

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS

ILLINOIS YOUTH CENTER - MURPHYSBORO

LIMITED SCOPE COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2006

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

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER - MURPHYSBORO
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2006

TABLE OF CONTENTS

	<u>Page</u>
Center Officials	2
Management Assertion Letter	3
Compliance Report	
Summary	4
Accountants' Report	
Independent Accountants' Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes	5-7
Schedule of Findings	
Current Findings	8
Prior Findings Not Repeated	9
Supplementary Information for State Compliance Purposes	
Summary	10
Fiscal Schedules and Analysis	
Schedule of Appropriations, Expenditures and Lapsed Balances	11 - 12
Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances	13
Description of Locally Held Funds	14
Schedule of Locally Held Funds – Special Revenue Funds (not examined)	15 - 16
Schedule of Locally Held Funds – Cash Basis (not examined)	17
Schedule of Changes in State Property (not examined)	18
Comparative Schedule of Cash Receipts and Deposits (not examined)	19
Analysis of Significant Variations in Expenditures	20 - 24
Analysis of Significant Lapse Period Spending	25 - 26
Schedule of Changes in Inventories (not examined)	27
Analysis of Operations	
Center Functions and Planning Program	28 - 29
Average Number of Employees	30
Employee Overtime (not examined)	30 - 31
Annual Cost Statistics	
Costs Per Year Per Inmate (not examined)	32
Ratio of Employees to Inmates (not examined)	33
Cell Square Feet Per Inmate (not examined)	33
Food Services (not examined)	34
Medical and Clergy Service Contracts (not examined)	34
Service Efforts and Accomplishments (not examined)	35 - 37

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER - MURPHYSBORO
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2006

CENTER OFFICIALS

Warden (Current)	Mr. William Kilquist
Assistant Warden – Programs	Vacant (5/16/2004 – 2/1/2006) Mr. Jeffrey Meyer (2/1/2006 to current)
Assistant Warden – Operations	Mr. Jeffrey Meyer (10/1/1999 – 1/31/2006) Mr. John Evans (2/1/2006 to current)
Business Office Administrator	Mr. Mark Holt

The Center is located at:

636 Elza Brantley Drive
Murphysboro, IL 62966



IYC Murphysboro, 636 Elza Brantley Dr, Murphysboro IL 62966
Phone: (618) 684-8500 / TDD: (800) 526-0844

September 22, 2006

Kemper CPA Group, LLP
Certified Public Accountants
3401 Professional Park Drive
P.O. Box 129
Marion, Illinois 62959

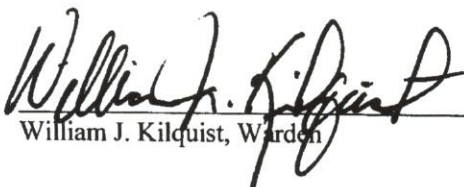
Ladies and Gentlemen:

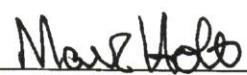
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grants that could have a material effect on the operations of the Agency. We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Agency's compliance with the following assertions during the two-year period ended June 30, 2006. Based on this evaluation, we assert that during the years ended June 30, 2006 and June 30, 2005, the Agency has materially complied with the assertions below.

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

Yours very truly,

Illinois Department of Corrections
Illinois Youth Center – Murphysboro, Illinois


William J. Kilquist, Warden


Mark Holt, Business Administrator

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER - MURPHYSBORO
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2006

COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANTS' REPORT

The Independent Accountants' Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes relates only to those chapters of the "Audit Guide for Performing Financial Audits and Compliance Attestation Examinations of Illinois State Agencies" (*Audit Guide*) which are identified in the report as having compliance testing performed.

SUMMARY OF FINDINGS

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

There were no findings noted in our testing which are required to be included in the report.

EXIT CONFERENCE

Center management waived having an exit conference per a letter dated October 19, 2006.

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

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

As Special Assistant Auditors for the Auditor General, we performed a limited scope compliance examination of the State of Illinois Department of Corrections - Illinois Youth Center - Murphysboro's compliance with the requirements listed below, as more fully described in the *Audit Guide for Performing 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, 2006. The management of the State of Illinois Department of Corrections - Illinois Youth Center - Murphysboro is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Department of Corrections - Illinois Youth Center - Murphysboro's compliance based on our examination.

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

Our limited scope compliance examination of the Center was limited to the following areas of the *Audit Guide*:

- Chapter 8 – Personal Services Expenditures
- Chapter 9 – Contractual Services Expenditures
- Chapter 11 – Commodities Expenditures
- Chapter 18 – Appropriations, Transfers and Expenditures
- Chapter 22 – Review of Agency Function and Planning Program
- Chapter 30 – Auditing Compliance with Agency Specific Statutory Mandates

The areas of the *Audit Guide* not examined at the Center have had procedures performed on a Department-wide basis through the compliance examination of the Department's General Office, and accordingly, any findings from the results of those procedures have been included in the Department of Corrections – General Office compliance report.

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

In our opinion, the State of Illinois Department of Corrections - Illinois Youth Center - Murphysboro complied, in all material respects, with the aforementioned requirements during the two years ended June 30, 2006.

There were no immaterial findings relating to instances of noncompliance that have been excluded from this report.

Internal Control

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

Our consideration of internal control over compliance with the aforementioned requirements would not necessarily disclose all matters in internal control that might be material weaknesses.

A material weakness is a reportable condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws and regulations that would be material in relation to one or more of the aforementioned requirements being examined may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over compliance that we consider to be material weaknesses.

There were no immaterial findings relating to internal control deficiencies that have been excluded from this report.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General to the 2006 and the 2005 Supplementary Information for State Compliance Purposes, except for information on the Schedule of Locally Held Funds – Special Revenue Funds, Schedule of Locally Held Funds – Cash Basis, Schedule of Changes in State Property, Comparative Schedule of Cash Receipts and Deposits, Annual Cost Statistics, and Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

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

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



KEMPER CPA GROUP, LLP
Certified Public Accountants and Consultants

September 22, 2006

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER – MURPHYSBORO
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2006

Current Findings

There were no current findings noted during the Limited Scope Compliance Examination for the two years ended June 30, 2006.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER – MURPHYSBORO
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2006

Prior Findings Not Repeated

There were no findings noted during the Limited Scope Compliance Examination for the two years ended June 30, 2004.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER - MURPHYSBORO
LIMITED SCOPE COMPLIANCE EXAMINATION
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES
For the Two Years Ended June 30, 2006

SUMMARY

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

Fiscal Schedules and Analysis:

- Schedule of Appropriations, Expenditures and Lapsed Balances
- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
- Description of Locally Held Funds
- Schedule of Locally Held Funds (not examined)
- Schedule of Changes in State Property (not examined)
- Comparative Schedule of Cash Receipts and Deposits (not examined)
- Analysis of Significant Variations in Expenditures
- Analysis of Significant Lapse Period Spending
- Schedule of Changes in Inventories (not examined)

Analysis of Operations

- Center Functions and Planning Program
- Average Number of Employees
- Employee Overtime (not examined)
- Annual Cost Statistics
 - Costs Per Year Per Inmate (not examined)
 - Ratio of Employees to Inmates (not examined)
 - Cell Square Feet Per Inmate (not examined)
 - Food Services (not examined)
 - Medical and Clergy Service Contracts (not examined)
- Service Efforts and Accomplishments (not examined)

The accountants' report on 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, to the 2006 and 2005 Supplementary Information for State Compliance Purposes, except for the information on the Schedule of Locally Held Funds – Special Revenue Funds, Schedule of Locally Held Funds – Cash Basis, Schedule of Changes in State Property, Comparative Schedule of Cash Receipts and Deposits, Annual Cost Statistics, and Service Efforts and Accomplishments on which they did not perform any procedures. However, the auditors do not express an opinion on the supplementary information. The auditors have not applied procedures to the 2004 Supplementary Information for State Compliance Purposes, and accordingly, do not express an opinion thereon.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER - MURPHYSBORO
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Year Ended June 30, 2006

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2006	LAPSE PERIOD		TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2006	BALANCES LAPSED AUGUST 31, 2006
			EXPENDITURES JULY 1 TO AUGUST 31, 2006	EXPENDITURES JULY 1 TO AUGUST 31, 2006		
PUBLIC ACT 94-0015						
<u>GENERAL REVENUE FUND - 001</u>						
Personal services	\$ 6,177,700	\$ 5,844,031	\$ 331,993	\$ 6,176,024	\$ 1,676	
Employee retirement contributions paid by employer	76,000	75,936	-	75,936	64	
Student, member and inmate compensation	9,100	8,353	705	9,058	42	
State contributions to State Employees' Retirement System	481,700	455,436	25,872	481,308	392	
State contributions to Social Security	458,100	433,291	24,799	458,090	10	
Contractual services	1,013,200	897,520	115,588	1,013,108	92	
Travel	3,300	2,926	354	3,280	20	
Travel and allowances for committed, paroled and discharged prisoners	2,400	2,360		2,360	40	
Commodities	195,800	192,413	3,374	195,787	13	
Printing	4,900	4,844		4,844	56	
Equipment	19,300	-	19,268	19,268	32	
Telecommunications services	20,900	20,872	-	20,872	28	
Operation of automotive equipment	15,500	14,762	683	15,445	55	
Total - Fiscal Year 2006	\$ 8,477,900	\$ 7,952,744	\$ 522,636	\$ 8,475,380	\$ 2,520	

Note: The information reflected in this schedule was taken from the Center's records and reconciled to records of the State Comptroller.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER - MURPHYSBORO
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Year Ended June 30, 2005

	APPROPRIATIONS NET OF TRANSFERS	LAPSE PERIOD		TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2005	BALANCES LAPSED AUGUST 31, 2005
		EXPENDITURES THROUGH JUNE 30, 2005	EXPENDITURES JULY 1 TO AUGUST 31, 2005		
PUBLIC ACT 93-0842 & 93-0681					
<u>GENERAL REVENUE FUND - 001</u>					
Personal services	\$ 6,408,600	\$ 5,829,372	\$ 558,929	\$ 6,388,301	\$ 20,299
Employee retirement contributions paid by employer	12,392	12,391		12,391	1
Student, member and inmate compensation	16,600	11,326	715	12,041	4,559
State contributions to State Employees' Retirement System	1,000,800	939,098	57,129	996,227	4,573
State contributions to Social Security	463,300	431,994	26,503	458,497	4,803
Contractual services	1,090,200	896,615	127,699	1,024,314	65,886
Travel	11,900	5,164	356	5,520	6,380
Travel and allowances for committed, paroled and discharged prisoners	2,400	574	-	574	1,826
Commodities	317,700	220,584	90,666	311,250	6,450
Printing	5,100	1,863	1,056	2,919	2,181
Equipment	-	-	-	-	-
Telecommunications services	39,200	31,396	2,204	33,600	5,600
Operation of automotive equipment	20,800	12,388	6,063	18,451	2,349
Total - Fiscal Year 2005	\$ 9,388,992	\$ 8,392,765	\$ 871,320	\$ 9,264,085	\$ 124,907

Note: The information reflected in this schedule was taken from the Center's records and reconciled to records of the State Comptroller.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER - MURPHYSBORO
LIMITED SCOPE COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For the Years Ended June 30, 2006, 2005, & 2004

	FISCAL YEAR		
	2006	2005	2004
	P.A. 94-0015	P.A. 93-0842 & 93-0681	P.A. 93-0091
GENERAL REVENUE FUND - 001			
Appropriations (net of transfers)	\$ 8,477,900	\$ 9,388,992	\$ 9,614,300
EXPENDITURES			
Personal services	6,176,024	6,388,301	5,875,711
Employee retirement contributions paid by employer	75,936	12,391	281,925
Student, member and inmate compensation	9,058	12,041	16,522
State contributions to State Employees' Retirement System	481,308	996,227	509,287
State contributions to Social Security	458,090	458,497	435,485
Contractual services	1,013,108	1,024,314	990,302
Travel	3,280	5,520	8,378
Travel and allowances for committed, paroled and discharged prisoners	2,360	574	2,107
Commodities	195,787	311,250	300,177
Printing	4,844	2,919	8,340
Equipment	19,268	-	40,970
Telecommunications services	20,872	33,600	40,446
Operation of automotive equipment	15,445	18,451	20,850
Total Expenditures	<u>8,475,380</u>	<u>9,264,085</u>	<u>8,530,500</u>
LAPSED BALANCES	<u>\$ 2,520</u>	<u>\$ 124,907</u>	<u>\$ 1,083,800</u>

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER – MURPHYSBORO
LIMITED SCOPE COMPLIANCE EXAMINATION
DESCRIPTION OF LOCALLY HELD FUNDS
For the Two Years Ended June 30, 2006

The locally held funds of the Center are grouped into two fund categories, Governmental and Fiduciary funds. These are non-appropriated funds with the exception of the Travel and Allowance Revolving Fund, which is an appropriated fund. The funds are not held in the State Treasury and are described as follows:

1. Governmental Funds

General Revenue Fund

The Travel and Allowance Revolving Fund is a cash imprest fund located at the Center and is used to provide travel and allowances for discharged cadets. The Travel and Allowance Revolving Fund is replenished from the Center's General Revenue Fund appropriation on a monthly basis upon submission of a duly authorized voucher.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Most Centers maintain four special revenue funds.

Residents' Benefit Fund and Employees' Benefit Fund are used to provide entertainment and recreational activities for cadets and employees. The Employees' Benefit Fund is also used to provide travel expense reimbursement for correctional officers while travel vouchers are being processed. During fiscal year 2006 the accounting and expenditure processing of the Residents' Benefit Fund were transferred to the Department of Corrections General Office.

2. Fiduciary Fund

Agency Fund

An agency fund is used to account for assets held as the agent for others. The Center maintains one such fund, the Residents' Trust Fund which is a depository for the residents' money. The Residents' Trust Fund is used to account for the receipts and disbursements of the resident's individual accounts.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER - MURPHYSBORO
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF LOCALLY HELD FUNDS - SPECIAL REVENUE FUNDS
(NOT EXAMINED)
For the Year ended June 30, 2006

	Employees' Benefit Fund	Residents' Benefit Fund
	<u> </u>	<u> </u>
<u>REVENUES</u>		
Income from Sales	\$ 14,448	\$ -
Interest/Investment Income	28	40
Miscellaneous	-	-
Entry Fees	-	-
Postage	-	-
Other	113	3,332
Donations	-	-
Total Revenues	<u>14,589</u>	<u>3,372</u>
<u>EXPENDITURES</u>		
Purchases	2,813	-
General and Administrative	6,687	2,331
Contractual	3,185	78
Equipment	-	-
Postage	-	-
Cable Television	-	-
Donations	-	-
Other	-	-
Total Expenditures	<u>12,685</u>	<u>2,409</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,904</u>	<u>963</u>
<u>OTHER FINANCING SOURCES</u>		
Transfers In	-	12
Transfers (Out)	-	-
Total Other Financing Sources	<u>-</u>	<u>12</u>
Net Change in Fund Balance	1,904	975
Fund Balance July 1, 2005	4,047	1,120
Fund Balance June 30, 2006	<u>\$ 5,951</u>	<u>\$ 2,095</u>

Note: Schedule is presented on the accrual basis of accounting.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER - MURPHYSBORO
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF LOCALLY HELD FUNDS - SPECIAL REVENUE FUNDS
(NOT EXAMINED)
For the Year ended June 30, 2005

	Employees' Benefit Fund	Residents' Benefit Fund
	<u> </u>	<u> </u>
<u>REVENUES</u>		
Income from Sales	\$ 14,952	\$ 2,745
Interest/Investment Income	23	8
Miscellaneous	-	-
Entry Fees	-	-
Postage	-	-
Other	611	500
Donations	-	-
Total Revenues	<u>15,586</u>	<u>3,253</u>
<u>EXPENDITURES</u>		
Purchases	3,211	2,415
General and Administrative	12,113	645
Contractual	100	125
Equipment	135	1,100
Postage	-	-
Cable Television	-	-
Donations	-	-
Other	-	-
Total Expenditures	<u>15,559</u>	<u>4,285</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>27</u>	<u>(1,032)</u>
<u>OTHER FINANCING SOURCES</u>		
Transfers In	-	813
Transfers (Out)	-	(800)
Total Other Financing Sources	<u>-</u>	<u>13</u>
Net Change in Fund Balance	27	(1,019)
Fund Balance July 1, 2004	4,020	2,139
Fund Balance June 30, 2005	<u>\$ 4,047</u>	<u>\$ 1,120</u>

Note: Schedule is presented on the accrual basis of accounting.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER - MURPHYSBORO
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
(NOT EXAMINED)
For the Years Ended June 30, 2005 and 2006

	2005		2006	
	Travel and Allowance Rev. Fund	Residents' Trust Fund	Travel and Allowance Rev. Fund	Residents' Trust Fund
Balance - July 1	\$ 3,749	\$ 2,588	\$ 1,146	\$ 1,170
Receipts				
Investment Income	-	13	-	12
Inmate Account Receipts	574	22,252	-	6,842
Appropriations from General Revenue Fund	-	-	-	9,163
TOTAL RECEIPTS	<u>574</u>	<u>22,265</u>	<u>-</u>	<u>16,017</u>
Disbursements				
Inmate Account Disbursements	3,177	3,875	1,146	3,768
Disbursements for released inmates	-	19,795	-	11,903
TOTAL DISBURSEMENTS	<u>3,177</u>	<u>23,670</u>	<u>1,146</u>	<u>15,671</u>
Fund Transfers				
Fund Transfers In	-	-	-	-
Fund Transfers (Out)	-	(13)	-	(12)
TOTAL TRANSFERS	<u>-</u>	<u>(13)</u>	<u>-</u>	<u>(12)</u>
Balance - June 30	<u>\$ 1,146</u>	<u>\$ 1,170</u>	<u>-</u>	<u>\$ 1,504</u>

Note: Schedule is presented on the cash basis of accounting.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER - MURPHYSBORO
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF CHANGES IN STATE PROPERTY
(NOT EXAMINED)

For the Years Ended June 30, 2006 and 2005

	2006					2005				
	Land	Buildings	Equipment	Capital Leases	Total	Land	Buildings	Equipment	Capital Leases	Total
Balance, beginning	\$ 16,351	\$ 9,451,155	\$ 976,394	\$ 32,285	\$ 10,476,185	\$ 16,351	\$ 9,451,155	\$ 978,841	\$ 32,285	\$ 10,478,632
Additions:										
Purchases	-	-	-	-	-	-	-	23,835	-	23,835
Transfers-in:										
Intra-agency	-	-	-	-	-	-	-	-	-	-
Inter-agency	-	-	2,443	-	2,443	-	-	2,163	-	2,163
Capital Development Board	-	-	-	-	-	-	-	-	-	-
Employees' Benefit Fund	-	-	-	-	-	-	-	-	-	-
Residents' Benefit Fund	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-
Total Additions	-	-	2,443	-	2,443	-	-	25,998	-	25,998
Deductions:										
Transfers-out:										
Inter-agency	-	-	24,612	-	24,612	-	-	-	-	-
Intra-agency	-	-	-	-	-	-	-	-	-	-
Scrap property	-	-	-	-	-	-	-	28,445	-	28,445
Surplus property	-	-	-	-	-	-	-	-	-	-
Condemned and lost property	-	-	-	-	-	-	-	-	-	-
Adjustment	-	-	-	-	-	-	-	-	-	-
Total Deductions	-	-	24,612	-	24,612	-	-	28,445	-	28,445
Balance, ending	\$ 16,351	\$ 9,451,155	\$ 954,225	\$ 32,285	\$ 10,454,016	\$ 16,351	\$ 9,451,155	\$ 976,394	\$ 32,285	\$ 10,476,185

Note: Center management indicated the balances at June 30, 2006 and 2005 have been reconciled to the property reports submitted to the Office of the Comptroller.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER - MURPHYSBORO
LIMITED SCOPE COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND DEPOSITS
(NOT EXAMINED)
For the Years Ended June 30, 2006, 2005, and 2004

	FISCAL YEAR		
	2006	2005	2004
<u>RECEIPTS</u>			
Jury Duty	\$ 15	\$ 130	\$ 195
Inmate Restitution	395	612	480
Dormant Inmate Accounts	66	388	94
Funeral Furlough	-	-	-
Staff Witness Fees	-	-	-
Contraband Cash	22	-	11
Copying Fees	-	-	-
Miscellaneous	84	32	974
TOTAL RECEIPTS	<u>\$ 582</u>	<u>\$ 1,162</u>	<u>\$ 1,754</u>
<u>REMITTANCES</u>			
General Revenue Fund - 001	\$ 187	\$ 535	\$ 1,264
Department of Corrections Reimbursement Fund - 523	395	612	490
TOTAL RECEIPTS REMITTED DIRECTLY TO STATE TREASURER	<u>\$ 582</u>	<u>\$ 1,147</u>	<u>\$ 1,754</u>
<u>DEPOSITS</u>			
Receipts recorded by Center	\$ 187	\$ 535	\$ 1,264
Add: Deposits in transit - Beginning of year	-	15	-
Deduct: Deposits in transit - End of year	-	-	(15)
DEPOSITS RECORDED BY THE STATE COMPTROLLER	<u>\$ 187</u>	<u>\$ 550</u>	<u>\$ 1,249</u>

Note: The Deposits reconciliation section of this schedule is a reconciliation of the Center's General Revenue Fund receipts to the Comptroller's General Revenue Fund deposits only. The Comptroller's records do not provide a detail breakdown of deposits into the Department of Corrections Reimbursement Fund #523 by Center.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER – MURPHYSBORO
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2006

Fiscal Year 2006

A comparative schedule of significant variations in expenditures (20% or more) for the fiscal years ended June 30, 2006 and June 30, 2005 are shown below:

<u>EXPENDITURE ITEM</u>	<u>FISCAL YEAR ENDED JUNE 30</u>		<u>INCREASE (DECREASE)</u>	
	<u>2006</u>	<u>2005</u>	<u>AMOUNT</u>	<u>PERCENTAGE</u>
Employee Retirement Contributions paid by Employer	\$75,936	\$12,391	\$63,545	512.8%
Student, Member and Inmate Compensation	\$9,058	\$12,041	\$(2,983)	(24.8)%
State Contributions to State Employee's Retirement System	\$481,308	\$996,227	\$(514,919)	(51.7)%
Travel	\$3,280	\$5,520	\$(2,240)	(40.6)%
Travel & Allowance	\$2,360	\$574	\$1,786	311.2%
Commodities	\$195,787	\$311,250	\$(115,463)	(37.1)%
Printing	\$4,844	\$2,919	\$1,925	66.0%
Equipment	\$19,268	\$0	\$19,268	100.0%
Telecommunications	\$20,872	\$33,600	\$(12,728)	(37.9)%

Center management provided the following explanations for the significant variations identified above.

Employee Retirement Contributions paid by Employer

Fiscal year 2006 expenditures increased significantly due to a regulatory change initiated late in the preceding fiscal year; for most of fiscal year 2005, retirement contributions paid by the State were paid from Personal Services appropriations. Retirement contributions paid by the State resumed during fiscal year 2006.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER – MURPHYSBORO
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2006

Fiscal Year 2006 (cont.)

Student, Member and Inmate Compensation

This item is positively correlated with the number of cadets. Therefore, as the number of cadets decreased from 2005 to 2006, Student, Member, and Inmate Compensation expenditures also decreased.

State Contributions to State Employees' Retirement System

The decrease in fiscal year 2006 expenditures was due to the overall decrease in the State retirement rate from 16.1% in fiscal year 2005 to 7.8% in fiscal year 2006.

Travel

Travel expenditures continued to decrease due to decreased attendance of conferences by Center employees. As in 2005, this was a direct result of the tight budget conditions imposed by the State of Illinois.

Travel and Allowance

In fiscal year 2005 the travel was paid out of locally held funds. Therefore, Travel and Allowance was not being used. When the Locally Held Funds for Travel and Allowance were depleted the Center began using the Travel and Allowance Fund again.

Commodities

This item is positively correlated with the number of cadets. Thus, as the number of cadets decreased from 2005 to 2006 so did commodity expenditures such as food and clothing.

Printing

The Center is required to order paper in pallets. The Center ordered paper at the end of fiscal year 2004 and again in fiscal year 2006.

Equipment

During 2006, a video surveillance system was purchased. During 2005 Central Office did not allot any money for equipment purchases.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER – MURPHYSBORO
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2006

Fiscal Year 2006 (cont.)

Telecommunications

Telecommunications bills are paid internally to CMS. Bills from March 1 to June 30, 2006 were put on “hold” by budget services. The Center was instructed to hold these invoices until they were released to be paid. The invoices were released to be paid on September 13, 2006 as “catch-up billing”.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER – MURPHYSBORO
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2006

Fiscal Year 2005

A comparative schedule of significant variations in expenditures (20% or more) for the fiscal years ended June 30, 2005 and June 30, 2004 are shown below:

<u>EXPENDITURE ITEM</u>	<u>FISCAL YEAR ENDED JUNE 30</u>		<u>INCREASE (DECREASE)</u>	
	<u>2005</u>	<u>2004</u>	<u>AMOUNT</u>	<u>PERCENTAGE</u>
Employee Retirement Contributions paid by Employer	\$12,391	\$281,925	\$(269,534)	(95.6)%
Student, Member and Inmate Compensation	\$12,041	\$16,522	\$(4,481)	(27.1)%
State Contributions to State Employees' Retirement System	\$996,227	\$509,287	\$486,940	95.6%
Travel	\$5,520	\$8,378	\$(2,858)	(34.1)%
Travel & Allowance	\$574	\$2,107	\$(1,533)	(72.8)%
Printing	\$2,919	\$8,340	\$(5,421)	(65.0)%
Equipment	\$0	\$40,970	\$(40,970)	(100.0)%

Center management provided the following explanations for the significant variations identified above.

Employee Retirement Contributions paid by Employer

Fiscal year 2005 expenditures decreased significantly due to a regulatory change whereby all State paid retirement contributions were paid from Personal Services appropriations beginning with the second payroll of the fiscal year.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER – MURPHYSBORO
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2006

Fiscal Year 2005 (cont.)

Student, Member and Inmate Compensation

This item is positively correlated with the number of cadets. Therefore, as the number of cadets decreased from 2004 to 2005, Student, Member and Inmate Compensation expenditures also decreased.

State Contributions to State Employees' Retirement System

In fiscal year 2004, the state suspended payments to the State Employees' Retirement System as a result of Public Act 93-0665. Contributions resumed in fiscal year 2005, and the overall employee retirement rate increased from 13.4% in fiscal year 2004 to 16.1% in fiscal year 2005.

Travel

Travel expenditures decreased due to decreased attendance of conferences by Center employees. This was a direct result of the tight budget conditions imposed by the State of Illinois.

Travel and Allowance

In fiscal year 2005 the Locally Held Funds for Travel and Allowance was being used and depleted. Therefore, Travel and Allowance was not being used. When the Locally Held Funds for Travel and Allowance were depleted the Center used the Travel and Allowance Fund.

Printing

The Center is required to order paper in pallets. The Center ordered a large quantity of paper at the end of fiscal year 2004. Paper was not ordered again until fiscal year 2006.

Equipment

Central Office did not allot any money for equipment purchases in fiscal year 2005.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER – MURPHYSBORO
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2006

Our testing of lapse period expenditures for fiscal year ended June 30, 2006 disclosed one appropriation line item with significant (15% or more) lapse period expenditures, as scheduled below:

<u>EXPENDITURE ITEM</u>	Fiscal Year Ended June 30, 2006		
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Equipment	\$19,268	\$19,268	100.0%

Center management provided the following explanations for the significant lapse period expenditures identified above.

Equipment

The Center received approval and ordered a video surveillance system. Payments for this equipment were processed and paid during July and August 2006.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER – MURPHYSBORO
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2006

Our review of lapse period expenditures for fiscal year ended June 30, 2005 disclosed three appropriation line items with significant (15% or more) lapse period expenditures, as scheduled below:

<u>EXPENDITURE ITEM</u>	<u>Fiscal Year Ended June 30, 2005</u>		
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Commodities	\$311,250	\$90,666	29.1%
Printing	\$2,919	\$1,056	36.2%
Operation of Auto	\$18,451	\$6,063	32.9%

Center management provided the following explanations for the significant lapse period expenditures identified above.

Commodities

During August 2005 the Center paid \$65,000 for procurement efficiency initiative.

Printing

During May 2005 the Center ordered paper. The payment was not processed until July 2005.

Operation of Auto

During June 2005 the Center incurred repairs to the automobiles of \$5,108. The invoices for the repairs were not received until July 2005.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER - MURPHYSBORO
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF CHANGES IN INVENTORIES
(NOT EXAMINED)
Two Years Ended June 30, 2006

	Balance July 1, 2005	Additions	Deletions	Balance June 30, 2006
GENERAL REVENUE FUND				
General Stores	\$ 25,094	\$ 45,532	\$ 39,218	\$ 31,408
Mechanical Stores	-	27,644	27,644	-
Resident Clothing	9,014	18,754	15,304	12,464
Officers' Clothing	911	12,878	13,147	642
Office Supplies	6,174	15,171	14,194	7,151
Postage	1,869	7,400	7,712	1,557
Kitchen	15,930	137,194	134,387	18,737
Surplus Inventory	-	943	-	943
	<u>\$ 58,992</u>	<u>\$ 265,516</u>	<u>\$ 251,606</u>	<u>\$ 72,902</u>

	Balance July 1, 2004	Additions	Deletions	Balance June 30, 2005
GENERAL REVENUE FUND				
General Stores	\$ 16,624	\$ 40,886	\$ 32,416	\$ 25,094
Mechanical Stores	-	22,125	22,125	-
Resident Clothing	1,418	19,925	12,329	9,014
Officers' Clothing	1,000	8,699	8,788	911
Office Supplies	8,220	12,818	14,864	6,174
Postage	4,250	4,300	6,681	1,869
Kitchen	11,693	196,127	191,890	15,930
Surplus Inventory	-	-	-	-
	<u>\$ 43,205</u>	<u>\$ 304,880</u>	<u>\$ 289,093</u>	<u>\$ 58,992</u>

Note: The inventory balances at June 30 were reconciled to the records of the Center.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER – MURPHYSBORO
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2006

CENTER FUNCTIONS AND PLANNING PROGRAM

The Center began operations in the new facility in April 1997, accepted the first cadets shortly thereafter, and by June 1997 had attained its general population capacity of 104 cadets. At May 31, 2006, the Center had 86 cadets.

The Unified Code of Corrections (Chapter 730 ILCS 5/3-2-2) directs the Department to “accept persons committed to it by the courts of this State for care, custody, treatment and rehabilitation.” Within this framework, the Department offers the cadets substance abuse counseling and education during incarceration and continuing intervention after cadets are released under parole supervision. The Department also offers the cadets a variety of programs designed to return cadets to the community with skills to make them useful and productive citizens. These programs include GED classes, vocational training and Junior College level academic courses offered by State Community College. In addition, the Department strives to create a healthful environment by providing a variety of services such as medical, dental, religious, counseling and library services as well as recreation programs.

William Kilquist is the Warden as of June 30, 2006. The Department maintains its General Office in Springfield. The address of the Center is: Illinois Youth Center—Murphysboro, 636 Elza Brantley Drive, Murphysboro, Illinois 62966.

Planning Program

The Center has established formal written long and short-term goals with respect to functions and programs. The formal plan contains a statement concerning the Center’s operational and program philosophy. In accordance with this philosophy, the Center has established specific goals and objectives with which to achieve each goal.

On a monthly basis, key personnel responsible for implementation meet to update the plan, assess progress in the attainment of goals and objective previously established, and to determine if plans are being implemented in accordance with the time schedule set forth. The annual goals and objectives of the administrative staff, as well as department heads, are formulated to comply with the Center’s functions and planning program. The goals and objectives of these employees are reviewed and revised as necessary on a quarterly basis.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER – MURPHYSBORO
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2006

CENTER FUNCTIONS AND PLANNING PROGRAM (cont.)

Our discussions with Center personnel indicated that alternative approaches are considered in developing goals and objectives, and that plans adopted are geared to authorizing legislation and the needs of State citizens. Center officials feel that their goals and objectives are coordinated with those of other Centers providing similar services and that considerable progress has been made at implementing programs pursuant to plans. We concluded that the planning function is adequate to meet the needs of the Center.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER – MURPHYSBORO
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2006

AVERAGE NUMBER OF EMPLOYEES

The following table, prepared from Center records, presents the average number of employees, by function, for the past three years.

	<u>Fiscal Year</u>		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
Administrative	6	5	5
Business office and stores	8	7	7
Clinical services	5	5	7
Recreation	3	3	3
Maintenance	3	5	5
Laundry	0	0	0
Correctional Officers	80	82	85
Dietary	9	9	5
Medical/Psychiatric	1	1	1
Religion	0	0	0
Records	5	5	0
Secretary/Clerical Misc.	0	0	0
Total	<u>120</u>	<u>122</u>	<u>118</u>

EMPLOYEE OVERTIME (not examined)

Certain employees are eligible for overtime if the hours worked during a day exceed the employees standard work hours. Correctional Officers receive a ¼-hour of overtime for each day they stand for roll call. The roll call overtime is paid at straight time for all but Correctional Lieutenants who receive 1 ½ times normal pay.

Overtime is to be distributed as equally as possible among employees who normally perform the work in the position in which the overtime is needed. An employees' supervisor must approve any overtime. In most cases, except for roll call, employees are compensated at 1 ½ times their normal hourly rate for overtime hours worked. Employees have the opportunity to be compensated either in pay for the overtime or receive compensatory time off.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER – MURPHYSBORO
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2006

EMPLOYEE OVERTIME (cont.)

The following table, prepared from Department records presents the paid overtime and earned compensatory time incurred during fiscal year 2006 and 2005.

	<u>2006</u>	<u>2005</u>
Paid overtime hours worked during fiscal year	1,178	2,147
Value of overtime hours worked during fiscal year	<u>\$43,962</u>	<u>\$71,954</u>
Compensatory hours earned during fiscal year	4,962	5,858
Value of compensatory hours earned during fiscal year	<u>\$126,182</u>	<u>\$138,186</u>
Total paid overtime hours and earned compensatory hours during fiscal year	6,140	8,005
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$170,144</u>	<u>\$210,140</u>

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER – MURPHYSBORO
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2006

COSTS PER YEAR PER INMATE (not examined)

Comparative costs of inmate care, prepared from Center records for the fiscal year ended June 30, are shown below:

	Fiscal Year		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
Rated population	<u>156</u>	<u>156</u>	<u>156</u>
Inmate population (as of May 31)	<u>86</u>	<u>98</u>	<u>136</u>
Average number of inmates	<u>89</u>	<u>108</u>	<u>109</u>
Expenditures from appropriations	\$8,475,380	\$9,264,070	\$8,530,500
Less-equipment and capital improvements	<u>19,268</u>	<u>0</u>	<u>40,970</u>
Net expenditures	<u>\$8,456,112</u>	<u>\$9,264,070</u>	<u>\$8,489,530</u>
Net inmate cost per year	<u>\$95,012</u>	<u>\$85,778</u>	<u>\$77,886</u>

Net expenditures for computing net inmate cost per year represent total expenditures from appropriations less equipment expenditures divided by average number of inmates.

The rated population and inmate population noted above was taken from the Illinois Department of Corrections' quarterly reports to the State legislature.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER – MURPHYSBORO
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2006

RATIO OF EMPLOYEES TO INMATES (not examined)

The following comparisons are prepared from Center records for the fiscal year ended June 30:

	<u>2006</u>	<u>2005</u>	<u>2004</u>
Average number of employees	<u>120</u>	<u>122</u>	<u>118</u>
Average number of correctional officers	<u>81</u>	<u>82</u>	<u>85</u>
Average number of inmates	<u>89</u>	<u>108</u>	<u>109</u>
Ratio of employees to inmates	<u>1 to 1.35</u>	<u>1 to 1.13</u>	<u>1 to 1.08</u>
Ratio of correctional officers to inmates	<u>1 to 1.09</u>	<u>1 to 1.31</u>	<u>1 to 1.28</u>

CELL SQUARE FEET PER INMATE (not examined)

The following comparisons are from a report issued by the Department of Corrections to the State legislature:

	<u>2006</u>	<u>2005</u>	<u>2004</u>
Approximate Square Foot Per Inmate	<u>142</u>	<u>125</u>	<u>90</u>

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER – MURPHYSBORO
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2006

FOOD SERVICES (not examined)

The following table, prepared from the Center records, summarizes the number of meals served and the average cost per meal.

	<u>Fiscal Year</u>		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
Breakfast	32,260	39,359	40,391
Lunch	32,184	39,313	41,498
Dinner	32,305	39,317	40,564
Staff meals	33,495	34,514	34,436
Guest Meals/Snacks	11,178	13,563	10,534
Sample	<u>1,095</u>	<u>1,097</u>	<u>0</u>
Total Meals Served	<u>142,517</u>	<u>167,163</u>	<u>167,423</u>
Food Cost	<u>\$142,517</u>	<u>\$158,805</u>	<u>\$211,924</u>
Cost Per Meal	<u>\$1.00</u>	<u>\$.95</u>	<u>\$1.27</u>

MEDICAL AND CLERGY SERVICE CONTRACTS (not examined)

The following table, prepared from Center records, summarizes what was paid to vendors for medical and clergy contractual services for fiscal years 2006, 2005 and 2004.

	<u>Fiscal Year</u>		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
Medical Services:			
Wexford Health Sources, Inc.	\$564,098	\$547,389	\$500,485
Clergy Services:			
None	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total	<u>\$564,098</u>	<u>\$547,389</u>	<u>\$500,485</u>

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER – MURPHYSBORO
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2006

SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

Warden:	William J. Kilquist
Opened:	April 15, 1997
Capacity:	156
Security Level:	Low Medium Security Male Youth
Average Daily Population:	96
Average Age of Inmate:	17
Average Annual Cost of Inmate:	\$90,395

Illinois Youth Center – Murphysboro has completed its 9th year of existence and continues to grow and expand its programming to meet the needs of youth between the ages of 13-20. A military style program encompasses the entire facility. Cadets are taught to maintain a military bearing at all times. The program is designed to develop and reinforce a strict respect and disciplinary approach for each youth at the facility.

Six dormitory-style platoons, each capable of housing 26 cadets, are a center point of the military style program where cadets are taught how to fold clothes, make beds, clean restrooms and organize lockers according to military schedules. Cadets rise at 0530 hours and maintain a full day of 16 programming hours of education and strenuous activity before “lights out” at 2130 hours. This occurs seven days per week.

Programs, such as BUILD (Belief in Self, Unity, Integrity, Leadership and Discipline), expand each cadet’s diverse background and instill a teamwork concept to build the core leadership values stressed at the boot camp. These values are taught and reinforced daily.

The teamwork concept is used not only in-group counseling efforts, but also to instill confidence in cadets as they master the outdoor obstacle and challenge courses at Illinois Youth Center – Murphysboro. The obstacle course has a series of low obstacles that must be negotiated quickly. It teaches balance and coordination and is an integral part of the physical conditioning program.

The challenge course has higher, more difficult obstacles that act as a catalyst in improving a cadet’s confidence level. The challenge course is a series of activities that safely allow cadets to challenge themselves approximately 30 feet above the ground. Both courses stress the use of teamwork and confidence as cadets maneuver through the conditioning courses.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER – MURPHYSBORO
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2006

SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined) (CONTINUED)

Education programs at Illinois Youth Center – Murphysboro are among the best in the state and each cadet participates in those programs daily. Numerous teachers at the facility were recognized state wide as exemplary educators. The current emphasis on cadets earning their diplomas at the facility has resulted in 12 receiving academic high school diplomas. In addition many more cadets earn their GED while at the facility.

The educational programming at Illinois Youth Center – Murphysboro is not isolated to high school. The facility offers elementary, secondary, Title I, special education, construction, and horticulture vocational programming. In addition each cadet has access to a full service library. Additionally 71 students earned their eighth grade diplomas in the past two years.

Habitat for Humanity provides cadets a worthy cause to contribute their talents. Storage buildings are constructed and presented to low-income families in the community.

Cadets participate daily in substance abuse counseling. The Wells Center provides counselors and educators to instruct youth in how to avoid drugs and alcohol and how to recognize and cope with the issues when confronted by peers. Some of the topics include:

1. Development of distinct intermediate and long range goals.
2. Acceptance, even if tentative, of a new set of internal values.
3. Improved communication skills
4. The overcoming of drug psychological dependence.

Horticulture is taught at the facility and cadets actively participate in working in the facility's greenhouse on a year round basis. During winter months seedlings are planted and in the summer the plants are utilized to landscape the facility grounds.

Local volunteers are an integral part of introducing new diverse cultures to cadets as they tutor and mentor cadets. Illinois Youth Center – Murphysboro hosts religious volunteers, interns, surrogate parents and educational tutors. In addition, presentations by armed forces recruiters, motivational speakers and Southern Illinois University professors provide a base for the volunteer services programs at Illinois Youth Center – Murphysboro.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER – MURPHYSBORO
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2006

SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined) (CONCLUDED)

The intelligence unit continues to be heavily involved in security threat group (STG) issues at Illinois Youth Center – Murphysboro. Currently, intelligence is responsible for interviewing and conducting background investigation on every intake group that enters the facility. Intelligence has increased communication with confidential informants and continues to provide presentations during roll call and institutional training to heighten the awareness of STG activity and increase communication between security, program and administration areas. Intelligence staff also maintains a detailed tracking system regarding youth placement at the facility to include race issues, STG affiliation and other issues regarding the need to keep some individuals separated because of STG associations.

All cadets participate in some sort of community service, whether inside or outside the fences of Illinois Youth Center – Murphysboro. Cadets have varying cleaning assignments at the facility, including floor stripping and waxing, kitchen detail, general office cleaning and mowing.

Cadets also provided assistance at the Kincaid-Reed Creek Conservation District by cleaning, mowing, planting flowerbeds and helping revitalize a key recreational area of the district.

Volunteer participation by employees in service oriented activities is heavily encouraged by the management of the facility. Volunteers participate in quarterly blood drives with the American Red Cross. Annually the facility participates in the Toys for Tots program at Christmas as well as Coats for Kids, American Heart Association Walkathon, Habitat for Humanity and Special Olympics. Employees are encouraged to bring food, toys and clothes to distribute to the less fortunate. Volunteers also participate in golf tournaments, fishing tournaments, heart walks and a vast array of activities that raise money for worthy causes.

Staff training is emphasized at the facility. Annually all staff are taught CPR and certified by the state to perform CPR when needed. Cycle training is taught on a continuous basis to refresh staff with established procedures as well as update them on new ones.

Cadets can graduate from this program, be transferred to a traditional juvenile facility or vacate from their community court. Cadets cannot “quit” the Illinois Youth Center – Murphysboro Bootcamp program. Only after successful completion of this program are cadets presented to the Parole Board. Upon being paroled, cadets receive supervision and support from parole agents, substance abuse programs, schooling, advocacy and other after care services.

It is the hope of the Illinois Youth Center – Murphysboro that the youth can be returned to society as a useful respected citizen who will not be a burden on it in the future nor will they enter the Department of Corrections as an adult.