Illinois (State) created the voluntary VPP in response to delays in payments for goods and services provided by the State’s vendors arising from the State’s cash flow deficit. The Department of Central Management Services (CMS) approved third party financing entities to act as “qualified purchasers” of accounts receivable from “participating vendors” who had submitted invoices which had not been paid by the State.

A participating vendor’s accounts receivable is eligible for the VPP if it is from an invoice unpaid by the State that is (1) not for medical assistance payments, (2) where 90 days have passed since the proper bill date, which is, (3) entitled to interest under the State Prompt Payment Act (Act) (30 ILCS 540), and (4) free of any liens or encumbrances. Under the terms of an agreement between a qualified purchaser and the participating vendor, the participating vendor receives payment for 90% of the receivable balance. The participating vendor, in turn, assigns its rights to the interest due under the Act to the qualified purchaser. When the State Comptroller ultimately pays the invoice, the participating vendor receives the remaining 10% due (less any offsets).

Notably, while CMS approved the qualified purchasers and provided information to vendors about VPP, neither CMS nor the State are parties to the assignment agreements.

The following chart shows the Agency’s VPP transactions:

<b>VPP TRANSACTIONS</b>		
	Fiscal Year Ended June 30,	
	2016	2015
Dollar Value	\$ 33,717	\$ -
Vendors	2	-
Invoices	67	-

*Vendor Support Initiative Program (VSI)*

During Fiscal Year 2016, none of the Agency’s vendors participated in the Vendor Support Initiative Program (VSI).

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
**INTEREST COSTS ON FISCAL YEAR 2016 INVOICES**  
For the Two Years Ended June 30, 2016  
(Not Examined)

Prompt Payment Interest Costs

The Agency plans to calculate prompt payment interest due to vendors under the State Prompt Payment Act (Act) (30 ILCS 540) using the vendor's proper bill date through the date the State Comptroller issues a warrant to the vendor, regardless of when and if an enacted appropriation existed during Fiscal Year 2016. The Act (30 ILCS 540/3-2) and the Illinois Administrative Code (74 Ill. Admin. Code 900.100) require interest to be paid under a daily simple interest rate of .033% (1% over a 30-day period) for every day elapsed following the 90<sup>th</sup> day after a vendor submits an eligible proper bill to the Agency. The following chart shows the Agency's prompt payment interest incurred related to Fiscal Year 2016 invoices, calculated on the accrual basis of accounting, through June 30, 2016, by fund:

<u>Fund #</u>	<u>Fund Name</u>	<u>Invoices</u>	<u>Vendors</u>	<u>Dollar Value</u>
0072	Underground Storage Tank Fund	35	2	\$ 808
0074	EPA Special State Projects Trust Fund	3	2	320
0078	Solid Waste Management Fund	37	5	19,675
0091	Clean Air Act Permit Fund	32	4	3,944
0270	Water Revolving Fund	71	7	5,873
0288	Community Water Supply Laboratory Fund	20	5	1,053
0294	Used Tire Management Fund	45	4	1,522
0336	Environmental Laboratory Certification Fund	8	2	600
0731	Illinois Clean Water Fund	169	18	6,247
0828	Hazardous Waste Fund	57	10	13,132
0944	Environmental Protection Permit and Inspection Fund	29	7	457
0963	Vehicle Inspection Fund	95	8	338,474
		601	53*	\$ 392,105

\*Total of vendors represents count of unique vendors regardless of fund.

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
**AVERAGE NUMBER OF EMPLOYEES**  
For the Two Years Ended June 30, 2016  
(Not Examined)

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

<u>Division</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Administrative Services	9	10	9
Bureau of Air Laboratories	200	229	233
Bureau of Land	15	17	16
Bureau of Water	236	257	271
	<u>250</u>	<u>265</u>	<u>270</u>
Total Average Employees	<u>710</u>	<u>778</u>	<u>799</u>

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
**MEMORANDUMS OF UNDERSTANDING**  
For the Two Years Ended June 30, 2016  
(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, 2016.

ILLINOIS MUNICIPALITIES

The Agency entered into several 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 an 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, 2016, the Agency entered into memorandums with the municipalities of Ashkum, Murphysboro, and Winfield.

AQUA ILLINOIS

The Agency entered into an MOU with Aqua Illinois regarding the sewer system of the Golf Greenwood Wardens Improvement Association, in which Aqua will correct any issues consistent with the agreed upon compliance plan.

DEPARTMENT OF NATURAL RESOURCES

The Agency entered into an MOU with the Department of Natural Resources (Department) to provide reimbursement funding for activities the Department performs in support of the Agency's oversight efforts at federal facilities.

U.S. ENVIRONMENTAL PROTECTION AGENCY (EPA)

The Agency entered into an MOU with the U.S. EPA that provides a framework under which the Agency reviews, proposes, and issues permits under the Clean Air Act Permit Program and the U.S. EPA will work with the Agency on such permitting activities.

STATE OF ILLINOIS  
 ENVIRONMENTAL PROTECTION AGENCY  
**SERVICE EFFORTS AND ACCOMPLISHMENTS**  
 For the Two Years Ended June 30, 2016  
 (Not Examined)

(Dollars in Thousands)

	<b><u>Fiscal Year 2016</u></b>		<b><u>Fiscal Year 2015</u></b>	
<u>Program</u>	<u>Expenditures</u>	<u>Headcount</u>	<u>Expenditures</u>	<u>Headcount</u>
Clean Water	\$ 695,659.9	275	\$ 484,921.2	279
Clean Land	88,047.0	250	98,674.4	260
Clean Air	<u>63,959.4</u>	<u>210</u>	<u>61,162.4</u>	<u>229</u>
Agency Total	\$ <u>847,666.3</u>	<u>735</u>	\$ <u>644,758.0</u>	<u>768</u>

The 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 2016, the Agency expended \$848 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 \$205 million more than Fiscal Year 2015 primarily due to an increase in loan disbursements related to the Water Pollution Control Loan Program and Public Water Supply Loan Program.

The Agency employed 735 people in Fiscal Year 2016, 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 of 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’s Clean Air Program works to improve air quality by identifying air pollution problems, proposing appropriate regulations, conducting inspections, and reviewing permit applications. The Agency also administers grants and loans to local governments for wastewater and drinking water treatment facilities and for redevelopment projects.

The Agency’s Bureau of Land continues to remove historic contamination from old industrial and commercial sites. Since the passage of the 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. The Bureau of 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.

The Environmental Protection Agency, the Illinois Finance Authority, and the Department of Commerce and Economic Opportunity continue to work together to build a stronger State 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

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
**SERVICE EFFORTS AND ACCOMPLISHMENTS**  
For the Two Years Ended June 30, 2016  
(Not Examined)

plants to meet water quality standards, replacing aging water mains and sewers, and updating drinking water treatment facilities.

**Clean Air**

**Mission Statement:**

Protect the health, welfare, property and the quality of life of the citizens of the State 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 the Governor's 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.

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY  
**SERVICE EFFORTS AND ACCOMPLISHMENTS**  
For the Two Years Ended June 30, 2016  
(Not Examined)

Funds: U.S. Environmental Protection Fund, EPA State Projects Trust Fund, Clean Air Act (CAA) Permit Fund, Environmental Protection Permit and Inspection Fund, Vehicle Inspection Fund

	Fiscal Year 2014 Actual	Fiscal Year 2015 Actual	Fiscal Year 2016 Target/Projected	Fiscal Year 2016 Actual	Fiscal Year 2017 Target/Projected
<b><u>Input Indicators</u></b>					
• Total expenditures - all sources (in thousands)	\$69,769.5	\$61,451.6	\$74,516.4	\$64,206.8	\$91,829.3
• Total expenditures - State appropriated funds (in thousands)	\$69,275.5	\$61,162.4	\$73,935.5	\$63,959.4	\$91,238.6
• Average monthly full-time equivalents	245.0	229.0	246.0	210.0	228.0
<b><u>Output Indicators</u></b>					
• Number of initial vehicle emission tests performed	1,950,769	1,930,077	2,094,200	1,794,016	2,163,100
• Number of pollutant emitting facilities inspected	707.0	598.0	600.0	572.0	500.0
• Number of violation notices issued	228.0	206.0	175.0	154.0	200.0
• Number of enforcement cases referred to Attorney General	52.0	25.0	35.0	6.0	25.0
• Number of Permits issued non-Title V FESOP	168.0	211.0	125.0	113.0	110.0
• Number of Permits issued non-Title V Construction	227.0	272.0	220.0	234.0	220.0
• Number of permits issued non-Title V Lifetime	198.0	211.0	200.0	167.0	150.0
• Number of permits issued non-Title V ROSS	513.0	209.0	300.0	254.0	225.0
• Number of permits issued to Large Pollutant Emitting Facilities - Title V	120.0	162.0	120.0	189.0	110.0
• Number of permits issued to Large Pollutant Emitting Facilities - Title V Construction	259.0	244.0	225.0	271.0	230.0
<b><u>Outcome Indicators</u></b>					
• Percent days with "Good" air quality in Chicago	98%	98%	98%	95%	96%
• Percent days with "Good" air quality in St. Louis area	99%	98%	98%	98%	97%
• Percent industrial source emission reductions	69.6%	70%	70%	80%	82%
• Percent mobile source emission reductions	63.2%	65%	71%	67%	69%
• Reduced Pollution from diesel vehicles/engines (in tons) includes school buses	21,830	87,059	20,000	61,653	50,000
<b><u>Efficiency/Cost-Effectiveness Indicators</u></b>					
• Cost of inspecting and permitting each small (non-Title V) pollutant-emitting facility (in dollars)	\$6,075.00	\$6,380.00	\$6,500.00	\$6,571.00	\$6,768.00
• Cost of inspecting and permitting each large (Title V) pollutant-emitting facility (in dollars)	\$104,000.00	\$106,500.00	\$106,500.00	\$109,695.00	\$112,986.00
• 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	\$4.22

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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 non-hazardous 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.

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, Electronics Recycling Fund, Hazardous Waste Fund, Environmental Protection Permit and Inspection Fund

	Fiscal Year 2014 Actual	Fiscal Year 2015 Actual	Fiscal Year 2016 Target/Projected	Fiscal Year 2016 Actual	Fiscal Year 2017 Target/Projected
<b><u>Input Indicators</u></b>					
• Total expenditures - all sources (in thousands)	\$81,058.8	\$99,000.5	\$209,202.8	\$88,366.0	\$197,338.8
• Total expenditures - State appropriated funds (in thousands)	\$80,497.6	\$98,674.4	\$208,567.7	\$88,047.0	\$196,639.6
• Average monthly full-time equivalents	281.0	260.0	271.0	250.0	271.0
<b><u>Output Indicators</u></b>					
• Facility permits issued	740.0	882.0	900.0	773.0	775.0
• Facilities inspected	5,156	5,283	5,000	4,945	5,000
• Solid waste administrative citations (a)	46.0	28.0	37.0	6.0	12.0
• Number of enforcement cases referred to Attorney General (a)	91.0	61.0	76.0	44.0	50.0

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	<u>Fiscal Year 2014 Actual</u>	<u>Fiscal Year 2015 Actual</u>	<u>Fiscal Year 2016 Target/Projected</u>	<u>Fiscal Year 2016 Actual</u>	<u>Fiscal Year 2017 Target/Projected</u>
<b><u>Output Indicators - Continued</u></b>					
• Leaking Underground Storage Tanks (LUST) incidents reported	339.0	373.0	370.0	323.0	350.0
• Number of violation notices issued (a)	299.0	240.0	240.0	162.0	160.0
• State cleanup projects completed	5.0	5.0	6.0	2.0	6.0
• Superfund constructions completed	1.0	1.0	2.0	7.0	6.0
• One-Day household hazardous waste collection events (b)	12.0	6.0	6.0	0	0
<b><u>Outcome Indicators</u></b>					
• Waste diverted from landfills by household hazardous waste collections at permanent facilities (measured in drums)	5,862	6,890	7,200	7,147	7,200
• Waste diverted from landfills by tire collections (measured in tons) (c)	1,744	1,639	2,000	0	1,000
• Land remediated (measured in acres) (d)	1,819	19,030	2,160	2,410	2,000
<b><u>Efficiency/Cost-Effectiveness Indicators</u></b>					
• Cost per facility permitted (in dollars)	\$11,600.00	\$12,000.00	\$12,300.00	\$11,010.00	\$11,000.00

**Footnotes**

- (a) The decrease in enforcement numbers is attributable to the use of informal methods such as administrative citation warning notices, and non-compliance advisories; an emphasis on return to compliance for greater efficiency, and direct referral to local governments for enforcement from our delegated county inspectors.
- (b) The Agency's capacity to sponsor one-day household waste collection events is tied to a confluence of factors, including the appropriation of sufficient funding and the impact of other Agency obligations paid from the Hazardous Waste Fund. These factors prevented the Agency from sponsoring any one-day events in Fiscal Year 2016 and limit the ability to accurately project the future availability of such events.
- (c) No tires were collected in Fiscal Year 2016 due to the budget impasse.
- (d) The large number of acres remediated for Fiscal Year 2015 is due to cleanup of 17,233 acres from the former Camp Ellis Military Reservation.

**Clean Water**

**Mission Statement:**

The State's rivers, streams, and lakes will support all designated uses; every public water supply will provide water that is consistently safe to drink; 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 the State's waters with identified problems.
  - c. Promote nutrient management practices.
  - d. Work toward science-based standards (nutrients and bacteria) and more accurate use classifications.

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- 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 the Waukegan Harbor.
    - c. Continue work at contaminated cluster sites in the 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 the State's water environment and assess trends in fish tissue.
    - c. Implement mercury reduction requirements from the State's 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 program activities on a watershed basis.
    - c. Foster local watershed management planning.
  6. Assist with statewide water quantity planning.
    - a. Provide technical assistance to the Department of Natural Resources and regional planning groups.
    - b. Inform stakeholders of the impacts of water quantity on water quality and vice versa.

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

<u>Input Indicators</u>	<u>Fiscal Year 2014 Actual</u>	<u>Fiscal Year 2015 Actual</u>	<u>Fiscal Year 2016 Target/Projected</u>	<u>Fiscal Year 2016 Actual</u>	<u>Fiscal Year 2017 Target/Projected</u>
• Total expenditures - all sources (in thousands)	\$332,362.7	\$485,256.5	\$2,509,445.5	\$696,002.3	\$2,751,097.8
• Total expenditures - State appropriated funds (in thousands)	\$331,786.6	\$484,921.2	\$2,508,751.1	\$695,659.9	\$2,750,387.7
• Average monthly full-time equivalents	299.0	279.0	309.0	275.0	288.0

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	Fiscal Year 2014 Actual	Fiscal Year 2015 Actual	Fiscal Year 2016 Target/Projected	Fiscal Year 2016 Actual	Fiscal Year 2017 Target/Projected
<b><u>Output Indicators</u></b>					
• Drinking water permits issued	3,103	2,827	2,500	2,446	2,400
• Wastewater permits issued	3,385	3,227	3,100	3,115	3,100
• Drinking water facilities inspected	673.0	563.0	650.0	435.0	500.0
• Wastewater facilities inspected	506.0	549.0	500.0	548.0	500.0
• Wastewater loans	47.0	43.0	45.0	36.0	32.0
• Drinking water loans	35.0	32.0	35.0	32.0	35.0
• Non-point source control projects	35.0	14.0	14.0	13.0	19.0
• Number of violation notices issued	275.0	299.0	300.0	112.0	200.0
• Number of enforcement cases referred to Attorney General	69.0	24.0	28.0	28.0	25.0
• Value of Loans issued for Drinking Water projects (in thousands)	\$196,865.0	\$147,783.0	\$150,000.0	\$264,805.0	\$363,606.0
• Value of loans for Wastewater projects (in thousands)	\$519,590.0	\$454,648.0	\$455,000.0	\$434,086.0	\$386,622.0
• Wastewater Loan program installed or lined feet of pipe	277,283	258,034	275,000	439,978	391,870
• Drinking Water Loan Program installed or lined feet of pipe	393,730	179,606	185,000	414,375	568,982
• Population benefiting from wastewater loans	9,352,620	7,041,335	7,100,000	4,612,521	4,108,177
• Population benefiting from drinking water loans	2,756,110	2,309,506	2,350,000	651,813	895,010
<b><u>Outcome Indicators</u></b>					
• Groundwater with "Good Quality" rating	63%	63%	63%	58%	60%
• Illinois streams with "Good Quality" rating	60.8%	60.8%	57.8%	57.8%	57.8%
• Lakes with "Good Quality" rating	92.2%	92.2%	90.9%	90.9%	90.9%
• Major wastewater-discharging facilities in compliance	95%	95.4%	95%	95.6%	95%
• Population served with good quality drinking water from community water supplies	99%	95%	95%	98%	95%
• Jobs created from wastewater loans	21,698	18,974	18,526	17,674	15,742
• Direct jobs created from wastewater loans	4,520	4,054	3,959	3,777	3,364
• Indirect jobs created from wastewater loans	17,178	14,920	14,567	13,898	12,378
• Wastewater loan program % compliance	23%	26%	25%	27%	24%
• Jobs created from drinking water loans	8,221	5,741	6,107	10,782	14,805
• Direct jobs from drinking water loans	1,713	1,227	1,305	2,304	3,163
• Indirect jobs from drinking water loans	6,508	4,514	4,802	8,478	11,641
• Drinking Water Loan Program % compliance	39%	4%	25%	11%	15%
<b><u>Efficiency/Cost-Effectiveness Indicators</u></b>					
• Cost per facility permitted (in dollars)	\$1,500.00	\$1,600.00	\$1,680.00	\$1,648.00	\$1,697.00
• Interest Savings on Wastewater Loans	\$88,966,156	\$120,443,148	\$100,877,981	\$115,250,000	\$96,264,000
• Interest Savings on Drinking Water Loans	\$37,640,524	\$40,487,046	\$34,919,301	\$67,050,000	\$91,184,000