

**STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER – ST. CHARLES  
LIMITED SCOPE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2008**

STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER – ST. CHARLES  
LIMITED SCOPE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2008

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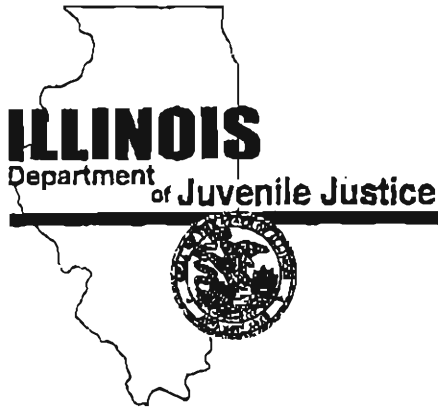
STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER – ST. CHARLES  
LIMITED SCOPE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2008

**CENTER OFFICIALS**

Superintendent (9/12/06 to Current)	Mr. Bobby Moore
Acting Superintendent (7/1/06 to 9/11/06)	Mr. Bobby Moore
Assistant Superintendent - Programs (5/1/07 to Current)	Ms. Christine Rothwell
Assistant Superintendent - Programs (7/1/06 to 4/30/07)	Mr. Eric Flaherty
Assistant Superintendent - Operations (6/24/08 to Current)	Vacant
Assistant Superintendent - Operations (5/16/07 to 6/23/08)	Mr. Eric Flaherty
Assistant Superintendent - Operations (7/1/06 to 5/15/07)	Mr. Bobby Moore
Business Office Administrator (5/1/08 to Current)	Mr. Steven Strock
Business Office Administrator (7/1/07 to 4/30/08)	Vacant
Business Office Administrator (7/1/06 to 6/30/07)	Ms. Kim Turner

The Center is located at:

3825 Campton Hills Road  
St. Charles, Illinois 60175



Rod R. Blagojevich  
Governor

Kurt C. Friedenauer  
Acting Director

IYC- St. Charles, 3825 Campton Hills Rd, St. Charles, IL 60175  
Phone: (630) 584-0506 / TDD: (800) 526-0844

MANAGEMENT ASSERTION LETTER

12/29/08

Office of the Auditor General  
740 E. Ash  
Springfield, IL 62703-3154


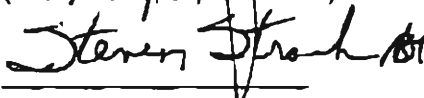
Ladies and Gentlemen

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Illinois Youth Center – St. Charles. 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 Center's compliance with the following assertions during the two-year period ended June 30, 2008. Based on this evaluation, we assert that during the years ended June 30, 2007 and June 30, 2008, the Center has materially complied with the assertions below.

- A. The Center 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 Center 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 Center 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 Center 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 Center on behalf of the State or held in trust by the Center 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 Youth Center – St. Charles

  
\_\_\_\_\_  
(Bobby Moore, Superintendent)  
\_\_\_\_\_  
(Steven Strock, Business Administrator)

STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER – ST. CHARLES  
LIMITED SCOPE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2008

**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 (Report) relates only to those chapters of the “Audit Guide for Performing Financial Audits and Compliance Attestation Engagements of Illinois State Agencies” which are identified in the Report as having testing performed and does not contain scope limitations, disclaimers, or other significant non-standard language.

**SUMMARY OF FINDINGS**

<u>Number of</u>	<u>This Report</u>	<u>Prior Report</u>
Findings	1	2
Repeated findings	0	0
Prior recommendations implemented or not repeated	2	0

Details of the finding is presented in a separately tabbed report section.

**SCHEDULE OF FINDINGS**

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)			
08-1	9	Inadequate employee training	Noncompliance and Significant Deficiency

STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER – ST. CHARLES  
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PRIOR FINDINGS NOT REPEATED (STATE COMPLIANCE)

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
A	10	Inadequate controls over meal reimbursements for dinner
B	10	Noncompliance with contract terms

**EXIT CONFERENCE**

Center management waived having an exit conference per a correspondence dated December 24, 2008

The response to the recommendation was provided by Mary Ann Bohlen per correspondence dated December 24, 2008.

SPRINGFIELD OFFICE:

ILES PARK PLAZA  
740 EAST ASH • 62703-3154  
PHONE: 217/782-6046

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CHICAGO OFFICE:

MICHAEL A. BILANDIC BLDG. • SUITE S-900  
160 NORTH LASALLE • 60601-3103  
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FAX: 312/814-4006

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 performed a limited scope compliance examination of the State of Illinois Department of Juvenile Justice, Illinois Youth Center – St. Charles' 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, 2008. The management of the State of Illinois Department of Juvenile Justice, Illinois Youth Center – St. Charles is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Department of Juvenile Justice, Illinois Youth Center – St. Charles' compliance based on our examination.

- A. The State of Illinois Department of Juvenile Justice, Illinois Youth Center – St. Charles 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 Juvenile Justice, Illinois Youth Center – St. Charles 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 Juvenile Justice, Illinois Youth Center – St. Charles has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. For the locally held funds examined the State revenues and receipts collected by the State of Illinois Department of Juvenile Justice, Illinois Youth Center – St. Charles 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 Juvenile Justice, Illinois Youth Center – St. Charles on behalf of the State or held in trust by the State of Illinois Department of Juvenile Justice, Illinois Youth Center – St. Charles 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 Functions 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 State of Illinois Department of Juvenile Justice's - General Office, and accordingly, any findings from the results of those procedures have been included in the State of Illinois Department of Juvenile Justice – General Office compliance report.

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 the State of Illinois Department of Juvenile Justice, Illinois Youth Center – St. Charles' 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 Department of Juvenile Justice, Illinois Youth Center – St. Charles' compliance with specified requirements.

In our opinion, the State of Illinois Department of Juvenile Justice, Illinois Youth Center – St. Charles complied, in all material respects, with the requirements listed in the first paragraph of this report during the two years ended June 30, 2008. However, the results of our procedures disclosed 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 finding 08-1.



## **Internal Control**

The management of the State of Illinois Department of Juvenile Justice, Illinois Youth Center – St. Charles 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 limited scope compliance examination, we considered the State of Illinois Department of Juvenile Justice, Illinois Youth Center – St. Charles’ internal control over compliance with the requirements listed in the first paragraph of this report in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the *Audit Guide*, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois Department of Juvenile Justice, Illinois Youth Center – St. Charles’ internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois Department of Juvenile Justice, Illinois Youth Center – St. Charles’ internal control over compliance.

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

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

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented or detected by the entity’s internal control. We did not consider any of the deficiencies described in the accompanying schedule of findings to be material weaknesses.

There were no immaterial findings that have been excluded from this report.

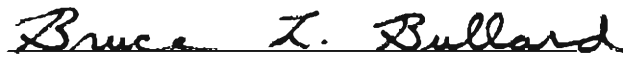
The State of Illinois Department of Juvenile Justice, Illinois Youth Center – St. Charles’ response to the findings identified in our examination are described in the accompanying schedule of findings. We did not examine the State of Illinois Department of Juvenile Justice, Illinois Youth Center – St. Charles’ responses and, accordingly, we express no opinion on it.

## Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General to the 2008 and 2007 Supplementary Information for State Compliance Purposes, except for information on the Schedule of Locally Held Funds, Schedule of Changes in State Property, Comparative Schedule of Cash Receipts and Deposits, Schedule of Changes in Inventories, Employee Overtime, Shared Resources, 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 2006 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

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



Bruce L. Bullard, CPA

Director of Financial and Compliance Audits

December 29, 2008

STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER – ST. CHARLES  
LIMITED SCOPE COMPLIANCE EXAMINATION  
**SCHEDULE OF FINDINGS (STATE COMPLIANCE)**  
For the Two Years Ended June 30, 2008

08-1. **FINDING** (Inadequate employee training)

The Illinois Youth Center – St. Charles (Center) did not comply with the Illinois Department of Corrections’ Administrative Directive (No. 03.03.102) regarding employee training.

During our testing of employee personnel files, we noted 6 of 25 (24%) and 18 of 25 (72%) employees did not receive the required training hours during fiscal year 2007 and fiscal year 2008, respectively. Employees were deficient 8 to 40 training hours.

The Department of Corrections’ Administrative Directive (No. 03.03.102) requires that all employees receive 40 hours of training per fiscal year. There are exceptions for clerical staff that rarely have contact with inmates. These employees are required to receive 16 hours of training each fiscal year.

Center personnel stated deficiencies in fiscal year 2007 were due to scheduling conflicts and employee oversight. Center personnel stated deficiencies in fiscal year 2008 were due to the Department of Juvenile Justice instructing the Center to provide 24 hours of training and the Department of Juvenile Justice would provide an additional 40 hours of training. The Department of Juvenile Justice did not provide the additional 40 hours of training to the Center and as a result employees fell short of the 40 hour requirement.

Lack of employee training could result in work inefficiencies, safety and security problems and failure to improve the quality of the workforce and the working environment. (Finding Code No. 08-1)

**RECOMMENDATION**

We recommend Center comply with the Department’s Administrative Directives by ensuring Center employees receive the required training every fiscal year.

**CENTER RESPONSE**

Recommendation accepted. The facility will make every effort to ensure compliance with the Administrative Directive requirements.

STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER – ST. CHARLES  
LIMITED SCOPE COMPLIANCE EXAMINATION  
**PRIOR FINDINGS NOT REPEATED (STATE COMPLIANCE)**  
For the Two Years Ended June 30, 2008

A. **FINDING** (Inadequate controls over meal reimbursements for dinner)

During the prior examination, the Illinois Youth Center - St. Charles (Center) did not have adequate controls over meal reimbursements for dinner.

During the current examination, the Center implemented adequate controls over meal reimbursements based on test results. (Finding Code No. 06-1)

B. **FINDING** (Noncompliance with contract terms)

During the prior examination, the Illinois Youth Center - St. Charles (Center) did not comply with contract terms. Specifically, the Center paid two months of service payments totaling \$365, 215 32 to 45 days in advance of contract terms.

During the current examination, we noted no instances during our testing where the Center did not comply with contract terms. (Finding Code No. 06-2)

STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER – ST. CHARLES  
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For the Two Years Ended June 30, 2008

**SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES**

**SUMMARY**

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

Fiscal Schedules and Analysis:

- Schedule of 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)
- Youth Commissary Operation
- Shared Resources (Not Examined)
- Annual Cost Statistics
  - Center Youth Statistics (Not Examined)
  - Center Employee Statistics (Not Examined)
  - Cell Square Feet Per Youth (Not Examined)
  - Food Services (Not Examined)
  - Medical and Clergy Service Contracts (Not Examined)
- 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 accountants have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General, except for information on the Schedule of Locally Held Funds, Schedule of Changes in State Property, Comparative Schedule of Cash Receipts and Deposits, Schedule of Changes in Inventories, Employee Overtime, Shared Resources, Annual Cost Statistics and 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  
DEPARTMENT OF JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER - ST. CHARLES  
LIMITED SCOPE COMPLIANCE EXAMINATION  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For the Fiscal Year Ended June 30, 2008

	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		
P.A. 95-0348						
<b><u>GENERAL REVENUE FUND - 001</u></b>						
Personal services	\$ 14,027,900	\$ 13,251,581	\$ 696,252	\$ 13,947,833	\$ 80,067	
Student, member and inmate compensation	52,000	36,994	6,983	43,977	8,023	
State contributions to State Employees' Retirement System	2,323,200	2,193,500	116,936	2,310,436	12,764	
State contributions to Social Security	1,073,100	985,526	52,870	1,038,396	34,704	
Contractual services	3,705,700	2,851,933	395,107	3,247,040	458,660	
Travel	26,000	16,494	4,963	21,457	4,543	
Travel and allowances for committed, paroled and discharged prisoners	0	0	0	0	0	
Commodities	794,700	624,317	139,267	763,584	31,116	
Printing	16,400	14,662	1,738	16,400	0	
Equipment	30,000	27,483	0	27,483	2,517	
Telecommunications services	98,300	64,683	17,220	81,903	16,397	
Operation of automotive equipment	150,000	100,129	22,901	123,030	26,970	
Total - Fiscal Year 2008	\$ 22,297,300	\$ 20,167,302	\$ 1,454,237	\$ 21,621,539	\$ 675,761	

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 JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER - ST. CHARLES  
LIMITED SCOPE COMPLIANCE EXAMINATION  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
For the Fiscal Year Ended June 30, 2007

P.A. 94-798	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		
	\$ 15,296,900	\$ 13,426,424	\$ 632,174	\$ 14,058,598	\$ 1,238,302
<b>GENERAL REVENUE FUND - 001</b>					
Personal services					
Student, member and inmate compensation	56,200	41,041	3,958	44,999	11,201
State contributions to State Employees' Retirement System	1,838,600	1,547,644	72,870	1,620,514	218,086
State contributions to Social Security	1,074,400	995,636	47,134	1,042,770	31,630
Contractual services	3,762,450	3,466,439	295,610	3,762,049	401
Travel	25,600	11,120	4,598	15,718	9,882
Travel and allowances for committed, paroled and discharged prisoners	200	0	0	0	200
Commodities	698,126	592,782	84,639	677,421	20,705
Printing	16,000	15,986	0	15,986	14
Equipment	10,300	390	9,305	9,695	605
Telecommunications services	123,900	70,551	53,349	123,900	0
Operation of automotive equipment	182,200	96,755	30,345	127,100	55,100
<b>Total - Fiscal Year 2007</b>	<b>\$ 23,084,876</b>	<b>\$ 20,264,768</b>	<b>\$ 1,233,982</b>	<b>\$ 21,498,750</b>	<b>\$ 1,586,126</b>

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 JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER - ST. CHARLES  
LIMITED SCOPE COMPLIANCE EXAMINATION  
**COMPARATIVE SCHEDULE OF NET APPROPRIATIONS,  
EXPENDITURES AND LAPSED BALANCES**  
For the Fiscal Years Ended June 30,

	FISCAL YEAR		
	2008	2007	2006
<b><u>GENERAL REVENUE FUND - 001</u></b>	P.A. 95-0348	P.A.94-798	P.A. 94-0015
Appropriations (net of transfers)	<u>\$ 22,297,300</u>	<u>\$ 23,084,876</u>	<u>\$ 21,623,000</u>
<b>EXPENDITURES</b>			
Personal services	\$ 13,947,833	\$ 14,058,598	\$ 14,514,417
Employee retirement contributions paid by employer	0	0	192,043
Student, member and inmate compensation	43,977	44,999	51,120
State contributions to State Employees' Retirement System	2,310,436	1,620,514	1,131,105
State contributions to Social Security	1,038,396	1,042,770	1,073,806
Contractual services	3,247,040	3,762,049	3,636,479
Travel	21,457	15,718	14,679
Travel and allowances for committed, paroled and discharged prisoners	0	0	0
Commodities	763,584	677,421	740,774
Printing	16,400	15,986	15,971
Equipment	27,483	9,695	15,462
Telecommunications services	81,903	123,900	72,857
Operation of automotive equipment	123,030	127,100	141,974
Total Expenditures	<u>\$ 21,621,539</u>	<u>\$ 21,498,750</u>	<u>\$ 21,600,687</u>
<b>LAPSED BALANCES</b>	<u>\$ 675,761</u>	<u>\$ 1,586,126</u>	<u>\$ 22,313</u>



STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER – ST. CHARLES  
LIMITED SCOPE COMPLIANCE EXAMINATION  
**DESCRIPTION OF LOCALLY HELD FUNDS**  
For the Two Years Ended June 30, 2008

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 cash for travel and allowances for discharged youth and to pay out youth Trust Fund balances under \$50 upon the youth being paroled or discharged. The Travel and Allowance Revolving Fund is replenished from the Center's youth Trust Fund. The Center's youth Trust Fund account is reimbursed from the General Revenue Fund appropriation 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. The Center maintains two special revenue funds.

Residents' Benefit Fund and Employees' Benefit Fund are used to provide entertainment and recreational activities and equipment for the youths and employees. The Employees' Benefit Fund can also be used to provide travel expense reimbursement for correctional officers while travel vouchers are being processed. Beginning in fiscal year 2006 the locally held Residents' Benefit Fund account at each Center was closed and the balance transferred to a single locally held Residents' Benefit Fund bank account administered by the General Office. The Center has a sub-account within the Residents' Benefit Fund account at the General Office that records their specific transactions.

Expenditures from the Residents' Benefit Fund are initiated at the Center but all the transactions are processed through the General Office. All of the financial accounting for the Center's Residents' Benefit Fund transactions are also performed and maintained at the General Office. Because the Center does not maintain the financial records a summary of the Center's Residents' Benefit Fund activity for fiscal years 2008 and 2007 will be presented in the General Office Compliance Report for the two years ending June 30, 2008.

STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
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LIMITED SCOPE COMPLIANCE EXAMINATION  
**DESCRIPTION OF LOCALLY HELD FUNDS**  
For the Two Years Ended June 30, 2008

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. The Residents' Trust Fund is maintained as a depository for funds of youth while incarcerated at the Center. Receipts and disbursements of the youth are recorded in each youth's individual account within the Residents' Trust Fund.

STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER - ST. CHARLES  
LIMITED SCOPE COMPLIANCE EXAMINATION  
**SCHEDULE OF LOCALLY HELD FUNDS - SPECIAL REVENUE FUNDS**  
**EMPLOYEES' BENEFIT FUND**  
For the the Year Ended June 30,  
(Not Examined)

	<u>2008</u>	<u>2007</u>
<b><u>REVENUES</u></b>		
Income from Sales	\$ 5,960	\$ 6,192
Interest / Investment Income	10	11
Miscellaneous:		
Other	1,511	2,469
Donations		
Total Revenues	<u>7,481</u>	<u>8,672</u>
<b><u>EXPENDITURES</u></b>		
Purchases	1,968	1,625
General and Administrative		
Contractual	317	148
Equipment		
Donations		
Other	6,878	3,622
Total Expenditures	<u>9,163</u>	<u>5,395</u>
Excess (Deficiency) of Revenues		
Over (Under) Expenditures	<u>(1,682)</u>	<u>3,277</u>
<b><u>OTHER FINANCING SOURCES</u></b>		
Transfers In	0	0
Transfers (Out)	0	0
Total Other Financing Sources	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(1,682)	3,277
Fund Balance July 1,	5,299	2,022
Fund Balance June 30,	<u>\$ 3,617</u>	<u>\$ 5,299</u>

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

STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER - ST. CHARLES  
LIMITED SCOPE COMPLIANCE EXAMINATION  
**SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS**

For the Years Ended June 30,  
(Not Examined)

	2008		2007	
	Travel and Allowance Rev. Fund	Residents' Trust Fund	Travel and Allowance Rev. Fund	Residents' Trust Fund
Balance - July 1	\$ 400	\$ 12,139	\$ 292	\$ 11,831
Receipts				
Investment Income		119		166
Youth Account Receipts		152,415	125	166,131
Appropriations from General Revenue Fund				
<b>TOTAL RECEIPTS</b>	<u>0</u>	<u>152,534</u>	<u>125</u>	<u>166,297</u>
Disbursements				
Youth Account Disbursements		142,904		165,823
Disbursements for released youth	269		17	
<b>TOTAL DISBURSEMENTS</b>	<u>269</u>	<u>142,904</u>	<u>17</u>	<u>165,823</u>
Fund Transfers				
Fund Transfers In				
Fund Transfers (Out)		(119)		(166)
<b>TOTAL TRANSFERS</b>	<u>0</u>	<u>(119)</u>	<u>0</u>	<u>(166)</u>
Balance - June 30	<u>\$ 131</u>	<u>\$ 21,650</u>	<u>\$ 400</u>	<u>\$ 12,139</u>

Note: Schedule is presented on the cash basis of accounting

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DEPARTMENT OF JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER - ST. CHARLES  
LIMITED SCOPE COMPLIANCE EXAMINATION  
**SCHEDULE OF CHANGES IN STATE PROPERTY**

For the Years Ended June 30,  
(Not Examined)

	2008				2007					
	Land	Buildings	Equipment	Land Improvements	Total	Land	Buildings	Equipment	Land Improvements	Total
Balance, beginning	\$ 224,412	\$ 29,737,350	\$ 2,378,974	\$ 1,690,047	\$ 34,030,783	\$ 224,412	\$ 29,711,175	\$ 2,367,798	\$ 1,690,047	\$ 33,993,432
Additions:										
Purchases			43,927		43,927			19,451		19,451
Transfers-in			232,795		232,795			8,236		8,236
Capital Development Board					0		39,880			39,880
Employees' Benefit Fund					0					0
Residents' Benefit Fund					0					0
Donations					0					0
Grants					0					0
Adjustments					0					0
Total Additions	0	0	276,722	0	276,722	0	39,880	27,687	0	67,567
Deductions:										
Transfers-out					0		13,705			13,705
Scrap property					0			16,511		16,511
Surplus property					0					0
Condemned and lost property					0					0
Adjustment					0					0
Total Deductions	0	0	0	0	0	0	13,705	16,511	0	30,216
Balance, ending	\$ 224,412	\$ 29,737,350	\$ 2,655,696	\$ 1,690,047	\$ 34,307,505	\$ 224,412	\$ 29,737,350	\$ 2,378,974	\$ 1,690,047	\$ 34,030,783

Note: Center management indicated the balance at June 30, 2008 and 2007 have been reconciled to the property reports submitted to the Office of the Comptroller

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DEPARTMENT OF JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER - ST. CHARLES  
LIMITED SCOPE COMPLIANCE EXAMINATION  
**COMPARATIVE SCHEDULE OF CASH RECEIPTS AND DEPOSITS**  
For the Years Ended June 30,  
(Not Examined)

	FISCAL YEAR		
	2008	2007	2006
<b>RECEIPTS</b>			
Jury Duty	\$ 39	\$ 110	\$ 90
Youth Restitution	2,108	3,425	738
Dormant Youth Accounts	2,507	4,449	3,919
Funeral Furlough	0	0	0
Staff Witness Fees	0	0	25
Contraband Cash	66	200	10
Copying Fees	0	0	11
Postage	0	0	20
Miscellaneous	81	3,121	161
<b>TOTAL RECEIPTS</b>	<b>\$ 4,801</b>	<b>\$ 11,305</b>	<b>\$ 4,974</b>
<b>REMITTANCES</b>			
General Revenue Fund - 001	\$ 2,693	\$ 7,880	\$ 4,216
Department of Corrections Reimbursement Fund - 523	2,108	3,425	758
<b>TOTAL RECEIPTS REMITTED DIRECTLY TO STATE TREASURER</b>	<b>\$ 4,801</b>	<b>\$ 11,305</b>	<b>\$ 4,974</b>
<b>DEPOSITS</b>			
Receipts recorded by Center	\$ 2,693	\$ 7,880	\$ 4,216
Add: Deposits in transit - Beginning of year	702	60	266
Deduct: Deposits in transit - End of year	0	(702)	(60)
<b>DEPOSITS RECORDED BY THE STATE COMPTROLLER</b>	<b>\$ 3,395</b>	<b>\$ 7,238</b>	<b>\$ 4,422</b>

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  
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LIMITED SCOPE COMPLIANCE EXAMINATION  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2008

Fiscal Year 2008

A comparative schedule of significant variations in expenditures (20% or more) for the fiscal years ended June 30, 2008 and June 30, 2007 are shown below:

<u>EXPENDITURE ITEM</u>	<u>FISCAL YEAR ENDED JUNE 30</u>		<u>INCREASE (DECREASE)</u>	
	<u>2008</u>	<u>2007</u>	<u>AMOUNT</u>	<u>%</u>
State Contribution to State Employee's Retirement System	\$2,310,436	\$1,620,514	\$689,922	43%
Travel	\$21,457	\$15,718	\$5,739	37%
Equipment	\$27,483	\$9,695	\$17,788	183%
Telecommunications Services	\$81,903	\$123,900	(\$41,997)	(34%)

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

**State Contribution to State Employee's Retirement System**

The increase in State contributions to State employees' retirement system was due to the overall State employee retirement rate increasing from 11.525% in fiscal year 2007 to 16.561% in fiscal year 2008.

**Travel**

Travel expenditures increased due to two employees extra need for travel relating to master contract negotiations and training.

**Equipment**

Equipment expenditures increased due to four new dietary equipment items costing \$27,483.

**Telecommunication Services**

Telecommunication service expenditures decreased due to payment of vouchers from only FY08. FY07 expenditures were higher than usual due to payment of both FY07 invoices as well part of FY06 invoices. The extra portion of FY06 expenditures paid in FY07 was \$34,321.

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LIMITED SCOPE COMPLIANCE EXAMINATION  
**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**  
For the Two Years Ended June 30, 2008

Fiscal Year 2007

A comparative schedule of significant variations in expenditures (20% or more) for the fiscal years ended June 30, 2007 and June 30, 2006 are shown below:

<u>EXPENDITURE ITEM</u>	<u>FISCAL YEAR ENDED JUNE 30</u>		<u>INCREASE (DECREASE)</u>	
	<u>2007</u>	<u>2006</u>	<u>AMOUNT</u>	<u>%</u>
Employee Retirement Contributions				
Paid by Employer	\$0	\$192,043	(\$192,043)	(100%)
State Contribution to State Employees' Retirement System	\$1,620,514	\$1,131,105	\$489,409	43%
Equipment	\$9,695	\$15,462	(\$5,767)	(37%)
Telecommunications Services	\$123,900	\$72,857	\$51,043	70%

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

**Employee Retirement Contributions Paid by Employer**

The decrease in employee retirement contributions paid by employer was due to the State ceasing to pay the employee's portion of the State Employee Retirement Contribution on December 31, 2005.

**State Contribution to State Employees' Retirement System**

The increase in State contributions to State Employees' Retirement System was due to the overall State employee retirement rate increasing from 7.792% in fiscal year 2006 to 11.525% in fiscal year 2007.

**Equipment**

Equipment expenditures decreased due to only making necessary or essential equipment purchases.

**Telecommunication Services**

Telecommunication service expenditures increased due to payment of vouchers from FY06 in FY07. The extra portion of FY06 expenditures paid in FY07 was \$34,321. Also, all FY07 vouchers, totaling \$89,580, were paid in FY07.



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**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2008

Fiscal Year 2008

Our testing of lapse period expenditures for fiscal year ended June 30, 2008 disclosed two appropriation line items with significant (20% or more) lapse period expenditures, as scheduled below:

	Fiscal Year Ended June 30, 2008		
<u>EXPENDITURE ITEM</u>	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Travel	\$21,457	\$4,963	23%
Telecommunications Services	\$81,903	\$17,220	21%

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

**Travel**

Expenditures incurred prior to June 30 were paid during the lapse period due to Center employees traveling at the end of the fiscal year and not submitting their travel reimbursement until July.

**Telecommunications Services**

Expenditures incurred prior to June 30 were paid during the lapse period due to the Center not receiving telephone services and equipment rental bills until July from the Department of Central Management Services.

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**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**  
For the Two Years Ended June 30, 2008

Fiscal Year 2007

Our testing of lapse period expenditures for fiscal year ended June 30, 2007 disclosed four appropriation line items with significant (20% or more) lapse period expenditures, as scheduled below:

	Fiscal Year Ended June 30, 2007		
<u>EXPENDITURE ITEM</u>	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Travel	\$15,718	\$4,598	29%
Equipment	\$9,695	\$9,305	96%
Telecommunications Services	\$123,900	\$53,349	43%
Operation of Automotive Equipment	\$127,100	\$30,345	24%

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

**Travel**

Expenditures incurred prior to June 30 were paid during the lapse period due to Center employees traveling at the end of the fiscal year and not submitting their travel reimbursement until July.

**Equipment**

The Center received dietary equipment during the lapse period costing \$27,483.

**Telecommunication Services**

The Center was instructed by the Department of Juvenile Justice Central Office to hold off paying telecommunications bills until the lapse period.

**Operation of Automotive Equipment**

The Center was instructed by Department of Juvenile Justice Central Office to hold off paying operation of automotive equipment bills until the lapse period.

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**SCHEDULE OF CHANGES IN INVENTORIES**  
Two Years Ended June 30, 2008  
(Not Examined)

	Balance July 1, 2007	Additions	Deletions	Balance June 30, 2008
<b>GENERAL REVENUE FUND</b>				
General Store	\$ 98,053	\$ 294,967	\$ 316,455	\$ 76,565
Mechanical Store	41,316	215,914	215,243	41,987
Kitchen Store	38,338	450,630	434,587	54,381
Officers' Clothing Store	0	0	0	0
Surplus Store	10,563	0	10,563	0
Postage	4,091	34,000	26,532	11,559
	<u>\$ 192,361</u>	<u>\$ 995,511</u>	<u>\$ 1,003,380</u>	<u>\$ 184,492</u>

	Balance July 1, 2006	Additions	Deletions	Balance June 30, 2007
<b>GENERAL REVENUE FUND</b>				
General Store	\$ 171,448	\$ 220,358	\$ 293,753	\$ 98,053
Mechanical Store	50,728	212,757	222,169	41,316
Kitchen Store	36,200	426,902	424,764	38,338
Officers' Clothing Store	0	13,731	13,731	0
Surplus Store	3,582	12,726	5,745	10,563
Postage	222	30,000	26,131	4,091
	<u>\$ 262,180</u>	<u>\$ 916,474</u>	<u>\$ 986,293</u>	<u>\$ 192,361</u>

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

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CENTER FUNCTIONS

The Illinois Youth Center – St. Charles (Center) is a male residential level II, medium security facility within the Illinois Department of Juvenile Justice. The Center is regulated under the Juvenile Court Act of 1987, the purpose of which is to secure for each minor, when removed from his family, custody, care and discipline and to ensure that the minor receives services necessary to his proper development, including health, education and social services.

Under the enabling Act of the Juvenile Division the facility has two functions. The first is to provide a medium security residential facility for male residents under the age of 17 that encompasses appropriate custody, responsible care and relevant programs to meet the needs of its resident population. The second function is to provide a Reception Center to process newly adjudicated male juvenile offenders committed by the courts to the Department of Juvenile Justice.

The Center has three main components: The Reception Unit, the General Population, and the Special Treatment Units. The Reception Unit admits male juveniles into the Juvenile Division for multiple centers. Offenders in the General Population are involved in a diverse range of programs based upon an assessment of their individual needs. The two Special Treatment Units assist offenders with emotional disorders through provision of intensive mental health services and myriad of program services.

As part of the general program, the Center provides a comprehensive educational and vocational program including a full academic curriculum ranging from elementary through high school. Vocational classes include carpentry, computer education, plumbing, masonry and farming. The Center also provides a work program where the residents can earn wages for jobs performed in the dietary, hospital, administration and other departments. The wages earned can be used to purchase personal items, to send money home, and to meet other obligations.

PLANNING PROGRAM

The management of the Department of Juvenile Justice does planning for the Department as a whole. The Center has its own planning body called the Administrative Staff Team. This team was organized to implement department-wide goals as well as to develop, implement and monitor internal long range and immediate goals.

The Administrative Staff Team is composed of the Superintendent, Assistant Superintendents, each representing a different operational unit, the Business Administrator, and all area administrators. Monthly meetings are used to monitor daily operations and provide current feedback into the planning process. Additionally, each operational unit has a monthly meeting so department heads are aware of any new progress or anticipated problems.

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One of the models used to accomplish effective planning is The American Correction Association's Accreditation Standards for Juvenile Training Schools. Each year, the Center updates its progress, goals and planning using this prescribed format both on a facility-wide level and for each operational unit.

Financial planning is accomplished through the budgetary process. Each department head reviews actual data from previous periods and combines this with current information about departmental data to develop a detailed budget. Budgetary needs are prioritized. The Accounting Information System (AIS) provides daily reports of budgeted and actual expenditures, which are viewed by the Business Administrator. Department of Juvenile Justice officials perform monthly reviews of budget to actual.

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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 Ending June 30,</u>		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Administrative	8	9	10
Business office and stores	11	10	11
Clinical services	16	18	20
Work Camp	0	0	0
Recreation	2	0	1
Maintenance	11	15	16
Utilities	4	5	6
Laundry	1	1	1
Correctional Officers	128	149	169
Dietary	9	9	10
Medical/Psychiatric	1	1	2
Religion	2	2	2
Secretary/Records/Clerical	8	8	9
Total	<u>201</u>	<u>227</u>	<u>257</u>

An analysis of the activity regarding the changes in staffing of correctional officers, prepared from Center records, is presented in the table below for the fiscal years ending June 30.

	<u>Fiscal Year</u>	
	<u>2008</u>	<u>2007</u>
Correctional Officers, beginning of the year	139	160
New Correctional Officers hired	0	0
Correctional Officers transferred-in	0	0
Correctional Officers transferred-out	(1)	(3)
Correctional Officers separated from Department	(18)	(14)
Correctional Officers in from Leave of Absence	17	18
Correctional Officers out on Leave of Absence	(15)	(22)
Correctional Officers, end of the year	<u>122</u>	<u>139</u>

Correctional Officers for the above schedule is defined as all employees with security related responsibilities.

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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 employee's 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.

The following table, prepared from Department records presents the paid overtime and earned compensatory time incurred for the last three fiscal years, ended June 30:

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Paid overtime hours worked during fiscal year	<u>39,946</u>	<u>28,520</u>	<u>18,903</u>
Value of overtime hours worked during fiscal year	<u>\$1,540,330</u>	<u>\$1,028,876</u>	<u>\$655,313</u>
Compensatory hours earned during fiscal year	<u>6,155</u>	<u>7,611</u>	<u>8,745</u>
Value of compensatory hours earned during fiscal year	<u>\$159,638</u>	<u>\$188,868</u>	<u>\$206,390</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>46,101</u>	<u>36,131</u>	<u>27,648</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$1,699,968</u>	<u>\$1,217,744</u>	<u>\$861,703</u>

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YOUTH COMMISSARY OPERATION

The Center does not maintain a Residents' Commissary Fund, therefore no testing was performed.

SHARED RESOURCES (Not Examined)

The following staff functions were paid by the Center but performed at other agencies as follows:

<u>Staff Function</u>	<u>Center/Agency Name</u>	<u>% Time Spent</u>
Business Administrator	IYC – Warrenville	40% in FY08 (started 5/1/08)
Youth Supervisor 4	INTEL – Stateville	100% in FY07 (retired 9/30/07)
Employee Service Administrator	Central Office, Washington Cottage, & IYC – Joliet	100% in FY07/08

The following facility's expenses were paid by the Center but other centers/agencies used the facility as follows:

<u>Facility</u>	<u>Center/Agency Name</u>	<u>Estimated Expenses Paid</u>	<u>% Time Used</u>
Washington Cottage	IYC – Chicago	\$10,000	100% in FY07
Washington Cottage	Grants Unit	\$20,000	100% in FY07/08



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CENTER YOUTH STATISTICS (Not Examined)

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

	Fiscal Year		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Rated population	<u>318</u>	<u>318</u>	<u>318</u>
Youth population (as of May 31)	<u>330</u>	<u>355</u>	<u>322</u>
Average number of youth	<u>311</u>	<u>341</u>	<u>330</u>
Expenditures from appropriations	\$21,621,539	\$21,498,750	\$21,600,687
Less-equipment and capital improvements	<u>27,483</u>	<u>9,695</u>	<u>15,462</u>
Net expenditures	<u>\$21,594,056</u>	<u>\$21,489,055</u>	<u>\$21,585,225</u>
Net youth cost per year	<u>\$ 69,434</u>	<u>\$ 63,018</u>	<u>\$ 65,410</u>

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

The rated population and youth population noted above was taken from the Department of Juvenile Justice quarterly reports to the State legislature.

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CENTER EMPLOYEE STATISTICS (Not Examined)

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Average number of employees	<u>201</u>	<u>227</u>	<u>257</u>
Average number of correctional officers	<u>128</u>	<u>149</u>	<u>169</u>
Average number of youth	<u>311</u>	<u>341</u>	<u>330</u>
Ratio of employees to youth	<u>1 to 1.5</u>	<u>1 to 1.5</u>	<u>1 to 1.3</u>
Ratio of correctional officers to youth	<u>1 to 2.4</u>	<u>1 to 2.3</u>	<u>1 to 2.0</u>

The following comparison of reported youth assaults on staff is prepared from Department of Juvenile Justice records for the fiscal years ending June 30:

	<u>Fiscal Year</u>	
	<u>2008</u>	<u>2007</u>
Number of assaults on staff	4	5

CELL SQUARE FEET PER YOUTH (Not Examined)

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Approximate Square Foot Per Youth	<u>68</u>	<u>63</u>	<u>69</u>

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FOOD SERVICES (Not Examined)

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

	Fiscal Year		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Breakfast	118,990	120,815	120,484
Lunch	118,990	120,815	120,484
Dinner	118,990	120,815	120,484
1:00 a.m. meal	8,030	8,030	9,100
Staff meals	5,110	17,520	29,120
Vocational School Meals	730	730	1,040
Total Meals Served	<u>370,840</u>	<u>388,725</u>	<u>400,712</u>
Food Cost	<u>\$ 434,034</u>	<u>\$ 404,945</u>	<u>\$ 377,632</u>
Cost Per Meal	<u>\$ 1.17</u>	<u>\$ 1.04</u>	<u>\$ 0.94</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 2008, 2007 and 2006.

	Fiscal Year		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Medical Services:			
Health Professionals	\$1,847,427	\$1,908,699	\$1,834,007
Adler Professional School Psychology	193,635	183,875	177,125
Total Medical Services	<u>\$2,041,062</u>	<u>\$2,092,574</u>	<u>\$2,011,132</u>
Clergy Services	<u>\$ 115,590</u>	<u>\$ 108,802</u>	<u>\$ 101,582</u>

STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER – ST. CHARLES  
LIMITED SCOPE COMPLIANCE EXAMINATION  
**ANALYSIS OF OPERATIONS**  
For the Two Years Ended June 30, 2008

SERVIC E EFFORTS AND ACCOMPLISHMENTS (Not Examined)

The Illinois Youth Center – St. Charles (Center) has remained constant in providing a safe and secure working and living environment for all staff and youth. The following is a list of all accomplishments the Center achieved during the period:

- Religious services are provided on a consistent basis and programming continues to expand under the supervision of the chaplains.
- The youths work details within the Center ranges from food preparation to maintenance and landscaping. Allowing the youth to participate in work programs, including outdoor programs, enable the youth to gain work experience and an opportunity to earn monies for commissary items.
- The Anti-Cruelty Society of Chicago comes to the Center twice per year for a three-day workshop. The purpose of the program is to show the youth animals are not just fighters and defenders, but they can be taught kindness and to respect their trainers. Staff is encouraged to bring their dogs to participate in the program.
- Getting Ready for the Outside World (GROW) was a new program implemented the past year to teach youth vocational training. With help from the Extension Office and teachers, youth planted vegetables and flowers, were responsible for weeding and tending the gardens and watched what they had planted grow. Pride and a sense of accomplishment were achieved by the youth from this program. The produce was consumed by the youth at the Center as a supplement to their meals.
- The Center held youth baseball tournaments and basketball competitions to teach competition, sportsmanship, discipline, and teamwork.
- The Center has a substance abuse program that provides counseling to the youth. In addition, the Center also has a psychology contract that provides interns to counsel, develop, and implement therapy programs.
- In fiscal year 2008, 34 youths received their GED and 7 high school diplomas were awarded.
- A new shared Business Administrator started on May 1, 2008.
- The Transaction Inventory Management System (TIMS) was developed and in use during fiscal year 2008.