

**State of Illinois
POLLUTION CONTROL BOARD
COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2006**

**Performed as Special Assistant Auditors
for the Auditor General, State of Illinois**

KYLE E. MCGINNIS

**CERTIFIED PUBLIC ACCOUNTANT
200 EAST PINE
SPRINGFIELD, ILLINOIS 62704**

**STATE OF ILLINOIS
POLLUTION CONTROL BOARD
COMPLIANCE EXAMINATION
FOR THE TWO YEARS ENDED JUNE 30, 2006**

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ILLINOIS POLLUTION CONTROL BOARD

MANAGEMENT ASSERTION LETTER

Kyle E. McGinnis, CPA
200 East Pine
Springfield, Illinois 62704

November 29, 2006

GOVERNOR
Rod R. Blagojevich

CHAIRMAN
G. Tanner Girard, Ph.D.

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Board. 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 Board's compliance with the following assertions during the two-year period ended June 30, 2006. Based on this evaluation, we assert that during the years ended June 30, 2005 and June 30, 2006, the Board has materially complied with the assertions below.

- A. The Board 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 Board 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 Board has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the Board are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. The money or negotiable securities or similar assets handled by the Board on behalf of the State or held in trust by the Board have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

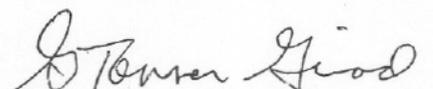
SPRINGFIELD OFFICE

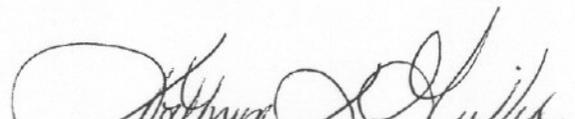
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Yours very truly,
Illinois Pollution Control Board


G. Tanner Girard, Chairman


Kathryn L. Griffin, Fiscal Officer

INSERT COMPLIANCE REPORT TAB HERE

STATE OF ILLINOIS
POLLUTION CONTROL BOARD
For the Two Years Ended June 30, 2006

COMPLIANCE REPORT

SUMMARY

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

AUDITORS' REPORTS

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

SUMMARY OF FINDINGS

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

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

SCHEDULE OF FINDINGS

Prior Recommendations Implemented or Not Repeated

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
06-01	10	Efficiency Initiative Payments

EXIT CONFERENCE

The exit conference was waived by Mr. J. Philip Novak, Chairperson, in a letter dated December 12, 2006.

INSERT YELLOW AUDITOR'S REPORT TAB HERE

KYLE E. McGINNIS

Certified Public Accountant

MEMBER OF:

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT ACCOUNTANTS' REPORT ON STATE COMPLIANCE,
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

As Special Assistant Auditors for the Auditor General, we have examined the State of Illinois Pollution Control Board'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 years ended June 30, 2006 and 2005. The management of the State of Illinois Pollution Control Board is responsible for compliance with these requirements. Our responsibility is to express an opinion on State of Illinois Pollution Control Board's compliance based on our examination.

- A. The State of Illinois Pollution Control Board 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 Pollution Control Board 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 Pollution Control Board has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the State of Illinois Pollution Control Board 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 Pollution Control Board on behalf of the State or held in trust by the State of Illinois Pollution Control Board have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about State of Illinois Pollution Control Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on State of Illinois Pollution Control Board's compliance with specified requirements.

In our opinion, State of Illinois Pollution Control Board complied, in all material respects, with the aforementioned requirements during the years ended June 30, 2006 and 2005. As required by the Audit Guide, immaterial findings relating to instances of noncompliance excluded from this report have been reported in a separate letter to your office.

Internal Control

The management of State of Illinois Pollution Control Board is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws and regulations. In planning and performing our examination, we considered the State of Illinois Pollution Control Board's internal control over compliance with the aforementioned requirements in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the *Audit Guide*, issued by the Illinois Office of the Auditor General.

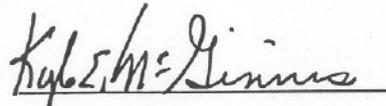
Our consideration of internal control over compliance with the aforementioned requirements would not necessarily disclose all matters in internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws and regulations that would be material in relation to one or more of the aforementioned requirements being examined may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over compliance that we consider to be material weaknesses. There were no immaterial findings relating to internal control deficiencies that have been excluded from this report.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the 2006 and 2005 Supplementary Information for State Compliance Purposes, except for information on the Illinois First Projects and Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2004 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

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



Kyle E. McGinnis, CPA

November 29, 2006

INSERT FINDINGS AND RECOMMENDATIONS TAB HERE

**STATE OF ILLINOIS
POLLUTION CONTROL BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2006**

Current Findings - State

There were no findings noted during our compliance testing for the two years ended June 30, 2006.

**STATE OF ILLINOIS
POLLUTION CONTROL BOARD
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2006**

Prior Year Findings Not Repeated - State

Finding #06-01 Efficiency Initiative Payments

The Pollution Control Board (Board) made payments for efficiency initiative billings from improper line item appropriations and funds.

Public Act 93-0025, in part, outlines a program for efficiency initiatives to reorganize, restructure and reengineer the business processes of the State. The State Finance Act details that the amount designated as savings from efficiency initiatives implemented by the Department of Central Management Services (CMS) shall be paid into the Efficiency Initiatives Revolving Fund. "State agencies shall pay these amounts...from the line item appropriations where the cost savings are anticipated to occur." (30 ILCS 105/6p-5) (Finding Code No. 04-1)

Disposition – Not Repeated.

The Board is making payments for efficiency initiative billings from line item appropriations where savings are anticipated to occur. Further, the Board obtained an explanation from the Department of Central Management Services and the Illinois Environmental Protection Agency as to how savings levels were calculated, or otherwise arrived at, and how savings achieved or anticipated impact the Board's budget.

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
 - Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
 - Schedule of Efficiency Initiative Payments
 - Schedule of Changes in State Property
 - Comparative Schedule of Cash Receipts and Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller
 - Explanation of Significant Variations in Expenditures
 - Analysis of Significant Account Balances

- Analysis of Operations
 - Agency Functions and Planning Program
 - Average Number of Employees
 - Emergency Purchases
 - Illinois First Projects (Not Examined)
 - Interagency Agreements
 - Service Efforts and Accomplishments (Not Examined)

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

STATE OF ILLINOIS
 POLLUTION CONTROL BOARD
 SCHEDULE OF APPROPRIATIONS
 EXPENDITURES AND LAPSED BALANCES
 APPROPRIATIONS FOR FISCAL YEAR 2006

Fourteen Months Ended August 31, 2006

	Appropriations (Net After Transfers)	Expenditures Through 6/30/06	Lapse Period Expenditures 7/01/06-8/31/06	Total Expenditures	Balances Lapsed
<u>Public Act 94-0015</u>					
<u>Appropriated Funds</u>					
Clean Air Act Permit Fund - 091					
Personal Services	\$ 699,700	\$ 668,939	\$	\$ 668,939	\$ 30,761
State Contributions to State Employees' Retirement System	54,500	52,210		52,210	2,290
State Contributions to Social Security Group Insurance	53,500	48,420		48,420	5,080
Contractual Services	193,200	164,585		164,585	28,615
	10,000	10,000		10,000	
	<u>\$ 1,010,900</u>	<u>\$ 944,154</u>	<u>\$</u>	<u>\$ 944,154</u>	<u>\$ 66,746</u>

Note: Information was obtained from the Board's records which have been reconciled to those of the State Comptroller.

STATE OF ILLINOIS
 POLLUTION CONTROL BOARD
 SCHEDULE OF APPROPRIATIONS
 EXPENDITURES AND LAPSED BALANCES
 APPROPRIATIONS FOR FISCAL YEAR 2006

Fourteen Months Ended August 31, 2006

	Appropriations (Net After Transfers)	Expenditures Through 6/30/06	Lapse Period Expenditures 7/01/06-8/31/06	Total Expenditures	Balances Lapsed
<u>Public Act 94-0015</u>					
<u>Appropriated Funds</u>					
Pollution Control Board Fund - 277					
Contractual Services	\$ 12,500	\$ 1,901	\$ 3,417	\$ 5,318	\$ 7,182
Telecommunications	4,000				4,000
Refunds	1,000				1,000
Subtotal - Fund 277	<u>\$ 17,500</u>	<u>\$ 1,901</u>	<u>\$ 3,417</u>	<u>\$ 5,318</u>	<u>\$ 12,182</u>

Note: Information was obtained from the Board's records which have been reconciled to those of the State Comptroller.

STATE OF ILLINOIS
 POLLUTION CONTROL BOARD
 SCHEDULE OF APPROPRIATIONS
 EXPENDITURES AND LAPSED BALANCES
 APPROPRIATIONS FOR FISCAL YEAR 2006

Fourteen Months Ended August 31, 2006

Appropriations (Net After Transfers)	Expenditures Through 6/30/06	Lapse Period Expenditures 7/01/06-8/31/06	Total Expenditures	Balances Lapsed
	\$ 17,800	\$ 2,304	\$ 17,800	\$
	\$ 15,496	\$ 2,304	\$ 17,800	\$
	\$ 17,800	\$ 2,304	\$ 17,800	\$

Public Act 94-0015

Appropriated Funds

Used Tire Management Fund - 294

Used for purposes provided
 in Section 55.6 of the
 Environmental Protection
 Act

Subtotal - Fund 294

Note: Information was obtained from the Board's records which have been reconciled to those of the State Comptroller.

**STATE OF ILLINOIS
 POLLUTION CONTROL BOARD
 SCHEDULE OF APPROPRIATIONS
 EXPENDITURES AND LAPSED BALANCES
 APPROPRIATIONS FOR FISCAL YEAR 2006**

Fourteen Months Ended August 31, 2006

	Appropriations (Net After Transfers)	Expenditures Through 6/30/06	Lapse Period Expenditures 7/01/06-8/31/06	Total Expenditures	Balances Lapsed
<u>Public Act 94-0015</u>					
<u>Appropriated Funds</u>					
Environmental Protection Permit and Inspection Fund- 944					
Personal Services	\$ 656,800	\$ 637,542	\$ 954	\$ 638,496	\$ 18,304
State Contribution to State Employees' Retirement System	51,200	49,711	74	49,785	1,415
Employee Retirement Contribution Paid by the State	4,000	3,787		3,787	213
State Contributions to Social Security Group Insurance	50,200	46,770	73	46,843	3,357
Contractual Services	151,800	139,820		139,820	11,980
Travel	9,900	7,972	1,928	9,900	
Electronic Data Processing	5,000	5,000		5,000	
Telecommunications	1,000	1,000		1,000	
	7,200	7,200		7,200	
Subtotal - Fund 944	\$ 937,100	\$ 898,802	\$ 3,029	\$ 901,831	\$ 35,269
Total - All Appropriated Funds	\$ 1,983,300	\$ 1,860,353	\$ 8,750	\$ 1,869,103	\$ 114,197

Note: Information was obtained from the Board's records which have been reconciled to those of the State Comptroller.

STATE OF ILLINOIS
 POLLUTION CONTROL BOARD
 SCHEDULE OF APPROPRIATIONS
 EXPENDITURES AND LAPSED BALANCES
 APPROPRIATIONS FOR FISCAL YEAR 2006

Fourteen Months Ended August 31, 2006

	Expenditures Through 6/30/06	Lapse Period Expenditures 7/01/06-8/31/06	Total Expenditures
 <u>Non-Appropriated Funds</u>			
Pollution Control Board State Trust Fund - 207			
Case management	\$ 554,825	\$ 86,474	\$ 641,299
Total Non-Appropriated Funds	<u>\$ 554,825</u>	<u>\$ 86,474</u>	<u>\$ 641,299</u>
 Grand Total All Funds	 <u>\$ 2,415,178</u>	 <u>\$ 95,224</u>	 <u>\$ 2,510,402</u>

Note: Information was obtained from the Board's records which have been reconciled to those of the State Comptroller.

STATE OF ILLINOIS
 POLLUTION CONTROL BOARD
 SCHEDULE OF APPROPRIATIONS
 EXPENDITURES AND LAPSED BALANCES
 APPROPRIATIONS FOR FISCAL YEAR 2005

Fourteen Months Ended August 31, 2005

	Appropriations (Net After Transfers)	Expenditures Through 6/30/05	Lapse Period Expenditures 7/01/05-8/31/05	Total Expenditures	Balances Lapsed
<u>Public Act 93-0842</u>					
<u>Appropriated Funds</u>					
Clean Air Act Permit Fund - 091					
Personal Services	\$ 689,700	\$ 677,503	\$	\$ 677,503	\$ 12,197
State Contributions to State Employees' Retirement System	114,100	109,160		109,160	4,940
Employee Retirement Contribution Paid by the State	20,700	285		285	20,415
State Contributions to Social Security	52,800	48,973		48,973	3,827
Group Insurance	168,000	146,994		146,994	21,006
Contractual Services	<u>7,000</u>				<u>7,000</u>
	<u>\$ 1,052,300</u>	<u>\$ 982,915</u>	<u>\$</u>	<u>\$ 982,915</u>	<u>\$ 69,385</u>

Note: Information was obtained from the Board's records which have been reconciled to those of the State Comptroller.

STATE OF ILLINOIS
 POLLUTION CONTROL BOARD
 SCHEDULE OF APPROPRIATIONS
 EXPENDITURES AND LAPSED BALANCES
 APPROPRIATIONS FOR FISCAL YEAR 2005

Fourteen Months Ended August 31, 2005

	Appropriations (Net After Transfers)	Expenditures Through 6/30/05	Lapse Period Expenditures 7/01/05-8/31/05	Total Expenditures	Balances Lapsed
<u>Public Act 93-0842</u>					
<u>Appropriated Funds</u>					
Pollution Control Board Fund - 277					
Contractual Services	\$ 12,500	\$	\$	\$	\$ 12,500
Telecommunications	4,000		79	79	3,921
Refunds	1,000				1,000
Subtotal - Fund 277	\$ 17,500	\$	\$ 79	\$ 79	\$ 17,421

Note: Information was obtained from the Board's records which have been reconciled to those of the State Comptroller.

STATE OF ILLINOIS
 POLLUTION CONTROL BOARD
 SCHEDULE OF APPROPRIATIONS
 EXPENDITURES AND LAPSED BALANCES
 APPROPRIATIONS FOR FISCAL YEAR 2005

Fourteen Months Ended August 31, 2005

Appropriations (Net After Transfers)	Expenditures Through 6/30/05	Lapse Period Expenditures 7/01/05-8/31/05	Total Expenditures	Balances Lapsed
	\$ 17,800	\$ 2,282	\$ 16,770	\$ 1,030
	\$ 17,800	\$ 2,282	\$ 16,770	\$ 1,030

Public Act 93-0842

Appropriated Funds

Used Tire Management Fund - 294

Used for purposes provided
 in Section 55.6 of the
 Environmental Protection
 Act

Subtotal - Fund 294

Note: Information was obtained from the Board's records which have been reconciled to those of the State Comptroller.

**STATE OF ILLINOIS
 POLLUTION CONTROL BOARD
 SCHEDULE OF APPROPRIATIONS
 EXPENDITURES AND LAPSED BALANCES
 APPROPRIATIONS FOR FISCAL YEAR 2005**

Fourteen Months Ended August 31, 2005

	Appropriations (Net After Transfers)	Expenditures Through 6/30/05	Lapse Period Expenditures 7/01/05-8/31/05	Total Expenditures	Balances Lapsed
<u>Public Act 93-0842</u>					
<u>Appropriated Funds</u>					
Environmental Protection Permit and Inspection Fund- 944					
Personal Services	\$ 647,400	\$ 589,801	\$ 804	\$ 590,605	\$ 56,795
State Contributions to State Employees' Retirement System	104,300	95,063	130	95,193	9,107
Employee Retirement Contribution Paid by the State	19,500	10,458	16	10,474	9,026
State Contributions to Social Security Group Insurance	48,015	43,047	61	43,108	4,907
Contractual Services	140,000	137,161		137,161	2,839
Court Reporting Costs	5,900	5,900		5,900	
Travel	4,000				4,000
Telecommunications	2,000	2,000		2,000	
	4,785	3,200	1,585	4,785	
Subtotal - Fund 944	\$ 975,900	\$ 886,630	\$ 2,596	\$ 889,226	\$ 86,674
Total - All Appropriated Funds	\$ 2,063,500	\$ 1,884,033	\$ 4,957	\$ 1,888,990	\$ 174,510

Note: Information was obtained from the Board's records which have been reconciled to those of the State Comptroller.

STATE OF ILLINOIS
 POLLUTION CONTROL BOARD
 SCHEDULE OF APPROPRIATIONS
 EXPENDITURES AND LAPSED BALANCES
 APPROPRIATIONS FOR FISCAL YEAR 2005

Fourteen Months Ended August 31, 2005

	Expenditures Through 6/30/05	Lapse Period Expenditures 7/01/05-8/31/05	Total Expenditures
 <u>Non-Appropriated Funds</u>			
Pollution Control Board State Trust Fund - 207			
Case management	\$ 499,811	\$ 94,257	\$ 594,068
Total Non-Appropriated Funds	\$ 499,811	\$ 94,257	\$ 594,068
 Grand Total All Funds	 \$ 2,383,844	 \$ 99,214	 \$ 2,483,058

Note: Information was obtained from the Board's records which have been reconciled to those of the State Comptroller.

**STATE OF ILLINOIS
POLLUTION CONTROL BOARD**

**COMPARATIVE SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
FOR THE FISCAL YEARS ENDED JUNE 30, 2006, 2005 AND 2004**

	Fiscal Year		
	2006 PA 94-0015	2005 PA 93-0842	2004 PA 93-0096
Clean Air Act Permit Fund-091			
<u>Appropriations (Net of Transfers)</u>	<u>\$1,010,900</u>	<u>\$ 1,052,300</u>	<u>\$ 826,175</u>
<u>Expenditures</u>			
Personal Services	\$ 668,939	\$ 677,503	\$ 565,111
State Contributions to State Employees' Retirement System	52,210	109,160	75,986
Employee Retirement Contribution Paid by the State		285	2,000
State Contributions to Social Security	48,420	48,973	41,644
Group Insurance	164,585	146,994	82,650
Contractual Services	10,000		23,630
Subtotal Expenditures - Fund 091	<u>\$ 944,154</u>	<u>\$ 982,915</u>	<u>\$ 791,021</u>
Lapsed Balances - Fund 091	<u>\$ 66,746</u>	<u>\$ 69,385</u>	<u>\$ 35,154</u>

**STATE OF ILLINOIS
POLLUTION CONTROL BOARD
COMPARATIVE SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
FOR THE FISCAL YEARS ENDED JUNE 30, 2006, 2005 AND 2004**

	Fiscal Year		
	2006 PA 94-0015	2005 PA 93-0842	2004 PA 93-0096
Pollution Control Board Fund-277			
<u>Appropriations (Net of Transfers)</u>	\$ 17,500	\$ 17,500	\$ 23,000
<u>Expenditures</u>			
Contractual Services	\$ 5,318	\$	\$ 7,918
Printing			3,000
Telecommunications		79	4,000
Refunds			
Subtotal Expenditures - Fund 277	\$ 5,318	\$ 79	\$ 14,918
Lapsed Balances - Fund 277	\$ 12,182	\$ 17,421	\$ 8,082

**STATE OF ILLINOIS
POLLUTION CONTROL BOARD
COMPARATIVE SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
FOR THE FISCAL YEARS ENDED JUNE 30, 2006, 2005 AND 2004**

	Fiscal Year		
	2006 PA 94-0015	2005 PA 93-0842	2004 PA 93-0096
Used Tire Management Fund-294			
<u>Appropriations (Net of Transfers)</u>	<u>\$ 17,800</u>	<u>\$ 17,800</u>	<u>\$ 40,000</u>
<u>Expenditures</u>			
Used for purposes provided in Section 55.6 of the Environmental Protection Act	<u>\$ 17,800</u>	<u>\$ 16,770</u>	<u>\$ 39,200</u>
Subtotal Expenditures - Fund 294	<u>\$ 17,800</u>	<u>\$ 16,770</u>	<u>\$ 39,200</u>
Lapsed Balances - Fund 294	<u>\$</u>	<u>\$ 1,030</u>	<u>\$ 800</u>

**STATE OF ILLINOIS
POLLUTION CONTROL BOARD
COMPARATIVE SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
FOR THE FISCAL YEARS ENDED JUNE 30, 2006, 2005 AND 2004**

	Fiscal Year		
	2006 PA 94-0015	2005 PA 93-0842	2004 PA 93-0096
Environmental Protection Permit and Inspection Fund-944			
<u>Appropriations (Net of Transfers)</u>	\$ 937,100	\$ 975,900	\$ 923,330
<u>Expenditures</u>			
Personal Services	\$ 638,496	\$ 590,605	\$ 589,051
State Contributions to State Employees Retirement System	49,785	95,193	79,189
Employee Retirement Contribution Paid by the State	3,787	10,474	4,507
State Contributions to Social Security	46,843	43,108	43,082
Group Insurance	139,820	137,161	111,810
Contractual Services	9,900	5,900	7,900
Court Reporting Costs			2,200
Travel	5,000	2,000	8,000
Electronic Data Processing	1,000		10,000
Telecommunications	7,200	4,785	11,768
Subtotal Expenditures - Fund 944	\$ 901,831	\$ 889,226	\$ 867,507
Lapsed Balances - Fund 944	\$ 35,269	\$ 86,674	\$ 55,823
Total Appropriations - All Funds	\$ 1,983,300	\$ 2,063,500	\$ 1,812,505
Total Expenditures - All Appropriated Funds	1,869,103	1,888,990	1,712,646
Total Lapsed Balanced - All Appropriated Funds	\$ 114,197	\$ 174,510	\$ 99,859

**STATE OF ILLINOIS
POLLUTION CONTROL BOARD**

**COMPARATIVE SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
FOR THE FISCAL YEARS ENDED JUNE 30, 2006, 2005 AND 2004**

	Fiscal Year		
	2006	2005	2004
<u>Non - Appropriated Funds</u>			
Pollution Control Board State Trust Fund - 207			
<u>Expenditures</u>			
Case management	\$ 641,299	\$ 594,068	\$ 694,522
Refunds			98,652
Total Expenditures - Non-Appropriated Funds	\$ 641,299	\$ 594,068	\$ 793,174
Total Expenditures - All Appropriated and Non-Appropriated Funds	\$ 2,510,402	\$ 2,483,058	\$ 2,505,820

**STATE OF ILLINOIS
POLLUTION CONTROL BOARD
COMPARATIVE SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
FOR THE FISCAL YEARS ENDED JUNE 30, 2006, 2005 AND 2004**

	Fiscal Year		
	2006	2005	2004
State Officer's Salaries			
General Revenue Fund - 001			
<u>Appropriations:</u>			
Chairperson	\$ 102,900	\$ 102,900	\$ 102,900
Board members	397,700	397,700	596,500
Total	\$ 500,600	\$ 500,600	\$ 699,400
<u>Expenditures:</u>			
Chairperson	\$ 42,837	\$ 102,809	\$ 102,809
Board members	397,657	397,657	480,501
Total	\$ 440,494	\$ 500,466	\$ 583,310
Total Lapsed Balances	\$ 60,106	\$ 134	\$ 116,090

Note: The above salaries are paid out of the State Officials payroll at the Comptrollers Office, and are not deducted from the Board's appropriation. The lapsed balance of \$60,106 in fiscal year 2006 was the result of vacancies on the Board.

**STATE OF ILLINOIS
 POLLUTION CONTROL BOARD
 SCHEDULE OF EFFICIENCY INITIATIVE PAYMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2005**

<u>Procurement Efficiency Initiative</u>	<u>Amount</u>
Pollution Control Board Fund - 277	
Telecommunications	\$ 79
Used Tire Management Fund - 294	
Telecommunications	61
Commodities	77
Environmental Protection Permit and Inspection Fund - 944	
Telecommunications	1,585
Sub-Total	<u>\$ 1,802</u>
 <u>Information Technology Initiatives</u>	
Pollution Control Board State Trust Fund - 207	
Contractual Services	\$ 1,595
Telecommunications	5,618
Commodities	<u>42</u>
Sub-Total	<u>\$ 7,255</u>
Grand Total	<u><u>\$ 9,057</u></u>

Note: This schedule includes only those payments made pursuant to 30 ILCS 105/6p-5. Amounts were obtained from the Agency and reconciled to information from the Office of the Comptroller. The Board did not make any efficiency payments in fiscal year 2006.

**STATE OF ILLINOIS
POLLUTION CONTROL BOARD
SCHEDULE OF CHANGES IN STATE PROPERTY
FOR THE TWO YEARS ENDED JUNE 30, 2006**

	2006	2005
Equipment		
Beginning Balance	\$ 894,205	\$ 913,475
Purchases	14,629	14,632
Deletions	9,904	33,902
Ending Balance	\$ 898,930	\$ 894,205

Equipment Balance By Location

Springfield Location	\$ 353,996	\$ 366,194
Chicago Location	490,566	473,597
Havana Location	25,016	25,500
Champaign Location	29,352	28,914
	\$ 898,930	\$ 894,205

Note: The Board's inventory records were reconciled to the Agency Report of Fixed Assets submitted to the Office of the Comptroller. The Board's fixed assets were comprised solely of equipment.

**STATE OF ILLINOIS
POLLUTION CONTROL BOARD
COMPARATIVE SCHEDULE OF CASH RECEIPTS
FOR THE FISCAL YEARS ENDED JUNE 30, 2006, 2005 AND 2004**

	Fiscal Year		
	2006	2005	2004
General Revenue Fund - 001			
Reimbursement for Telephone Calls	\$ 548	\$ 61	\$ 175
Jury Duty		17	17
Subtotal - Fund 001	<u>\$ 548</u>	<u>\$ 78</u>	<u>\$ 192</u>
Pollution Control Board State Trust Fund - 207			
Prior Year Refunds	\$	\$	\$ 110
Case management	<u>1,000,000</u>	<u>1,248,750</u>	<u>700,000</u>
Subtotal - Fund 207	<u>\$ 1,000,000</u>	<u>\$ 1,248,750</u>	<u>\$ 700,110</u>
Pollution Control Board Fund - 277			
Filing Fees	\$ 5,025	\$ 4,050	\$ 6,900
Photocopying	5,853	7,765	8,441
Subscriptions	<u>380</u>	<u>560</u>	<u>620</u>
Subtotal - Fund 277	<u>\$ 11,258</u>	<u>\$ 12,375</u>	<u>\$ 15,961</u>
Total Receipts - All Funds	<u><u>\$ 1,011,806</u></u>	<u><u>\$ 1,261,203</u></u>	<u><u>\$ 716,263</u></u>

**STATE OF ILLINOIS
POLLUTION CONTROL BOARD
RECONCILIATION OF CASH RECEIPTS TO DEPOSITS
REMITTED TO THE COMPTROLLER
FOR THE FISCAL YEARS ENDED JUNE 30, 2006 AND 2005**

General Revenue Fund - 001	<u>2006</u>	<u>2005</u>
Receipts per Board records	\$ 548	\$ 78
Plus deposits in transit, beginning of year		
Less deposits in transit, end of year	<u> </u>	<u> </u>
Deposits recorded by the Comptroller - 001	<u>\$ 548</u>	<u>\$ 78</u>
Pollution Control Board State Trust Fund - 207		
Receipts per Board records	\$ 1,000,000	\$ 1,248,750
Plus deposits in transit, beginning of year		
Less deposits in transit, end of year	<u> </u>	<u> </u>
Deposits recorded by the Comptroller - 207	<u>\$ 1,000,000</u>	<u>\$ 1,248,750</u>
Pollution Control Board Fund - 277		
Receipts per Board records	\$ 11,258	\$ 12,375
Plus deposits in transit, beginning of year	375	20
Less deposits in transit, end of year	<u>(210)</u>	<u>(375)</u>
Deposits recorded by the Comptroller - 277	<u>\$ 11,423</u>	<u>\$ 12,020</u>

**STATE OF ILLINOIS
POLLUTION CONTROL BOARD
EXPLANATION OF VARIATIONS IN EXPENDITURES
FOR THE TWO YEARS ENDED JUNE 30, 2006**

Fiscal Year 2006

A comparative schedule of significant variations in expenditures (20% or more and at least \$5,000) between fiscal years 2006 and 2005, are shown below:

	<u>FISCAL YEAR ENDED JUNE 30</u>		<u>INCREASE (DECREASE)</u>	
	<u>2006</u>	<u>2005</u>	<u>AMOUNT</u>	<u>%</u>
<u>Clean Air Act Permit</u>				
<u>Fund – 091</u>				
State Contributions to				
State Employees				
Retirement System	\$52,210	\$109,160	\$(56,950)	(52.17%)
Contractual Services	\$10,000	\$ -0-	\$ 10,000	100.00%
 <u>Pollution Control Board</u>				
<u>Fund – 277</u>				
Contractual Services	\$ 5,318	\$ -0-	\$ 5,318	100.00%
<u>Environmental Protection</u>				
<u>Permit and Inspection</u>				
<u>Fund-944</u>				
State Contributions to				
State Employees				
Retirement System	\$ 49,785	\$ 95,193	\$(45,408)	(47.70%)
Employee Retirement				
Contribution Paid by the				
State	\$ 3,787	\$10,474	\$ (6,687)	(63.84%)

State Contributions to State Employees Retirement System – Clean Air Act Permit Fund-091 In fiscal year 2006 the State Employees Retirement expenditures decreased \$56,950 or 52.17%. In fiscal year 2006 the retirement rate decreased from 16.106% to 7.79%. This rate decrease is the main factor for the expenditures decrease in this line.

Contractual Services – Clean Air Act Permit Fund – 091 In fiscal year 2006 the Contractual Services expenditures increased \$10,000 or 100%. The funds in this line are mainly used for court reporting services. In fiscal year 2006 court reporting costs increased and were fully utilized in this fund.

Explanation of Variations in Expenditures Continued
Fiscal Year 2006 Continued

Contractual Services – Pollution Control Board Fund-277 In fiscal year 2006 the Contractual Service expenditures increased \$5,318 or 100.00%. This increase was due to an increase in advertising expenditures for fiscal year 2006. The Board had two large rule makings this year in the Chicago area and advertising requirements and expenditures were larger than usual.

State Contributions to State Employees Retirement System – Environmental Protection Permit and Inspection Fund – 944 In fiscal year 2006 the State Employees Retirement expenditures decreased \$45,408 or 47.70%. In fiscal year 2006 the retirement rate decreased from 16.106% to 7.79%. This rate decrease is the main factor for the expenditures decrease in this line.

Employee Retirement Contribution Paid by the State – Environmental Protection Permit and Inspection Fund – 944 In fiscal year 2006 the Employee Retirement Contribution Paid by the State decreased \$6,687 or 63.84%. This decrease was caused by the AFSCME contract put into effect to phase out the retirement paid to union employees.

STATE OF ILLINOIS
 POLLUTION CONTROL BOARD
 EXPLANATION OF VARIATIONS IN EXPENDITURES
 FOR THE TWO YEARS ENDED JUNE 30, 2006

Fiscal Year 2005

A schedule of significant variations in expenditures (20% or more and at least \$5,000) between fiscal years 2005 and 2004 are shown below:

	<u>FISCAL YEAR</u> <u>ENDED JUNE 30</u>		<u>INCREASE</u> <u>(DECREASE)</u>	<u>%</u>
	<u>2005</u>	<u>2004</u>	<u>AMOUNT</u>	
<u>Clean Air Act Permit</u>				
<u>Fund-091</u>				
State Contributions to				
State Employees				
Retirement System	\$109,160	\$ 75,986	\$ 33,174	43.66%
Group Insurance	\$146,994	\$ 82,650	\$ 64,344	77.85%
Contractual Services	\$ -0-	\$ 23,630	\$(23,630)	(100.00%)
<u>Pollution Control</u>				
<u>Board Fund-277</u>				
Contractual Services	\$ -0-	\$ 7,918	\$ (7,918)	(100.00%)
<u>Used Tire</u>				
<u>Management</u>				
<u>Fund-294</u>				
Lump Sum	\$ 16,770	\$ 39,200	\$(22,430)	(57.22%)
<u>Environmental</u>				
<u>Protection Permit and</u>				
<u>Inspection Fund-944</u>				
State Contributions to				
State Employees				
Retirement System	\$ 95,193	\$ 79,189	\$ 16,004	20.21%
Employee Retirement				
contribution Paid by				
the State	\$ 10,474	\$ 4,507	\$ 5,967	132.39%
Group Insurance	\$137,161	\$111,810	\$ 25,351	22.67%
Travel	\$ 2,000	\$ 8,000	\$ (6,000)	(75.00%)
Electronic Data				
Processing	\$ -0-	\$ 10,000	\$(10,000)	(100.00%)
Telecommunications	\$ 4,785	\$ 11,768	\$ (6,983)	(59.34%)

Explanation of Variations in Expenditures Continued

Fiscal Year 2005 Continued

State Contributions to State Employee Retirement System – Clean Air Act Permit Fund – 091 In fiscal year 2005 the State Employee Retirement increased \$33,174 or 43.66%. This increase was caused by an increase in the retirement rate from 13.59% to 16.106%.

Group Insurance – Clean Air Act Permit Fund – 091 In fiscal year 2005 Group Insurance expenditures increased \$64,344 or 77.85%. The Board experienced a rate increase in fiscal year 2005.

Contractual Services – Clean Air Act Permit Fund – 091 In fiscal year 2005 Contractual Services expenditures decreased \$23,630 or 100.00%. The funds in this line are mainly used for court reporting services. In fiscal year 2005 court reporting costs were down.

Contractual Services – Pollution Control Board Fund – 277 In fiscal year 2005 Contractual Services expenditures decreased \$7,918 or 100.00%. The funds in this line were used to make efficiency initiative payments in fiscal year 2004 no payments were made from this fund for efficiency initiative payments in fiscal year 2005.

Lump Sum – Used Tire Management Fund – 294 In fiscal year 2005 Lump Sum expenditures decreased \$22,430 or 57.22%. The appropriation for this line item decreased in fiscal year 2005, which caused the expenditures to be less.

State Contributions to State Employee Retirement System – Environmental Protection Permit and Inspection Fund – 944 In fiscal year 2005 State Employee Retirement expenditures increased \$16,004 or 20.21%. This increase was caused by an increase in the retirement rate from 13.59% to 16.106%.

Employee Retirement Contribution Paid by the State – Environmental Protection Permit and Inspection Fund – 944 In fiscal year 2005 Employee Retirement Contribution Paid by the State expenditures increased \$5,967 or 132.39%. In fiscal year 2005 all bargaining unit employees were moved to Fund 944, thus the increase in this line.

Group Insurance – Environmental Protection Permit and Inspection Fund – 944 In fiscal year 2005 Employers Contributions for Group Insurance expenditures increased \$25,351 or 22.67%. This increase was caused by an increase in the insurance rate from \$9,400 annually per employee in fiscal year 2004 to \$12,000 annually per employee in fiscal year 2005.

Explanation of Variations in Expenditures Continued

Fiscal Year 2005 Continued

Travel – Environmental Protection Permit and Inspection Fund – 944 In fiscal year 2005 Travel expenditures decreased \$6,000 or 75.00%. This decrease was caused by a decrease in the Boards appropriation for this line.

Electronic Data Processing – Environmental Protection Permit and Inspection Fund – 944 In fiscal year 2005 Electronic Data Processing expenditures decreased \$10,000 or 100.00%. This decrease was caused by a decrease in the Boards appropriation for this line.

Telecommunications – Environmental Protection Permit and Inspection Fund – 944 In fiscal year 2005 Telecommunication expenditures decreased \$6,983 or 59.34%. This decrease was caused by a transfer made by GOMB, which reduced available funds for this line.

**STATE OF ILLINOIS
POLLUTION CONTROL BOARD
ANALYSIS OF SIGNIFICANT ACCOUNT BALANCES
FOR THE TWO YEARS ENDED JUNE 30, 2006**

Receivables – Pollution Control Board Fund - 277

Accounts receivables are derived from billings for photocopying services. A reserve for uncollectible accounts has not been established. Uncollectible accounts are recognized through the direct write-off method in which a bad debt is expensed only when a specific account is determined to be uncollectible. Accounts receivable for the years ended June 30, 2006 and 2005 are presented below:

Fiscal Year <u>2006</u>	Fiscal Year <u>2005</u>
<u>\$ 236</u>	<u>\$ 230</u>

**STATE OF ILLINOIS
POLLUTION CONTROL BOARD
AGENCY FUNCTIONS AND PLANNING PROGRAM**

FOR THE TWO YEARS ENDED JUNE 30, 2006

FUNCTIONS

The Pollution Control Board (Board) was created July 1, 1970, as a result of Public Act 76-2429. It was established by the authority of the Illinois Environmental Protection Act (Act) (415 ILCS 5/5) to provide a unified state-wide program to restore, protect and enhance the quality of the environment and to assure that adverse effects upon the environment are fully considered and borne by those who cause them.

The Board is a part of the executive branch of the State of Illinois and operates under the authority of and review by the Illinois General Assembly. The Board operates under a budget approved by the General Assembly appropriated for the use of the Board. Activities of the Board are subject to the authority of the Office of the Governor, the State's chief executive officer, and other departments of the executive and legislative branches of government as defined by the General Assembly. All funds appropriated to the Board and all other cash received are under the custody and control of the State Treasurer.

The Board's mission is to protect the public health and State environment while permitting the operation of businesses and communities necessary for economic growth. The Board creates and modifies regulations relating to pollution standards, emissions permits, and regulatory enforcement plans. The Board is the court of original jurisdiction in cases alleging violations of environmental standards that are presented by the Environmental Protection Agency, the Office of Attorney General, or any other person. In addition, cases originating from the regulated community and, in certain cases, other concerned citizens regarding permit appeals and petitions for exceptions and variances are heard by the Board's membership. Further, the Board served as the court of original jurisdiction for review of decisions by units of local government regarding the siting of new regional pollution control facilities.

The Board is directed by five technically qualified bi-partisan members appointed by the Governor with the advice and consent of the Senate. Each member serves a three year staggered term. Board members are assisted by legal, administrative, and clerical staff. The Board is chaired by Mr. G. Tanner Girard.

PLANNING PROGRAM

The Board has established a formal planning program which is guided by four overlapping goals, to improve relations with other State Agencies; efficiency in operations and administration of the Board; the quality of the Board's decision-making; and public relations.

AUDITOR'S ASSESSMENT OF BOARD'S PLANNING PROGRAM

Board management developed a planning program outlining the goals and objectives for its operations, based on its statutory mandates. We believe that this plan is adequate to meet the functions of the Board.

AGENCY HEAD AND LOCATIONS

The current agency head is Mr. G. Tanner Girard, Chairperson. Office locations are shown on page 2 of this report.

**STATE OF ILLINOIS
 POLLUTION CONTROL BOARD
 AVERAGE NUMBER OF EMPLOYEES AND OTHER MATTERS
 JUNE 30, 2006**

Below is a comparative schedule of the average number of Board employees for the Fiscal Years ended June 30:

	2006	2005	2004
General Office			
Fiscal Officer	1	1	1
Executive Coordinator	1	1	1
Attorney Assistants	4	4	4
Clerk of the Board	1	1	1
Senior Attorney	2	2	2
Staff Attorney	3	3	3
Secretaries	3	3	3
Other	10	10	10
Environmental Scientist	2	2	2
Personnel Manager	1	1	1
Total	28	28	28

Emergency Purchases

The Board did not make any emergency purchases during the two fiscal years ended June 30, 2006.

Illinois First Projects (Not Examined)

The Illinois Pollution Control Board (Board) did not receive or expend any Illinois First Funds during the two fiscal years ended June 30, 2006.

Interagency Agreement

In FY04 the Board entered into an interagency agreement with the Illinois Environmental Protection Agency (Agency). This agreement established the Agency to act as a fiscal conduit through which FY06 funding will be made available to the Board. The Board shall, however, continue to operate as an independent board, without direction or oversight by the Agency. This agreement stated that the Agency would process payments for the Board's employees. However, the Board shall maintain control over matters of employment, procurement and policy.

**STATE OF ILLINOIS
POLLUTION CONTROL BOARD
SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)
JUNE 30, 2006**

Represented below are cases handled by the Board in the three years ended June 30, 2006
This information was provided by Board personnel and has not been tested.

	Fiscal Years		
	2006	2005	2004
<u>Case by Type</u>			
Variances (an extension to comply with rules)	3	1	1
Enforcement Cases	63	61	58
Permit Appeals	39	15	18
Landfill Siting Reviews	0	2	4
Administrative Citations	59	80	91
UST (Underground Storage Tanks)	41	71	110
Adjusted Standards	4	7	4
Other (Energy planning, Community right to know, trade secret cases and procedural rules amendments)	43	71	31
Total Case Distribution	<u>252</u>	<u>308</u>	<u>317</u>
<u>Regulations Proposed</u>	<u>26</u>	<u>20</u>	<u>26</u>

Note: Under certain sections of the Illinois Environmental Protection Act, cases can be filed by various entities, such as the Illinois Environmental Protection Agency, the Attorney General, Counties or Pollution Sources. The Board has no input into the filing of enforcement cases, permit appeals, reviews or citations. As a result, any fluctuations are beyond the control of the Board.

**STATE OF ILLINOIS
POLLUTION CONTROL BOARD
ANNUAL COST STATISTICS
JUNE 30, 2006**

Cost Per Year Per Case Distribution:

Comparative costs of case distributions, prepared from Board records for the fiscal year ended June 30, are shown below:

	<u>2006</u>	<u>2005</u>	<u>2004</u>
Total Case Distribution	<u>252</u>	<u>308</u>	<u>317</u>
Expenditures from Appropriated Funds	\$ 1,869,103	\$ 1,888,990	\$ 1,712,646
Expenditures from Non-Appropriated Funds	<u>641,299</u>	<u>594,068</u>	<u>694,522</u>
Total Expenditures	<u>\$ 2,510,402</u>	<u>\$ 2,483,058</u>	<u>\$ 2,407,168</u>
Case Distribution Cost per Year	<u>\$ 9,962</u>	<u>\$ 8,062</u>	<u>\$ 7,594</u>

Expenditures for computing case distribution cost per year represents total expenditures from appropriations and expenditures from the Pollution Control Board State Trust Fund (a non-appropriated fund).

The total case distribution figures noted above were taken from the Board's records.