

**STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
COMPLIANCE EXAMINATION**

For the Two Years Ended June 30, 2010

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**COMPLIANCE EXAMINATION**  
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**AGENCY OFFICIALS**

Director	Ms. Janet Grimes
Interim Division Manager, Historic Sites (July 2010 to present)	Mr. Robert Weichert
Interim Division Manager, Historic Sites (May 2009 to June 2010)	Ms. Karen Everingham
Interim Division Manager, Historic Sites (October 2008 to May 2009)	Mr. Justin Blandford
Division Manager, Historic Sites (through September 2008)	Ms. Paula Cross
Division Manager, Abraham Lincoln Presidential Library (ALPLM)	Ms. Kathryn Harris
Division Manager, Executive Office (May 2009 to present)	Vacant
Division Manager, Executive Office (through April 2009)	Mr. Matt Burns
Division Manager, Administrative Services	Mr. Robert Weichert
Chief Legal Counsel & Division Manager, Preservation Services (February 2010 to present)	Mr. John Knittle
Division Manager, Preservation Services (through April 2009)	Mr. William Wheeler
Executive Director, ALPLM (December 2010 to present)	Ms. Eileen Machevich
Interim, Executive Director, ALPLM (October 2008 to December 2010)	Ms. Janet Grimes
Executive Director, ALPLM (through October 2008)	Mr. Richard Beard

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**AGENCY OFFICIALS (Cont.)**

Chief Fiscal Officer (May 2008 to present)	Vacant
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 Capitol Plaza  
Springfield, IL 62701

112-212 North Sixth Street  
Springfield, IL 62701

MANAGEMENT ASSERTION LETTER

June 27, 2011

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 Illinois Historic Preservation 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 Illinois Historic Preservation Agency's compliance with the following assertions during the two years ended June 30, 2010. Based on this evaluation, we assert that during the two years ended June 30, 2010, the Illinois Historic Preservation Agency has materially complied with the assertions below.

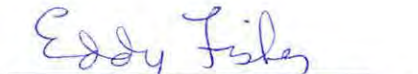
- A. The Illinois Historic Preservation Agency has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Illinois Historic Preservation Agency has obligated, expended, received 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 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 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 Illinois Historic Preservation Agency on behalf of the State or held in trust by the 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.

Yours very truly,

Illinois Historic Preservation Agency

  
(Jan Grimes, Director)

  
(Eddy Fisher, Chief Accountant)

  
(John Knittle, Legal Counsel)

## 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	17	15
Repeated findings	11	5
Prior recommendations implemented or not repeated	4	4

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)			
10-1	12	Inadequate control over grant monitoring	Material Weakness and Material Noncompliance
10-2	14	Inadequate controls over donations	Material Weakness and Material Noncompliance
10-3	16	Inadequate controls over artifacts and concession leases	Significant Deficiency and Noncompliance

10-4	18	Inadequate controls over State-owned equipment	Significant Deficiency and Noncompliance
10-5	20	Inadequate controls over receipts and refunds	Significant Deficiency and Noncompliance
10-6	22	Inadequate controls over voucher processing	Significant Deficiency and Noncompliance
10-7	24	Inadequate documentation of employee leave time and time sheets	Significant Deficiency and Noncompliance
10-8	25	Failure to conduct employee performance evaluations	Significant Deficiency and Noncompliance
10-9	26	Inadequate controls over contractual agreements	Significant Deficiency and Noncompliance
10-10	28	Failure to submit GAAP reporting form	Significant Deficiency and Noncompliance
10-11	29	Failure to maintain adequate accounting records	Significant Deficiency and Noncompliance
10-12	31	Failure to file timely internal control certifications	Significant Deficiency and Noncompliance
10-13	32	Inadequate administration of the Amistad Commission	Significant Deficiency and Noncompliance
10-14	33	Failure to develop individual business plans for historic sites	Significant Deficiency and Noncompliance
10-15	34	Failure to maintain an Illinois Register of Historic Places	Significant Deficiency and Noncompliance
10-16	35	Failure to establish the Freedom Trail Commission	Significant Deficiency and Noncompliance
10-17	36	Failure to appoint a member to the Local Legacy Board	Significant Deficiency and Noncompliance



PRIOR FINDINGS NOT REPEATED

- |   |    |   |
|---|----|---|
| A | 37 | Inappropriate prepayments   |
| B | 37 | Board of Trustees not staffed as required   |
| C | 37 | Failure to manage the preservation and conservation of the Illinois Executive Mansion |
| D | 37 | Failure to publish notices in the Illinois Procurement Bulletin                       |

**EXIT CONFERENCE**

The findings and recommendations appearing in this report were discussed with Agency personnel at an exit conference on June 21, 2011. Attending were:

Historic Preservation Agency  
Janet Grimes, Director  
Eddy Fisher, Chief Accountant  
John Knittle, Chief Legal Counsel

Office of the Auditor General  
Peggy Hartson, Audit Manager  
Casey Evans, Audit Supervisor

Responses to the recommendations were provided by Eddy Fisher in a email correspondence dated June 27, 2011.

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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, 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, 2010. The management of the State of Illinois, Historic Preservation Agency is responsible for compliance with these requirements. Our responsibility is to express an opinion on the 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 the State of Illinois, Historic Preservation Agency's compliance with specified requirements.

As described in findings 10-1 and 10-2 in the accompanying schedule of findings, the State of Illinois, Historic Preservation Agency did not comply with requirements regarding 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 the 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 compliance requirements listed in the first paragraph of this report during the two years ended June 30, 2010. 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 items 10-3 through 10-17.

### **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 as a basis for designing 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 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 was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A *deficiency* in an entity's internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies in internal control over compliance as described in the accompanying schedule of findings as items 10-1 and 10-2 to be material weaknesses.

A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as items 10-3 through 10-17 to be significant deficiencies.

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

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

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

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information 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 2009 and 2010 Supplementary Information for State Compliance Purposes, except for the Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2008 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, agency management, and the Historic Preservation Agency Board of Trustees 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

June 27, 2011

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2010

10-1. **FINDING** (Inadequate control over grant monitoring)

The Historic Preservation Agency (Agency) did not exercise adequate controls over its administration of State grants.

We noted the following:

- Six of 8 (75%) grant agreements tested, totaling \$322,500, 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(b)(5)) 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.
- Seven of 8 (88%) grant agreements tested, totaling \$334,166, did not include detailed financial budgets or other detailed information regarding the use of the grant funds. The Illinois Grant Funds Recovery Act (30 ILCS 705/4(b)(2)) requires grant agreements to specify what constitutes permissible expenditures of the grant funds.
- The Agency paid both the State and local share totaling \$9,672 for a grant to a county for educational brochures related to the county's historic preservation program. Although the original State grant amount and obligation document totaled \$14,000 with a local match totaling \$6,000, documentation showed the Agency notified the county that the award was reduced to \$7,000 due to limited State funding. However, the Agency then paid the entire project costs totaling \$9,672, resulting in an overpayment of \$2,672.
- Three of 8 (38%) grant agreements tested, totaling \$297,500, did not contain a provision requiring the filing of quarterly reports describing the progress of the program, project, or use and the expenditure of the grant funds. The Illinois Grant Funds Recovery Act (30 ILCS 705/4(b)(2)) requires, for grants in excess of \$25,000, the filing of quarterly reports describing the progress of the program, project, or use and the expenditure of the grant funds.
- For 3 of 8 (38%) grants agreements tested, totaling \$33,666, the grantees failed to submit required monthly and completion reports. Two of the grantees failed to provide 6 of their monthly reports, and one of the grantees did not provide any monthly reports. In addition, no completion reports were provided by the grantees. The grant agreements required progress reports to be submitted on or before the 10th

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of every month. In addition, the grant agreements required a completion report to be provided within 30 days of the end of the project.

Agency management stated the failure to include required provisions was due to oversight. They also stated they attempted to obtain the required reports from grantees, but it 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 obtain required reports timely from grantees impedes the Agency's ability to assess the effectiveness of the programs and the propriety of the grantee's expenditures. (Finding Code No. 10-1, 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. We also recommend the Agency obtain reimbursement for the overpayment noted.

**AGENCY RESPONSE**

We concur. The Agency will insure all necessary provisions are included in the Agency's grant agreements and we will stress to grantees the importance of submitting accurate and timely reports.

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HISTORIC PRESERVATION AGENCY  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2010

10-2. **FINDING** (Inadequate controls over donations)

The Historic Preservation Agency (Agency) did not have adequate controls over donations received at its historic sites.

According to Agency records, 23 State historic sites maintain locked boxes designated for visitors to make donations. Each site maintains a local bank account for depositing the donated funds. The Historic Preservation Agency Act (Act) (20 ILCS 3405/16(n)) allows for the establishment of local bank or savings and loan association accounts, upon the written authorization of the Director, to temporarily hold income received at any of its properties. In addition, the Agency has written procedures to further guide the administration of donation receipts.

According to Agency records, the donation boxes collections totaled \$491,503 and \$429,313 in FY10 and FY09, respectively. We reviewed donation procedures at 4 sites throughout the State.

During testing, we noted the following:

- One of 4 (25%) historic sites tested had employees that were not aware of the donation procedures required by the Agency and several deficiencies were noted:
  - Two employees had keys to the donation box, and one of the employees kept their key in a drawer at the front desk of the visitor's center so the seasonal employee could open the box to make change when necessary. The Agency's procedures require keys to be kept in a secured lock box at all times.
  - We scanned donation records for two months and noted three instances where deposits were not made when donations totaled over \$500. We noted weekly deposits were made for 3 weeks that totaled \$1,343, \$1,763, and \$2,229. The Act requires the balances in the local banks to be forwarded to the Agency for deposit with the State Treasurer on the Monday of each week if the amount to be deposited in a fund exceeds \$500.
- Two of 4 (50%) historical sites tested did not maintain an adequate segregation of duties. At both sites that employed more than one person, the same employee counted the cash donations, prepared the deposit, and received and reconciled the bank statement. In addition, at one site, the same employee also delivered the deposit and prepared the check for deposit into the State Treasury. Good internal controls require the Agency to maintain an adequate segregation of duties in order to help ensure the safeguarding of assets.



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HISTORIC PRESERVATION AGENCY  
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- One of 4 (25%) historic sites tested did not remove the donations from the donation boxes daily and record them as required. The staff generally collected, counted, and recorded the donation box receipts every few days or once a week. We noted 12 instances where weekly instead of daily totals totaling from \$728 to \$3,664 were recorded on the weekly donation form. The Agency's procedures require money to be counted daily and corresponding records to be maintained unless receipts are small.
- One of 4 (25%) historic sites tested did not make weekly deposits as required. The site manager generally made only monthly deposits as there were no instances when donations recorded exceeded \$500. The Agency's procedures require deposits to be made at least weekly.

Agency management stated the lack of staffing makes it difficult at times to record and deposit funds as required.

Failure to comply with the Act's cash donation procedures and segregate cash procedures when possible could result in losses from errors or irregularities. (Finding Code No. 10-2)

**RECOMMENDATION**

We recommend the Agency ensure all historic sites are following the Act's and Agency's requirements for donations and maintain a separation of duties when possible.

**AGENCY RESPONSE**

We partially concur. The Agency agrees that the keys at the site noted should be better secured and that we need to adequately segregate duties; however, it is only suggested, not required, to remove donations daily as per our procedures, and by law funds must only be forwarded to the Agency weekly on Monday once they exceed \$500.

**AUDITORS' COMMENT**

The Agency's written procedures for donations state "Money should be counted daily or, if receipts are small, at least weekly, and corresponding records are to be maintained." The instances we noted where daily records were not maintained included cash totals from \$728 to \$3,664 which we did not consider small. We agree the Act requires transmitting funds to the Agency for deposit with the State Treasurer on Monday of each week if the amount to be deposited exceeds \$500. However, the Agency's written procedures require deposits to be made at least weekly to the local bank accounts. The site noted was generally making only monthly deposits.

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For the Two Years Ended June 30, 2010

10-3. **FINDING** (Inadequate controls over artifacts and concession leases)

The Historic Preservation Agency's (Agency) historical sites did not maintain adequate controls over artifacts and its concession leases.

During site visit testing, we noted the following:

- Six of 30 (20%) artifacts tested from the artifact inventory listing could not be located during testing. The State Property Control Act (30 ILCS 605/4) requires that the Agency to be accountable for the supervision, control, and inventory of all property under its jurisdiction and control.
- Two of 4 (50%) historical sites tested had lease agreements with the Foundations for the sites' concessions operations that had been expired for 6 months and 22 months as of June 30, 2010. Both lease agreements required the Foundations (lessees) to vacate the premises if renewal of the agreement was not arranged within 90 days prior to the expiration of the concession leases; however, they were still operating during fieldwork.
- One of 4 (25%) historical sites tested was unable to provide documentation required by the concession lease. The quarterly donation reports and a copy of the insurance binder were not provided to the auditors for review. The State Records Act (5 ILCS 160/8) requires the head of each agency to preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the agency designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the agency's activities.

Agency management stated the expired agreements were due to the Legal Counsel position being vacant for some time. The other problems noted were due to oversight.

Failure to maintain accurate records of artifacts increases the risk of theft and loss of State property. The failure to maintain current concession leases and required documentation could expose the State to unnecessary liability risks. (Finding Code No. 10-3)

**RECOMMENDATION**

We recommend the Agency implement controls to ensure its artifact inventory records are accurate. We also recommend the Agency ensure all concession leases are current and ensure documentation is maintained of all required reports and insurance.

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**AGENCY RESPONSE**

We concur. The Agency will reinforce procedures related to artifact inventories and we will bring all of our lease agreements current as soon as possible.

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HISTORIC PRESERVATION AGENCY  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2010

10-4. **FINDING** (Inadequate controls over State-owned equipment)

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

We noted the following:

- Ten of 25 (40%) equipment vouchers tested contained equipment items totaling \$31,004 that were not recorded on the Agency's property listing. In addition, 8 of 55 (15%) equipment items selected for backwards testing could not be located on the Agency's property listing. 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.
- Seven of 25 (28%) equipment vouchers tested contained equipment items totaling \$29,639 that were not included on the annual report submitted to the Department of Central Management Services (DCMS). The Illinois Administrative Code (Code) (44 Ill. Adm. Code 5010.220) requires all equipment acquisitions of \$500 or more to be reported to DCMS by the agency.
- Six of 60 (10%) equipment items tested at the historical sites appeared to be obsolete. The Code (44 Ill. Adm. Code 5010.620) requires State agencies to regularly survey inventories for transferable equipment that is no longer needed or useable by the agency and report the transferable equipment to DCMS.
- Five of 55 (9%) equipment items selected for backwards testing were not tagged with a property identification number. The Code (44 Ill. Adm. Code 5010.210) states that all agencies are responsible for marking each piece of State-owned equipment with a unique six digit identification number.

Agency management stated the issues noted were mainly due to unresolved staffing issues. In addition, the multiple sites and locations within the Agency add to the challenges of maintaining property as required.

Failure to exercise adequate control over equipment increases the likelihood of inaccurate property records and the potential for fraud and possible loss or theft of State property. (Finding Code No. 10-4, 08-14)

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**RECOMMENDATION**

We recommend the Agency implement controls to ensure all equipment and purchases are inventoried and all equipment over \$500 is reported to DCMS as required. In addition, we also recommend the Agency implement controls to ensure all equipment is tagged and properly dispose of obsolete items.

**AGENCY RESPONSE**

We concur. The Agency will insure equipment items are properly tagged and that all reporting is completed. Obsolete equipment will be addressed as necessary.

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10-5. **FINDING** (Inadequate controls over receipts and refunds)

The Historic Preservation Agency (Agency) did not maintain adequate controls over receipts and refunds.

We noted the following:

- The timeliness of deposit could not be determined for 8 of 50 (16%), receipts tested, totaling \$35,969, and 13 of 25 (52%), refunds tested, totaling \$22,571, because the Agency did not maintain documentation of the date received.
- The supporting documentation maintained by the Agency did not agree to the amounts deposited for 5 of 50 (10%) receipts tested. Three receipts deposited totaled from \$20 to \$42 less than the support provided and support provided for 2 receipts was \$875 and \$8,805 less than the deposited amounts.
- The Abraham Lincoln Presidential Library and Museum (ALPLM) did not maintain a record of its cash receipts. The ALPLM maintains the sale tickets for admissions purchased with credit cards, but does not keep records for the cash admissions.

The State Officers and Employees Money Disposition Act (30 ILCS 230/2(a)) requires each State agency to keep a detailed, itemized account of money received, including the date of receipt. The State Records Act (5 ILCS 160/8) requires the head of each agency to preserve records containing adequate and proper documentation of the organization, functions, policies, decisions, procedures, and essential transactions of the agency designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the agency's activities.

Agency management stated the various staff members involved in the receipt process were not always mindful to ensure all receipt documentation was maintained.

Failure to maintain proper documentation to substantiate the amounts deposited as well as the date received could result in delays in depositing funds and deposit errors. (Finding Code No. 10-5, 8-10, 06-4)

**RECOMMENDATION**

We recommend the Agency ensure proper receipt documentation is maintained to substantiate the amount received and ensure the amount deposited agrees to the support. We also recommend the Agency maintain a record of the date received for all receipts and refunds.

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**AGENCY RESPONSE**

We concur. The Agency will stress the importance of date stamping receipt information as well as maintaining accurate and complete receipt documentation.

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HISTORIC PRESERVATION AGENCY  
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For the Two Years Ended June 30, 2010

10-6. **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-one of 236 (13%) vouchers tested totaling \$169,267, were approved for payment from 2 to 130 days late. The Illinois Administrative Code (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 \$3,052 on 28 of 236 (12%) vouchers tested totaling \$124,352. The State Prompt Payment Act (30 ILCS 540/3-2) requires State agencies to determine whether interest is due and automatically pay interest penalties 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.
- Nine of 236 (4%) vouchers tested, totaling \$62,162, did not have support for the date received; therefore, we could not determine the timeliness of payment. The Code (74 Ill. Adm. Code 900.30) requires an agency to maintain written or electronic records reflecting the date on which the goods were received and accepted or the services were rendered and the proper bill was received by the State agency. Agency management stated the date received was not documented due to oversight.

Failure to document the receipt date and timely approve vouchers may result in late payment of bills to vendors which may result in interest charges owed by the Agency. Failure to pay the required interest on vouchers is noncompliance with the State Prompt Payment Act. (Finding Code No. 10-6, 08-11)

**RECOMMENDATION**

We recommend the Agency comply with the Code and ensure vouchers are approved within the required time frame and maintain documentation of the date an invoice is received. We also recommend the Agency ensure interest charges are paid as required.



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**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2010

**AGENCY RESPONSE**

We concur. The Agency will seek to improve the handling of vouchers and insure they are processed in a timely manner. In addition, we will process all prompt pay invoices as required.

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HISTORIC PRESERVATION AGENCY  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2010

10-7. **FINDING** (Inadequate documentation of employee leave time and time sheets)

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).

During testing we noted the following:

- The Agency could not provide timesheets for 2 of 25 (8%) employees tested for the months of January and March 2010.
- Two of 25 (8%) employees tested did not submit leave requests for 7 absences, totaling 26 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.

- 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 State Officials and Employees Ethics Act (5 ILCS 430/5-5) 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 that the loss and changing of supervisory staff as well as the logistics of getting all documents to the central office is problematic at times.

Failure to maintain adequate controls over employee attendance records increases the risk of the Agency paying for services not rendered by employees. Failure to maintain the required timesheets is non-compliance with the State Officials and Employees Ethics Act. (Finding Code No. 10-7, 08-13)

**RECOMMENDATION**

We recommend the Agency implement controls to ensure employees submit timesheets and leave slips as required. 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. The Agency will stress that timekeeping procedures must be followed and timesheets will be submitted as required.

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HISTORIC PRESERVATION AGENCY  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2010

10-8. **FINDING** (Failure to conduct employee performance evaluations)

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

We noted the Agency did not perform annual performance evaluations for 15 of 25 (60%) employees tested as required. Three employees did not have any performance evaluations on file during the examination period and the remaining employees only had one evaluation performed during the two fiscal years.

The Illinois Administrative Code (80 Ill. Adm. Code 302.270) requires the Agency to prepare an evaluation on employees not less often than annually.

Agency management stated as they did during the prior period that although supervisors are periodically reminded to perform the evaluations, they were not always completed due to turnover of key staff.

Performance appraisals are a systematic and uniform approach used for the development of employees and communication of performance expectations to employees. Performance appraisals should serve as a foundation for salary adjustment, promotion, demotion, discharge, layoff, recall, and reinstatement decisions. (Finding Code No. 10-8, 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 stress the importance of evaluations and their completion in a timely manner.

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HISTORIC PRESERVATION AGENCY  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2010

10-9. **FINDING** (Inadequate controls over contractual agreements)

The Historic Preservation Agency (Agency) did not exercise adequate controls over contractual and interagency agreements.

During testing, we noted the following:

- Seven of 10 (70%) contracts tested did not contain the ethical certifications regarding compliance with the Environmental Protection Act (30 ILCS 500/50-14) and the required registration with the State Board of Elections (30 ILCS 500/20-160(b)). The Statewide Accounting Management System (SAMS) Procedures (15.10.20) requires complete ethical certifications as part of the minimum requirements for written contracts. Agency management stated they were not aware the contracts were missing the disclosures.
- The associated Contract Obligation Documents (CODs) for 3 of 10 (30%) contracts tested contained incorrect award code information. Two CODs were coded as small purchases and one COD was coded as a sole source procurement when the contracts were competitively bid. In addition, the beginning date for services on one of the CODs did not agree to the contract execution date. SAMS Procedure (15.20.10) requires an agency to indicate the applicable award code and enter the beginning date for services on the COD. In addition, good internal controls require a careful review of source documentation and prepared reports before submission.
- The Agency failed to ensure accurate contract award notice information was posted on the Illinois Procurement Bulletin (IPB). For 4 of 10 (40%) contracts we tested, we noted the following:
  - Contract inception dates published in the IPB did not agree to the inception dates stated on the corresponding contracts for 3 of 10 (30%) totaling \$256,150. The differences noted were from 1 to 35 days.
  - The contract termination date published in the IPB did not agree to the termination date on the corresponding contract for a contract totaling \$500,000.
  - The total amount of an awarded contract published in the IPB was overstated by \$302,400.

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For the Two Years Ended June 30, 2010

- Two of 5 (40%) interagency agreements were not signed by all parties prior to the performance of services under the associated contract. Signatures were obtained from 13 to 29 days after the inception of the associated contract. Good business practices require interagency agreements to be reduced to writing and signed by all parties prior to the beginning of services.

Agency management stated the COD and IPB problems were due to employee input errors and the Agency attempted to obtain signatures before the dates of the agreements but were delayed by the other parties.

Failure to exercise adequate control over contractual and interagency agreements may result in the loss or misuse of State funds and may subject the State to unnecessary legal risks. (Finding Code No. 10-9)

**RECOMMENDATION**

We recommend the Agency strengthen controls to ensure contractual agreements contain all required disclosures and certifications. We also recommend the Agency ensure CODs are correctly completed and accurate contract information is published in the Illinois Procurement Bulletin. Further, we recommend the Agency ensure all interagency agreements are timely signed.

**AGENCY RESPONSE**

We concur. The Agency will insure contract certifications are updated and that COD's are accurate and complete. We will also seek to have all interagency agreements signed in a timely manner.

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**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2010

10-10. **FINDING** (Failure to submit GAAP reporting form)

The Historic Preservation Agency (Agency) failed to submit the proper form to the Office of the State Comptroller (Office) for a federal grant during FY10.

The Agency received a grant from the U.S. Department of the Interior for the identification, evaluation, and protection of historic properties. The Agency failed to file a generally accepted accounting principles (GAAP) reporting package form Interfund Activity – Grantee Agency (SCO-567) to report FY10 grant expenditures totaling \$137,000 and accounts payable totaling \$27,000 for the Historic Preservation Agency State Trust Fund (749). The corresponding receipt information was recorded on the Historic Sites Fund (538); however, due to the failure to file the SCO-567 for that grant activity, a corresponding Interfund Grantor Agency form (SCO-568) for fund 538 was also not filed with the Office.

The Statewide Accounting Management System (SAMS) Procedure (27.20.67) states the SCO-567 has several purposes including to assist in the preparation of the Schedule of Expenditures of Federal Awards (SEFA) for the primary government of the State of Illinois. Therefore, the SCO-567 should be completed and accurate.

Agency management stated since the fund was new and a contract firm prepared their GAAP reporting forms, they did not note the error.

Failure to submit correct information to the Office increases the risk that the Statewide Financial Statements and the Schedule of Expenditures of Federal Awards will not be fairly stated. (Finding Code No. 10-10)

**RECOMMENDATION**

We recommend the Agency comply with SAMS procedures to ensure accurate financial information is reported to the Office.

**AGENCY RESPONSE**

We concur. Confusion over a new fund in FY10 resulted in the failure to submit the required form. We will continue to follow SAMS procedures, and all forms will be submitted in the future.

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HISTORIC PRESERVATION AGENCY  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2010

10-11. **FINDING** (Failure to maintain adequate accounting records)

The Historic Preservation Agency (Agency) did not maintain accurate expenditure records or complete monthly reconciliations as required.

During testing, we noted the following:

- The Agency's final FY09 expenditure records were inaccurate and did not agree with the State Comptroller's records for 4 of 56 (8%) appropriation line items in the General Revenue Fund (001), 1 of 38 (3%) appropriation line items in the Historic Sites Fund (538), and 1 of 2 (50%) appropriation line items in the Presidential Library and Museum Operating Fund (776). We noted these unreconciled differences, which ranged from \$36 to \$11,665, were not reported to the Comptroller's Office as required. These line item differences netted to \$10,943 in the 001 fund, \$(235) in the 538 fund, and \$474 in the 776 fund.
- The Agency's final FY10 expenditure records were inaccurate and did not agree with the State Comptroller's records for 1 of 6 (17%) appropriation line items in the 001 fund, and 1 of 2 (50%) appropriation line items for the Historic Preservation State Trust Fund (749). We noted these unreconciled differences were also not reported to the Comptroller's Office as required. These line item differences netted to \$6,389 in the 001 fund and \$99 in the 749 fund.
- Nine of 28 (32%) monthly reconciliations of agency records to the Comptroller's Monthly Appropriation Status Report (SB01) were not completed as required. We noted 22 expenditure line items had unreconciled differences that ranged from \$16 to \$1,000,000.

The Statewide Accounting Management System (SAMS) Procedure (11.40.20) requires each agency to reconcile expenditures monthly and notify the Comptroller of irreconcilable differences.

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

Failure to notify the Comptroller's Office of all irreconcilable 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. (Finding Code No. 10-11, 08-15)

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**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2010

**RECOMMENDATION**

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

**AGENCY RESPONSE**

We concur. The Agency will reconcile appropriations in a timely manner and notify the Office of the Comptroller of discrepancies if necessary.



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**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2010

10-12. **FINDING** (Failure to file timely internal control certifications)

The Historic Preservation Agency (Agency) did not complete and file its internal control certifications as required.

We noted the Agency did not complete an evaluation of internal controls or file a certification in FY09. In addition, the FY10 certification was filed 46 days late.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3003) requires the chief executive officer of each State agency to conduct an evaluation of their systems of internal fiscal and administrative controls and file a certification regarding the evaluation with the Auditor General by May 1 of each year.

Agency management stated the failure to perform an internal control review and file timely certifications was due to staffing shortages.

Timely evaluations of internal controls are necessary to determine whether existing controls are adequate to prevent or detect potential risks. (Finding Code No. 10-12)

**RECOMMENDATION**

We recommend the Agency complete the internal control evaluations and timely file the certifications as required.

**AGENCY RESPONSE**

We concur. The Agency will try to meet required filing deadlines.

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**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2010

10-13. **FINDING** (Inadequate administration of the Amistad Commission)

The Historic Preservation Agency did not comply with provisions of the Historic Preservation Agency Act (Act) regarding the Amistad Commission.

During our testing, we noted the Amistad Commission did not meet quarterly as required and did not submit a report of its activities and findings for the period ending June 30, 2010.

The Act (20 ILCS 3405/22) created 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 Act (20 ILCS 3405/22(d)) requires the Commission to meet at least quarterly. In addition, the Act (20 ILCS 3405/22(l)) required the Commission to report its activities and findings to the Governor and the General Assembly on or before June 30, 2010.

Agency management stated due to the loss of funding, the Commission did not conduct meetings or prepare a biannual report.

Failure to comply with the Act regarding the Commission is noncompliance with a statutory mandate. In addition, during the prior examination period, the Agency did not properly monitor a grantee carrying out the duties of the Commission. During the current period, no grants relating to Commission activities were distributed by the Agency. (Finding Code No. 10-13, 08-2)

**RECOMMENDATION**

We recommend the Agency ensure the Commission meets quarterly and files its biannual reports as required.

**AGENCY RESPONSE**

We concur. We will remind the Governor's Office and the Legislature of vacancies in the commission and we will file required reports.

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2010

10-14. **FINDING** (Failure to develop individual business plans for historic sites)

The Historic Preservation Agency (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 as they did during the prior period 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. 10-14, 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. Since the Agency missed the deadline for the report, we will seek to have the requirement removed from our statutes.

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2010

10-15. **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 Illinois 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.

Failure to maintain an updated Illinois Register of Historic Places means the Agency is not operating as intended by State law. (Finding Code No. 10-15, 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.

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HISTORIC PRESERVATION AGENCY  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2010

10-16. **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. 10-16, 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 Legislature that the appointments remain unfilled and that if they desire to continue the program, funding will be necessary.

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HISTORIC PRESERVATION AGENCY  
**SCHEDULE OF FINDINGS**  
For the Two Years Ended June 30, 2010

10-17. **FINDING** (Failure to appoint a member to the Local Legacy Board)

The Historic Preservation Agency (Agency) did not have a member serving on the Local Legacy Board as required by the Local Legacy Act (Act).

The Act (20 ILCS 3988/15) includes the creation of a board to administer the Act. The Director of the Agency or his or her designee was required to serve on the board.

Agency Management stated the board has not been active; therefore, no one from the Agency has been able to serve.

Failure of the Director or designee to serve on the board is noncompliance with a statutory mandate. (Finding Code No. 10-17)

**RECOMMENDATION**

We recommend the Agency contact the appropriate officials regarding the status of the board.

**AGENCY RESPONSE**

We concur. The Agency will inquire into the status of the board and designate a representative if necessary.

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**PRIOR FINDINGS NOT REPEATED (STATE COMPLIANCE)**  
For the Two Years Ended June 30, 2010

PRIOR FINDINGS NOT REPEATED

A. **FINDING** (Inappropriate prepayments)

During the prior period, the Historic Preservation Agency (Agency) inappropriately prepaid vendors for contracted services.

During the current period, we did not note any instances of prepayments during our sample testing. (Finding Code No. 08-3)

B. **FINDING** (Board of Trustees not staffed as required)

During the prior period, the Agency did not have the mandated number of appointees serving on its Board of Trustees. There were 5 members serving and all the appointments were expired.

During the current period, the Board of Trustees had the mandated 7 members serving current terms. (Finding Code No. 08-4)

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

During the prior period, the Agency did not manage the preservation and conservation of the buildings and grounds of the Illinois Executive Mansion.

During the current period, the Agency coordinated the management of the preservation and conservation of the buildings and grounds with the Illinois Executive Mansion staff. (Finding Code No. 08-6)

D. **FINDING** (Failure to publish notices in the Illinois Procurement Bulletin)

During the prior period, the Agency did not publish its intent to award sole source contracts in the Illinois Procurement Bulletin (Bulletin) as required.

During the current period, our sample testing did not note any instances where the Agency failed to publish its intent to award sole source contracts in the Bulletin as required. (Finding Code No. 08-9)

STATE OF ILLINOIS  
HISTORIC PRESRVATION AGENCY  
**COMPLIANCE EXAMINATION**  
For the Two Years Ended June 30, 2010

**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
- Emergency Purchases
- 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.



STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
FOR THE YEAR ENDED JUNE 30, 2010  
(amounts expressed in thousands)

<b>Program Title</b>	<b>Federal CFDA Number</b>	<b>Federal Expenditures</b>	<b>Amount Provided to Sub-recipients</b>
<b><u>U.S. Department of Interior</u></b>			
Historic Preservation Fund Grants In Aid	15.904	\$ 597	\$ 113
<b><u>National Endowment for the Humanities</u></b>			
Promotion of the Humanities - Research	45.161	<u>29</u>	<u>-</u>
<b>Total Expenditures of Federal Awards</b>		<b><u>\$ 626</u></b>	<b><u>\$ 113</u></b>

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

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
FOR THE YEAR ENDED JUNE 30, 2009  
(amounts expressed in thousands)

<b>Program Title</b>	<b>Federal CFDA Number</b>	<b>Federal Expenditures</b>	<b>Amount Provided to Sub-recipients</b>
<b><u>U.S. Department of Interior</u></b>			
Historic Preservation Fund Grants In Aid	15.904	\$ 914	\$ 63
<b><u>National Endowment for the Humanities</u></b>			
Promotion of the Humanities - Research	45.161	<u>40</u>	<u>-</u>
<b>Total Expenditures of Federal Awards</b>		<b><u>\$ 954</u></b>	<b><u>\$ 63</u></b>

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

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Two Years Ended June 30, 2010

**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, 2010 and are presented on the cash basis of accounting.

**Note 2 – Description of Programs**

Historic Preservation Fund Grants-In-Aid CFDA #15.904

The objective of this program is 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.

Promotion of the Humanities CFDA #45.161

The objective of this program is 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.

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For The Fiscal Year Ended June 30, 2010

	Appropriations (Net of Transfers)	Expenditures Through June 30	Approximate		Approximate Balances Lapsed August 31
			Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	
P.A. 96-0035, P.A. 96-0819					
P.A. 96-0042					
<b>FISCAL YEAR 2010</b>					
<b>General Revenue Fund - 001</b>					
Personal Services	\$ 9,737,500	\$ 9,178,891	\$ 175,197	\$ 9,354,088	\$ 383,412
State Contributions to Social Security	744,500	680,744	13,106	693,850	50,650
Lump Sums - Operating Expenses	1,994,500	1,629,781	241,154	1,870,935	123,565
Lump Sums - Operational Expenses, Awards	411,800	402,430	7,994	410,424	1,376
<b>Subtotal - Fund 001</b>	<b>\$ 12,888,300</b>	<b>\$ 11,891,846</b>	<b>\$ 437,451</b>	<b>\$ 12,329,297</b>	<b>\$ 559,003</b>

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For The Fiscal Year Ended June 30, 2010

	Appropriations (Net of Transfers)	Expenditures Through June 30	Approximate Lapse Period		Approximate Total Expenditures 14 Months Ended August 31	Approximate Balances Lapsed August 31
			July 1 to August 31	August 31		
P.A. 96-0035, P.A. 96-0819						
P.A. 96-0042						
<b>FISCAL YEAR 2010</b>						
Historic Sites Fund - 538						
Personal Services	\$ 473,000	\$ 205,282	\$ 173,507	\$ 378,789	\$ 94,211	
State Contribution to State Employees' Retirement System	134,300	58,332	4,583	62,915	71,385	
State Contributions to Social Security	36,200	15,129	12,776	27,905	8,295	
Group Insurance	127,200	48,112	6,155	54,267	72,933	
Contractual Services	314,000	285	-	285	313,715	
Travel	31,000	384	-	384	30,616	
Commodities	39,000	737	-	737	38,263	
Printing	17,600	-	-	-	17,600	
Equipment	28,000	-	-	-	28,000	
Electronic Data Processing	5,000	-	-	-	5,000	
Telecommunications	33,000	-	-	-	33,000	
Operation of Automotive Equipment	10,000	-	-	-	10,000	
Historic Preservation Program - Executive Office	40,000	-	-	-	40,000	
Historic Preservation Program - Abraham Lincoln Presidential Library & Museum	135,000	-	-	-	135,000	
Historic Preservation Programs - Sites	800,000	-	172,685	172,685	627,315	
Operations of Historic Sites (Donations)	100,000	28,187	4,472	32,659	67,341	
Operations - OSC, JRB and Union Station	300,000	62,462	5,069	67,531	232,469	
Lincoln Research Project	200,000	-	-	-	200,000	
Microfilm Operation & Programs Library	225,000	60,362	4,811	65,173	159,827	
Historic Preservation Grants - Pres Serv.	150,000	-	-	-	150,000	
Historic Preservation Grants - Pres Serv (Reapprop)	335,447	112,524	4,359	116,883	218,564	
Permanent Improvement	75,000	-	-	-	75,000	
<b>Subtotal - Fund 538</b>	<b>\$ 3,608,747</b>	<b>\$ 591,796</b>	<b>\$ 388,417</b>	<b>\$ 980,213</b>	<b>\$ 2,628,534</b>	

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For The Fiscal Year Ended June 30, 2010

	Appropriations (Net of Transfers)	Expenditures Through June 30	Approximate		Approximate Balances Lapsed August 31
			Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	
P.A. 96-0035, P.A. 96-0819 P.A. 96-0042 FISCAL YEAR 2010	\$ 143,000	\$ -	\$ -	\$ -	\$ 143,000
Subtotal - Fund 141	\$ 143,000	\$ -	\$ -	\$ -	\$ 143,000
Capital Development Fund - 141					
Permanent Improvements for Sugar Loaf and/or Fox Mounds					
Subtotal - Fund 141	\$ 143,000	\$ -	\$ -	\$ -	\$ 143,000
Historic Preservation Trust Fund - 749					
Historic Sites Operations & Expenses					
Presidential Library Operations & Expenses	\$ 3,000,000	\$ 450,146	\$ 93,931	\$ 544,077	\$ 2,455,923
Subtotal - Fund 749	\$ 12,000,000	\$ 2,393,820	\$ 217,147	\$ 2,610,967	\$ 9,389,033
ALPLM - 776	\$ 15,000,000	\$ 2,843,966	\$ 311,078	\$ 3,155,044	\$ 11,844,956
Abraham Lincoln Presidential Library & Museum Operational Expenses					
Subtotal - Fund 776	\$ 12,535,800	\$ 3,523,246	\$ 415,602	\$ 3,938,848	\$ 8,596,952
TOTAL - ALL FUNDS	\$ 44,175,847	\$ 18,850,854	\$ 1,552,548	\$ 20,403,402	\$ 23,772,445

Note 1: Appropriations, expenditures, and lapsed balances were obtained from the Agency's records and reconciled to the records of the State Comptroller.  
Note 2: Expenditure amounts are vouchers approved for payment by the Agency and submitted to the State Comptroller for payment to the vendor.  
Note 3: Approximate lapse period expenditures do not include interest payments approved for payment by the Agency and submitted to the Comptroller for payment after August.

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For The Fiscal Year Ended June 30, 2009

	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period		Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
			Expenditures July 1 to August 31	Expenditures August 31		
General Revenue Fund - 001						
Personal Services	\$ 6,894,070	\$ 6,351,578	\$ 404,693	\$ 6,756,271	\$ 137,799	
State Contribution to State Employees' Retirement System	1,437,303	1,337,869	85,267	1,423,136	14,167	
State Contributions to Social Security	518,089	471,689	30,266	501,955	16,134	
Contractual Services	1,454,900	1,364,968	82,087	1,447,055	7,845	
Travel	35,500	16,594	2,514	19,108	16,392	
Commodities	182,200	145,930	25,369	171,299	10,901	
Printing	71,400	39,315	14,767	54,082	17,318	
Equipment	45,000	11,616	22,984	34,600	10,400	
Electronic Data Processing	39,800	21,380	17,986	39,366	434	
Telecommunications	110,300	106,243	3,538	109,781	519	
Operation of Automotive Equipment	54,400	54,298	-	54,298	102	
Lump Sums - Amistad Commission Expense	300,000	1,752	-	1,752	298,248	
Lump Sums - Lincoln Bicentennial Expenses	500,000	375,427	22,163	397,590	102,410	
Lump Sums - Lewis and Clark Historic Site Operations Expense	246,400	223,385	19,524	242,909	3,491	
Lump Sums - Shared Services Center	623,300	595,339	25,450	620,789	2,511	
Lump Sums - On-line Computer Library Center	72,800	63,728	3,140	66,868	5,932	
Lump Sums - Main Street Program	24,600	24,361	98	24,459	141	
Awards & Grants - Lincoln Bicentennial Commission	250,000	205,000	-	205,000	45,000	
Subtotal - Fund 001	\$ 12,860,062	\$ 11,410,472	\$ 759,846	\$ 12,170,318	\$ 689,744	

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For The Fiscal Year Ended June 30, 2009

	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
		Expenditures Through June 30	Expenditures July 1 to August 31		
P.A. 96-0004					
P.A. 95-0731					
FISCAL YEAR 2009					
Historic Sites Fund - 538					
Personal Services	\$ 448,300	\$ 373,868	\$ 17,140	\$ 391,008	\$ 57,292
State Contribution to State					
Employees' Retirement System	93,200	78,425	3,612	82,037	11,163
State Contributions to Social Security	34,300	27,475	1,266	28,741	5,559
Group Insurance	127,200	92,357	4,176	96,533	30,667
Contractual Services	314,000	128,579	77,882	206,461	107,539
Travel	31,000	9,261	-	9,261	21,739
Commodities	39,000	3,130	-	3,130	35,870
Printing	17,300	4,258	8,650	12,908	4,392
Equipment	28,000	-	-	-	28,000
Electronic Data Processing	5,000	280	-	280	4,720
Telecommunications	33,000	20,297	484	20,781	12,219
Operation of Automotive Equipment	10,000	9,788	-	9,788	212
Lump Sums - Historic Preservation Program - Executive Office	90,000	13,863	-	13,863	76,137
Lump Sums - ALPLM	135,000	40,000	20,000	60,000	75,000
Lump Sums - Historic Preservation Programs - Sites	300,000	75,153	-	75,153	224,847
Lump Sums - Pres Svcs	500,000	191,869	19,435	211,304	288,696
Lump Sums - Operations of Historic Sites (Donations)	600,000	123,857	38,925	162,782	437,218
Lump Sums - Operations OSC, JRB, and Union Station	300,000	200,584	29,133	229,717	70,283
Lump Sums - Lincoln Research Project	200,000	-	-	-	200,000
Lump Sums - Microfilm Operation & Programs Library	225,000	114,040	11,297	125,337	99,663
Awards & Grants - Historic Preservation Grants - Pres Serv	150,000	-	-	-	150,000
Awards & Grants - Historic Preservation Grants - Pres Sev (Reapprop)	336,295	62,752	-	62,752	273,543
Permanent Improvements	75,000	7,425	-	7,425	67,575
Subtotal - Fund 538	\$ 4,091,595	\$ 1,577,261	\$ 232,000	\$ 1,809,261	\$ 2,282,334



STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For The Fiscal Year Ended June 30, 2009

	Appropriations (Net of Transfers)	Expenditures Through June 30	Lapse Period		Balances Lapsed August 31
			Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	
P.A. 96-0004					
P.A. 95-0731					
FISCAL YEAR 2009					
Capital Development Fund - 141					
Permanent Improvement for Sugar Loaf and/or Fox Mounds	\$ 143,000	\$ -	\$ -	\$ -	\$ 143,000
Subtotal - Fund 141	<u>\$ 143,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 143,000</u>
ALPLM - 776					
Lump Sums - Shared Services	\$ 181,500	\$ 62,203	\$ -	\$ 62,203	\$ 119,297
Lump Sums - ALPLM Ordinary and Contingent Expenses	12,083,600	10,544,084	630,932	11,175,016	908,584
Subtotal - Fund 776	<u>\$ 12,265,100</u>	<u>\$ 10,606,287</u>	<u>\$ 630,932</u>	<u>\$ 11,237,219</u>	<u>\$ 1,027,881</u>
TOTAL - ALL FUNDS	<u>\$ 29,359,757</u>	<u>\$ 23,594,020</u>	<u>\$ 1,622,778</u>	<u>\$ 25,216,798</u>	<u>\$ 4,142,959</u>

Note 1: Appropriations, expenditures, and lapsed balances were obtained from the Comptroller's records and reconciled to the Agency's records in all material respects.

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

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

	Fiscal Year		
	2010	2009	2008
	P.A. 96-0042		
General Revenue Fund - 001	P.A. 96-0035	P.A. 95-0731	P.A. 95-0348
	P.A. 96-0819	P.A. 96-0004	P.A. 95-11
Appropriations (Net of Transfers)	<u>\$ 12,888,300</u>	<u>\$ 12,860,062</u>	<u>\$ 15,018,963</u>
<u>Expenditures</u>			
Personal Services	\$ 9,354,088	\$ 6,756,271	\$ 8,445,293
State Contribution to State			
Employees' Retirement System	-	1,423,136	1,399,223
State Contributions to Social Security	693,850	501,955	626,909
Contractual Services	-	1,447,055	1,402,477
Travel	-	19,108	25,520
Commodities	-	171,299	181,479
Printing	-	54,082	63,371
Equipment	-	34,600	45,040
Electronic Data Processing	-	39,366	39,800
Telecommunications	-	109,781	109,728
Operation of Automotive Equipment	-	54,298	51,780
Lump Sums - Amistad Commission	-	1,752	3,197
Lump Sums - Lincoln Bicentennial Expenses	-	397,590	498,257
Lump Sums - Lewis and Clark Historic Site Operations Expense	-	242,909	243,487
Lump Sums - Shared Services Center	-	620,789	564,446
Lump Sums - On-line Computer Library Center	-	66,868	70,438
Lump Sums - Main Street Program	-	24,459	24,562
Lump Sums - Operating Expenses	1,870,935	-	-
Lump Sums - Operational Expenses, Awards	410,424	-	-
Lincoln Legals	-	-	135,200
Permanent Improvements	-	-	90,103
Awards & Grants - Lincoln Bicentennial Commission	-	205,000	499,022
Total Expenditures	<u>\$ 12,329,297</u>	<u>\$ 12,170,318</u>	<u>\$ 14,519,332</u>
Lapsed Balances	<u>\$ 559,003</u>	<u>\$ 689,744</u>	<u>\$ 499,631</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		
	2010	2009	2008
	P.A. 96-0042		
Historic Sites Fund - 538	P.A. 96-0035	P.A. 95-0731	P.A. 95-0348
	P.A. 96-0819	P.A. 96-0004	P.A. 95-11
Appropriations (Net of Transfers)	\$ 3,608,747	\$ 4,091,595	\$ 4,206,900
<u>Expenditures</u>			
Personal Services	\$ 378,789	\$ 391,008	\$ 366,574
State Contribution to State			
Employees' Retirement System	62,915	82,037	60,754
State Contributions to Social Security	27,905	28,741	27,440
Group Insurance	54,267	96,533	90,068
Contractual Services	285	206,461	242,034
Travel	384	9,261	14,683
Commodities	737	3,130	37,470
Printing	-	12,908	17,278
Equipment	-	-	11,219
Electronic Data Processing	-	280	110
Telecommunications	-	20,781	17,714
Operation of Automotive Equipment	-	9,788	9,966
Lump Sums - Historic Preservation Program - Executive Office	-	13,863	28,135
Lump Sums - Historic Preservations Program - ALPLM	-	60,000	134,700
Lump Sums - Historic Preservation Programs - Sites	172,685	75,153	21,033
Lump Sums - Historic Preservation Program - Pres Serv	-	211,304	399,463
Lump Sums - Operations of Historic Sites (Donations)	32,659	162,782	569,010
Lump Sums - Operations OSC, JRB, and Union Station	67,531	229,717	222,942
Lump Sums - Lincoln Research Project	-	-	167,417
Lump Sums - Microfilm Operation & Programs Library	65,173	125,337	133,965
Awards & Grants - Historic Preservation Grants - Pres Serv (Reapprop)	116,883	62,752	108,705
Permanent Improvements	-	7,425	6,557
Total Expenditures	\$ 980,213	\$ 1,809,261	\$ 2,687,237
Balance Reappropriated	\$ 372,924	\$ 335,447	\$ 336,295
Lapsed Balances	\$ 2,255,610	\$ 1,946,887	\$ 1,183,368

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

	Fiscal Year		
	2010	2009	2008
Capital Development Fund -141	P.A. 96-0042 P.A. 96-0035 P.A. 96-0819	P.A. 95-0731 P.A. 96-0004	P.A. 95-0348
Appropriations (Net of Transfers)	\$ 143,000	\$ 143,000	\$ 143,000
<u>Expenditures</u>			
Sugar Loaf/Fox Mounds (Reappropriated)	\$ -	\$ -	\$ -
Total Expenditures, Fund - 141	\$ -	\$ -	\$ -
Balance Reappropriated	\$ 143,000	\$ 143,000	\$ 143,000
Lapsed Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Historic Preservation Trust Fund - 749			
Appropriations (Net of Transfers)	\$15,000,000	\$ -	\$ -
<u>Expenditures</u>			
Historic Sites Operations & Expenses	\$ 544,077	\$ -	\$ -
Presidential Library Operations & Expenses	2,610,967	-	-
Total Expenditures	<u>\$ 3,155,044</u>	<u>\$ -</u>	<u>\$ -</u>
Lapsed Balances	<u>\$11,844,956</u>	<u>\$ -</u>	<u>\$ -</u>
Presidential Library and Museum Operating Fund - 776			
Appropriations (Net of Transfers)	\$12,535,800	\$12,265,100	\$12,858,000
<u>Expenditures</u>			
Shared Services	\$ -	\$ 62,203	\$ 130,896
ALPLM - Operational Expenses	3,938,848	11,175,016	10,700,822
Total Expenditures	<u>\$ 3,938,848</u>	<u>\$11,237,219</u>	<u>\$10,831,718</u>
Lapsed Balances	<u>\$ 8,596,952</u>	<u>\$ 1,027,881</u>	<u>\$ 2,026,282</u>
<b>Totals - All Appropriated Funds</b>			
Appropriations - Net of Transfers	\$44,175,847	\$29,359,757	\$32,226,863
Total Expenditures	20,403,402	25,216,798	28,038,287
Balances Reappropriated	\$ 515,924	\$ 478,447	\$ 479,295
Lapsed Balances	<u>\$23,256,521</u>	<u>\$ 3,664,512</u>	<u>\$ 3,709,281</u>

Note 1: The FY10 expenditures and related lapsed balances do not reflect any interest payments approved for payment by the Agency and submitted to the Comptroller for payment after August.

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND FUND BALANCE**  
**(CASH BASIS) - LOCALLY HELD FUNDS**  
For the Two Years Ended June 30, 2010  
(expressed in thousands)

		Illinois Historic Preservation Agency Trust Fund (Fund 1331)
		<hr/>
Cash Balance at July 1, 2008	\$	2,702,163
Receipts:		
Dividend/Interest Income		103,577
Donations		202
Sale of Investments		100
Disbursements:		
Contributions to IHPA		(190,000)
Insurance		(254)
Accounting		(2,861)
Bank Charges		(114)
Loss on Sale of Investment		(74,461)
		<hr/>
Cash Balance at June 30, 2009	\$	<u>2,538,352</u>
Cash Balance at July 1, 2009	\$	2,538,352
Receipts:		
Dividend/Interest Income		46,106
Disbursements:		
Contributions to IHPA		(180,000)
Insurance		(254)
Accounting		(3,552)
Bank Charges		(55)
		<hr/>
Cash Balance at June 30, 2010	\$	<u>2,400,597</u>

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**SCHEDULE OF CHANGES IN STATE PROPERTY**  
For the Two Years Ended June 30, 2010

	Total	Land and Land Improvements	Buildings and Building Improvements	Equipment
Balance at July 1, 2008	\$ 291,274,422	\$ 15,078,956	\$ 260,866,126	\$ 15,329,340
Additions	65,434	-	-	65,434
Deletions	(39,495)	-	-	(39,495)
Net Transfers	<u>1,755,554</u>	<u>-</u>	<u>1,741,997</u>	<u>13,557</u>
Balance at June 30, 2009	<u>\$ 293,055,915</u>	<u>\$ 15,078,956</u>	<u>\$ 262,608,123</u>	<u>\$ 15,368,836</u>
Balance at July 1, 2009	\$ 293,055,915	\$ 15,078,956	\$ 262,608,123	\$ 15,368,836
Additions	427,959	-	11,607	416,352
Deletions	(73,580)	-	-	(73,580)
Net Transfers	<u>1,274,496</u>	<u>-</u>	<u>1,419,524</u>	<u>(145,028)</u>
Balance at June 30, 2010	<u>\$ 294,684,790</u>	<u>\$ 15,078,956</u>	<u>\$ 264,039,254</u>	<u>\$ 15,566,580</u>

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

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

	<u>2010</u>	<u>2009</u>	<u>2008</u>
<b>General Revenue Fund (001)</b>			
Reimbursement - Jury Duty, Phones	\$ 77	\$ 81	\$ -
Miscellaneous	400	531	280
Prior Year Refund	12,474	1,637	(1,139)
Other	-	285	-
	<u>-</u>	<u>285</u>	<u>-</u>
Total receipts - Fund (001)	<u>\$ 12,951</u>	<u>\$ 2,534</u>	<u>\$ (859)</u>
<b>Historic Sites Fund (538)</b>			
Agriculture Sales	\$ 51,805	\$ 69,575	\$ 67,772
Camping	119,824	100,193	122,580
Concession	3,064	2,069	15,261
Conference Fees	-	19,140	22,265
Copy Fees	120,360	165,908	139,178
Donation Box	491,503	429,313	419,242
Department of Interior	1,332,220	405,465	1,098,172
Miscellaneous	3,882	55,938	5,542
National Endowment for the Humanities	35,000	75,000	50,000
National Historic Publications & Records Commission	-	175,000	75,000
Donations - Individuals/Organizations	13,703	153,738	100,000
Property Rental	164,094	120,966	81,981
Reimbursement - Jury Duty, Phones	16	-	285
Sales of Merchandise	50	340	281
Subscriptions	50,033	53,779	51,389
Underground Parking	185,359	163,033	146,846
Prior Year Refund	614	27,921	523
Other	-	12,195	-
	<u>-</u>	<u>12,195</u>	<u>-</u>
Total receipts - Fund (538)	<u>\$ 2,571,527</u>	<u>\$ 2,029,573</u>	<u>\$ 2,396,317</u>
<b>Historic Preservation Agency Trust Fund (749)*</b>			
State Agencies- Natural Resources	<u>\$ 3,875,000</u>	<u>\$ -</u>	<u>\$ -</u>
Total receipts - Fund (749)	<u>\$ 3,875,000</u>	<u>\$ -</u>	<u>\$ -</u>

\* The Historic Preservation Agency Trust Fund (749) was established during FY10.

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

	<u>2010</u>	<u>2009</u>	<u>2008</u>
<b>Presidential Library and Museum Operating Fund (776)</b>			
Admission Fees	\$ 1,863,639	\$ 2,139,164	\$ 1,923,017
Donations - Individuals/Organization	2,258	161	-
State Agencies - Natural Resources	13,613	14,287	13,613
Reimbursement - Jury Duty, Phones	20	-	-
Miscellaneous	3,500	12,140	2,047
Parking	200,860	181,043	170,171
Property Rental	91,254	134,986	157,780
Prior Year Refund	4,050	17,491	400
	<u>-</u>	<u>(12,142)</u>	<u>-</u>
Total receipts - Fund (776)	<u>\$ 2,179,194</u>	<u>\$ 2,487,130</u>	<u>\$ 2,267,028</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, 2010

<u>GENERAL REVENUE FUND (001)</u>	<u>2010</u>	<u>2009</u>
Receipts per Agency Records	\$ 12,951	\$ 2,534
Add: Deposits in Transit, Beginning of Year	-	-
Less: Deposits in Transit, End of Year	<u>(2)</u>	<u>-</u>
Deposits Recorded by the Comptroller	<u>\$ 12,949</u>	<u>\$ 2,534</u>
<u>HISTORIC SITES FUND (538)</u>		
Receipts per Agency Records	\$ 2,571,527	\$ 2,029,573
Add: Deposits in Transit, Beginning of Year	18,444	56,475
Less: Deposits in Transit, End of Year	<u>(77,618)</u>	<u>(18,444)</u>
Adjusted Agency Amount	<u>\$ 2,512,353</u>	<u>\$ 2,067,604</u>
Deposits Recorded by the Comptroller	<u>\$ 2,512,353</u>	<u>\$ 2,067,604</u>
<u>HISTORIC PRESERVATION AGENCY TRUST FUND (749)*</u>		
Receipts per Agency Records	\$ 3,875,000	\$ -
Add: Deposits in Transit, Beginning of Year	-	-
Less: Deposits in Transit, End of Year	<u>-</u>	<u>-</u>
Deposits Recorded by the Comptroller	<u>\$ 3,875,000</u>	<u>\$ -</u>

\* The Historic Preservation Agency Trust Fund (749) was established during FY10.

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, 2010

<u>PRESIDENTIAL LIBRARY &amp; MUSEUM</u> <u>OPERATING FUND (776)</u>	<u>2010</u>	<u>2009</u>
Receipts per Agency Records	\$ 2,179,194	\$ 2,487,130
Add: Deposits in Transit, Beginning of Year	119,515	81,062
Less: Deposits in Transit, End of Year	<u>(161,650)</u>	<u>(119,515)</u>
Adjusted Agency Amount	<u>\$ 2,137,059</u>	<u>\$ 2,448,677</u>
Deposits Recorded by the Comptroller	<u>\$ 2,137,059</u>	<u>\$ 2,448,677</u>

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2010

Significant variations 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 2010 AND 2009**

**GENERAL REVENUE FUND (001)**

Personal Services and State Contributions to Social Security

The increase was due to full funding for the year for staff at Historic Sites. Some site staff was laid off for 4 months during FY09. In addition, Preservation Division staff was paid from the General Revenue Fund (GRF) for 5 months until a supplemental appropriation was passed in November 2009.

Lump Sums- Operating Expenses and Lump Sums-Operational Expenses, Awards

In FY10, the appropriation process was changed for operating expenses that were paid from the GRF. The Agency received lump sum appropriations for operational expenses and awards, rather than individual appropriations designated for specific purposes.

**HISTORIC SITES FUND (538)**

Group Insurance

The decrease was due to the Agency not receiving any non-GRF appropriations for the Preservation Division Staff for 5 months. The staff was paid from the GRF until the supplemental appropriation was passed in November.

Contractual Services, Telecommunications, Lump Sums – ALPLM, Lump Sums – Historic Sites (Donations), Lump Sums – Preservation Services, Lump Sums – Operations of OSC, JRB, and Union Station, Lump Sums – Microfilm Operation

The decreases were due to budget constraints in addition to these expenses being paid from the Historic Preservation Agency Trust (749) appropriation in FY10.

Lump Sums – Historic Preservation Programs Sites

The increase was due to the expenses associated with constructing pavilions and sidewalks and purchasing picnic tables at the Lewis and Clark State Historic Site.

Awards and Grants – Historic Preservation Grants (Reapprop.)

The increase was due to the timing of when certified local government grants were completed and reimbursement requests were made. The grants were for a 2 year period and many were completed towards the end of the period.

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2010

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2010 AND 2009 (Cont.)**

**HISTORIC PRESERVATION TRUST FUND (749)**

Historic Sites Operations and Expenses, Presidential Library Operations and Expenses

The increases were due to this fund being used to pay expenses from the 538 and 776 funds during FY10. All the Agency's non-GRF spending was appropriated to the Department of Natural Resources (DNR) for FY10 as the Governor proposed to merge the Agency with DNR. Since they were not merged, the Comptroller's Office suggested the creation of the fund 749 so DNR could transfer the appropriated funds back to the Agency.

**PRESIDENTIAL LIBRARY AND MUSEUM OPERATING FUND (776)**

Shared Services

The decrease was due to no funding appropriated for shared services during FY10. In the prior years, Shared Services was utilized for employees' salaries.

ALPLM – Operational Expenses

The decrease was due to these expenses being paid by the 749 fund during the first 5 months of FY10.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2009 AND 2008**

**GENERAL REVENUE FUND (001)**

Personal Services and State Contributions to Social Security

The decrease was due to reduced funding for the Historic Sites division resulting in the closure of historic sites and layoffs for approximately 4 months in FY09.

Lump Sums – Lincoln Bicentennial Expenses

The decrease was due to more spending in FY08 to prepare for the Lincoln Bicentennial celebration which occurred in February 2009.

Lincoln Legals

The decrease of \$135,200 was due to decreased funding for the Papers of Abraham Lincoln project.

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2010

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2009 AND 2008 (Cont.)**

**GENERAL REVENUE FUND (001) (Cont.)**

Permanent Improvements

There were no permanent improvement projects in FY09 as there was no funding received.

Awards and Grants - Lincoln Bicentennial Commission

The decrease was due to the timing of the grants for the celebration in February 2009. More grant activity began and occurred in FY08 to prepare and promote the Lincoln Bicentennial.

**HISTORIC SITES FUND (538)**

State Contribution to State Employees' Retirement System

The increase was due to an increase in the rate of State paid retirement from 16.561% in FY08 to 21.049% in FY09.

Commodities

The decrease was due to budget constraints and many historic sites being closed for 4 months in FY09.

Lump Sums – ALPLM

The decrease was due to the loss of National Historic Preservation Records Commission funding for the Papers of Abraham Lincoln project.

Lump Sums – Historic Sites Programs –Sites

The increase was mainly due to the use of this line when funds were received from the David Davis Foundation to prevent layoffs at that site.

Lump Sums – Operations of Historic Sites (Donations)

The decrease was due to many historic sites being closed for 4 months in FY09.

Lump Sums- Lincoln Research Project

The decrease was due to less funding for the Papers of Abraham Lincoln project resulting in fewer expenditures.

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2010

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES BETWEEN FISCAL YEARS 2009 AND 2008 (Cont.)**

**HISTORIC SITES FUND (538) (Cont.)**

Lumps Sums – Historic Preservations (Preservation Services)

The decrease was due to approximately \$100,000 less in personal services and related costs due to the closing of sites for 4 months in FY09. In addition, the Agency paid for GIS database enhancements in FY08.

Historic Preservation Grants – Reappropriated

The decrease was mainly due to the payment of FY06 grants totaling over \$60,000 in early FY08.

**PRESIDENTIAL LIBRARY AND MUSEUM OPERATING FUND (776)**

Shared Services

The decrease was due to reduced funding for Shared Services resulting in fewer expenditures for personal services.

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**  
For the Two Years Ended June 30, 2010

Significant variations 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 2010 AND 2009**

**HISTORIC SITES FUND (538)**

Copy Fees

The decrease was due to increased attendance and copies at the Library and Museum in FY09 due to the popularity of the Lincoln Bicentennial activities.

Department of the Interior

The increase was due to the timing of draws for the FY08 and FY09 federal grant funds for the identification, evaluation, and protection of historic properties that were received early in July 2009.

Miscellaneous

The decrease was mainly due to three settlements of \$21,000, \$19,000 and \$9,000 paid by a contractor for damages to historically significant resources in FY09.

National Endowment for the Humanities

The decrease was due to fewer grant expenditures and receipts for the promotion of the humanities.

National Historic Publications and Records Commission

The decrease was due to no activity or funding for the Papers of Abraham Lincoln project in FY10.

Donations - Individual/Donations

The decrease was due to the absence of donations from the Illinois Historic Preservation Agency Trust fund for the Papers of Abraham Lincoln project (\$95,000) and for support for the David Davis Mansion (\$57,500) in FY09 when the site was scheduled to close due to layoff of staff.

Property Rental

The increase was mainly due to the rental of a building at Cahokia Mounds for 10 months in FY10 compared to 6 months of rental in FY09.

Prior Year Refund

The decrease was due to no large refunds such as the grant refund from the Old State Capitol Foundation received in FY09.

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**  
For the Two Years Ended June 30, 2010

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2010 AND 2009 (Cont.)**

**HISTORIC PRESERVATION AGENCY TRUST FUND (749)**

State Agencies – Department of Natural Resources (DNR)

All of the Agency's non-GRF spending was appropriated to DNR for FY10 as the Governor proposed to merge the Agency with DNR. Since they were not merged, the Comptroller's Office suggested the creation of the fund 749 so DNR could transfer the appropriated funds back to the Agency. The Agency received \$3,875,000, and the appropriations were corrected during the veto session in November 2009.

**PRESIDENTIAL LIBRARY AND MUSEUM OPERATING FUND (776)**

Property Rental

The decrease was due to decreased activity and a decrease in visitors in FY10 after the Lincoln Bicentennial celebration during FY09.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2009 AND 2008**

**HISTORIC SITES FUND (538)**

Department of the Interior

The decrease was due to the timing of federal draws. The majority of FY09 and some FY08 draws were not received until early FY10.

Miscellaneous

The increase was mainly due to three settlements of \$21,000, \$19,000 and \$9,000 paid by a contractor for damages to historically significant resources in FY09.

National Endowment for the Humanities

The increase was due to the timing of the draw for the promotion of the humanities program that was used to support the Papers of Abraham Lincoln project.

National Historic Publications and Records Commission

The increase was due to grant receipts for the Papers of Abraham Lincoln project.

Donations - Individual/Donations

The increase was due to the support for the David Davis Mansion (\$57,500) when the site was scheduled to close due to the lack of funding.



STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**  
For the Two Years Ended June 30, 2010

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS BETWEEN FISCAL YEARS 2009 AND 2008 (Cont.)**

**HISTORIC SITES FUND (538) (Cont.)**

Property Rental

The increase was due mainly to the rental of a building at Cahokia Mounds for \$8,300 per month for six months in FY09.

Prior Year Refund

The increase was due to a grant refund received from the Old State Capitol Foundation for unused grant funds.

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2010

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

**FISCAL YEAR 2010**

**HISTORIC SITES FUND (538)**

Personal Services

This personal services expense was due to transferring expenses to fund 538 from the General Revenue Fund (GRF). The Agency only had GRF funding available through November, so the Preservation Services payroll was paid through the GRF until the appropriations were reinstated. The Agency coordinated with the Comptroller's Office to correct the payroll through November for Preservation Services during the lapse period so federal funds could be utilized.

Historic Preservation Programs - Sites

These expenses were associated with constructing pavilions and sidewalks and purchasing picnic tables at the Lewis and Clark State Historic Site. The project was delayed due to weather and was not completed until late in the fiscal year. Thus, vendor payments were made during the lapse period.

**FISCAL YEAR 2009**

**GENERAL REVENUE (001)**

Equipment

The Agency ordered a riding mower in May for Lincoln's Tomb, but it was not delivered until July. In addition, the Agency ordered lawn mowers, vacuums, and weed eaters for 10 other historic sites throughout the State prior to June 30<sup>th</sup> but they were not received and paid until the lapse period.

**HISTORIC SITES FUND (538)**

Contractual Services

The Agency paid outstanding bills for the sites for utilities and repairs and maintenance on buildings and equipment during the lapse period as a result of the exhaustion of nearly all line items in the General Revenue Fund.

Operations of Historic Sites (Donations)

The Agency utilized this appropriation after other line items were exhausted for the sites' routine operational expenses. In addition, invoices were paid for services (medical, security, portable restrooms) at a special event at Ft. DeChartres in late June.

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**ANALYSIS OF OPERATIONS**  
For the Two Years Ended June 30, 2010

**AGENCY FUNCTIONS AND PLANNING PROGRAM**

**FUNCTIONS**

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.

Administrative Services Division

The Administrative Services Division is responsible for physical plant operations of downtown facilities.

Executive Office

The Executive Office is divided into two areas – Constituent Services and the Director's Office. Constituent Services is responsible for research, education, publications, constituent services industry, and the coordination of special programs and events. The Director's Office oversees the Agency's Personnel, Fiscal Management, and Information Technology.

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 approximately 2 million tourists each year.

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**ANALYSIS OF OPERATIONS**  
For the Two Years Ended June 30, 2010

The Agency’s budget was cut during FY09, and as a result 16 historic sites were forced to close on December 1, 2008 due to the lack of funding. The General Assembly later restored the funds cut from the Agency’s budget and the closed historic sites were reopened in April, 2009. Sites that were closed are noted with an asterisk (\*) below.

Abraham Lincoln Presidential Library and Museum (formerly Historical Library Division)

The Abraham Lincoln Presidential Library and Museum (ALPLM) is responsible for the 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, educational outreach, and on-line programming.

**AGENCY LOCATIONS**

Location of Agency Operations

Divisions

313 South Sixth Street  
Springfield, IL 62701

Administrative Services  
Historic Sites Administration  
Executive Office

1 Old State Capitol Plaza  
Springfield, IL 62701

Preservation Services

112 - 212 North Sixth Street  
Springfield, IL 62701

Abraham Lincoln Presidential Library and  
Museum

**Historic Sites and Memorials**

Apple River\*  
Elizabeth, IL 61028

Lincoln Log Cabin\*  
Lerna, IL 62440

Bishop Hill\*  
Bishop Hill, IL 61419

Lincoln’s New Salem  
Petersburg, IL 62675

Black Hawk  
Rock Island, IL 61201

Lincoln’s Tomb  
Springfield, IL 62702

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**ANALYSIS OF OPERATIONS**  
For the Two Years Ended June 30, 2010

**Historic Sites and Memorials (Cont.)**

Bryant Cottage\*  
Bement, IL 61813

Lincoln-Herndon Law Office\*  
Springfield IL 62701

Cahokia Courthouse\*  
Cahokia, IL 62206

Metamora Courthouse  
Metamora, IL 61548

Cahokia Mounds  
Collinsville, IL 62234

Mt. Pulaski Courthouse  
Mt. Pulaski, IL 62656

Carl Sandburg Home\*  
Galesburg, IL 61401

Old State Capitol  
Springfield, IL 62701

Dana-Thomas House  
Springfield, IL 62703

Pierre Menard Home\*  
Ellis Grove, IL 62241

David Davis Mansion\*  
Bloomington, IL 61701

Postville Courthouse  
Lincoln, IL 62656

Douglas Tomb  
Chicago, IL 60616

Pullman State Historic Site  
Chicago, IL 60628

Fort De Chartres\*  
Prairie Du Rocher, IL 62277

Rose Hotel  
Elizabethtown, IL 62931

Fort Kaskaskia\*  
Ellis Grove, IL 62241

Shawneetown Bank State Historic Site  
Old Shawneetown, IL 62984

Galena State Historic Site\*  
Galena, IL 61036

Vachel Lindsay Home\*  
Springfield, IL 62703

Jubilee College\*  
Brimfield, IL 61517

Vandalia Statehouse\*  
Vandalia, IL 62471

Lewis & Clark State Historic Site\*  
Hartford, IL 62048

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**ANALYSIS OF OPERATIONS**  
For the Two Years Ended June 30, 2010

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

Albany Mounds  
Albany, IL 61230

Kaskaskia Bell Memorial  
Ellis Grove, IL 62241

Buel House  
Golconda, IL 62938

Kincaid Mounds  
Unionville, IL 62910

Campbell's Island  
Rock Island, IL 61204

Korean War Memorial  
Springfield, IL 62701

Crenshaw House  
Equality, IL 62934

Lincoln Monument  
Dixon, IL 61021

Emerald Mound  
Lebanon, IL 62254

Lincoln Trail Memorial  
Lawrenceville, IL 62439

Governor Bond Memorial  
Chester, IL 62233

Lovejoy Memorial  
Alton, IL 62002

Governor Cole Memorial  
Edwardsville, IL 62025

Martin-Boismenu House  
Carondolet, IL 62240

Governor Horner Memorial  
Chicago, IL 60618

Moore Home  
Charleston, IL 62440

Grand Village of the Illinois  
Utica, IL 61373

Norwegian Settlers Memorial  
Norway, IL 60551

Halfway Tavern  
Iuka, IL 62849

Shawneetown Bank  
Old Shawneetown, IL 62984

Hofmann Tower  
Lyons, IL 60534

Sugar Loaf  
Collinsville, IL 62234

IL Vietnam Veterans Memorial  
Springfield, IL 62701

Wild Bill Hickok Memorial  
Troy Grove, IL 61372

Jarrot Mansion  
Cahokia, IL 62206

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**ANALYSIS OF OPERATIONS**  
For the Two Years Ended June 30, 2010

**PLANNING PROGRAM**

The Agency considers its upper management to include the Director, all Division Managers, and senior staff in the Administrative Services Division and Fiscal Management. Upper management participates in the key management decisions for budgeting, purchases, hiring and firing of employees.

The Agency maintains long and short-term goals and objectives, which are reviewed annually, and updated if appropriate. Due to budget restrictions, upper management has taken a serious look at what programs and services are the most significant through evaluation 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.

**BOARD OF TRUSTEES**

The Agency is governed by a Board of Trustees which 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 and are attended by Board members, the Agency Director, and all Division Managers. Members of the Board as of June 30, 2010 were:

- Ms. Sunny Fischer, Chair
- Mr. Daniel J. Arnold, Trustee
- Ms. Julia Sniderman Bachrach, Trustee
- Ms. Julie Cellini, Trustee
- Mr. Edward M. Genson, Trustee
- Mr. Anthony J. Leone, Jr., Trustee
- Ms. Shirley J. Portwood, 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 function, for the Fiscal Years ended June 30,

<u>Division</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Executive Office	17	14	14
Preservation Services	15	15	16
Administrative Services	7	10	9
Historic Sites	74	62	90
Presidential Library & Museum	83	97	102
Shared Services	-	9	11
Total average full-time employees	<u>196</u>	<u>207</u>	<u>242</u>



STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**EMERGENCY PURCHASES**  
For the Two Fiscal Years Ended June 30, 2010

The Capital Development Board reported the following emergency purchases on behalf of the Agency during FY09/10:

<u>DESCRIPTION OF EMERGENCY PURCHASE</u>	<u>AMOUNT</u>
Lincoln Log Cabin State Historic Site water lines replacement and service	\$ 191,203
Pullman State Historic Site power and lighting circuitry restoration	122,186
Metamora Courthouse State Historic Site chimney reconstruction, window frame and sash restoration, masonry restoration, roof repairs and mold-mildew abatement	221,457
Menard Home chimneys repair and/or re-construction	40,000
Roof replacement	325,000 *
Jubilee College State Historic Site roof, gutter and chimney repairs	<u>56,000 *</u>
 TOTAL COST	 <u><u>\$ 955,846</u></u>

\* Denotes estimated cost

Note: The Capital Development Board (CDB) filed the above emergency purchases with the Office of the Auditor General (OAG) on behalf of the Historic Preservation Agency. The CDB has the authority and resources for the above emergency purchases related to building and building improvements.

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)**  
For the Two Years Ended June 30, 2010

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

<b>Site</b>	<b><u>2010</u></b>		<b><u>2009</u></b>	
	<b>Number of Visitors</b>	<b>Cash Donations Collected</b>	<b>Number of Visitors</b>	<b>Cash Donations Collected</b>
Apple River Fort	14,338	\$5,259	13,073	\$5,125
Bishop Hill	28,077	8,284	23,113	7,707
Black Hawk	132,085	3,023	98,924	2,676
Bryant Cottage	5,460	438	5,929	661
Cahokia Mounds	327,371	64,348	274,590	57,021
Cahokia Courthouse	7,404	-	5,420	-
Carl Sandburg Home	3,620	4,329	7,846	5,891
Dana-Thomas House	34,276	113,448	30,072	77,929
David Davis Mansion	54,786	13,582	52,824	16,667
Douglas Tomb	3,452	-	8,618	-
Fort De Chartres	51,497	4,573	32,299	3,331
Galena Complex (includes Grant's Home, Old Market House, and Washburne House)	102,334	84,840	76,003	67,244
Jubilee College	13,022	728	33,946	2,425
Lewis and Clark Memorial	95,593	15,115	77,530	14,374
Lincoln Log Cabin	84,962	10,989	77,354	8,507
Lincoln Tomb	299,858	10,000	341,220	115
Lincoln's New Salem	415,154	68,722	410,839	66,303
Lovejoy Monument	1,770	-	5,311	-
Metamora Courthouse	13,098	-	14,960	-
Old State Capitol/Lincoln Herndon	182,223	68,691	162,788	66,160
Pullman	16,679	-	10,054	175
Pierre Menard/Ft. Kaskaskia	59,345	3,563	30,760	11,379
Postville/Mt. Pulaski	6,470	1,462	7,914	1,085
Vandalia State House	32,746	9,735	18,787	9,145
Vachel Lindsay House	4,328	-	1,794	541
Vietnam Veteran's Memorial	200,701	-	253,640	-
<b>Totals</b>	<b>2,190,649</b>	<b>\$491,129</b>	<b>2,075,608</b>	<b>\$424,461</b>

STATE OF ILLINOIS  
HISTORIC PRESERVATION AGENCY  
**SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)**  
For the Two Years Ended June 30, 2010

Abraham Lincoln Presidential Library and Museum

The Abraham Lincoln Presidential Library and Museum interprets the life and time 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, educational outreach, and on-line programming.

	<u>2010</u>	<u>2009</u>	<u>2008</u>
Library users	47,270	65,486	66,647
Museum attendance	356,009	390,157	388,997
Items acquired	2,393	5,052	2,402
Conservation treatments performed	2,268	2,948	2,722
Percent of research letters answered in 30 days	85%	87%	88%
Percent of conservation treatments completed in 30 days	87%	85%	76%