

**STATE OF ILLINOIS  
POLLUTION CONTROL BOARD**

**COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2018**

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

STATE OF ILLINOIS  
 POLLUTION CONTROL BOARD  
 COMPLIANCE EXAMINATION  
 For the Two Years Ended June 30, 2018

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STATE OF ILLINOIS  
POLLUTION CONTROL BOARD  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2018

**AGENCY OFFICIALS**

Chair (5/27/17 - present)	Katie Papadimitriu
Chair (through 5/26/17)	Gerald M. Keenan
Executive Director (10/1/16 - present)	Vacant
Executive Director (through 9/30/16)	Tom Johnson
Chief Fiscal Officer	Kathryn Griffin
General Counsel (4/3/17 - present)	Marie Tipsord
General Counsel (through 4/2/17)	Vacant

Board offices are located at:

1021 North Grand Avenue East  
Springfield, Illinois 62794

100 West Randolph Street, Suite 11-500  
Chicago, Illinois 60601

2125 South First Street  
Champaign, Illinois 61820



# IPCB

## Illinois Pollution Control Board

June 10, 2019

**GOVERNOR**

JB Pritzker



**CHAIRMAN**

Katie Papadimitriou



**MEMBERS**

Brenda Carter

Barbara Flynn Currie

Anastasia Palivos

Cynthia Santos



**CHICAGO OFFICE**

James R. Thompson Center  
100 West Randolph  
Suite 11-500  
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**SPRINGFIELD OFFICE**

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**WEB SITE**

PCB.illinois.gov

E.C. Ortiz & Co., LLP  
333 South Des Plaines Street, Suite 2-N  
Chicago, Illinois 60661

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 State of Illinois, Pollution Control 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 State of Illinois, Pollution Control Board's compliance with the following assertions during the two-year period ended June 30, 2018. Based on this evaluation, we assert that during the years ended June 30, 2018 and June 30, 2017, the State of Illinois, Pollution Control Board has materially complied with the assertions below.

- 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. 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.

Yours truly,

State of Illinois, Pollution Control Board

**SIGNED ORIGINAL ON FILE**

Katie Papadimitriou, Chairman

**SIGNED ORIGINAL ON FILE**

Kathryn Griffin, Chief Fiscal Officer

STATE OF ILLINOIS  
POLLUTION CONTROL BOARD  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2018

**COMPLIANCE REPORT**

**SUMMARY**

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

**ACCOUNTANT'S REPORT**

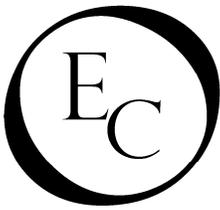
The Independent Accountant's Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes does not contain scope limitations, disclaimers, or other significant non-standard language.

**SUMMARY OF FINDINGS**

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

**EXIT CONFERENCE**

The Pollution Control Board waived an exit conference in a correspondence from Kathryn Griffin, Chief Fiscal Officer, on May 29, 2019.



**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**

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 two years ended June 30, 2018. 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 the 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. 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.

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 (the Audit Guide). 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, Pollution Control Board 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, Pollution Control Board 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, Pollution Control Board's compliance with specified requirements.

In our opinion, the State of Illinois, Pollution Control Board complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2018.

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, Pollution Control Board 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, Pollution Control Board'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, Pollution Control Board's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Pollution Control Board'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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

However, material weaknesses may exist that have not been identified.

There were no immaterial findings 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 for the years ended June 30, 2018 and June 30, 2017 in Schedules 1 through 5 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, 2018 and June 30, 2017 accompanying supplementary information in Schedules 1 through 5. However, we do not express an opinion on the accompanying supplementary information.

We have not applied procedures to the June 30, 2016 accompanying supplementary information in Schedules 3 through 5 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**

Chicago, Illinois  
June 10, 2019

STATE OF ILLINOIS  
POLLUTION CONTROL BOARD  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2018  
(NOT EXAMINED)

**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 2018
- Schedule of Appropriations, Expenditures, and Lapsed Balances - Fiscal Year 2017
- Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances
- Schedule of Changes in State Property
- Comparative Schedule of Cash Receipts and Reconciliation of Cash Receipts to Deposits Remitted to the State Comptroller

- Analysis of Operations (Not Examined):

- Agency Functions and Planning Program (Not Examined)
- Analysis of Significant Variations in Expenditures (Not Examined)
- Analysis of Significant Variations in Receipts (Not Examined)
- Analysis of Significant Lapse Period Spending (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 2018 Invoices (Not Examined)
- Average Number of Employees (Not Examined)
- Annual Cost Statistics (Not Examined)
- Interagency Agreement (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, 2018 and June 30, 2017 accompanying supplementary information in Schedules 1 through 5. 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  
 POLLUTION CONTROL BOARD  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**

Appropriations for Fiscal Year 2018  
 For the Sixteen Months Ended October 31, 2018

	Appropriations (Net After Transfers)	Expenditures Through 06/30/18	Lapse Period Expenditures 07/01-10/31/18	Total Expenditures	Balances Lapsed
Public Act 100-0021	\$ 1,551,000	\$ 1,137,504	\$ -	\$ 1,137,504	\$ 413,496
<b>APPROPRIATED FUNDS</b>					
<b>Underground Storage Tank Fund - 0072</b>					
Case Processing	\$ 1,551,000	\$ 1,137,504	\$ -	\$ 1,137,504	\$ 413,496
<b>Subtotal - Fund 0072</b>	<u>\$ 1,551,000</u>	<u>\$ 1,137,504</u>	<u>\$ -</u>	<u>\$ 1,137,504</u>	<u>\$ 413,496</u>
<b>Clean Air Act Permit Fund - 0091</b>					
Personal Services	\$ 281,500	\$ 279,336	\$ -	\$ 279,336	\$ 2,164
State Contributions to State Employees' Retirement System	152,100	132,613	-	132,613	19,487
State Contributions to Social Security	21,600	20,052	-	20,052	1,548
Group Insurance	96,000	66,356	-	66,356	29,644
Contractual Services	10,000	9,453	-	9,453	547
<b>Subtotal - Fund 0091</b>	<u>\$ 561,200</u>	<u>\$ 507,810</u>	<u>\$ -</u>	<u>\$ 507,810</u>	<u>\$ 53,390</u>
<b>Pollution Control Board - 0277</b>					
Lump Sums	\$ 48,000	\$ -	\$ -	\$ -	\$ 48,000
Refunds	2,000	-	-	-	2,000
<b>Subtotal - Fund 0277</b>	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,000</u>

STATE OF ILLINOIS  
 POLLUTION CONTROL BOARD  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**

Appropriations for Fiscal Year 2018  
 For the Sixteen Months Ended October 31, 2018

	Appropriations (Net After Transfers)	Expenditures Through 06/30/18	Lapse Period Expenditures 07/01-10/31/18	Total Expenditures	Balances Lapsed
Public Act 100-0021	\$ 379,720	\$ 372,396	\$ -	\$ 372,396	\$ 7,324
<b>Used Tire Management Fund - 0294</b>	<b>\$ 379,720</b>	<b>\$ 372,396</b>	<b>\$ -</b>	<b>\$ 372,396</b>	<b>\$ 7,324</b>
Used for purposes provided in Section 55.6 of the Environmental Protection Act					
<b>Environmental Protection Permit and Inspection Fund - 0944</b>	<b>\$ 548,800</b>	<b>\$ 486,852</b>	<b>\$ -</b>	<b>\$ 486,852</b>	<b>\$ 61,948</b>
Personal Services					
State Contributions to State Employees' Retirement System	296,500	231,763	-	231,763	64,737
State Contributions to Social Security	42,000	35,611	-	35,611	6,389
Group Insurance	144,000	93,094	-	93,094	50,906
<b>Subtotal - Fund 0944</b>	<b>\$ 1,031,300</b>	<b>\$ 847,320</b>	<b>\$ -</b>	<b>\$ 847,320</b>	<b>\$ 183,980</b>
<b>TOTAL - ALL APPROPRIATED FUNDS</b>	<b>\$ 3,573,220</b>	<b>\$ 2,865,030</b>	<b>\$ -</b>	<b>\$ 2,865,030</b>	<b>\$ 708,190</b>

STATE OF ILLINOIS  
 POLLUTION CONTROL BOARD  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**

Appropriations for Fiscal Year 2018  
 For the Sixteen Months Ended October 31, 2018

Public Act 100-0021	Appropriations (Net After Transfers)	Expenditures Through 06/30/18	Lapse Period Expenditures 07/01-10/31/18	Total Expenditures	Balances Lapsed
<b>NON-APPROPRIATED FUND</b>					
<b>Pollution Control Board State Trust Fund - 0207</b>					
Case Management	\$ 361,119	\$ 138,872	\$ 499,991		
<b>Subtotal - Fund 0207</b>	<u>\$ 361,119</u>	<u>\$ 138,872</u>	<u>\$ 499,991</u>		
<b>TOTAL - NON-APPROPRIATED FUND</b>	<u>\$ 361,119</u>	<u>\$ 138,872</u>	<u>\$ 499,991</u>		
<b>GRAND TOTAL - ALL FUNDS</b>	<u>\$ 3,226,149</u>	<u>\$ 138,872</u>	<u>\$ 3,365,021</u>		

Note 1: Appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of October 31, 2018, and have been reconciled to Board records.

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

Note 3: All appropriated funds were appropriated to the State of Illinois, Environmental Protection Agency (Agency), and therefore, the appropriations and expenditures related to these funds have also been reported in the Agency's appropriation schedules.

STATE OF ILLINOIS  
 POLLUTION CONTROL BOARD  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 Appropriations For Fiscal Year 2017  
 For the Fifteen Months Ended September 30, 2017

	Appropriations (Net After Transfers)	Expenditures Through 06/30/17	Lapse Period Expenditures 07/01-9/30/17	Total Expenditures	Balances Lapsed
Public Act 99-0524	\$ 1,491,100	\$ 1,424,300	-	\$ 1,424,300	\$ 66,800
<b>APPROPRIATED FUNDS</b>					
<b>Underground Storage Tank Fund - 0072</b>					
Case Processing	\$ 1,491,100	\$ 1,424,300	-	\$ 1,424,300	\$ 66,800
<b>Subtotal - Fund 0072</b>	<u>\$ 1,491,100</u>	<u>\$ 1,424,300</u>	<u>-</u>	<u>\$ 1,424,300</u>	<u>\$ 66,800</u>
<b>Clean Air Act Permit Fund - 0091</b>					
Personal Services	\$ 281,500	\$ 277,788	-	\$ 277,788	\$ 3,712
State Contributions to State Employees' Retirement System	130,900	122,734	-	122,734	8,166
State Contributions to Social Security	21,600	20,101	-	20,101	1,499
Group Insurance	96,000	68,455	-	68,455	27,545
Contractual Services	10,000	-	-	-	10,000
<b>Subtotal - Fund 0091</b>	<u>\$ 540,000</u>	<u>\$ 489,078</u>	<u>-</u>	<u>\$ 489,078</u>	<u>\$ 50,922</u>
<b>Pollution Control Board - 0277</b>					
Lump Sums	\$ 48,000	-	-	-	\$ 48,000
Refunds	2,000	-	-	-	2,000
<b>Subtotal - Fund 0277</b>	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,000</u>

STATE OF ILLINOIS  
 POLLUTION CONTROL BOARD  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 Appropriations For Fiscal Year 2017  
 For the Fifteen Months Ended September 30, 2017

	Appropriations		Expenditures		Lapse Period		Balances Lapsed
	(Net After Transfers)	06/30/17	Through 06/30/17	Expenditures 07/01-9/30/17	Total Expenditures		
Public Act 99-0524	\$ 364,700	\$ 352,436	\$ -	\$ -	\$ 352,436	\$ 12,264	
<b>Used Tire Management Fund - 0294</b>							
Used for purposes provided in Section 55.6 of the Environmental Protection Act	\$ 364,700	\$ 352,436	\$ -	\$ -	\$ 352,436	\$ 12,264	
<b>Environmental Protection Permit and Inspection Fund - 0944</b>							
Personal Services	\$ 548,800	\$ 547,179	\$ -	\$ -	\$ 547,179	\$ 1,621	
State Contributions to State Employees' Retirement System	255,200	242,457	-	-	242,457	12,743	
State Contributions to Social Security Group Insurance	42,000	39,713	-	-	39,713	2,287	
	144,000	129,205	-	-	129,205	14,795	
<b>Subtotal - Fund 0944</b>	\$ 990,000	\$ 958,554	\$ -	\$ -	\$ 958,554	\$ 31,446	
<b>TOTAL - ALL APPROPRIATED FUNDS</b>	\$ 3,435,800	\$ 3,224,368	\$ -	\$ -	\$ 3,224,368	\$ 211,432	

STATE OF ILLINOIS  
 POLLUTION CONTROL BOARD  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES**  
 Appropriations For Fiscal Year 2017  
 For the Fifteen Months Ended September 30, 2017

	Appropriations (Net After Transfers)	Expenditures		Lapse Period Expenditures 07/01-9/30/17	Total Expenditures	Balances Lapsed
		Through 06/30/17				
Public Act 99-0524						
<b>NON - APPROPRIATED FUND</b>						
<b>Pollution Control Board State Trust Fund - 0207</b>						
Case Management	\$ 365,992	\$ 131,759	\$ 497,751			
<b>Subtotal - Fund 0207</b>	\$ 365,992	\$ 131,759	\$ 497,751			
<b>TOTAL - NON-APPROPRIATED FUND</b>	\$ 365,992	\$ 131,759	\$ 497,751			
<b>GRAND TOTAL - ALL FUNDS</b>	\$ 3,590,360	\$ 131,759	\$ 3,722,119			

Note 1: Appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of September 30, 2017, and have been reconciled to the Board's records.

Note 2: Expenditures amounts are vouchers approved for payment by the Board and submitted to the State Comptroller for payment to the vendor.

Note 3: All appropriated funds were appropriated to the State of Illinois, Environmental Protection Agency (Agency), and therefore, the appropriations and expenditures related to these funds have also been reported in the Agency's appropriation schedules.

Note 4: Public Act 99-524 authorizes the Board 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 27 includes information from Board management about the number of invoices and the total dollar amount of invoices held by the Board to be submitted against its Fiscal Year 2017 appropriations.

STATE OF ILLINOIS  
POLLUTION CONTROL BOARD  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES  
AND LAPSED BALANCES**

For the Fiscal Years Ended June 30, 2018, 2017, and 2016

	Fiscal Year		
	2018	2017	2016
	P.A. 100-0021	P.A. 99-0524	P.A. 99-0524 and Court-Ordered Expenditures
<b>APPROPRIATED FUNDS</b>			
<b>Underground Storage Tank Fund - 0072</b>			
Appropriations (Net of Transfers)	\$ 1,551,000	\$ 1,491,100	\$ 773,000
Expenditures			
Case Processing	\$ 1,137,504	\$ 1,424,300	\$ 773,000
Total Expenditures	\$ 1,137,504	\$ 1,424,300	\$ 773,000
Lapsed Balances	\$ 413,496	\$ 66,800	\$ -
<b>Clean Air Act Permit Fund - 0091</b>			
Appropriations (Net of Transfers)	\$ 561,200	\$ 540,000	\$ 1,235,900
Expenditures			
Personal Services	\$ 279,336	\$ 277,788	\$ 644,418
State Contributions to State			
Employees' Retirement System	132,613	122,734	294,183
State Contributions to Social Security	20,052	20,101	46,953
Group Insurance	66,356	68,455	146,668
Contractual Services	9,453	-	10,000
Total Expenditures	\$ 507,810	\$ 489,078	\$ 1,142,222
Lapsed Balances	\$ 53,390	\$ 50,922	\$ 93,678
<b>Pollution Control Board Fund - 0277</b>			
Appropriations (Net of Transfers)	\$ 50,000	\$ 50,000	\$ 50,000
Expenditures			
Lump Sums	-	-	36,456
Total Expenditures	\$ -	\$ -	\$ 36,456
Lapsed Balances	\$ 50,000	\$ 50,000	\$ 13,544

STATE OF ILLINOIS  
POLLUTION CONTROL BOARD  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES  
AND LAPSED BALANCES**

For the Fiscal Years Ended June 30, 2018, 2017, and 2016

	Fiscal Year		
	2018	2017	2016
	P.A. 100-0021	P.A. 99-0524	P.A. 99-0524 and Court-Ordered Expenditures
<b>Used Tire Management Services Fund - 0294</b>			
Appropriations (Net of Transfers)	\$ 379,720	\$ 364,700	\$ 260,000
Expenditures			
Used for purposes provided in Section 55.6 of the Environmental Protection Act	\$ 372,396	\$ 352,436	\$ 259,743
Total Expenditures	\$ 372,396	\$ 352,436	\$ 259,743
Lapsed Balances	\$ 7,324	\$ 12,264	\$ 257
<b>Environmental Protection Permit and Inspection Fund - 0944</b>			
Appropriations (Net of Transfers)	\$ 1,031,300	\$ 990,000	\$ 1,079,000
Expenditures			
Personal Services	\$ 486,852	\$ 547,179	\$ 594,954
State Contributions to State Employees' Retirement System	231,763	242,457	272,293
State Contributions to Social Security	35,611	39,713	43,123
Group Insurance	93,094	129,205	160,313
Total Expenditures	\$ 847,320	\$ 958,554	\$ 1,070,683
Lapsed Balances	\$ 183,980	\$ 31,446	\$ 8,317
<b><u>TOTAL - ALL APPROPRIATED FUNDS</u></b>			
Total Appropriations (Net After Transfers)	\$ 3,573,220	\$ 3,435,800	\$ 3,397,900
Total Expenditures	\$ 2,865,030	\$ 3,224,368	\$ 3,282,104
Lapsed Balances	\$ 708,190	\$ 211,432	\$ 115,796

STATE OF ILLINOIS  
POLLUTION CONTROL BOARD  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES  
AND LAPSED BALANCES**

For the Fiscal Years Ended June 30, 2018, 2017, and 2016

	Fiscal Year		
	2018	2017	2016
	P.A. 100-0021	P.A. 99-0524	P.A. 99-0524 and Court-Ordered Expenditures
<b>NON-APPROPRIATED FUND</b>			
<b>Pollution Control State Trust Fund - 0207</b>			
Expenditures			
Case Management	\$ 499,991	\$ 497,751	\$ 410,146
Total Expenditures	<u>\$ 499,991</u>	<u>\$ 497,751</u>	<u>\$ 410,146</u>
<b>TOTAL - NON-APPROPRIATED FUND</b>	<u>\$ 499,991</u>	<u>\$ 497,751</u>	<u>\$ 410,146</u>
<b>GRAND TOTAL - ALL FUNDS</b>			
Total Expenditures	<u>\$ 3,365,021</u>	<u>\$ 3,722,119</u>	<u>\$ 3,692,250</u>
<b>State Officers' Salaries</b>			
<b>General Revenue Fund - 001 (State Comptroller)</b>			
<b>Appropriations</b>			
Chair	\$ 121,100	\$ 121,100	\$ -
Board Members	<u>468,200</u>	<u>468,200</u>	<u>-</u>
<b>Total Appropriations</b>	<u>\$ 589,300</u>	<u>\$ 589,300</u>	<u>\$ -</u>
<b>Expenditures</b>			
Chair	\$ 121,040	\$ 121,095	\$ 120,868
Board Members	<u>468,038</u>	<u>445,456</u>	<u>468,205</u>
<b>Total Expenditures</b>	<u>\$ 589,078</u>	<u>\$ 566,551</u>	<u>\$ 589,073</u>
<b>Total Lapsed Balances</b>	<u>\$ 222</u>	<u>\$ 22,749</u>	<u>\$ -</u>

STATE OF ILLINOIS  
POLLUTION CONTROL BOARD  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES  
AND LAPSED BALANCES**

For the Fiscal Years Ended June 30, 2018, 2017, and 2016

Note 1: Appropriations, expenditures, and lapsed balances were obtained from the State Comptroller's records as of October 31, 2018, and September 30, 2017 have been reconciled to Board records.

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

Note 3: All appropriated funds were appropriated to the State of Illinois, Environmental Protection Agency (Agency), and therefore, the appropriations and expenditures related to these funds have also been reported in the Agency's appropriation schedules.

Note 4: Public Act 99-524 authorizes the Board 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 27 includes information from Board management about the number of invoices and the total dollar amount of invoices held by the Board to be submitted against its Fiscal Year 2017 appropriations.

STATE OF ILLINOIS  
 POLLUTION CONTROL BOARD  
**SCHEDULE OF CHANGES IN STATE PROPERTY**  
 For the Two Years Ended June 30, 2018

	<u>Equipment</u>
Balance at July 1, 2016	\$ 316,100
Additions	599
Deletions	-
Net Transfers	<u>(316,699)</u>
Balance at June 30, 2017	<u><u>\$ -</u></u>

Note 1: This schedule has been derived from the Illinois Pollution Control Board's (Board) records and reconciled to the Environmental Protection Agency's (Agency) Reports of State Property submitted to the Office of the State Comptroller.

Note 2: On October 1, 2016, the Board's fixed assets were transferred to the Agency's records, therefore, fixed assets reporting is done by the Agency.

STATE OF ILLINOIS  
POLLUTION CONTROL BOARD  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND  
RECONCILIATION OF CASH RECEIPTS TO  
DEPOSITS REMITTED TO THE STATE COMPTROLLER**

For the Years Ended June 30, 2018, 2017, and 2016

	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>Clean Air Act Permit Fund - 0091</b>			
Jury Duty	\$ -	\$ 25	\$ -
Receipts per Board Records	-	25	-
Plus - In transit at beginning of year	-	-	-
Less - In transit at end of year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ -</u>	<u>\$ 25</u>	<u>\$ -</u>
<b>Pollution Control Board State Trust Fund - 0207</b>			
Transfer from the Environmental Protection Trust Fund	\$ 750,000	\$ 1,000,000	\$ -
Receipts per Board Records	750,000	1,000,000	-
Plus - In transit at beginning of year	-	-	-
Less - In transit at end of year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ 750,000</u>	<u>\$ 1,000,000</u>	<u>\$ -</u>
<b>Pollution Control Board Fund - 0277</b>			
Opinion Sales	\$ -	\$ 147	\$ 476
Filing Fees	1,650	1,725	2,700
Receipts per Board Records	1,650	1,872	3,176
Plus - In transit at beginning of year	75	-	75
Less - In transit at end of year	-	75	-
Deposits, Recorded by the State Comptroller	<u>\$ 1,725</u>	<u>\$ 1,797</u>	<u>\$ 3,251</u>
<b>Environmental Protection Permit and Inspection Fund - 0944</b>			
Jury Duty	\$ -	\$ -	\$ 375
Telephone Calls	-	-	2
Receipts per Board Records	-	-	377
Plus - In transit at beginning of year	-	-	-
Less - In transit at end of year	-	-	-
Deposits, Recorded by the State Comptroller	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 377</u>
<b>GRAND TOTAL - ALL FUNDS</b>			
Total Cash Receipts per Board	\$ 751,650	\$ 1,001,897	\$ 3,553
Plus - In transit at beginning of year	75	-	75
Less - In transit at end of year	-	75	-
Total Deposits per State Comptroller's Records	<u>\$ 751,725</u>	<u>\$ 1,001,822</u>	<u>\$ 3,628</u>

STATE OF ILLINOIS  
POLLUTION CONTROL BOARD  
**FUNCTIONS AND PLANNING PROGRAM**  
For the Two Years Ended June 30, 2018  
(NOT EXAMINED)

Mission and Role

The Illinois Pollution Control Board (Board) was created in 1970 by the Environmental Protection Act (Act) (415 ILCS 5/1 et seq.). The Act is Illinois' primary law for safeguarding the environment from pollution. The Board endeavors to:

Establish coherent, uniform, and workable environmental standards and regulations that restore, protect, and enhance the quality of Illinois' environment;

Perform impartial decision-making that resolves environmental disputes in a manner that brings to bear technical and legal expertise, public participation, and judicial integrity; and

Provide Government leadership and public policy guidance for the protection and preservation of Illinois' environment and natural resources, so that they can be enjoyed by future generations of Illinoisans.

The Board has two main functions:

- 1) Adopting environmental rules for Illinois (determining, defining and implementing environmental control standards for the State).

During the rulemaking process, the Board ensures that the rules are:

- a) economically reasonable,
- b) technically feasible,
- c) protective of human health and
- d) protective of the environment.

- 2) Deciding non-criminal environmental cases (as described below, including but not limited to, enforcement actions filed by the Attorney General's Office or individual citizens alleging non-criminal violations of the Act; variance and adjusted standard petitions; appeals from final State agency decisions (primarily from the Illinois Environmental Protection Agency; appeals from decisions by local authorities regarding siting of pollution control facilities; and administrative citations).

The Board consists of five members with experience in the field of pollution control, appointed by the Governor and subject to Illinois Senate confirmation. Board members serve three-year term appointments, which can be renewed by the Governor. The Board is chaired by Katie Papadimitriou. Board members as of June 30, 2018 were:

- Katie Papadimitriou
- Carrie Zalewski
- Cynthia Santos
- Brenda Carter
- U-Jung Choe

STATE OF ILLINOIS  
POLLUTION CONTROL BOARD  
**FUNCTIONS AND PLANNING PROGRAM**  
For the Two Years Ended June 30, 2018  
(NOT EXAMINED)

Board decisions in rulemakings and adjudicatory cases are based on legal documents filed with the Board, and testimony or comments gathered at public hearings or submitted by the public. The Board takes formal action and issues its orders by a majority vote of at least three Board members at meetings properly noticed and opened to the public under the Open Meetings Act. Final Board decisions may be appealed directly to the State's appellate courts.

Following meetings, the Board issues formal, written opinions and orders, explaining and setting forth reasons for its decisions. Board opinions and orders and Board meeting agendas and minutes (along with the Act, the Board's environmental regulations, the Board's procedural rules, and a wealth of other information) can be found on this web site <http://pcb.illinois.gov/>.

The Board hears many types of adjudicatory cases. The Board hears enforcement actions alleging violations of the Act and Board regulations. An enforcement action may be brought by anyone, including the Illinois Attorney General, a State's Attorney, or any individual, citizens group, association, unit of local government, or corporation. The Board also hears appeals of various types of decisions, including permit decisions made by the Illinois Environmental Protection Agency (IEPA); appeals of decisions made by the Office of the State Fire Marshal regarding the Underground Storage Tank Fund; appeals of landfill siting decisions made by counties and municipalities; and appeals of administrative citations issued by the IEPA or units of local government that have been delegated the authority to issue such citations. The Board hears various other types of cases, including requests for variances, adjusted standards and other types of relief from Board regulations and orders; applications for pollution control facility certification for property tax purposes; and claims that information is subject to protection as a trade secret or non-disclosable information.

The Board fulfills its responsibilities in an efficient and professional manner consistent with and relying on its procedural rules, case management, and staff training.

### Planning

The Board is a quasi-legislative and quasi-judicial body which does not function as a programmatic agency. The Board's strategic challenge is to provide a public process that fairly and effectively considers environmental cases and regulations, ensuring that the Act is interpreted, applied, and implemented impartially and consistently. The Board has set-up three goals in achieving its objectives: (1) promulgate sensible and sound environmentally protective regulations based on a decision-making process that brings to bear the most current scientific and technological information, and affords maximum public participation; (2) create a stable system of environmental law by impartially considering and deciding contested cases and promptly issuing well-written, well-reasoned opinions and orders; and, (3) reduce pollution by increasing public awareness of the Act and Board regulations.

STATE OF ILLINOIS  
POLLUTION CONTROL BOARD  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2018  
(NOT EXAMINED)

The Illinois Pollution Control Board (Board) explanations for significant fluctuations in expenditures as presented in the Comparative Schedule of Net Appropriations, Expenditures and Lapsed balances (Schedule 3) are detailed below. For the purpose of this analysis, fluctuations equal to or in excess of \$5,000 and 20% in expenditures were considered to be significant.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2018 AND 2017**

**Underground Storage Tank Fund - 0072**

Case Processing

Expenditures decreased by \$286,796 or 20%. The decrease was due to a hiring lag which created less personal services expenditures. In Fiscal Year 2018, the filling of positions was slow and three of the ten employees were on payroll less than five months of the fiscal year.

**Clean Air Permit Fund - 0091**

Contractual Services

Expenditures increased by \$9,453 or 100%. The increase was due to low cash available in this fund in Fiscal Year 2017. Thus, there were no expenditures in this line for Fiscal Year 2017.

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

Group Insurance

Expenditures decreased by \$36,111 or 28%. The decrease in Group Insurance expenditures was due to one vacancy for the entire Fiscal Year 2018 and changes in employees' insurance plans which decreased insurance premiums.

STATE OF ILLINOIS  
POLLUTION CONTROL BOARD  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2018  
(NOT EXAMINED)

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2017 AND 2016**

**Underground Storage Tank Fund - 0072**

Case Processing

Expenditures increased by \$651,300 or 84%. The increase was due to a shift of personal services dollars and benefits of six employees to this fund from the Clean Air Act Permit Fund (0091) in Fiscal Year 2017. This shift in appropriated headcount was due to a decrease in projected cash flow in the Clean Air Act Permit Fund (0091).

**Clean Air Permit Fund - 0091**

Personal Services

Expenditures decreased by \$366,630 or 57%. The decrease was due to a shift of personal services dollars and benefits of six employees from this fund to the Underground Storage Tank Fund (0072) in Fiscal Year 2017. This shift in appropriated headcount was due to a decrease in projected cash flow in this fund.

State Contributions to State Employees' Retirement System

Expenditures decreased by \$171,449 or 58%. The decrease was due to a shift of personal services dollars and benefits of six employees from this fund to the Underground Storage Tank Fund (0072) in Fiscal Year 2017.

State Contributions to Social Security

Expenditures decreased by \$26,852 or 57%. The decrease was due to a shift of personal services dollars and benefits of six employees from this fund to the Underground Storage Tank Fund (0072) in Fiscal Year 2017.

Group Insurance

Expenditures decreased by \$78,213 or 53%. The decrease was due to a shift of personal services dollars and benefits of six employees from this fund to the Underground Storage Tank Fund (0072) in Fiscal Year 2017.

Contractual Services

Expenditures decreased by \$10,000 or 100%. The decrease was due to low cash available in this fund in Fiscal Year 2017. Thus, there were no expenditures in this line for Fiscal Year 2017.

STATE OF ILLINOIS  
POLLUTION CONTROL BOARD  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2018  
(NOT EXAMINED)

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2017 AND 2016**

**Pollution Control State Trust Fund - 0207**

Case Management

Expenditures increased by \$87,605 or 21%. The Board was allowed two years to spend the allocation from the Environmental Protection Trust Fund (0845). The level of funds available varies greatly depending on Board activity, number of cases, and the availability of appropriations in other funds. Further, due to the lack of a budget in Fiscal Year 2016, the Board was allowed to pay Fiscal Year 2016 expenditures in Fiscal Year 2017. Approximately five months of facilities lease payments for the Chicago Office space for Fiscal Year 2016 and lease payments for the Springfield and Champaign Offices were paid in Fiscal Year 2017.

**Pollution Control Board Fund - 0277**

Lump Sums

Expenditures decreased by \$36,456 or 100%. Due to the lack of cash to back the appropriations in Fiscal Year 2017, no expenditures were made from this fund.

**Used Tire Management Services Fund - 0294**

Used for Purposes provided in Section 55.6 of The Environmental Protection Act

Expenditures increased by \$92,693 or 36%. The increase was due to a shift of personal services dollars and benefits of one employee to this fund from the Environmental Protection Permit and Inspection Fund (0944) in Fiscal Year 2017 to assist with cash flow issues.

STATE OF ILLINOIS  
POLLUTION CONTROL BOARD  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**  
For the Two Years Ended June 30, 2018  
(NOT EXAMINED)

The Illinois Pollution Control Board (Board) explanations for significant fluctuations in receipts as presented in the Comparative Schedule of Cash Receipts and Reconciliation to Cash Receipts to Deposits Remitted to the Comptroller (Schedule 5) are detailed below. For the purpose of this analysis, fluctuations equal to or in excess of \$5,000 and 20% in receipts were considered to be significant.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2018 AND 2017**

**Pollution Control State Trust Fund – Fund 207**

Receipts decreased by \$250,000 or 25%. The purpose of this fund is to receive and expend funds made available from the Environmental Protection Trust Fund Commission. The decrease was due to a smaller grant allocation received from the Environmental Protection Trust Fund (0845) in Fiscal Year 2018.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2017 AND 2016**

**Pollution Control State Trust Fund – Fund 207**

Receipts increased by \$1,000,000 or 100%. 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 \$500,000 transfer from the Environmental Protection Trust Fund (0845) until Fiscal Year 2017.

STATE OF ILLINOIS  
POLLUTION CONTROL BOARD  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2018  
(NOT EXAMINED)

The Illinois Pollution Control Board (Board) explanations for significant lapse period spending as presented in the Schedule of Appropriations, Expenditures, and Lapsed Balances for Fiscal Years 2018 and 2017 (Schedules 1 and 2) are detailed below. For the purpose of this analysis, lapse period spending of \$5,000 and 20% or more of total expenditures was considered to be significant.

**FISCAL YEAR 2018**

**Pollution Control State Trust Fund – 0207**

Case Management

The Lapse spending was due to payments of invoices during the Lapse period for indirect operational costs, including computer upgrades, monitors, supplies, equipment, and final payments to State revolving funds.

**FISCAL YEAR 2017**

**Pollution Control State Trust Fund - 0207**

Case Management

The Lapse spending was due to payments of invoices during the Lapse period for indirect operational costs, including computer upgrades, monitors, supplies, equipment, and final payments to State revolving funds.

STATE OF ILLINOIS  
POLLUTION CONTROL BOARD  
**BUDGET IMPASSE DISCLOSURES**  
For the Two Years Ended June 30, 2018  
(NOT EXAMINED)

Payment of Fiscal Year 2016 Costs in Future Fiscal Years

Article 74 of Public Act 99-0524 authorized the Board to pay Fiscal Year 2016 costs using the Board's Fiscal Year 2017 appropriations for non-payroll expenditures. The Board held four Fiscal Year 2016 invoices, totaling \$57,911, which were paid in Fiscal Year 2017 using the non-appropriated Pollution Control Board State Trust Fund. Therefore, the Board did not use its Fiscal Year 2017 appropriations to pay its Fiscal Year 2016 costs.

In addition, Article 998 of Public Act 100-0021 authorized the Board to pay its unpaid Fiscal Year 2016 and Fiscal Year 2017 costs using either the Board's Fiscal Year 2017 or Fiscal Year 2018 appropriations for non-payroll expenditures. The Commission did not have any outstanding invoices from Fiscal Year 2017 unpaid after the closure of the Fiscal Year 2017 Lapse Period on September 30, 2017. Therefore, the Board did not use its Fiscal Year 2017 appropriations to pay its Fiscal Year 2016 costs and did not use either its Fiscal Year 2017 or Fiscal Year 2018 appropriations to pay its Fiscal Year 2016 or Fiscal Year 2017 costs.

STATE OF ILLINOIS  
POLLUTION CONTROL BOARD  
**ALTERNATIVE FINANCING IN LIEU OF APPROPRIATIONS AND  
PROGRAMS TO ADDRESS UNTIMELY PAYMENTS TO VENDORS**  
For the Two Years Ended June 30, 2018  
(NOT EXAMINED)

Transactions Involving the Illinois Finance Authority

The Pollution Control Board (Board) and its vendors did not participate in alternative financing in lieu of enacted appropriations involving the Illinois Finance Authority during Fiscal Year 2017.

Transactions Involving the Vendor Payment Program and Vendor Support Initiative Program

None of the Board's vendors participated in the Vendor Payment Program (VPP) or the Vendor Support Initiative Program (VSI) during Fiscal Year 2017.

STATE OF ILLINOIS  
POLLUTION CONTROL BOARD  
**INTEREST COSTS ON FISCAL YEAR 2018 INVOICES**  
For the Two Years Ended June 30, 2018  
(NOT EXAMINED)

Prompt Payment Interest Costs

The Pollution Control Board (Board) did not incur any prompt payment interest due to vendors under the State Prompt Payment Act (Act) (30 ILCS 540). The Board's vendors were paid within 90 days or paid from funds and accounts that are ineligible for prompt payment interest due to vendors under the Act.

STATE OF ILLINOIS  
 POLLUTION CONTROL BOARD  
**AVERAGE NUMBER OF EMPLOYEES**  
 For the Two Years Ended June 30, 2018  
 (NOT EXAMINED)

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>
Fiscal Officer	1	1	1
Legal/Policy Advisors	5	5	6
Senior Attorneys	3	3	1
Staff Attorneys	4	3	4
Secretaries	1	1	2
Other	4	5	6
Environmental Scientists	2	2	2
Executive Director	-	-	1
Total	<u>20</u>	<u>20</u>	<u>23</u>

STATE OF ILLINOIS  
POLLUTION CONTROL BOARD  
**ANNUAL COST STATISTICS**  
For the Two Years Ended June 30, 2018  
(NOT EXAMINED)

**Cost Per Year Per Proceeding**

Comparative costs of case distributions and rulemakings were prepared from Board records for the three years ended June 30, 2018. This information was provided by Board personnel and has not been examined.

	Fiscal Year		
	2018	2017	2016
Case Distribution	102	105	96
Rulemakings	32	18	17
Total Proceedings before the Board	134	123	113
Expenditures from Appropriated Funds	\$ 2,865,030	\$ 3,224,368	\$ 3,282,104
Expenditures from Non-Appropriated Funds	499,991	497,751	410,146
Total Expenditures	\$ 3,365,021	\$ 3,722,119	\$ 3,692,250
Total Cost per Proceeding	\$ 25,112	\$ 30,261	\$ 32,675

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

STATE OF ILLINOIS  
POLLUTION CONTROL BOARD  
**INTERAGENCY AGREEMENT**  
For the Two Years Ended June 30, 2018  
(NOT EXAMINED)

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

STATE OF ILLINOIS  
 POLLUTION CONTROL BOARD  
**SERVICE EFFORTS AND ACCOMPLISHMENTS**

For the Two Years Ended June 30, 2018  
 (NOT EXAMINED)

Represented below are cases handled by the Board for the Fiscal Year Ended June 30, 2018, 2017, and 2016:

	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>Case by Type</b>			
Variances (an extension to comply with rules)	-	-	21
Enforcement Cases	12	11	22
Permit Appeals	20	31	24
Administrative Citations	18	18	14
Adjusted Standards	3	-	1
Other (Energy planning, Community Right to know, trade secret cases, and procedural rule amendments)	<u>49</u>	<u>45</u>	<u>14</u>
Total Case Distribution	<u><u>102</u></u>	<u><u>105</u></u>	<u><u>96</u></u>
<b>Regulations Proposed</b>	<u><u>32</u></u>	<u><u>18</u></u>	<u><u>17</u></u>

Note: Under certain sections of the Environmental Protection Act, cases can be filed by various entities, such as the State of 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.