

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2008

**AGENCY OFFICIALS**

|   |                     |
|---|---------------------|
| Director (4/16/08 to current)   | Ms. Janet Grimes    |
| Interim Director (1/1/08 to 4/15/08)  | Ms. Jennifer Tirey  |
| Director (7/1/06 to 12/31/07)   | Mr. Robert Coomer   |
| Division Manager, Historic Sites (10/1/08 to present)   | Vacant              |
| Division Manager, Historic Sites (7/1/06 to 9/30/08)  | Ms. Paula Cross     |
| Division Manager, Abraham Lincoln Presidential<br>Library   | Ms. Kathryn Harris  |
| Division Manager, Executive Office  | Mr. Matt Burns      |
| Division Manager, Administrative Services   | Mr. Robert Weichert |
| Division Manager, Preservation Services   | Mr. William Wheeler |
| Executive Director, Abraham Lincoln Presidential<br>Library and Museum (10/29/08 to present)                | Vacant              |
| Executive Director, Abraham Lincoln Presidential<br>Library and Museum (11/1/06 to 10/28/08)                | Mr. Richard Beard   |
| Acting Interim Executive Director, Abraham<br>Lincoln Presidential Library and Museum<br>(through 10/31/06) | Mr. Thomas Schwartz |
| Chief Fiscal Officer (5/1/08 to present)  | Vacant              |
| Chief Fiscal Officer (7/1/06 to 4/30/08)  | Dr. Ewa Ewa         |
| Chief Accountant  | Mr. Eddy Fisher     |
| Chief Information Officer   | Mr. Trey McGhee     |

Agency offices are located at:

313 South Sixth Street  
Springfield, IL 62701

1 Old State Capitol Plaza  
Springfield, IL 62701

112-212 North Sixth Street  
Springfield, IL 62701



**Illinois Historic  
Preservation Agency**

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MANAGEMENT ASSERTION LETTER

May 21, 2009

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

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Agency. We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Agency's compliance with the following assertions during the two-year period ended June 30, 2008. Based on this evaluation, we assert that during the years ended June 30, 2008 and June 30, 2007, the Agency has materially complied with the assertions below.

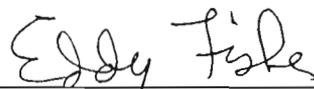
- A. The agency has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The agency has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The agency has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the agency are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.

- E. Money or negotiable securities or similar assets handled by the agency on behalf of the State or held in trust by the agency have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

Illinois Historic Preservation Agency

  
\_\_\_\_\_  
(Jan Grimes, Director)

  
\_\_\_\_\_  
(Eddy Fisher, Acting Fiscal Officer)

## COMPLIANCE REPORT

### SUMMARY

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

### ACCOUNTANTS' 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>Current</u> | <u>Prior</u> |
|--|----------------|--------------|
| Findings   | Report         | Report       |
| Findings   | 15             | 9            |
| Repeated findings                                    | 5              | 3            |
| Prior recommendations implemented<br>or not repeated | 4              | 8            |

Details of findings are presented in the separately tabbed report section of this report.

### SCHEDULE OF FINDINGS

| <u>Item No.</u>             | <u>Page</u> | <u>Description</u>                                     | <u>Finding Type</u>                             |
|-----------------------------|-------------|--|---|
| FINDINGS (STATE COMPLIANCE) |             |  |   |
| 08-1                        | 12          | Inadequate control over grant monitoring               | Material Weakness and<br>Material Noncompliance |
| 08-2                        | 14          | Inadequate administration of the Amistad<br>Commission | Material Weakness and<br>Material Noncompliance |
| 08-3                        | 16          | Inappropriate prepayments                              | Material Weakness and<br>Material Noncompliance |

|       |    |   |  |
|-------|----|---|--|
| 08-4  | 18 | Board of Trustees not staffed as required   | Noncompliance                            |
| 08-5  | 19 | Failure to develop individual business plans for historic sites   | Significant deficiency and Noncompliance |
| 08-6  | 20 | Failure to manage the preservation and conservation of the Illinois Executive Mansion   | Significant deficiency and Noncompliance |
| 08-7  | 21 | Failure to maintain an Illinois Register of Historic Places   | Significant deficiency and Noncompliance |
| 08-8  | 22 | Failure to establish the Freedom Trail Commission   | Significant deficiency and Noncompliance |
| 08-9  | 23 | Failure to publish notices in the Illinois Procurement Bulletin   | Significant deficiency and Noncompliance |
| 08-10 | 24 | Inadequate controls over receipts and refunds   | Significant deficiency and Noncompliance |
| 08-11 | 26 | Inadequate controls over voucher processing   | Significant deficiency and Noncompliance |
| 08-12 | 28 | Failure to conduct employee performance evaluations   | Significant deficiency and Noncompliance |
| 08-13 | 29 | Inadequate documentation of employee leave and timesheets not in compliance with the State Officials and Employees Ethics Act | Significant deficiency and Noncompliance |
| 08-14 | 31 | Insufficient controls over State owned equipment  | Significant deficiency and Noncompliance |
| 08-15 | 32 | Failure to maintain accurate accounting records   | Significant deficiency and Noncompliance |

PRIOR FINDINGS NOT REPEATED

|   |    |  |
|---|----|--|
| A | 34 | Inadequate controls over Trust Fund  |
| B | 34 | Noncompliance with emergency purchase rules                                  |
| C | 34 | Noncompliance with Illinois State Agency Historic Resources Preservation Act |

**EXIT CONFERENCE**

The findings and recommendations appearing in this report were discussed with Department personnel at an exit conference on April 23, 2009. Attending were:

Historic Preservation Agency

Jan Grimes, Director  
Eddy Fisher, Chief Accountant  
Matt Burns, Division Manager

Office of the Auditor General

Peggy Hartson, Audit Manager  
Matthew Pfeiffer, Staff Auditor  
Meredith Phillips, Staff Auditor  
Shuyan Decker, Staff Auditor

Responses to the recommendations were provided by Eddy Fisher in correspondence dated May 14, 2009.

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OFFICE OF THE AUDITOR GENERAL  
WILLIAM G. HOLLAND

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**

We have examined the State of Illinois, the Historic Preservation Agency's compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2008. The management of State of Illinois, Historic Preservation Agency is responsible for compliance with these requirements. Our responsibility is to express an opinion on State of Illinois, Historic Preservation Agency's compliance based on our examination.

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

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

As described in findings 08-1, 08-2, and 08-3 in the accompanying schedule of findings, the State of Illinois, Historic Preservation Agency did not comply with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations. Compliance with such requirements is necessary, in our opinion, for State of Illinois, Historic Preservation Agency to comply with the requirements listed in the first paragraph of this report.

In our opinion, except for the noncompliance described in the preceding paragraph, the State of Illinois, Historic Preservation Agency complied, in all material respects, with the requirements listed in the first paragraph of this report during the two years ended June 30, 2008. However, the results of our procedures disclosed other instances of noncompliance, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of findings as findings 08-4 through 08-15.

### **Internal Control**

The management of the State of Illinois, Historic Preservation Agency is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the State of Illinois, Historic Preservation Agency's internal control over compliance with the requirements listed in the first paragraph of this report in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois, Historic Preservation Agency's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Historic Preservation Agency's internal control over compliance.

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

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the requirements listed in the first paragraph of this report such that there is more than a remote likelihood that noncompliance with a requirement that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance as described in the accompanying schedule of findings as findings 08-1, 08-2, 08-3, and 08-5 through 08-15 to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying schedule of findings, we consider items 08-1, 08-2, and 08-3 to be material weaknesses.

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

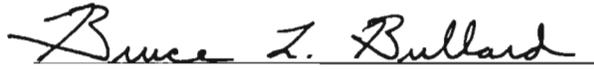
The State of Illinois, Historic Preservation Agency's response to the findings identified in our examination are described in the accompanying schedule of findings. We did not examine the State of Illinois, Historic Preservation Agency's response and, accordingly, we express no opinion on it.

### **Supplementary Information for State Compliance Purposes**

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the 2007 and 2008 Supplementary Information for State Compliance Purposes, except for the Service Efforts and Accomplishment 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 2006 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.

  
Bruce L. Bullard, CPA  
Director of Financial and Compliance Audits

May 21, 2009

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2008

08-1. **FINDING** (Inadequate control over grant monitoring)

The Historic Preservation Agency (Agency) did not exercise adequate controls over its administration of State grants. We reviewed 14 State grants awarded for educational, interpretative and special events related to the Abraham Lincoln Bicentennial Celebration, 5 grants provided to Certified Local Governments to assist in the implementation of their local preservation programs, and 1 grant to a Historical Society for costs in the operation of a historic site.

During our testing, we noted the following:

- Fifteen of 20 (75%) grant agreements tested, totaling \$588,759, did not contain a provision requiring all funds unexpended at the end of the grant agreement period to be returned to the State within 45 days. The Illinois Grant Funds Recovery Act (30 ILCS 705/4(d)) requires all grant agreements to contain a provision that all funds remaining at the end of the grant agreement or at the expiration of the period of time grant funds are available for expenditure or obligation by the grantee to be returned to the State within 45 days.
- Five of 20 (25%) grant agreements tested, totaling \$292,801, did not include detailed financial budgets or other detailed information regarding the use or purpose of the grant funds. The Illinois Grant Funds Recovery Act (30 ILCS 705/4(b)) requires grant agreements to specify what constitutes permissible expenditures of the grant funds.
- Six of 20 (30%) grants tested, totaling \$311,082, were missing a total of nine quarterly reports. The grant agreements required quarterly reports on the progress of the project to be completed by the grantee and submitted to the Agency on a quarterly basis.
- Two of 20 (10%) grants tested, totaling \$131,000, were missing an evaluation summary. The grant agreements required an evaluation summary to be provided by the grantee at the completion of the project. The summary was required to include evidence the target audience was reached; evidence expected results were met; and evidence of community and/or State impact.
- One of 20 (5%) grants tested, totaling \$183,750, was missing the final report. The grant agreement required a final report which included information on the activities assisted with the grant funds.

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2008

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation.

Agency management stated they were unaware the grants did not contain all the required elements. They further stated they attempted to contact grantees to obtain reports more timely, but it still remained a problem.

Failure to ensure grant agreements contain all required elements could inhibit the State's ability to recover unexpended grant funds and could result in inappropriate expenditures. Failure to ensure grantees submit required reports timely impedes the Agency's ability to assess the effectiveness of the programs and the propriety of the grantee's expenditures. (Finding Code No. 08-1)

**RECOMMENDATION**

We recommend the Agency implement controls to ensure grant agreements contain provisions necessary to properly administer State grant funds, including, at a minimum, those required by the Illinois Grant Funds Recovery Act. In addition, we recommend the Agency implement controls to ensure Agency grant monitors require grantees to submit required reports timely to ensure grant funds are being expended as intended.

**AGENCY RESPONSE**

We concur. The omitted provision in the agreement pertaining to unspent funds was an oversight. In addition, the Agency will reinforce the various reporting requirements with grantees and stress with staff the importance of closely monitoring the grants.

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2008

08-2. **FINDING** (Inadequate administration of the Amistad Commission)

The Historic Preservation Agency (Agency) did not adequately monitor a grantee carrying out the duties of the Amistad Commission (Commission). In addition, the Commission did not timely file its biannual report.

Effective July 21, 2005, the Act (20 ILCS 3405/22) was amended to create the Amistad Commission (Commission) within the auspices of the Agency. The Commission was to consist of 15 members whose mission was to survey, design, encourage, and promote the implementation of education and awareness programs in Illinois that are concerned with the African slave trade, slavery in America, and the contributions of African Americans in building our country, particularly to students enrolled in schools in the State of Illinois. The Agency expended appropriated funds totaling \$232,005 in FY07 and \$3,197 in FY08 for this purpose.

During the prior examination period, the Agency had not fully established the Commission. During the current examination period, the Agency fully established the Commission and entered into an agreement with a grantee to carry out the duties of the Commission. However, we noted the following:

- The Agency paid the grantee \$100,000, on an FY07 voucher that stated on its face “to prepare and distribute appropriate curriculum materials to assist schools in training all students about the history of slavery and related issues.” There was no agreement signed by the parties that covered this payment. The supporting documentation for the voucher did not contain detailed receipts or invoices and only consisted of a memo to the Agency’s Director dated August 27, 2007 that detailed the use of the funds for an event that would take place on January 19, 2008 and contained the following details:
  - \$18,480 for catering costs
  - \$5,000 for a conference and banquet hall
  - \$40,000 for 4 keynote speakers (contracted at \$10,000 each)
  - \$2,000 for the 4 speakers’ overnight accommodations and \$2,000 for their air transportation
  - \$6,000 for production and printing of the booklets
  - \$1,050 for the printing of invitations and \$400 for mailing
  - \$10,000 for administrative/indirect costs
  - \$10,070 for development of a library for Commission members
  - \$5,000 to fund tickets for students to attend an education play

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2008

Agency management stated invitations to the dinner went to educators of all levels across the State. The Illinois Grant Funds Recovery Act (30 ILCS 705/4) states grant funds may not be used except pursuant to a written agreement. In addition, the State Finance Act (30 ILCS 105/25) states that a service must be performed as of June 30 of the fiscal year in order to be considered an “outstanding liability as of June 30” that is thereby eligible for payment out of the expiring appropriation. In addition, the Statewide Accounting Management System (SAMS) procedure 17.10.20 requires each State agency to maintain supporting documentation necessary to substantiate expenditures.

Agency management stated the amounts paid to the grantee were determined through initial planning meetings between the Commission, the Agency, and the grantee and monitoring was performed through the review of reports submitted by the grantee.

- The Commission filed its biannual report for the two years ended June 30, 2008 142 days late on November 19, 2008. The Act (20 ILCS 3405/22(1)) requires the Commission to file a report on its activities and findings on or before June 30, 2008 with the Governor and General Assembly. Agency management stated the report was late because the Commission was waiting on data from the grantee to prepare the reports.

Failure to properly administer the Act and monitor the grantee to ensure funds are being used appropriately and in accordance with the Act and other laws and regulations could result in the misuse of funds. Failure of the Agency to ensure the Commission’s biannual report is timely filed results in delays in the communication of data that may be useful for Statewide fiscal management and operations. (Finding Code No. 08-2, 06-7)

**RECOMMENDATION**

We recommend the Agency ensure the requirements of the Act are being met by monitoring grantee expenditures and activities for reasonableness and compliance with State laws. We also recommend the Agency ensures the Commission timely reports its biannual activity to the Governor and General Assembly.

**AGENCY RESPONSE**

We concur. We will work with the Amistad Commission more closely to insure reporting is timely and complete including supporting documentation for Commission activities.

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2008

08-3. **FINDING** (Inappropriate prepayments)

The Historic Preservation Agency (Agency) inappropriately prepaid vendors for contracted services.

During testing, we noted four instances where the Agency paid in advance for goods and services:

- The Agency contracted with various vendors to perform maintenance services and to operate historic sites. During FY07, a vendor was paid the annual contracted total of \$13,500 in August 2006 and another vendor was paid the annual contracted total of \$15,000 in February 2007. During FY08, a third vendor was paid the annual contracted total of \$9,500 in October 2007. These payments were issued without detailed invoices or other supporting documentation and prior to Agency receipt of from 5 to 10 months of the contracted services. None of the contracts or vouchers contained an advance payment clause or other documentation noting the services were being paid in advance. Agency management stated neither the Director nor staff was aware an advance prepayment clause was necessary in the contracts.
- The Agency issued a voucher totaling \$17,145 on 8/20/07 for a vehicle that had been ordered in April 2007 but was not received by the Agency until 8/30/07. Agency management stated a fax was received on 8/16/07 that the vehicle was soon going to be delivered to the State garage, so payment was issued.

The State Finance Act (Act) (30 ILCS 105/9.05) requires payment for services rendered on goods delivered not to be made in advance but only after the goods or services for which payment is being made have been provided unless the terms of the contract require advance payment. Further, the Act requires that payment for goods or services cannot be made in advance unless the agency head certifies that the terms of the contract require advance payment. In addition, the State Records Act (5 ILCS 160/8) requires preservation of records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions to furnish information to protect the legal and financial rights of the State.

Paying in advance for goods and services and paying vendors without appropriate documentation could result in improper expenditures by the Agency for goods and services not received. (Finding Code No. 08-3)

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2008

**RECOMMENDATION**

We recommend the Agency only make payment for services rendered unless otherwise stipulated in the contract. We also recommend the Agency ensure proper documentation is received prior to processing payments to vendors.

**AGENCY RESPONSE**

We concur. The Agency will process payments after services or goods are rendered or received, unless stipulated in the contract, and only after receiving the final invoice.

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2008

08-4. **FINDING** (Board of Trustees not staffed as required)

The Historic Preservation Agency (Agency) did not have the mandated number of appointees serving on its Board of Trustees.

The Historic Preservation Act (Act) (20 ILCS 3405/3) requires the Agency to be under the direction of the Board of Trustees (Board), which is to be composed of seven members appointed by the Governor, by and with the consent of the Senate. No more than four members of the Board can be of the same political party. The Board members are required to serve two year terms expiring on the third Monday in January and until their successors are appointed and qualified. We noted the Board was comprised of five members as of June 30, 2008, and four of the members' appointments expired on January 19, 2004 and the other member's appointment expired on January 17, 2005.

Agency personnel stated they were unable to compel the Governor to make the appointments.

Failure to have seven current members on the Board means the Agency is not operating as intended by State law. (Finding Code No. 08-4)

**RECOMMENDATION**

We recommend the Agency notify the Governor regarding the appointments.

**AGENCY RESPONSE**

We concur. The Agency will continue to notify the Governor's Office of necessary appointments if necessary.

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2008

08-5. **FINDING** (Failure to develop individual business plans for historic sites)

The Historic Preservation Agency (Agency) did not develop required business plans for certain historic sites.

The Agency did not develop individual business plans for the historic sites at the Old State Capital, Lincoln Herndon Law Offices, and New Salem.

The Historic Preservation Act (Act) (20 ILCS 3405/8) was amended, effective August 14, 2007, to require the Agency to create an individual business plan for each historic site related to Abraham Lincoln no later than January 1, 2008. Each business plan was required to address ways to enhance tourism at the historic site and the historic aspect of each site.

Agency management stated the intent of the legislation was to develop master management plans. They further stated a recently produced master management plan cost over \$300,000. Since the Agency received no additional funding, they were unable to develop the plans.

Failure to develop business plans for historic sites related to Abraham Lincoln means the Agency is not operating as intended by State law. (Finding Code No. 08-5)

**RECOMMENDATION**

We recommend the Agency comply with the statute by developing individual business plans for the Old State Capital, Lincoln Herndon Law Offices, and New Salem or seek legislative changes to remove the requirements.

**AGENCY RESPONSE**

We concur. The lack of funding and staff prevented such studies from being performed. The Agency will seek to have the statutory requirement changed or removed.

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HISTORIC PRESERVATION AGENCY  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2008

- 08-6. **FINDING** (Failure to manage the preservation and conservation of the Illinois Executive Mansion)

The Historic Preservation Agency (Agency) did not manage the preservation and conservation of the buildings and grounds of the Illinois Executive Mansion.

The Historic Preservation Act (Act) (20 ILCS 3420/5(f)) was amended, effective August 22, 2002, to require the Agency to manage the preservation and conservation of the buildings and grounds of the Illinois Executive Mansion in Springfield. The Act further requires the Governor to appoint a Curator of the Executive Mansion, with the advice and consent of the Senate to assist the Agency in carrying out the duties.

Currently, there is a Curator of the Executive Mansion, appointed by the Governor effective November 22, 2002, who manages the preservation and conservation of the buildings and grounds at the Executive Mansion under the direction of the Illinois Executive Mansion Association, a non-profit organization formed in 1972 to promote and preserve the historical integrity of the Executive Mansion. The Agency is not involved in any of those functions.

Agency management stated they were not aware of the legislation requiring their management of the buildings and grounds of the Executive Mansion.

Failure to supervise and manage the Executive Mansion's buildings and grounds along with the Curator means the Agency is not operating as intended by State law. (Finding Code No. 08-6)

**RECOMMENDATION**

We recommend the Agency become active in managing the preservation and conservation of the buildings and grounds of the Illinois Executive Mansion as required.

**AGENCY RESPONSE**

We concur. Support for the Mansion ceased when we no longer received funding to assist them. The Agency will contact staff at the Executive Mansion to assist in preservation and conservation of the facility or have the requirement changed since the Mansion has staff to perform such duties.

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2008

08-7. **FINDING** (Failure to maintain an Illinois Register of Historic Places)

The Historic Preservation Agency (Agency) did not maintain an Illinois Register of Historic Places.

The Historic Preservation Act (Act) (20 ILCS 3410/6) requires the Agency to establish and maintain an Illinois Register of Historic Places, consisting of places that have special historical, architectural, cultural, or artistic interest or value. The Agency does maintain a National Register of Historic Places in Illinois that are registered nationally. The Agency believes the National Register provides more benefits, such as federal grant funds, to the property owners and an Illinois Register would merely function as a duplicate listing to the National Register.

Agency management stated during the current and prior examinations that the Illinois Register is not necessary and there should be change in the legislation; however, they did not take any action during the examination period.

Failure to maintain an updated Illinois Register of Historic Places means the Agency is not operating as intended by State law. (Finding Code No. 08-7, 06-2, 04-8, 02-1)

**RECOMMENDATION**

We recommend the Agency comply with the Act or seek legislative changes to remove the Illinois Register requirements.

**AGENCY RESPONSE**

We concur. The Agency will seek to have the obsolete program removed from the Illinois Statutes.

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2008

08-8. **FINDING** (Failure to establish the Freedom Trail Commission)

The Historic Preservation Agency (Agency) did not establish the Freedom Trail Commission.

The Historic Preservation Agency Act (Act) (20 ILCS 3405/20) was amended, effective August 8, 2003, to create the Freedom Trail Commission (Commission). The Commission was required to consist of 16 appointed members whose mission was to preserve the history of the freedom trail and the Underground Railroad. The Agency's responsibility was to supervise the budgeting, procurement, and related functions of the Commission and the administrative responsibilities of the staff. The Commission has not been established.

Agency management stated as they did during the last examination that none of the members have been appointed by the Governor or the General Assembly and no funding has been received to facilitate the administrative responsibilities. The Agency has estimated the costs associated with running the Commission to be \$215,000.

Failure to supervise the functions of the Commission means the Agency is not operating as intended by State law. (Finding Code No. 08-8, 06-1, 04-7)

**RECOMMENDATION**

We recommend the Agency work with the Governor's Office and the General Assembly to ensure members are appointed and funding is received to comply with the Act.

**AGENCY RESPONSE**

We concur. The Agency will remind the Governor's Office and the Legislature of the program and that they need to make appointments to the Commission if it is their desire for the program to continue. The Agency will again seek funding for the program if it is to continue.

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08-9. **FINDING** (Failure to publish notices in the Illinois Procurement Bulletin)

The Historic Preservation Agency (Agency) did not publish its intent to award sole source contracts in the Illinois Procurement Bulletin (Bulletin) as required.

The Agency failed to publish its notice of intent to enter into sole source contracts in the Bulletin for a contract for professional documentary services totaling \$24,000 in FY07 and a contract for the maintenance and security of fire and alarm systems with related expenditures of \$32,544 and \$47,201, in FY07 and FY08, respectively.

The Illinois Procurement Code (Code) (30 ILCS 500/20-25) states contracts may be awarded without use of the specified method of source selection when there is only one economically feasible source for the item. The Code requires the purchasing agency to publish a notice of intent to do so along with a description of the item to be procured and the intended sole source contractor in the Bulletin at least 2 weeks before entering into a sole source contract.

Agency management stated the failure to publish the notices was an oversight.

The failure to publish intent to award sole source contracts is noncompliance with the Code and could lead to the inefficient use of State resources. (Finding Code No. 08-9)

**RECOMMENDATION**

We recommend the Agency implement and maintain procedures to ensure it adheres to the Code's requirements regarding the publishing of sole source contracts on the Bulletin.

**AGENCY RESPONSE**

We concur. The Agency will publish all notices when required.

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For the Two Years Ended June 30, 2008

08-10. **FINDING** (Inadequate controls over receipts and refunds)

The Historic Preservation Agency (Agency) did not timely deposit receipts and refunds and did not maintain documentation of the date of receipt for all refunds. In addition, a refund was improperly processed as a receipt.

During testing we noted the following:

- Ten of 50 (20%) receipts tested totaling \$138,520 and 12 of 25 (48%) refunds totaling \$16,763 were deposited from 1 to 115 days late. The State Officers and Employees Money Disposition Act (Act) (30 ILCS 230/2(b)) requires each State agency to deposit into the State Treasury individual receipts exceeding \$10,000 in the same day received, an accumulation of receipts of \$10,000 or more within 24 hours, receipts valued between \$500 and \$10,000 within 48 hours, and cumulative receipts valued up to \$500 on the next first or fifteenth day of the month after receipt.
- The timeliness of deposit could not be determined for 10 of 25 (40%) refunds tested totaling \$10,335 because the Agency did not maintain documentation of the date received. The Act (30 ILCS 230/2(a)) requires each State agency to keep a detailed, itemized account of money received, including the date of receipt.

Agency management stated the deposits not made timely and lack of date received on refunds were mainly due to the receipt of funds at multiple locations and the extra time involved in forwarding those items to the Fiscal Office.

- For 3 of 50 (6%) receipts tested totaling \$25,774, the Treasurer's drafts were not forwarded to the Office of the Comptroller until 32 to 51 days after receipt. Good business practice requires deposits to be processed timely to increase the balance of funds available for expenditure. Agency management stated they generally deposit Treasurer's drafts as timely as possible and there may have been a problem with the paperwork; however, no documentation was provided.

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- One of 25 (4%) refunds tested totaling \$5,734 was improperly deposited as a receipt and subsequently submitted to the Office of the Comptroller on a Receipt Deposit Transmittal (RDT) instead of an Expenditure Adjustment Transmittal (EAT). The Statewide Accounting Management System (SAMS) Manual (Procedure 25.20.20) requires State agencies to complete an EAT when submitting cash refunds to the Comptroller for order of monies into the State Treasury. Agency management stated there was an error in determining the nature of the funds.

Untimely deposit of receipts delays the State access and usage of funds and increases the risk of loss or theft of receipts. Failure to implement adequate internal controls over money received increases the risk that errors and irregularities could occur and not be detected.

In addition, during the prior examination period, the Agency did not maintain a cash receipts journal for the General Revenue Fund (GRF) and did not include all its refunds on the refunds journal. During the current period, we noted the Agency maintained a cash receipts journal for the GRF and our sample testing showed refunds were properly entered into the refunds journal. (Finding Code No. 08-10, 06-4)

**RECOMMENDATION**

We recommend the Agency comply with the Act by making timely deposits into the State Treasury and documenting the date that all refunds are received. In addition, we recommend the Agency submit its Treasurer's Drafts timely and process cash refunds on the proper forms.

**AGENCY RESPONSE**

We concur. The Agency will stress to appropriate staff the importance of timeliness in relation to the deposit of funds and the submission of drafts to the Comptroller's Office as well as remind them to date stamp documents for verification of receipt.

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08-11. **FINDING** (Inadequate controls over voucher processing)

The Historic Preservation Agency (Agency) did not have adequate controls over voucher processing.

We noted the following during testing:

- Thirty-six of 379 (9%) vouchers tested totaling \$153,495, were approved for payment from 1 to 82 days late. The Illinois Administrative Code (74 Ill. Adm. Code 900.70) requires an agency to review a bill and either deny the bill in whole or in part, ask for more information necessary to review the bill, or approve the bill in whole or in part, within 30 days after physical receipt of the bill. Agency management stated the late approvals were mainly due to delays in receiving invoices from the various sites and divisions within the Agency.
- The Agency did not pay the required interest of \$538 on 4 of 379 (1%) vouchers tested totaling \$43,614. The State Prompt Payment Act (30 ILCS 540/3-2) requires State agencies to determine whether interest is due and automatically pay interest penalties amounting to \$50 or more to the appropriate vendor when payment is not issued within 60 days after receipt of a proper bill. Agency management stated interest payments are automatically generated when interest is owed over \$50, but none were generated in the above cases.
- We noted 3 instances where the Agency issued \$84 in duplicate payments to vendors. The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation. Agency management stated duplicate reimbursement requests were received and attached with other invoices, so they were not detected.

Failure to approve vouchers timely could subject the State to unnecessary interest charges. Failure to pay the required interest on vouchers is noncompliance with the State Prompt Payment Act. In addition, the failure to prevent duplicate payments could result in inappropriate payments to vendors. (Finding Code No. 08-11)

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For the Two Years Ended June 30, 2008

**RECOMMENDATION**

We recommend the Agency comply with the Illinois Administrative Code and implement controls to ensure vouchers are approved within the required time frame. We also recommend the Agency ensure interest owed over \$50 to a vendor is automatically paid when applicable. In addition, we recommend the Agency implement controls to prevent duplicate payments to vendors and obtain refunds for the duplicate payments made.

**AGENCY RESPONSE**

We concur. The Agency will continue to stress to staff the importance of timely submission of vouchers. In addition, we will process prompt pay interest payments when notified by the Comptroller's Office to do so and we will seek to eliminate any duplicate vouchers.

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For the Two Years Ended June 30, 2008

08-12. **FINDING** (Failure to conduct employee performance evaluations)

The Historic Preservation Agency (Agency) did not conduct employee performance evaluations as required.

We noted the Agency did not perform annual performance evaluations for 4 of 25 (16%) employees tested in FY07 and 10 of 25 (40%) employees tested in FY08. The Illinois Administrative Code (Code) (80 Ill. Adm. Code 302.270) requires the Agency to prepare an evaluation on employees not less often than annually.

Agency management stated although supervisors were reminded periodically to perform the evaluations, they were not always completed due to turnover of key staff.

Performance evaluations are a systematic and uniform approach used for the development of employees and communication of performance expectations to employees. Performance evaluations should serve as a foundation for salary adjustment, promotion, demotion, discharge, layoff, recall, and reinstatement decisions. (Finding Code No. 08-12)

**RECOMMENDATION**

We recommend the Agency comply with the Code and perform evaluations for all employees.

**AGENCY RESPONSE**

We concur. We will continue to inform management staff of the importance of employee evaluations and stress that they be completed in a timely manner.

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For the Two Years Ended June 30, 2008

- 08-13. **FINDING** (Inadequate documentation of employee leave time and timesheets not in compliance with the State Officials and Employees Ethics Act)

The Historic Preservation Agency (Agency) did not maintain properly completed documentation of its employees' leave time and the Agency's timesheets were not in compliance with the State Officials and Employees Ethics Act (Act).

We noted the following:

- Two of 4 (50%) employees tested did not submit properly completed leave of absence request forms. One employee failed to submit a leave of absence request form prior to taking the leave. The second employee submitted a leave of absence request form; however, the form was not approved by the supervisor or the division head. The Illinois Administrative Code (80 Ill. Adm. Code 500.320) states that a department head may grant leaves of absence without pay to employees with the prior approval of the Director. Agency management stated the leaves were approved in advance as required but the forms were not properly completed.
- Leave slips were not maintained for 1 of 25 (4%) employees tested. Official leave request forms were not provided for 14 absences, totaling 78 hours. The Illinois Administrative Code (80 Ill. Adm. Code 303.340) implemented and authorized by the Personnel Code (20 ILCS 415/1 *et seq.*) states each operating agency shall maintain accurate, daily attendance records. Agency management stated the applicable timekeeper retired, and they were unable to locate the forms.
- Employees are required to periodically submit time sheets; however, the time sheets do not document the time spent each day on official State business to the nearest quarter hour. The Act (5 ILCS 430/5-5(c)) requires State employees to periodically submit time sheets documenting the time spent each day on official State business to the nearest quarter hour. Agency management stated they were unaware their timesheets did not comply with the Act.

Failure to maintain adequate controls over the documentation of employee leave requests increases the risk of the Agency paying for services not rendered by

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**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2008

employees. Failure to maintain the required timesheets is non-compliance with the Act. (Finding Code No. 08-13)

**RECOMMENDATION**

We recommend the Agency implement controls to ensure leave requests are maintained for all employees taking time off and leave of absence requests are properly documented and approved in advance. In addition, we recommend the Agency require employees to document the time spent each day on official State business to the nearest quarter hour.

**AGENCY RESPONSE**

We concur. We will reiterate the rules regarding the submission of leave slips and stress the importance of properly completing and maintaining copies of all the forms.

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For the Two Years Ended June 30, 2008

08-14. **FINDING** (Insufficient controls over State owned equipment)

The Historic Preservation Agency (Agency) did not maintain sufficient controls over the recording and identification of State-owned equipment.

During testing, we noted the following:

- Four of 35 (11%) equipment vouchers tested contained equipment items totaling \$21,976 that were not recorded on the Agency's property listing. The Illinois Administrative Code (Code) (44 Ill. Adm. Code 5010.400) requires agencies to adjust property records within 30 days of acquisition, change, or deletion of equipment items. Agency management stated the failure to inventory the equipment purchases was due to errors in identifying vouchers to be processed by property control.
- The Agency did not mark State property under \$100 to identify it as the property of the State of Illinois. The Code (44 Ill. Adm. Code 5010.210) requires all equipment regardless of value to be clearly marked to indicate that it is the property of the State of Illinois. Agency management stated they were unaware of the rules requiring inventory items under \$100 to be marked.

The State Property Control Act (30 ILCS 605/4) requires the Agency to be accountable for the supervision, control and inventory of all property under its jurisdiction and control.

Failure to inventory equipment purchases and the failure to permanently mark equipment regardless of value increase the potential for fraud and possible loss or theft of State property. (Finding Code No. 08-14)

**RECOMMENDATION**

We recommend the Agency implement controls to ensure all equipment purchases are inventoried and we further recommend the Agency comply with Code requirements to ensure all equipment is marked as required.

**AGENCY RESPONSE**

We concur. The Agency will insure property is tagged in a timely manner. In addition, we have already begun marking items under \$100 that we have always considered as commodities.

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For the Two Years Ended June 30, 2008

08-15. **FINDING** (Failure to maintain accurate accounting records)

The Historic Preservation Agency (Agency) did not maintain accurate accounting records.

- The Agency's expenditure records were inaccurate and did not agree with the State Comptroller's records for 5 of 54 (9%) appropriation line items in the General Revenue Fund (001), 3 of 36 (8%) appropriation line items in the Historic Sites Fund (538), and 1 of 1 (100%) appropriation line item in the Presidential Library and Museum Operating Fund (776) in FY07. We noted these unreconciled differences, which ranged from \$75 to \$4,801, were not reported to the Comptroller's Office as required. These individual line item differences netted to \$5,077 in the 001 fund, \$441 in the 538 fund, and \$2,453 in the 776 fund. The Statewide Accounting Management System (SAMS) (Procedure 11.40.20) requires each agency to reconcile expenditures monthly and notify the Comptroller of unreconcilable differences.
- The Agency's receipt records were inaccurate and did not agree with the State Comptroller's records in the Historic Sites Fund (538) in FY07 and FY08. We noted these unreconciled differences, \$1,633 in FY07 and \$635 in FY08, were not reported to the Comptroller's Office as required. The Statewide Accounting Management System (SAMS) (Procedure 25.40.20) requires each agency reconcile receipts monthly and notify the Comptroller of unreconcilable differences.

Agency management stated they were aware of the differences but did not report them due to time constraints.

Failure to notify the Comptroller's Office of all corrections and unreconcilable differences identified in the monthly reconciliations between agency records and Comptroller records impairs the agency's and the Comptroller's ability to take corrective action to ensure accurate accounting of agency expenditures and receipts. (Finding Code No. 08-15)

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**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2008

**RECOMMENDATION**

We recommend the Agency timely identify and formally notify the Comptroller's Office of all corrections and unreconciled differences identified by the monthly reconciliations of agency expenditures and receipts to Comptroller records as required by SAMS to ensure accurate accounting records are maintained.

**AGENCY RESPONSE**

We concur. The Agency did not report the differences due to the fact that the differences were attributed to posting errors on the Agency side and not the Comptroller's side. The Agency will notify the Comptroller's Office of unreconciled differences in the future.

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**PRIOR FINDINGS NOT REPEATED (STATE COMPLIANCE)**  
For the Two Years Ended June 30, 2008

PRIOR FINDINGS NOT REPEATED

A. **FINDING** (Inadequate controls over Trust Fund)

During the prior period, the Historic Preservation Agency (Agency) did not adequately manage its Illinois Historic Preservation Trust Fund (Fund). The Board of Trustees did not approve all expenditures as required, and the Agency did not document reviews of bank reconciliations or sign the Report of Receipts and Disbursements for Locally Held Funds (C-17s). In addition, a C-17 was not timely filed.

During the current period, the Agency changed the approval process for the Fund to ensure expenditures and bank reconciliations were properly approved and documented. In addition, the Agency approved and timely filed its C-17s.

B. **FINDING** (Noncompliance with emergency purchase rules)

During the prior period, the Agency did not file all emergency purchase affidavits with the Office of the Auditor General (Office) and did not publish one affidavit in the Illinois Procurement Bulletin.

During the current period, the Agency's emergency purchases were properly filed with the Office and posted by the Capital Development Board on its Procurement Bulletin.

C. **FINDING** (Noncompliance with Illinois State Agency Historic Resources Preservation Act (Act))

During the prior period, the Agency did not comply with the Act by establishing the Mediation Committee.

During the current period, the Agency established the Mediation Committee.

D. **FINDING** (Inadequate monitoring of interagency agreement)

During the prior period, the Agency did not monitor compliance with all the terms of its agreement with the Abraham Lincoln Presidential Library and Museum Foundation (Foundation).

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**PRIOR FINDINGS NOT REPEATED (STATE COMPLIANCE)**  
For the Two Years Ended June 30, 2008

During the current period, the Agency amended the agreement with the Foundation, and our sample testing showed the Foundation complied with the terms of that agreement.

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COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2008

**SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

**SUMMARY**

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

- Fiscal Schedules and Analysis:
  - Schedule of Expenditures of Federal Awards
  - Notes to the Schedule of Expenditures of Federal Awards
  - Schedule of Appropriations, Expenditures and Lapsed Balances
  - Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
  - Comparative Schedule of Receipts, Disbursements and Fund Balance (Cash Basis) - Locally Held Funds
  - Schedule of Changes in State Property
  - Comparative Schedule of Cash Receipts
  - Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller
  - Analysis of Significant Variations in Expenditures
  - Analysis of Significant Variations in Receipts
  - Analysis of Significant Lapse Period Spending
  
- Analysis of Operations:
  - Agency Functions and Planning Program
  - Average Number of Employees
  - Service Efforts and Accomplishments (Not Examined)

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

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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended June 30,  
(amounts expressed in thousands)

| <b>Program Title</b>                                  | <b>Federal<br/>CFDA<br/>Number</b> | <b>2008</b>     | <b>2007</b>     |
|---|------------------------------------|-----------------|-----------------|
| Abraham Lincoln Presidential<br>Library and Museum    | 15.XXD                             | \$ -            | \$ 988          |
| Historic Preservation Fund Grants-In-Aid              | 15.904                             | 1,135           | 814             |
| Promotion of the Humanities - Research                | 45.161                             | 87              | 20              |
| National Historical Publications and<br>Records Grant | 89.003                             | 116             | 40              |
| <b>Total Expenditures of Federal Awards</b>           |                                    | <u>\$ 1,338</u> | <u>\$ 1,862</u> |

Note: The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

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**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Two Years Ended June 30, 2008

**Note 1 – Basis of Presentation**

The accompanying schedule of expenditures of federal awards included the federal grant activity of the Historic Preservation Agency for the two years ended June 30, 2008, and are presented on the cash basis of accounting.

**Note 2 – Sub-Recipients**

Of the federal expenditures presented in the schedule, the Historic Preservation Agency provided federal awards to sub-recipients as follows:

| <b>Program Title</b>                     | <b>CFDA<br/>Number</b> | <b>2008 Amount<br/>Provided to<br/>Sub-Recipients</b> | <b>2007 Amount<br/>Provided to<br/>Sub-Recipients</b> |
|--|------------------------|---|---|
| Historic Preservation Fund Grants-In-Aid | 15.904                 | \$109,000   | \$34,000  |

**Note 3 – Description of Programs**

Abraham Lincoln Presidential Library and Museum - CFDA #15.XXD

The Agency received a grant from the National Park Service to plan, design, and build an interpretive center to preserve, and make available to the public, materials related to the life of President Abraham Lincoln. The goal of the program was to provide interpretive and educational services which communicate the meaning of the life of Abraham Lincoln. This program was funded by the U.S. Department of the Interior.

Historic Preservation Fund Grants-In-Aid - CFDA #15.904

The objective of this program was to provide matching grants to States for the identification, evaluation, and protection of historic properties by such means to survey, planning technical assistance, acquisition, development, and certain Federal tax incentives available for historic properties; to provide matching grants to States to expand the National Register of Historic Places; and to assist Federal, State, and Local Government agencies, nonprofit organizations and private individuals in carrying out historic preservation activities. This program was funded by the U.S. Department of the Interior.

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**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Two Years Ended June 30, 2008

Promotion of the Humanities - CFDA #45.161

The objective of this program was to strengthen the intellectual foundations of the humanities through the collaboration of scholars and the support of post-doctoral fellowship programs at independent research institutions. This program was funded by the National Foundation on the Arts and the Humanities.

National Historical Publications and Records Grant - CFDA #89.003

The objective of this program was to undertake a wide range of activities related to the preservation, publication, and use of documentary sources relating to the history of the United States. This program was funded by the National Archives and Records Administration.

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**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For The Fiscal Year Ended June 30, 2008

|  | Appropriations<br>(Net of<br>Transfers) | Expenditures<br>Through June 30 | Lapse Period                           |                           | Total<br>Expenditures<br>14 Months Ended<br>August 31 | Balances<br>Lapsed<br>August 31 |
|--|---|---------------------------------|--|---------------------------|---|---------------------------------|
|  |   |                                 | Expenditures<br>July 1 to<br>August 31 | Expenditures<br>August 31 |   |                                 |
| P.A. 95-11   |   |                                 |  |                           |   |                                 |
| P.A. 95-0348   |   |                                 |  |                           |   |                                 |
| FISCAL YEAR 2008   |   |                                 |  |                           |   |                                 |
| <u>General Revenue 001</u>                               |   |                                 |  |                           |   |                                 |
| Personal Services  | \$ 8,561,400                            | \$ 8,086,973                    | \$ 358,320                             | \$ 8,445,293              | \$ 116,107  |                                 |
| Employee Retirement Contributions Paid by Employer       | -                                       | -                               | -                                      | -                         | -   |                                 |
| State Contribution to State Employees' Retirement System | 1,421,300                               | 1,339,450                       | 59,773                                 | 1,399,223                 | 22,077  |                                 |
| State Contributions to Social Security                   | 653,800                                 | 599,914                         | 26,995                                 | 626,909                   | 26,891  |                                 |
| Contractual Services                                     | 1,406,400                               | 1,361,859                       | 40,618                                 | 1,402,477                 | 3,923   |                                 |
| Travel   | 35,500                                  | 23,680                          | 1,840                                  | 25,520                    | 9,980   |                                 |
| Commodities  | 182,200                                 | 173,787                         | 7,692                                  | 181,479                   | 721   |                                 |
| Printing   | 71,400                                  | 58,385                          | 4,986                                  | 63,371                    | 8,029   |                                 |
| Equipment  | 46,000                                  | 32,789                          | 12,251                                 | 45,040                    | 960   |                                 |
| Electronic Data Processing                               | 39,800                                  | 18,653                          | 21,147                                 | 39,800                    | -   |                                 |
| Telecommunications                                       | 110,300                                 | 102,085                         | 7,643                                  | 109,728                   | 572   |                                 |
| Operation of Automotive Equipment                        | 51,900                                  | 51,780                          | -                                      | 51,780                    | 120   |                                 |
| Amistad Commission Expenses                              | 300,000                                 | 2,810                           | 387                                    | 3,197                     | 296,803   |                                 |
| Lincoln Bicentennial Expenses                            | 500,000                                 | 404,652                         | 93,605                                 | 498,257                   | 1,743   |                                 |
| Lewis & Clark-Historic Site Operation Expense            | 246,400                                 | 238,061                         | 5,426                                  | 243,487                   | 2,913   |                                 |
| Lincoln Legals   | 135,200                                 | 127,030                         | 8,170                                  | 135,200                   | -   |                                 |
| Lincoln Bicentennial Grant                               | 500,000                                 | 499,022                         | -                                      | 499,022                   | 978   |                                 |
| Shared Services  | 565,900                                 | 542,441                         | 22,005                                 | 564,446                   | 1,454   |                                 |
| On-line Computer Liberty Center                          | 72,800                                  | 67,897                          | 2,541                                  | 70,438                    | 2,362   |                                 |
| Permanent Improvements                                   | 94,100                                  | 13,538                          | 76,565                                 | 90,103                    | 3,997   |                                 |
| Main Street Program                                      | 24,563                                  | 24,562                          | -                                      | 24,562                    | 1   |                                 |
| <b>Total General Revenue Fund - 001</b>                  | <b>\$ 15,018,963</b>                    | <b>\$ 13,769,368</b>            | <b>\$ 749,964</b>                      | <b>\$ 14,519,332</b>      | <b>\$ 499,631</b>                                     |                                 |

Note: Appropriations, expenditures, and lapsed balances were obtained from Agency records and have been reconciled to the records of the Office of the Comptroller in all material respects.

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**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For The Fiscal Year Ended June 30, 2008

|  | Appropriations<br>(Net of<br>Transfers) | Expenditures<br>Through June 30 | Lapse Period                           |                           | Total<br>Expenditures<br>14 Months Ended<br>August 31 | Balances<br>Lapsed<br>August 31 |
|--|---|---------------------------------|--|---------------------------|---|---------------------------------|
|  |   |                                 | Expenditures<br>July 1 to<br>August 31 | Expenditures<br>August 31 |   |                                 |
| P.A. 95-11   |   |                                 |  |                           |   |                                 |
| P.A. 95-0348   |   |                                 |  |                           |   |                                 |
| <b>FISCAL YEAR 2008</b>  |   |                                 |  |                           |   |                                 |
| <u>Historic Sites Fund - 538</u>   |   |                                 |  |                           |   |                                 |
| Personal Services  | \$ 425,200                              | \$ 349,333                      | \$ 17,241                              | \$ 366,574                | \$ 58,626   |                                 |
| Employee Retirement Contributions Paid by Employer                             | -                                       | -                               | -                                      | -                         | -   |                                 |
| State Contribution to State Employees' Retirement System                       | 70,600                                  | 57,897                          | 2,857                                  | 60,754                    | 9,846   |                                 |
| State Contributions to Social Security   | 32,600                                  | 26,164                          | 1,276                                  | 27,440                    | 5,160   |                                 |
| Group Insurance  | 118,400                                 | 85,989                          | 4,079                                  | 90,068                    | 28,332  |                                 |
| Contractual Services   | 314,000                                 | 235,226                         | 6,808                                  | 242,034                   | 71,966  |                                 |
| Travel   | 31,000                                  | 10,699                          | 3,984                                  | 14,683                    | 16,317  |                                 |
| Commodities  | 39,000                                  | 36,958                          | 512                                    | 37,470                    | 1,530   |                                 |
| Printing   | 17,300                                  | 15,152                          | 2,126                                  | 17,278                    | 22  |                                 |
| Equipment  | 28,000                                  | 11,219                          | -                                      | 11,219                    | 16,781  |                                 |
| Electronic Data Processing   | 5,000                                   | 110                             | -                                      | 110                       | 4,890   |                                 |
| Telecommunications   | 33,000                                  | 17,665                          | 49                                     | 17,714                    | 15,286  |                                 |
| Operation of Auto Equipment  | 10,000                                  | 9,966                           | -                                      | 9,966                     | 34  |                                 |
| Historic Preservation Program-Executive Office                                 | 225,000                                 | 42,810                          | 120,025                                | 162,835                   | 62,165  |                                 |
| Historic Preservation Program-Abraham Lincoln<br>Presidential Library & Museum | -                                       | -                               | -                                      | -                         | -   |                                 |
| Historic Preservation Programs-Sites   | 350,000                                 | 21,033                          | -                                      | 21,033                    | 328,967   |                                 |
| Historic Preservation Programs-Pres. Serv.                                     | 662,800                                 | 365,471                         | 33,992                                 | 399,463                   | 263,337   |                                 |
| Operations of Historic Sites (Donations)                                       | 600,000                                 | 326,915                         | 242,095                                | 569,010                   | 30,990  |                                 |
| Operations-OSC, JRB and Union Station  | 300,000                                 | 178,919                         | 44,023                                 | 222,942                   | 77,058  |                                 |
| Lincoln Research Project   | 200,000                                 | 157,172                         | 10,245                                 | 167,417                   | 32,583  |                                 |
| Microfilm Operation & Programs-Library   | 225,000                                 | 127,047                         | 6,918                                  | 133,965                   | 91,035  |                                 |
| Historic Preservation Grants-Pres. Serv.                                       | 150,000                                 | -                               | -                                      | -                         | 150,000   |                                 |
| Historic Preservation Grants-Pres. Serv. (Reapprop)                            | 295,000                                 | 108,705                         | -                                      | 108,705                   | 186,295   |                                 |
| Permanent Improvement  | 75,000                                  | 6,557                           | -                                      | 6,557                     | 68,443  |                                 |
| <b>Total Historic Site Fund - 538</b>  | <b>\$ 4,206,900</b>                     | <b>\$ 2,191,007</b>             | <b>\$ 496,230</b>                      | <b>\$ 2,687,237</b>       | <b>\$ 1,519,663</b>                                   |                                 |

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For The Fiscal Year Ended June 30, 2008

| P.A. 95-11<br>P.A. 95-0348<br>FISCAL YEAR 2008              | Appropriations<br>(Net of<br>Transfers) | Expenditures<br>Through June 30 | Lapse Period                           |   | Balances<br>Lapsed<br>August 31 |
|---|---|---------------------------------|--|---|---------------------------------|
|   |   |                                 | Expenditures<br>July 1 to<br>August 31 | Total<br>Expenditures<br>14 Months Ended<br>August 31 |                                 |
| <u>Capital Development Fund - 141</u>                       |   |                                 |  |   |                                 |
| Sugar Loaf/Fox Mounds (Reappropriated)                      | \$ 143,000                              | \$ -                            | \$ -                                   | \$ -  | \$ 143,000                      |
| Total Capital Development Fund - 141                        | <u>\$ 143,000</u>                       | <u>\$ -</u>                     | <u>\$ -</u>                            | <u>\$ -</u>   | <u>\$ 143,000</u>               |
| <u>Presidential Library and Museum Operating Fund - 776</u> |   |                                 |  |   |                                 |
| Shared Services   | \$ 168,100                              | \$ 126,487                      | \$ 4,409                               | \$ 130,896  | \$ 37,204                       |
| Presidential Library and Museum Operations                  | <u>12,689,900</u>                       | <u>9,972,535</u>                | <u>728,287</u>                         | <u>10,700,822</u>                                     | <u>1,989,078</u>                |
| Total Presidential Library and Museum Operating Fund - 776  | <u>\$ 12,858,000</u>                    | <u>\$ 10,099,022</u>            | <u>\$ 732,696</u>                      | <u>\$ 10,831,718</u>                                  | <u>\$ 2,026,282</u>             |
| <b>TOTAL</b>  | <u>\$ 32,226,863</u>                    | <u>\$ 26,059,397</u>            | <u>\$ 1,978,890</u>                    | <u>\$ 28,038,287</u>                                  | <u>\$ 4,188,576</u>             |

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For The Fiscal Year Ended June 30, 2007

|  | Appropriations<br>(Net of<br>Transfers) | Expenditures<br>Through June 30 | Lapse Period                           |                           | Total<br>Expenditures<br>14 Months Ended<br>August 31 | Balances<br>Lapsed<br>August 31 |
|--|---|---------------------------------|--|---------------------------|---|---------------------------------|
|  |   |                                 | Expenditures<br>July 1 to<br>August 31 | Expenditures<br>August 31 |   |                                 |
| P.A. 94-0798   |   |                                 |  |                           |   |                                 |
| P.A. 95-0144   |   |                                 |  |                           |   |                                 |
| <b>FISCAL YEAR 2007</b>                                  |   |                                 |  |                           |   |                                 |
| <u>General Revenue 001</u>                               |   |                                 |  |                           |   |                                 |
| Personal Services  | \$ 8,681,100                            | \$ 7,946,470                    | \$ 425,526                             | \$ 8,371,996              | \$ 309,104  |                                 |
| Employee Retirement Contributions Paid by Employer       | -                                       | -                               | -                                      | -                         | -   |                                 |
| State Contribution to State Employees' Retirement System | 1,000,700                               | 916,119                         | 49,358                                 | 965,477                   | 35,223  |                                 |
| State Contributions to Social Security                   | 663,300                                 | 588,742                         | 32,173                                 | 620,915                   | 42,385  |                                 |
| Contractual Services                                     | 1,436,700                               | 1,406,779                       | 24,407                                 | 1,431,186                 | 5,514   |                                 |
| Travel   | 35,500                                  | 33,458                          | 415                                    | 33,873                    | 1,627   |                                 |
| Commodities  | 182,200                                 | 162,016                         | 17,203                                 | 179,219                   | 2,981   |                                 |
| Printing   | 71,400                                  | 43,619                          | 15,693                                 | 59,312                    | 12,088  |                                 |
| Equipment  | 74,000                                  | 30,813                          | 42,631                                 | 73,444                    | 556   |                                 |
| Electronic Data Processing                               | 39,800                                  | 37,942                          | 284                                    | 38,226                    | 1,574   |                                 |
| Telecommunications                                       | 110,300                                 | 103,329                         | 4,771                                  | 108,100                   | 2,200   |                                 |
| Operation of Automotive Equipment                        | 51,900                                  | 51,413                          | 371                                    | 51,784                    | 116   |                                 |
| Amistad Commission Expenses                              | 250,000                                 | 131,527                         | 100,478                                | 232,005                   | 17,995  |                                 |
| Lincoln Bicentennial Expenses                            | 500,000                                 | 452,274                         | 42,599                                 | 494,873                   | 5,127   |                                 |
| Lewis & Clark-Historic Site Operation Expense            | 236,900                                 | 202,244                         | 33,911                                 | 236,155                   | 745   |                                 |
| Lincoliana Purchase/Care                                 | 18,600                                  | 14,820                          | -                                      | 14,820                    | 3,780   |                                 |
| Lincoln Legals   | 135,200                                 | 120,825                         | 14,375                                 | 135,200                   | -   |                                 |
| Stevenson Home/McLean CTY                                | 187,500                                 | 183,750                         | -                                      | 183,750                   | 3,750   |                                 |
| Heritage Grants(Reappropriated)                          | 23,764                                  | -                               | -                                      | -                         | 23,764  |                                 |
| On-Line Computer Library Center                          | 67,800                                  | 66,188                          | 1,241                                  | 67,429                    | 371   |                                 |
| Permanent Improvements                                   | 196,300                                 | 183,295                         | 12,983                                 | 196,278                   | 22  |                                 |
| Main Street Program                                      | 188,300                                 | 169,709                         | 11,891                                 | 181,600                   | 6,700   |                                 |
| <b>Total General Revenue Fund - 001</b>                  | <b>\$ 14,151,264</b>                    | <b>\$ 12,845,332</b>            | <b>\$ 830,310</b>                      | <b>\$ 13,675,642</b>      | <b>\$ 475,622</b>                                     |                                 |

Note: Appropriations, expenditures, and lapsed balances were obtained from Agency records and have been reconciled to the records of the Office of the Comptroller.

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For The Fiscal Year Ended June 30, 2007

|  | Appropriations<br>(Net of<br>Transfers) | Lapse Period                    |  | Total<br>Expenditures<br>14 Months Ended<br>August 31 | Balances<br>Lapsed<br>August 31 |
|--|---|---------------------------------|--|---|---------------------------------|
|  |   | Expenditures<br>Through June 30 | Expenditures<br>July 1 to<br>August 31 |   |                                 |
| P.A. 94-0798   | \$ 401,400                              | \$ 344,271                      | \$ 14,548                              | \$ 358,819  | \$ 42,581                       |
| P.A. 95-0144   | -                                       | -                               | -                                      | -   | -                               |
| <b>FISCAL YEAR 2007</b>                                  |   |                                 |  |   |                                 |
| <u>Historic Sites Fund - 538</u>                         |   |                                 |  |   |                                 |
| Personal Services  | \$ 401,400                              | \$ 344,271                      | \$ 14,548                              | \$ 358,819  | \$ 42,581                       |
| Employee Retirement Contributions Paid by Employer       | 46,300                                  | 39,704                          | 1,678                                  | 41,382  | 4,918                           |
| State Contribution to State Employees' Retirement System | 30,800                                  | 25,600                          | 1,083                                  | 26,683  | 4,117                           |
| State Contributions to Social Security                   | 116,000                                 | 79,536                          | 3,200                                  | 82,736  | 33,264                          |
| Group Insurance  | 314,000                                 | 132,297                         | 120,866                                | 253,163   | 60,837                          |
| Contractual Services                                     | 31,000                                  | 4,654                           | 1,863                                  | 6,517   | 24,483                          |
| Travel   | 39,000                                  | 2,538                           | 30,654                                 | 33,192  | 5,808                           |
| Commodities  | 17,300                                  | 1,118                           | 248                                    | 1,366   | 15,934                          |
| Printing   | 28,000                                  | 485                             | 22,930                                 | 23,415  | 4,585                           |
| Equipment  | 5,000                                   | 2,337                           | -                                      | 2,337   | 2,663                           |
| Electronic Data Processing                               | 33,000                                  | 7,126                           | 12,190                                 | 19,316  | 13,684                          |
| Telecommunications                                       | 10,000                                  | 8,678                           | 1,312                                  | 9,990   | 10                              |
| Operation of Auto Equipment                              | 225,000                                 | 22,270                          | 1,148                                  | 23,418  | 201,582                         |
| Historic Preservation Program-Executive Office           | -                                       | -                               | -                                      | -   | -                               |
| Historic Preservation Program-Abraham Lincoln            | -                                       | -                               | -                                      | -   | -                               |
| Presidential Library & Museum                            | -                                       | -                               | -                                      | -   | -                               |
| Historic Preservation Programs-Sites                     | 350,000                                 | 16,939                          | 30,501                                 | 47,440  | 302,560                         |
| Historic Preservation Programs-Pres. Serv.               | 662,800                                 | 163,451                         | 46,449                                 | 209,900   | 452,900                         |
| Operations of Historic Sites (Donations)                 | 600,000                                 | 257,083                         | 168,830                                | 425,913   | 174,087                         |
| Operations-OSC, JRB and Union Station                    | 300,000                                 | 125,125                         | 32,983                                 | 158,108   | 141,892                         |
| Lincoln Research Project                                 | 200,000                                 | 111,879                         | 77,052                                 | 188,931   | 11,069                          |
| Microfilm Operation & Programs-Library                   | 225,000                                 | 43,906                          | 955                                    | 44,861  | 180,139                         |
| Historic Preservation Grants-Pres. Serv.                 | 150,000                                 | 3,353                           | -                                      | 3,353   | 146,647                         |
| Historic Preservation Grants-Pres. Serv. (Reapprop)      | 275,042                                 | 49,950                          | -                                      | 49,950  | 225,092                         |
| Permanent Improvement                                    | 75,000                                  | 42,504                          | 17,553                                 | 60,057  | 14,943                          |
| <b>Total Historic Sites Fund- 538</b>                    | <b>\$ 4,134,642</b>                     | <b>\$ 1,484,804</b>             | <b>\$ 586,043</b>                      | <b>\$ 2,070,847</b>                                   | <b>\$ 2,063,795</b>             |

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For The Fiscal Year Ended June 30, 2007

|   | Appropriations<br>(Net of<br>Transfers) | Expenditures<br>Through June 30 | Lapse Period                           |                           | Total<br>Expenditures<br>14 Months Ended<br>August 31 | Balances<br>Lapsed<br>August 31 |
|---|---|---------------------------------|--|---------------------------|---|---------------------------------|
|   |   |                                 | Expenditures<br>July 1 to<br>August 31 | Expenditures<br>August 31 |   |                                 |
| P.A. 94-0798  |   |                                 |  |                           |   |                                 |
| P.A. 95-0144  |   |                                 |  |                           |   |                                 |
| <b>FISCAL YEAR 2007</b>   | \$ 897,800                              | \$ 754,800                      | \$ -                                   | \$ -                      | \$ 754,800  | \$ 143,000                      |
| <u>Capital Development Fund - 141</u>                           |   |                                 |  |                           |   |                                 |
| Sugar Loaf/Fox Mounds (Reappropriated)                          | \$ 897,800                              | \$ 754,800                      | \$ -                                   | \$ -                      | \$ 754,800  | \$ 143,000                      |
| <b>Total Capital Development Fund-141</b>                       | <u>\$ 897,800</u>                       | <u>\$ 754,800</u>               | <u>\$ -</u>                            | <u>\$ -</u>               | <u>\$ 754,800</u>                                     | <u>\$ 143,000</u>               |
| <u>Presidential Library and Museum Operating Fund- 776</u>      |   |                                 |  |                           |   |                                 |
| Presidential Library and Museum Operations                      | \$ 12,032,200                           | \$ 9,706,112                    | \$ 948,678                             | \$ 948,678                | \$ 10,654,790   | \$ 1,377,410                    |
| <b>Total Presidential Library and Museum Operating Fund-776</b> | <u>\$ 12,032,200</u>                    | <u>\$ 9,706,112</u>             | <u>\$ 948,678</u>                      | <u>\$ 948,678</u>         | <u>\$ 10,654,790</u>                                  | <u>\$ 1,377,410</u>             |
| <b>TOTAL</b>  | <u>\$ 31,215,906</u>                    | <u>\$ 24,791,048</u>            | <u>\$ 2,365,031</u>                    | <u>\$ 2,365,031</u>       | <u>\$ 27,156,079</u>                                  | <u>\$ 4,059,827</u>             |

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For the Fiscal Years Ended June 30,

|  | Fiscal Year                |                              |                      |
|--|----------------------------|------------------------------|----------------------|
|  | 2008                       | 2007                         | 2006                 |
|  | P.A. 95-0348<br>P.A. 95-11 | P.A. 94-0798<br>P.A. 95-0144 | P.A. 94-0015         |
| <b><u>General Revenue Fund - 001</u></b>                 |                            |                              |                      |
| Appropriations (Net of Transfers)                        | \$ 15,018,963              | \$ 14,151,264                | \$ 13,172,114        |
| <b><u>Expenditures</u></b>                               |                            |                              |                      |
| Personal Services  | \$ 8,445,293               | \$ 8,371,996                 | \$ 8,475,568         |
| Employee Retirement Contributions Paid by Employer       | -                          | -                            | 45,134               |
| State Contribution to State Employees' Retirement System | 1,399,223                  | 965,477                      | 659,856              |
| State Contributions to Social Security                   | 626,909                    | 620,915                      | 629,163              |
| Contractual Services                                     | 1,402,477                  | 1,431,186                    | 1,457,500            |
| Travel   | 25,520                     | 33,873                       | 27,329               |
| Commodities  | 181,479                    | 179,219                      | 180,123              |
| Printing   | 63,371                     | 59,312                       | 75,197               |
| Equipment  | 45,040                     | 73,444                       | 73,853               |
| Electronic Data Processing                               | 39,800                     | 38,226                       | 39,072               |
| Telecommunications                                       | 109,728                    | 108,100                      | 125,141              |
| Operation of Automotive Equipment                        | 51,780                     | 51,784                       | 51,821               |
| Amistad Commission Expenses                              | 3,197                      | 232,005                      | -                    |
| Lincoln Bicentennial Expenses                            | 498,257                    | 494,873                      | -                    |
| Lewis & Clark-Historic Site Operation Expense            | 243,487                    | 236,155                      | 236,257              |
| Lincolniana Purchase/Care                                | -                          | 14,820                       | 18,079               |
| Lincoln Legals   | 135,200                    | 135,200                      | 134,250              |
| Stevenson Home/Mclean CTY                                | -                          | 183,750                      | -                    |
| Heritage Grants(Reappropriated)                          | -                          | -                            | -                    |
| On-Line Computer Library Center                          | 70,438                     | 67,429                       | 61,509               |
| Permanent Improvements                                   | 90,103                     | 196,278                      | 196,284              |
| Main Street Program                                      | 24,562                     | 181,600                      | 144,589              |
| Lincoln Bicentennial Grant                               | 499,022                    | -                            | -                    |
| Shared Services  | 564,446                    | -                            | -                    |
| Total Expenditures, Fund - 001                           | <u>\$ 14,519,332</u>       | <u>\$ 13,675,642</u>         | <u>\$ 12,630,725</u> |
| Balances reappropriated                                  | \$ -                       | \$ -                         | \$ 23,764            |
| Lapsed Balances  | <u>\$ 499,631</u>          | <u>\$ 475,622</u>            | <u>\$ 517,625</u>    |

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For the Fiscal Years Ended June 30,

|  | Fiscal Year                |                              |              |
|--|----------------------------|------------------------------|--------------|
|  | 2008                       | 2007                         | 2006         |
|  | P.A. 95-0348<br>P.A. 95-11 | P.A. 94-0798<br>P.A. 95-0144 | P.A. 94-0015 |
| <b><u>Historic Sites Fund - 538</u></b>  |                            |                              |              |
| Appropriations (Net of Transfers)  | \$ 4,206,900               | \$ 4,134,642                 | \$ 3,927,495 |
| <u>Expenditures</u>  |                            |                              |              |
|  | \$ 366,574                 | \$ 358,819                   | \$ 352,629   |
| Employee Retirement Contributions Paid by Employer                             | -                          | -                            | 2,126        |
| State Contribution to State Employees' Retirement System                       | 60,754                     | 41,382                       | 27,489       |
| State Contributions to Social Security   | 27,440                     | 26,683                       | 25,958       |
| Group Insurance  | 90,068                     | 82,736                       | 88,973       |
| Contractual Services   | 242,034                    | 253,163                      | 230,083      |
| Travel   | 14,683                     | 6,517                        | 13,065       |
| Commodities  | 37,470                     | 33,192                       | 38,540       |
| Printing   | 17,278                     | 1,366                        | 2,627        |
| Equipment  | 11,219                     | 23,415                       | 11,087       |
| Electronic Data Processing   | 110                        | 2,337                        | 4,393        |
| Telecommunications   | 17,714                     | 19,316                       | 14,550       |
| Electronic Data Processing   | 9,966                      | 9,990                        | 9,706        |
| Historic Preservation Program-Executive Office                                 | 162,835                    | 23,418                       | 25,126       |
| Historic Preservation Program-Abraham Lincoln<br>Presidential Library & Museum | -                          | -                            | 23,285       |
| Historic Preservation Programs-Sites   | 21,033                     | 47,440                       | 9,141        |
| Historic Preservation Programs-Pres Serv                                       | 399,463                    | 209,900                      | 314,309      |
| Operations of Historic Sites (Donations)                                       | 569,010                    | 425,913                      | 482,868      |
| Operations-OSC, JRB and Union Station  | 222,942                    | 158,108                      | 61,017       |
| Lincoln Research Project   | 167,417                    | 188,931                      | 186,234      |
| Microfilm Operation & Programs-Library   | 133,965                    | 44,861                       | 48,316       |
| Historic Preservation Grants-Pres Serv   | -                          | 3,353                        | 1,380        |
| Historic Preservation Grants-Pres Serv (Reapprop)                              | 108,705                    | 49,950                       | 69,808       |
| Permanent Improvement  | 6,557                      | 60,057                       | 53,207       |
| Total Expenditures, Fund - 538   | \$ 2,687,237               | \$ 2,070,847                 | \$ 2,095,917 |
| Balance Reappropriated   | \$ 336,295                 | \$ 295,000                   | \$ -         |
| Lapsed Balances  | \$ 1,183,368               | \$ 1,768,795                 | \$ 1,831,578 |
| <b><u>Capital Development Fund -141</u></b>                                    |                            |                              |              |
| Appropriations (Net of Transfers)  | \$ 143,000                 | \$ 897,800                   | \$ 897,800   |
| <u>Expenditures</u>  |                            |                              |              |
| Sugar Loaf/Fox Mounds (Reappropriated)   | \$ -                       | \$ 754,800                   | \$ -         |
| Total Expenditures, Fund - 141   | \$ -                       | \$ 754,800                   | \$ -         |
| Balance Reappropriated   | \$ 143,000                 | \$ 143,000                   | \$ 897,800   |
| Lapsed Balances  | \$ -                       | \$ -                         | \$ -         |

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For the Fiscal Years Ended June 30,

|  | 2008                | Fiscal Year<br>2007 | 2006                |
|--|---------------------|---------------------|---------------------|
|  | P.A. 95-0348        | P.A. 94-0798        |                     |
|  | P.A. 95-11          | P.A. 95-0144        | P.A. 94-0015        |
| <b><u>Presidential Library and Museum Operating Fund - 776</u></b> |                     |                     |                     |
| Appropriations (Net of Transfers)                                  | \$ 12,858,000       | \$ 12,032,200       | \$ 12,062,200       |
| <u>Expenditures</u>  |                     |                     |                     |
| Shared Services  | \$ 130,896          | \$ -                | \$ -                |
| Presidential Library and Museum Operations                         | 10,700,822          | 10,654,790          | 9,164,059           |
| Total Expenditures, Fund - 0776                                    | \$ 10,831,718       | \$ 10,654,790       | \$ 9,164,059        |
| Lapsed Balances  | <u>\$ 2,026,282</u> | <u>\$ 1,377,410</u> | <u>\$ 2,898,141</u> |
| <b>GRAND TOTAL, ALL FUNDS</b>                                      |                     |                     |                     |
| Appropriations (Net of Transfers)                                  | \$ 32,226,863       | \$ 31,215,906       | \$ 30,059,609       |
| Total Expenditures   | 28,038,287          | 27,156,079          | 23,890,701          |
| Balances Reappropriated  | <u>\$ 479,295</u>   | <u>\$ 438,000</u>   | <u>\$ 921,564</u>   |
| Lapsed Balances  | <u>\$ 3,709,281</u> | <u>\$ 3,621,827</u> | <u>\$ 5,247,344</u> |

STATE OF ILLINOIS  
ILLINOIS HISTORIC PRESERVATION AGENCY  
**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCE**  
**(CASH BASIS) - LOCALLY HELD FUND**  
For the Two Years Ended June 30, 2008

|                               | Illinois Historic Preservation Trust Fund<br>(Fund 1331) |              |
|-------------------------------|--|--------------|
| Cash Balance at July 1, 2006  | *  | \$ 2,629,631 |
| Receipts:                     |  |              |
| Dividend/Interest Income      |  | 178,917      |
| Disbursements:                |  |              |
| Contributions to IHPA         |  | 200,035      |
| Scholarships                  |  | 7,060        |
| Insurance                     |  | 255          |
| Accounting                    |  | 4,175        |
| Bank Charges                  |  | 75           |
| Licenses and Fees             |  | 115          |
| Total disbursements           |  | 211,715      |
| Cash Balance at June 30, 2007 |  | \$ 2,596,833 |
| Cash Balance at July 1, 2007  |  | \$ 2,596,833 |
| Receipts:                     |  |              |
| Dividend/Interest Income      |  | 200,165      |
| Gain on Sale of Investments   |  | 15,770       |
| Total receipts                |  | 215,935      |
| Disbursements:                |  |              |
| Contribution to IHPA          |  | 100,000      |
| Scholarships                  |  | 7,000        |
| Insurance                     |  | 254          |
| Accounting                    |  | 3,001        |
| Bank Charges                  |  | 250          |
| Licenses and Fees             |  | 100          |
| Total disbursements           |  | 110,605      |
| Cash Balance at June 30, 2008 |  | \$ 2,702,163 |

\*Beginning balance was restated from the accrual basis to the cash basis.

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**SCHEDULE OF CHANGES IN STATE PROPERTY**  
For the Two Years Ended June 30, 2008

|                           | Total                 | Land and Land<br>Improvements | Buildings and<br>Building<br>Improvements | Equipment            |
|---------------------------|-----------------------|-------------------------------|---|----------------------|
| Balance at July 1, 2006 * | \$ 277,605,829        | \$ 14,073,332                 | \$ 249,579,491                            | \$ 13,953,006        |
| Additions                 | 826,882               |                               | 28,174                                    | 798,708              |
| Deletions                 | (58,885)              |                               |   | (58,885)             |
| Net Transfers             | <u>6,515,380</u>      | <u>255,500</u>                | <u>6,388,945</u>                          | <u>(129,065)</u>     |
| Balance at June 30, 2007  | <u>\$ 284,889,206</u> | <u>\$ 14,328,832</u>          | <u>\$ 255,996,610</u>                     | <u>\$ 14,563,764</u> |
| Balance at July 1, 2007   | \$ 284,889,206        | \$ 14,328,832                 | \$ 255,996,610                            | \$ 14,563,764        |
| Additions                 | 1,447,172             | 750,480                       | 32,662                                    | 664,030              |
| Deletions                 | (39,536)              |                               |   | (39,536)             |
| Net Transfers             | <u>4,977,580</u>      | <u>(356)</u>                  | <u>4,836,854</u>                          | <u>141,082</u>       |
| Balance at June 30, 2008  | <u>\$ 291,274,422</u> | <u>\$ 15,078,956</u>          | <u>\$ 260,866,126</u>                     | <u>\$ 15,329,340</u> |

\* Beginning balances were adjusted to agree to Agency records.

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

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS**  
For the Fiscal Years Ended Jun 30,

|   | <u>2008</u>         | <u>2007</u>         | <u>2006</u>         |
|---|---------------------|---------------------|---------------------|
| <b>General Revenue Fund (001)</b>                           |                     |                     |                     |
| Reimbursement - Jury Duty, Phones                           | \$ -                | \$ 240              | \$ 316              |
| Miscellaneous   | 280                 | 3,060               | 500                 |
| Prior Year Refund   | (1,139)             | 3,205               | 151                 |
|   | <u>          </u>   | <u>          </u>   | <u>          </u>   |
| Total receipts - Fund (001)                                 | <u>\$ (859)</u>     | <u>\$ 6,505</u>     | <u>\$ 967</u>       |
| <b>Historic Sites Fund (538)</b>                            |                     |                     |                     |
| Agriculture Sales   | \$ 67,772           | \$ 69,677           | \$ 60,947           |
| Camping   | 122,580             | 108,856             | 122,359             |
| Concession  | 15,261              | 1,493               | 3,174               |
| Conference Fees   | 22,265              | 17,020              | 15,872              |
| Copy Fees   | 139,178             | 163,870             | 118,170             |
| Donation Box  | 419,242             | 386,686             | 439,248             |
| Department of Interior                                      | 1,098,172           | 950,427             | 993,191             |
| Army Corp of Engineers                                      | -                   | -                   | 177,000             |
| Miscellaneous   | 5,542               | 29,424              | 5,176               |
| National Endowment for the Humanities                       | 50,000              | 56,987              | 74,356              |
| National Historic Publications & Records Commission         | 75,000              | 80,746              | -                   |
| Donations - Individuals/Organizations                       | 100,000             | 100                 | 200                 |
| Property Rental   | 81,981              | 32,152              | 91,281              |
| Reimbursement - Jury Duty, Phones                           | 285                 | 137                 | 658                 |
| Sales of Merchandise  | 281                 | 390                 | 13,654              |
| Subscriptions   | 51,389              | 50,238              | 59,337              |
| Underground Parking   | 146,846             | 132,168             | 136,012             |
| Prior Year Refund   | 523                 | 8,168               | 3,282               |
|   | <u>          </u>   | <u>          </u>   | <u>          </u>   |
| Total receipts - Fund (538)                                 | <u>\$ 2,396,317</u> | <u>\$ 2,088,539</u> | <u>\$ 2,313,917</u> |
| <b>Presidential Library and Museum Operating Fund (776)</b> |                     |                     |                     |
| Admission Fees  | \$ 1,923,017        | \$ 2,257,158        | \$ 3,143,030        |
| Concession  | -                   | -                   | 39                  |
| Donations - Individuals/Organization                        | -                   | 13                  | -                   |
| State Agencies - Natural Resources                          | 13,613              | -                   | -                   |
| Reimbursement - Jury Duty, Phones                           | -                   | -                   | 211                 |
| Miscellaneous   | 2,047               | 24,716              | 2,011               |
| Parking   | 170,171             | 138,558             | 248,692             |
| Property Rental   | 157,780             | 167,581             | 254,866             |
| Prior Year Refund   | 400                 | 7,838               | 21,136              |
|   | <u>          </u>   | <u>          </u>   | <u>          </u>   |
| Total receipts - Fund (776)                                 | <u>\$ 2,267,028</u> | <u>\$ 2,595,864</u> | <u>\$ 3,669,985</u> |

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**RECONCILIATION SCHEDULE OF CASH RECEIPTS  
TO DEPOSITS REMITTED TO THE STATE COMPTROLLER**  
For the Two Fiscal Years Ended June 30, 2008

| <u>GENERAL REVENUE FUND (001)</u>           | <u>2008</u>            | <u>2007</u>            |
|---|------------------------|------------------------|
| Receipts per Agency Records                 | \$ (859)               | \$ 6,505               |
| Add: Deposits in Transit, Beginning of Year | 0                      | 0                      |
| Less: Deposits in Transit, End of Year      | <u>0</u>               | <u>0</u>               |
| Deposits Recorded by the Comptroller        | <u><u>\$ (859)</u></u> | <u><u>\$ 6,505</u></u> |
| <br>  |                        |                        |
| <u>HISTORIC SITES FUND (538)</u>            |                        |                        |
| Receipts per Agency Records                 | \$ 2,396,317           | \$ 2,088,539           |
| Add: Deposits in Transit, Beginning of Year | 12,881                 | 162,640                |
| Less: Deposits in Transit, End of Year      | <u>(56,474)</u>        | <u>(12,881)</u>        |
| *Adjusted Agency Amount                     | <u>\$ 2,352,724</u>    | <u>\$ 2,238,298</u>    |
| Deposits Recorded by the Comptroller        | <u>\$ 2,352,089</u>    | <u>\$ 2,236,665</u>    |
| Unreconciled Difference                     | <u><u>\$ 635</u></u>   | <u><u>\$ 1,633</u></u> |

\*Adjusted Agency amount did not trace to Comptroller records for Fund 538 in FY07 and FY08.  
See Finding 08-15.

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**RECONCILIATION SCHEDULE OF CASH RECEIPTS  
TO DEPOSITS REMITTED TO THE STATE COMPTROLLER**  
For the Two Fiscal Years Ended June 30, 2008

| <u>PRESIDENTIAL LIBRARY &amp; MUSEUM</u><br><u>OPERATING FUND (776)</u> | <u>2008</u>                | <u>2007</u>                |
|---|----------------------------|----------------------------|
| Receipts per Agency Records   | \$ 2,267,028               | \$ 2,595,864               |
| Add: Deposits in Transit, Beginning of Year                             | 98,879                     | 155,513                    |
| Less: Deposits in Transit, End of Year                                  | <u>(81,062)</u>            | <u>(98,879)</u>            |
| Deposits Recorded by the Comptroller                                    | <u><u>\$ 2,284,845</u></u> | <u><u>\$ 2,652,498</u></u> |

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2008

Significant variances in expenditures were determined to be changes of \$20,000 and at least 20% between fiscal years, and are explained below:

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2008 AND 2007**

**General Revenue Fund (001)**

State Contribution to State Employees' Retirement System

The increase was due to the State contribution rate increasing from 11.525% in FY07 to 16.561% in FY08.

Equipment

The decrease was due to the elimination of all equipment funding for the Library in FY08.

Amistad Commission (Commission)

The decrease was due to no grant being executed in FY08 as a result of a lack of Commission activities.

Stevenson Home/Mclean County

The decrease was due to the grant in FY07 for the maintenance of the Site being one-time only.

Permanent Improvements

The decrease was due to inability of the Agency to expend funds for improvements as the required release of funds was not received from the Governor's Office.

Lincoln Bicentennial Grant

The increase was due to FY08 being the first year of funding for these grants. Grants were awarded by the Bicentennial Commission for activities associated with the Lincoln Bicentennial celebration during FY09.

Main Street Program

The decrease was due to the decrease in funding which restricted program activity.

Environment & Economic Development Shared Services Center (Center)

The increase was due to FY08 being the first year of funding for the Center. Personal services expenditures of staff expected to be working in the Center were paid from this line item.

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2008

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2008 AND 2007 (Cont.)**

**Historic Sites Fund (538)**

Historic Preservation Program –Executive Office

The increase was due to the inclusion of expenditures totaling \$134,700 for the Papers of Abraham Lincoln in this line item rather than the General Revenue Fund (GRF) as in the prior year. This project did not receive any GRF funding in FY08.

Historic Preservation Program – Sites

The decrease was due to the payment of two grants totaling approximately \$38,000 in FY07. The grants in FY07 to the Old State Capital Foundation for a project associated with the Tinsley Building and to the Pullman Support Organization for an online virtual museum of images associated with Historic Sites were one time only.

Historic Preservation Program – Preservation Services

The increase was due to the payment of personnel costs for three full-time staff that were paid from the Main Street Program appropriation in FY07. They were paid from this line item as a result of the reduction of the Main Street Program appropriation in FY08.

Operation – Historic Sites Donations

The increase was due to the utilization of this appropriation for operational costs after other lines were expended for contractual payroll, contractual service expenses such as repair and maintenance and utilities, and gasoline charges.

Operation – Old State Capital, Old Journal Register Building and Union Station (OSC, JRB and Union Station)

The increase was due to the increased operational costs of the programs and increased personnel costs of approximately \$53,000, increased electricity cost totaling \$10,000, and legal fees totaling \$27,000.

Microfilm Operation & Programs – Library

The increase was due to the addition of staff expenses of approximately \$80,400 to this line item as a result of budget reductions in other line items.

Historic Preservation Grants-Reappropriated.

The increase was due to the timing of the completion of grants. Applicants have two years to complete their respective grants. Over \$60,000 of the FY06 grants were paid in early FY08.

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2008

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2008 AND 2007 (Cont.)**

Permanent Improvements

The decrease was due to the reduction of Agency permanent improvement projects in order to reserve funds for future years. In addition, several one-time projects paid in prior year included power-washing, painting, HVAC compressor repair, and archaeology for the Sugar Loaf Mounds.

**Capital Development Fund (141)**

Sugar Loaf/Fox Mounds

The decrease was due to the one-time purchase of parcels of land near Cahokia Mounds during FY07.

**Presidential Library and Museum Operating Fund (776)**

Presidential Library and Museum Operations or Other Purposes

The increase was due to its first year of funding for the line item. Expenditures included personal services, retirement, social security, and group insurance.

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Fiscal Years Ended June 30, 2008

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2007 AND 2006**

**General Revenue Fund (001)**

Employee Retirement Contributions Paid by Employer

The decrease was due to the State no longer paying retirement pickup on employees. In FY06, there were still union employees who had their retirement contribution paid by the State.

State Contribution to State Employees' Retirement System

The increase was due to the State contribution rate increasing from 7.792% in FY06 to 11.525 % in FY07.

Amistad Commission

The increase was due to FY07 being the first year of funding for the program. The program was established to provide education and awareness regarding slavery and the majority of the expenditures were payment to a grantee.

Lincoln Bicentennial Expenses

The increase was due to the initiation of the plans for the Bicentennial celebration. Expenditures incurred in FY07 included \$455,000 for grants, \$27,000 for contractual staff, and \$5,500 for printing and other miscellaneous expenses.

Stevenson Home/Mclean County

The increase was due to a one time grant to the Mclean County Historical Society for the maintenance of the Adlai Stevenson Home.

Main Street Program

The increase was due to the expansion in FY07 of the program of promoting historic preservation and economic development of the State's traditional business districts.

**Historic Sites Fund (538)**

Historic Preservation Program – Abraham Lincoln Presidential Library & Museum (ALPLM)

The decrease was due to the adequacy of appropriation authority of the ALPLM fund in FY07. Thus, this line item was not appropriated.

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Fiscal Years Ended June 30, 2008

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2007 AND 2006 (Cont.)**

Historic Preservation Program – Sites

The increase was due to the processing of two grants, totaling about \$38,000, to the Old State Capital Foundation for a project associated with the Tinsley Building and to the Pullman Support Organization for an online virtual museum of images associated with the Sites, respectively. The two grants were initiated during FY06 and were not completed until FY07.

Historic Preservation Program – Preservation Services

The decrease was mainly due to several one-time purchases of Copiers and IT switches, totaling about \$70,000, in FY06.

Operation – Old State Capital, Old Journal Register Building and Union Station

The increase was due to the expansion of the programs in conjunction with the opening of the ALPLM, additional staff costs of approximately \$44,000, electricity costs of approximately \$21,000 and the purchase of two pool vehicles totaling \$27,300.

**Capital Development Fund (141)**

Sugar Loaf/Fox Mounds

The increase was due to the purchase of parcels of land near Cahokia Mounds during FY07.

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**  
For the Two Years Ended June 30, 2008

Significant variances in receipts were determined to be changes of \$20,000 and at least 20% between fiscal years, and are explained below:

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2008 AND 2007**

**Historic Sites Fund (538)**

Miscellaneous

The decrease was mainly due to a one time receipt of \$19,530 for a Library program in cooperation with the Pullman organization and an insurance check for damage of a vehicle in Galena, both in FY07.

Donations – Individual/Organizations

The increase was due to a \$100,000 donation from the Hostick Estate through the Illinois Historic Preservation Trust Fund for the Papers of Abraham Lincoln Project.

Property Rental

The increase was mainly due to a rental receipts for an event at Jubilee College that was received in FY08.

**Presidential Library and Museum Operating Fund (776)**

Miscellaneous

The decrease was mainly due to the timing of reimbursements received from the Abraham Lincoln Presidential Library and Museum (ALPLM) Foundation in FY07.

Parking

The increase was due to a larger number of vehicles using the parking facility than in the prior year.

**Historic Sites Fund (538)**

Copy Fees

The increase was due to a surge in demand for Library materials in FY07 resulting from an increased exposure after the ALPLM opening in FY06 and large attendance during the first two years.

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**  
For the Two Years Ended June 30, 2008

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN  
FISCAL YEARS 2007 AND 2006 (Cont.)**

**Historic Sites Fund (538)**

Army Corp of Engineers

The decrease was due to a one-time receipt in FY06 from the Army Corps of Engineers associated with a property maintenance agreement for the Lewis & Clark Historic Site.

Miscellaneous

The increase was due to a one-time receipt totaling \$19,530 for a Library program in cooperation with the Pullman organization and receipt of an insurance check for damage of a State vehicle in Galena.

National Historic Publications & Records Commission

The increase was due to no Federal funding received for the National Historic Publications & Records Commission in FY06. The funds were used for preserving records and publications including the Papers of Abraham Lincoln project.

Property Rental

The decrease was mainly due to timing of an event at Jubilee College late in FY05, and the receipts were not received and deposited until FY06.

**Presidential Library and Museum Operating Fund (776)**

Admission Fees

The decrease was due to the opening of the Museum and its large attendance in FY06. Attendance was expected to decrease after the Museum's initial opening.

Miscellaneous

The increase was due to reimbursements received from the ALPLM Foundation in FY07.

Parking

The decrease was due to a decrease in attendance as fewer patrons were visiting the Museum after its opening in FY06.

Property Rental

The decrease was due to a decrease in rental activity also attributable to the decline in activity after the Museum's opening in FY06.

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2008

Significant lapse spending was determined to be lapse expenditures which exceeded \$20,000 and was at least 20% of the total fiscal year expenditures and is explained below:

**FISCAL YEAR 2008**

**General Revenue Fund (001)**

Electronic Data Processing

The invoice for the annual update of server licenses and portion of voice over IP phone router expenditures incurred prior to June 30<sup>th</sup> was not received and paid until the lapse period.

Permanent Improvements

During FY08, permanent improvements expenditures had to be released by the Governor's Office of Management and Budget, and the final release did not occur until late in the fiscal year. The expenditures were for site improvements and renovation of historic sites.

**Historic Sites Fund (538)**

Historic Preservation Program – Executive Office

The invoice for the final quarter contractual expenditures for the Papers of Abraham Lincoln project was not received and paid until the lapse period.

Operations of Historic Sites Donations

This lump sum line item was used to pay operational costs during the lapse period for services incurred during the fiscal year after other line items were exhausted. Lapse expenditures included contractual payroll, contractual service expenses such as repair and maintenance and utilities, and gasoline charges.

**FISCAL YEAR 2007**

**General Revenue Fund (001)**

Equipment

Two vehicles totaling \$33,170 were ordered prior to June 30<sup>th</sup> but were not received and paid until the lapse period.

Amistad Commission

The Agency received a supplemental appropriation late in the fiscal year, and paid a grant payment for activities and costs associated with the Amistad Commission.

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2008

**Historic Sites Fund (538)**

Contractual Services

The Historic Sites Division used the funds for end of year payments as a result of the exhaustion of nearly all line items in the General Revenue Fund. Lapse expenditures included contractual expenses such as utilities totaling approximately \$49,000, maintenance totaling \$35,000, and historic events costs totaling \$17,000.

Commodities

The Historic Sites Division used the funds for end of year payments as a result of the exhaustion of nearly all sources from General Revenue Fund. Expenditures included office supplies totaling \$1,200, small tools totaling \$16,100, and miscellaneous expenses such as firewood and garden supplies totaling \$11,500.

Equipment

One vehicle ordered prior to June 30<sup>th</sup> was not received and paid until the lapse period.

Historic Preservation Program – Sites

Two grants including the Old State Capitol Foundation and Lewis & Clark Foundation, totaling \$25,000 and \$3,000, respectively were paid during the lapse period.

Historic Preservation Program – Preservation Services

A final payment of \$15,000 to the Museum Society for Archaeological service, a payment of \$10,000 to the 20th Century Heritage and Engineering symposium, \$4,040 for archaeological research, and a payment of \$2,978 for a seminar attended by 12 HPA staff were not paid until the lapse period.

Operation – Historic Sites Donations

The Agency utilized this appropriation after other lines were exhausted. Expenditures included contractual services such as utilities totaling \$50,000, maintenance of sites totaling \$27,500, advertising totaling \$ 14,000, expenses for special events held at the sites totaling \$32,000, and vehicle charges totaling \$17,000 (\$12,000 for gas and \$5,000 for repairs).

Operation – Old State Capital, Old Journal Register Building and Union Station

The Agency utilized this appropriation for the expenditures of the Old State Capitol and Journal Register Building after other lines had expended including over \$24,000 in utility related expenses.

Lincoln Research Project

The Agency paid the final payment to University of Illinois for the Papers of Abraham Lincoln for work performed prior to June 30.

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**ANALYSIS OF OPERATIONS**  
For the Two Years Ended June 30, 2008

**AGENCY FUNCTIONS AND PLANNING PROGRAM**

The Historic Preservation Agency (Agency) was created in 1985 by Public Act 84-25. The Agency is responsible for the protection and interpretation of Illinois history and historic resources. The Agency administers the Abraham Lincoln Presidential Library and Museum, all State-owned historic sites and the State's preservation program, which assists owners of historic properties with rehabilitation and preservation.

The Agency's operations are divided into the following divisions: Administrative Services, Executive Office, Historic Sites, Preservation Services, and the Abraham Lincoln Presidential Library and Museum (ALPLM).

Administrative Services Division

The Administrative Services Division is responsible for various areas of operation including physical plant operations of downtown facilities and all administrative functions.

Executive Office

The Executive Office is responsible for research; education; publications; constituent services industry; and the coordination of special programs and events.

Preservation Services Division

The Preservation Services Division oversees the federal historic preservation program in Illinois and is responsible for the identification, protection, and promotion of historically important sites throughout the State. The Division also reviews plans, examines specification, and inspects historic buildings undergoing rehabilitation for the National Register; reviews compliance of Federal projects dealing with historic preservation; and provides oversight of grants awarded to local governments for historic preservation efforts.

Historic Sites Division

The Historic Sites Division is responsible for maintaining, interpreting, collecting, and communicating the cultural history of Illinois through its 60 historic sites and memorials. This is accomplished through public access, educational programs, special events, and public outreach. According to the Agency's records, the sites have been visited by 2.2 to 2.3 million tourists each year.

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**ANALYSIS OF OPERATIONS**  
For the Two Years Ended June 30, 2008

ALPLM (formerly Historical Library Division)

The ALPLM is responsible for operation and maintenance of the Abraham Lincoln museum and library site. The ALPLM interprets the life and times of America's greatest president; fosters scholarship into Lincoln's life and times; preserves the documentary and visual history of Illinois; and encourages historical literacy through an ambitious agenda of changing exhibits, conferences, lectures, and educational outreach.

Historic Sites and Memorials

Abraham Lincoln Presidential Library and  
Museum  
Springfield, IL 62701

Lincoln Log Cabin  
Lerna, IL 62440

Apple River  
Elizabeth, IL 61028

Lincoln's New Salem  
Petersburg, IL 62675

Bishop Hill  
Bishop Hill, IL 61419

Lincoln's Tomb  
Springfield, IL 62702

Black Hawk  
Rock Island, IL 61201

Lincoln-Herndon Law Office  
Springfield IL 62701

Bryant Cottage  
Bement, IL 61813

Metamora Courthouse  
Metamora, IL 61548

Cahokia Courthouse  
Cahokia, IL 62206

Mt. Pulaski Courthouse  
Mt. Pulaski, IL 62656

Cahokia Mounds  
Collinsville, IL 62234

Old Market House  
Galena, IL 61036

Carl Sandburg Home  
Galesburg, IL 61401

Old State Capitol  
Springfield, IL 62701

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**ANALYSIS OF OPERATIONS**  
For the Two Years Ended June 30, 2008

Historic Sites and Memorials (Cont.)

Dana-Thomas House  
Springfield, IL 62704

Pierre Martin/Boismenu House  
Dupo, IL 62239

David Davis Mansion  
Bloomington, IL 61701

Pierre Menard Home  
Ellis Grove, IL 62241

Douglas Tomb  
Chicago, IL 60616

Postville Courthouse  
Lincoln, IL 62656

Fort De Chartres  
Prairie Du Rocher, IL 62277

Shawneetown Bank  
Old Shawneetown, IL 62984

Fort Kaskaskia  
Ellis Grove, IL 62241

U.S. Grant Home  
Galena, IL 61036

Illinois Vietnam Veterans Memorial  
Springfield, IL 62701

Vachel Lindsay Home  
Springfield, IL 62701

Jubilee College  
Brimfield, IL 61517

Vandalia Statehouse  
Vandalia, IL 62471

Other sites maintained by the Agency which are not staffed include:

Albany Mounds  
Albany, IL 61230

Lincoln Monument  
Dixon, IL 61021

Buel House  
Golconda, IL 62938

Lincoln Trail Memorial  
Lawrenceville, IL 62439

Campbell's Island  
Rock Island, IL 61204

Lovejoy Monument  
Alton, IL 62002

Crenshaw House  
Equality, IL 62934

Moore Home  
Lerna, IL 62440

Florence Hotel  
Chicago, IL 60616

Norwegian Settlers Memorial  
Norway, IL Vicinity

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**ANALYSIS OF OPERATIONS**  
For the Two Years Ended June 30, 2008

Historic Sites and Memorials (Cont.)

Governor Bond Memorial  
Chester, IL 62233

Pullman Car Works  
Chicago, IL 60628

Grand Village of the Illinois  
Utica, IL 61373

Rose Hotel  
Elizabethtown, IL 62931

Jarrot Mansion  
Cahokia, IL 62206

Sugar Loaf/Fox Mounds  
Collinsville, IL 62234

Kaskaskia Bell Memorial  
Ellis Grove, IL 62241

Washburn House  
Galena, IL 61036

Kincaid Mounds  
Unionville, IL 62910

Wild Bill Hickok Memorial  
Troy Grove, IL 61372

Lewis and Clark Memorial  
Hartford, IL 62048

**PLANNING PROGRAM**

Each division of the Agency submits budget request information which the fiscal department uses to prepare the budget. A final appropriation bill is given to each division head. Supplemental appropriations are requested when necessary. The Agency received a supplemental appropriation in FY07 for the Amistad Commission.

The Agency maintains long and short-term goals and objectives, which are reviewed annually, and updated if appropriate. Budget restrictions have required upper management to evaluate the programs and services that are the most significant through careful review and analysis of the Agency's mission and statutory requirements. Representatives from each division, both management and staff, have been involved in the development of the goals. A quarterly report is accessible to all employees via the Agency's intranet that monitors and reports the progress toward the goals.

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**ANALYSIS OF OPERATIONS**  
For the Two Years Ended June 30, 2008

**BOARD OF TRUSTEES**

The Agency is governed by a Board of Trustees (Board) pursuant to the Historic Preservation Agency Act (20 ILCS 3405/3). The Board is responsible for setting and determining policy for the Agency. The Board is to be composed of seven members who have been appointed by the Governor, by and with consent of the Senate. Board meetings are held approximately every quarter and are attended by Board members, the Agency Director, and all Division Managers. Members of the Board as of June 30, 2008 were:

- Ms. Julie Cellini, Chair
- Ms. Pamela Daniels, Trustee
- Mr. J. Douglas Donenfeld, Trustee
- Mr. Edward Genson, Trustee
- Mr. Roger Taylor, Trustee

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**AVERAGE NUMBER OF EMPLOYEES**  
For the Years Ended June 30,

**AVERAGE NUMBER OF EMPLOYEES**

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

| <u>Division</u>                   | <u>2008</u> | <u>2007</u> | <u>2006</u> |
|-----------------------------------|-------------|-------------|-------------|
| Executive Office                  | 14          | 22          | 26          |
| Preservation Services             | 16          | 17          | 18          |
| Administrative Services           | 9           | 15          | 33          |
| Historic Sites                    | 90          | 91          | 92          |
| Presidential Library & Museum     | 102         | 104         | 81          |
| Shared Services                   | <u>11</u>   | <u>0</u>    | <u>0</u>    |
| Total average full-time employees | <u>242</u>  | <u>249</u>  | <u>250</u>  |

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)**  
For the Two Years Ended June 30, 2008

The following table details the number of visitors to State-owned historic sites and donations collected:

| <b>Site</b>   | <b><u>2008</u></b>                |   | <b><u>2007</u></b>                |   |
|---|-----------------------------------|---|-----------------------------------|---|
|   | <b>Number<br/>of<br/>Visitors</b> | <b>Cash<br/>Donations<br/>Collected</b> | <b>Number<br/>of<br/>Visitors</b> | <b>Cash<br/>Donations<br/>Collected</b> |
| Apple River Fort  | 22,795                            | \$5,225                                 | 23,538                            | \$4,085                                 |
| Bishop Hill   | 19,348                            | 8,736                                   | 22,613                            | 8,754                                   |
| Black Hawk  | 124,974                           | 4,005                                   | 141,251                           | 4,038                                   |
| Bryant Cottage  | 4,853                             | 614                                     | 5,046                             | 451                                     |
| Cahokia Mounds  | 311,044                           | 56,781                                  | 303,341                           | 53,784                                  |
| Cahokia Courthouse  | 8,404                             | -                                       | 7,632                             | 1,116                                   |
| Carl Sandburg Home  | 13,124                            | 4,697                                   | 14,161                            | 4,159                                   |
| Dana-Thomas House   | 39,253                            | 70,538                                  | 41,534                            | 73,086                                  |
| David Davis Mansion   | 50,071                            | 9,736                                   | 49,541                            | 10,408                                  |
| Douglas Tomb  | 11,832                            | -                                       | 12,893                            | -                                       |
| Fort De Chartres  | 35,383                            | 2,820                                   | 38,847                            | 2,605                                   |
| Galena Complex (includes Grant's Home,<br>Old Market House, and Washburne<br>House) | 113,470                           | 86,214                                  | 109,496                           | 86,621                                  |
| Jubilee College   | 68,652                            | 3,062                                   | 72,171                            | 3,323                                   |
| Lewis and Clark Memorial  | 83,187                            | 11,486                                  | 107,305                           | 20,131                                  |
| Lincoln Log Cabin   | 82,040                            | 6,487                                   | 82,390                            | 7,107                                   |
| Lincoln Tomb  | 336,322                           | 66                                      | 339,241                           | -                                       |
| Lincoln's New Salem   | 430,111                           | 51,967                                  | 424,292                           | 59,007                                  |
| Lovejoy Monument  | 5,326                             | -                                       | 5,188                             | -                                       |
| Metamora Courthouse   | 8,922                             | 930                                     | 12,352                            | 1,013                                   |
| Old State Capitol/Lincoln Herndon<br>Pullman  | 139,699                           | 53,691                                  | 159,645                           | 48,587                                  |
| Pierre Menard/Ft. Kaskaskia   | 10,462                            | 382                                     | 8,248                             | -                                       |
| Pierre Menard/Ft. Kaskaskia   | 33,654                            | 8,781                                   | 24,513                            | 3,047                                   |
| Postville/Mt. Pulaski   | 6,635                             | 50                                      | 6,263                             | -                                       |
| Vandalia State House  | 30,987                            | 7,566                                   | 32,244                            | 8,546                                   |
| Vachel Lindsay House  | 2,455                             | 37                                      | 2,704                             | -                                       |
| Vietnam Veteran's Memorial  | 213,584                           | -                                       | 254,431                           | -                                       |
| <b>Totals</b>   | <b>2,206,587</b>                  | <b>\$393,871</b>                        | <b>2,300,880</b>                  | <b>\$399,868</b>                        |

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)**  
For the Two Years Ended June 30, 2008

Abraham Lincoln Presidential Library and Museum

The Abraham Lincoln Presidential Library and Museum interprets the life and time of the president; fosters scholarship into Lincoln's life and times; preserves the documentary and visual history of Illinois; and historical literacy through an ambitious agenda of changing exhibits, conferences, lectures, educational outreach, and on-line programming.

|   | <u>2008</u> | <u>2007</u> | <u>2006</u> |
|---|-------------|-------------|-------------|
| Library users   | 66,647      | 68,620      | 85,715      |
| Items acquired  | 2,402       | 1,080       | 2,871       |
| Conservation treatments performed                       | 2,722       | 3,068       | 3,128       |
| Percent of research letters answered in 30 days         | 88%         | 68%         | 79%         |
| Percent of conservation treatments completed in 30 days | 76%         | 62%         | 89%         |