

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS

DECATUR CORRECTIONAL CENTER

LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2008

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

Kyle E. McGinnis
Certified Public Accountant
200 East Pine
Springfield, Illinois 62704

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DECATUR CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2008

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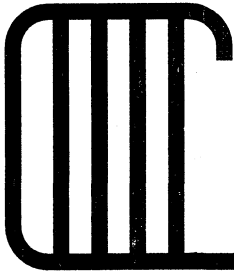
**STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DECATUR CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2008**

CENTER OFFICIALS

Warden (01/01/09–Current)	Ms. Christine Boyd
Warden (07/01/06-12/31/08)	Ms. Mary Kepler
Assistant Warden – Programs (07/01/07-Current)	Ms. Melody Hulett
Assistant Warden – Programs (07/01/06-02/15/07)	Ms. Cherry Brewer
Assistant Warden – Operations (07/01/07-Current)	Mr. Anthony Holifield
Assistant Warden – Operations (07/01/06-06/30/07)	Mr. Brian Adams
Business Office Administrator	Vacant

The Center is located at:

2310 East Mound Road
P. O. Box 3066
Decatur, Illinois 62524-3066



Illinois
Department of
Corrections

Pat Quinn
Governor

Roger E. Walker Jr.
Director

Decatur Correctional Center / 2310 E. Mound Road / P.O. Box 3066 / Decatur, IL 62524-3066 / Telephone: (217) 877-0353 / TDD: (800) 526-0844

MANAGEMENT ASSERTION LETTER

Kyle E. McGinnis, CPA
200 East Pine
Springfield, Illinois 62704

May 15, 2009


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 Center. 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, 2008 and June 30, 2007, 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. 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. 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,
Decatur Correctional Center


Christine Boyd, Warden


Marsha Holmes, Business Manager

INSERT COMPLIANCE REPORT TAB HERE

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DECATUR CORRECTIONAL CENTER
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" (*Audit Guide*) 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

SCHEDULE OF FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
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FINDINGS

08-1	9	Dormant Accounts	Significant Deficiency Noncompliance
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PRIOR FINDINGS NOT REPEATED

A.	11	Payroll Vouchers Did Not Have Evidence of Management Approval
B.	11	Noncompliance With Statutory Mandate

EXIT CONFERENCE

Center management waived an exit conference in a letter dated 02/11/09.

INSERT AUDITORS' REPORT TAB HERE

KYLE E. McGINNIS

Certified Public Accountant

MEMBER OF:

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

ILLINOIS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

200 EAST PINE * SPRINGFIELD, ILLINOIS 62704

TELEPHONE: (217) 753-3377 FAX: (217) 753-8922

**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 - Decatur Correctional Center'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, 2008. The management of the State of Illinois Department of Corrections - Decatur Correctional Center is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Department of Corrections - Decatur Correctional Center's compliance based on our examination.

- A. The State of Illinois Department of Corrections - Decatur Correctional 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 State of Illinois Department of Corrections - Decatur Correctional 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 State of Illinois Department of Corrections - Decatur Correctional 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. For the locally held funds examined the State revenues and receipts collected by the State of Illinois Department of Corrections - Decatur Correctional 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. Money or negotiable securities or similar assets handled by the State of Illinois Department of Corrections - Decatur Correctional Center on behalf of the State or held in trust by the State of Illinois Department of Corrections - Decatur Correctional Center 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 Corrections - General Office, and accordingly, any findings from the results of those procedures have been included in the Department of Corrections - 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 Corrections - Decatur Correctional Center's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the State of Illinois Department of Corrections - Decatur Correctional Center's compliance with specified requirements.

In our opinion, the State of Illinois Department of Corrections - Decatur Correctional Center 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 with those requirements, 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 Corrections - Decatur Correctional Center 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 Corrections - Decatur Correctional Center's internal control over compliance with the requirements listed in the first paragraph of this report in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the *Audit Guide*, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois Department of Corrections - Decatur Correctional Center's internal control over compliance.

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 deficiency in internal control over compliance described in the accompanying Schedule of Findings as Finding Code No. 08-1 to be a significant deficiency.

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 the deficiency described in the accompanying Schedule of Findings to be a material weakness.

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

The State of Illinois Department of Corrections – Decatur Correctional Center's response to the finding identified in our examination is described in the accompanying schedule of findings. We did not examine the State of Illinois Department of Corrections – Decatur Correctional Center's response and, accordingly, we express no opinion on it.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General to the 2008 and 2007 Supplementary Information for State Compliance Purposes, except for information on the Schedule of Locally Held Funds – Cash Basis, Schedule of Changes in State Property, Comparative Schedule of Cash Receipts and Deposits, Schedule of Changes in Inventories, Employee Overtime, 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.

A handwritten signature in black ink that reads "Kyle E. McGinnis". The signature is written in a cursive style with a large initial 'K' and 'M'.

Kyle E. McGinnis, CPA
Springfield, Illinois

May 15, 2009

INSERT FINDINGS AND RECOMMENDATIONS TAB HERE

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DECATUR CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2008

Current Findings

08-1. **FINDING** Failure to Properly Transfer Unclaimed Inmate Cash Account Balances

The Center did not take appropriate action to ensure that dormant account balances were properly transferred to the General Revenue Fund (GRF).

The Unified Code of Corrections (Code) requires the Department to establish accounting records with individual accounts for each inmate (730 ILCS 5/3-4-3(a)). In addition, the Code (730 ILCS 5/3-4-3(b)) requires any money held in accounts of a committed person, upon release from the Department by death, discharge, or unauthorized absence and unclaimed for a period of one year thereafter by the person or his legal representative to be transmitted to the State Treasurer who shall deposit it into the GRF. Further, the Illinois Department of Corrections Administrative Directives (Directives) (02.42.106) require, upon determination of dormant accounts, the Business Administrator to prepare a list, which includes the account numbers, inmates' names, identification numbers, account balances and a memorandum requesting permission to transfer the balances to the GRF.

We noted the Center improperly offset Inmate Trust Fund accounts with positive cash balances against accounts with negative balances prior to transfer of unclaimed cash balances to the GRF. The Center did execute transfers totaling \$869 during the examination period. However, the transfers should have totaled \$2,633.

Center management stated their internal policy for dormant accounts is to only transfer positive balances which exceed negative balances in total for all inmate accounts.

There were various causes for negative balances, such as restitution for damages and charges for requested legal copies or postage, which could not, according to Department rules, be denied even if the inmate's trust account had an insufficient balance. The majority of negative balances did not involve cash distributions from the Inmate Trust Fund, but represented amounts the Center paid from the GRF or other funds and can only be recouped if cash is available in the individual inmate's account.

However, there are instances where cash payments are made to inmates in excess of their balance, which creates a negative balance. In these instances, offsetting negative account balances against other accounts in the Inmate Trust Fund effectively requires other inmate accounts to temporarily bear the costs of those deficits in violation of the Center's fiduciary responsibility and the Code. In addition, failure to notify the Department and ensure dormant account cash balances are transferred to the GRF is noncompliance with the Administrative Directive and State statute and could result in a loss of revenue to the State. (Finding Code No. 08-1)

RECOMMENDATION

We recommend the Center take appropriate action to ensure dormant cash balances are timely transferred to the GRF.

CENTER RESPONSE

Finding not accepted. The Department has implemented policies and procedures that it feels are appropriate to the Statute and Administrative Directives.

- The inmate trust fund maintains individual accounts by inmate.
- The accounts are reviewed when designated dormant.
- The appropriate account balances are transferred to the general revenue fund as required.
- The statute is silent on the Department's ability to offset negative account balances with positive account balances.

The end result of the policy is not a loss of revenue to the State as all funds are deposited into a legislatively appropriated fund on deposit at the Treasurer.

AUDITOR'S COMMENT

The Unified Code of Corrections requires the transfer of dormant accounts to the GRF. The Center did not transfer dormant accounts totaling \$1,764 to the GRF. The negative balances are caused by the improper off-setting of one inmate's positive cash balance against another inmate's negative balance in the Inmate Trust Fund.

Further, the Department's administrative rules (20 Ill. Adm. Code 535.140(a)) state unclaimed money held for a period of one year may be transferred to the Inmate Benefit Fund and be expended for the special benefit of committed persons, which is inconsistent with the Unified Code of Corrections.

The Center has a fiduciary responsibility for the inmate accounts and should be evaluating each account within the Inmate Trust Fund individually for potential transfer to the GRF.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DECATUR CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2008

A. Finding (Payroll vouchers did not have evidence of management approval)

During the previous examination, the Center's semi-monthly payroll vouchers did not have evidence of review or approval by Center management.

During the current examination, we examined a sample of semi-monthly payroll vouchers and noted the tested vouchers contained evidence of review and approval by Center management.

(Finding Code No. 06-1)

B. Finding (Noncompliance with Statutory Mandate)

During the previous examination, the Center did not maintain a record or logbook of outside personnel who had access to inmate master files.

During the current examination, the Center established a logbook to track outside personnel who had access to inmate master files.

(Finding Code No. 06-2)

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DECATUR CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES
For the Two Years Ended June 30, 2008

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 – Special Revenue Funds
- Schedule of Locally Held Funds – Cash Basis (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)
- Inmate Commissary Operation
- Annual Cost Statistics
 - Center Inmate Statistics (Not Examined)
 - Center Employee Statistics (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, except for information on the Schedule of Locally Held Funds – Cash Basis, Schedule of Changes in State Property, Comparative Schedule of Cash Receipts and Deposits, Schedule of Changes in Inventories, Employee Overtime, 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.

INSERT SUPPLEMENTARY INFORMATION TAB HERE

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DECATUR CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Year Ended June 30, 2008

PUBLIC ACT 95-0348

GENERAL REVENUE FUND - 001

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2008	LAPSE PERIOD EXPENDITURES JULY 1 TO AUGUST 31, 2008	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2008	BALANCES LAPSED AUGUST 31, 2008
Personal services	\$ 13,077,000	\$ 12,398,892	\$ 678,079	\$ 13,076,971	\$ 29
Student, member and inmate compensation	93,000	85,200	7,714	92,914	86
State contributions to State Employees' Retirement System	2,165,500	2,053,147	112,314	2,165,461	39
State contributions to Social Security	968,000	917,448	50,532	967,980	20
Contractual services	3,195,800	3,102,292	89,658	3,191,950	3,850
Travel	4,500	4,114	339	4,453	47
Travel and allowances for committed, paroled and discharged prisoners	19,300	18,632	638	19,270	30
Commodities	505,100	469,624	35,228	504,852	248
Printing	7,500	7,440	-	7,440	60
Equipment	2,200	2,140	-	2,140	60
Telecommunications services	21,100	21,100	-	21,100	-
Operation of automotive equipment	61,500	56,078	5,422	61,500	-
Total - Fiscal Year 2008	\$ 20,120,500	\$ 19,136,107	\$ 979,924	\$ 20,116,031	\$ 4,469

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
DECATUR CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Year Ended June 30, 2007

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2007	LAPSE PERIOD		TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2007	BALANCES LAPSED AUGUST 31, 2007
			EXPENDITURES JULY 1 TO AUGUST 31, 2007	EXPENDITURES AUGUST 31, 2007		
<u>PUBLIC ACT 94-798</u>						
<u>GENERAL REVENUE FUND - 001</u>						
Personal services	\$ 12,487,820	\$ 11,849,530	\$ 638,278	\$ 12,487,808	\$	12
Student, member and inmate compensation	92,200	84,708	7,455	92,163		37
State contributions to State Employees' Retirement System	1,438,900	1,365,308	73,566	1,438,874		26
State contributions to Social Security	925,000	876,620	47,576	924,196		804
Contractual services	3,345,600	3,204,409	140,343	3,344,752		848
Travel	5,400	4,457	899	5,356		44
Travel and allowances for committed, paroled and discharged prisoners	21,600	19,520	2,072	21,592		8
Commodities	446,400	431,951	14,345	446,296		104
Printing	9,400	7,150	2,248	9,398		2
Equipment	-	-	-	-		-
Telecommunications services	61,700	25,756	18,415	44,171		17,529
Operation of automotive equipment	51,000	43,785	7,215	51,000		-
Total - Fiscal Year 2007	\$ 18,885,020	\$ 17,913,194	\$ 952,412	\$ 18,865,606	\$	19,414

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
DECATUR CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Years Ended June 30,

	FISCAL YEAR		
	2008	2007	2006
	P.A. 95-0348	P.A. 94-798	P.A. 94-0015
GENERAL REVENUE FUND - 001			
Appropriations (net of transfers)	\$ 20,120,500	\$ 18,885,020	\$ 17,794,200
EXPENDITURES			
Personal services	13,076,971	12,487,808	11,983,523
Employee retirement contributions paid by employer			148,688
Student, member and inmate compensation	92,914	92,163	86,978
State contributions to State Employees' Retirement System	2,165,461	1,438,874	933,493
State contributions to Social Security	967,980	924,196	884,885
Contractual services	3,191,950	3,344,752	3,200,768
Travel	4,453	5,356	3,358
Travel and allowances for committed, paroled and discharged prisoners	19,270	21,592	24,283
Commodities	504,852	446,296	418,556
Printing	7,440	9,398	12,049
Equipment	2,140	-	14,225
Telecommunications services	21,100	44,171	32,263
Operation of automotive equipment	61,500	51,000	42,734
Total Expenditures	<u>\$ 20,116,031</u>	<u>\$ 18,865,606</u>	<u>\$ 17,785,803</u>
LAPSED BALANCES	<u>\$ 4,469</u>	<u>\$ 19,414</u>	<u>\$ 8,397</u>

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DECATUR CORRECTIONAL CENTER
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 inmates and to pay out inmate Trust Fund balances under \$50 upon inmates being paroled or discharged. The Travel and Allowance Revolving Fund is replenished from the Center's Inmate Benefit Fund account and the Trust Fund. The Center's Inmate Benefit Fund account is reimbursed from the 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. The Center maintains three special revenue funds.

The Inmates' Commissary Fund is used to maintain stores for selling food, candy, health and beauty aids and other personal items. The inmate commissary sells solely to inmates. Profits derived from commissary sales are allocated 60% to pay the wages and benefits of employees who work at the commissaries and 40% to the Inmates' Benefit Fund for sales from the Inmate Commissary Fund.

Inmates' Benefit Fund and Employees' Benefit Fund are used to provide entertainment and recreational activities and equipment for inmates and employees. The Employees' Benefit Fund can also be used to provide travel expense reimbursement for correctional officers while travel vouchers are being processed. Expenditures from the Inmates' Benefit Fund are initiated at the Center but all the transactions are processed through the General Office. The Center has a sub-account within the Inmates' Benefit Fund bank account at the General Office that records their specific transactions.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DECATUR CORRECTIONAL CENTER
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 Inmates' Trust Fund. The Inmates' Trust Fund is maintained as a depository for funds of inmates while incarcerated at the Center. Receipts and disbursements of the inmates are recorded in each inmate's individual account within the Inmates' Trust Fund.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DECATUR CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF LOCALLY HELD FUNDS - SPECIAL REVENUE FUNDS
For the Year ended June 30, 2008

	<u>Inmates' Commissary Fund</u>	<u>Employees' Benefit Fund</u>	<u>Inmates' Benefit Fund (not examined)</u>
<u>REVENUES</u>			
Income from Sales	\$ 612,491	\$ -	\$
Interest Income	315	21	
Miscellaneous			
Other		13,120	
Total Revenues	<u>\$ 612,806</u>	<u>\$ 13,141</u>	<u>\$ -</u>
<u>EXPENDITURES</u>			
Purchases	\$ 620,606	\$	\$
General and Administrative			
Contractual			
Equipment		45	
Other	4,251	12,382	
Total Expenditures	<u>\$ 624,857</u>	<u>\$ 12,427</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (12,051)</u>	<u>\$ 714</u>	<u>\$ -</u>
<u>OTHER FINANCING SOURCES</u>			
Transfers In	\$ 12,051	\$	\$
Transfers (Out)			
Total Other Financing Sources	<u>\$ 12,051</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	\$	\$ 714	\$ -
Fund Balance July 1, 2007	<u> </u>	<u>7,341</u>	<u> </u>
Fund Balance June 30, 2008	<u><u>\$</u></u>	<u><u>\$ 8,055</u></u>	<u><u>\$ -</u></u>

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

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DECATUR CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF LOCALLY HELD FUNDS - SPECIAL REVENUE FUNDS
For the Year ended June 30, 2007

	Inmates' Commissary Fund	Employees' Benefit Fund	Inmates' Benefit Fund (not examined)
<u>REVENUES</u>			
Income from Sales	\$ 585,641	\$	\$
Interest Income	452	22	
Miscellaneous:			
Other		12,135	
Total Revenues	<u>\$ 586,093</u>	<u>\$ 12,157</u>	<u>\$ -</u>
<u>EXPENDITURES</u>			
Purchases	\$ 547,863	\$ -	\$ -
General and Administrative			
Contractual			
Equipment			
Other	2,385	11,113	
Total Expenditures	<u>\$ 550,248</u>	<u>\$ 11,113</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 35,845</u>	<u>\$ 1,044</u>	<u>\$ -</u>
<u>OTHER FINANCING SOURCES</u>			
Transfers In			
Transfers (Out)	(35,845)		
Total Other Financing Sources	<u>\$ (35,845)</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ -	\$ 1,044	\$ 132,443
Fund Balance July 1, 2006		6,297	
Fund Balance June 30, 2007	<u>\$ -</u>	<u>\$ 7,341</u>	<u>\$ 132,443</u>

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

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DECATUR CORRECTIONAL CENTER
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
(NOT EXAMINED)
For the Years Ended June 30,

	2007		2008	
	Travel and Allowance Revolving Fund	Inmates' Trust Fund	Travel and Allowance Revolving Fund	Inmates' Trust Fund
Balance - July 1	\$ -	\$ 21,895	\$ 1,670	\$ 35,277
Receipts				
Appropriations from General Revenue Fund	9,937		9,488	
Interest Income		296		295
Inmate Account Receipts		714,259		729,613
TOTAL RECEIPTS	<u>\$ 9,937</u>	<u>\$ 714,555</u>	<u>\$ 9,488</u>	<u>\$ 729,908</u>
Disbursements				
Inmate Account Disbursements	\$ -	\$ 635,975	\$ -	\$ 662,436
Disbursements for released inmates	8,267	64,902	9,600	69,428
TOTAL DISBURSEMENTS	<u>\$ 8,267</u>	<u>\$ 700,877</u>	<u>\$ 9,600</u>	<u>\$ 731,864</u>
Fund Transfers				
Fund Transfers In	\$ -	\$ -	\$ -	\$ -
Fund Transfers (Out)		(296)		(295)
TOTAL TRANSFERS	<u>\$ -</u>	<u>\$ (296)</u>	<u>\$ -</u>	<u>\$ (295)</u>
Balance - June 30	<u>\$ 1,670</u>	<u>\$ 35,277</u>	<u>\$ 1,558</u>	<u>\$ 33,026</u>

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

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DECATUR CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF CHANGES IN STATE PROPERTY
(NOT EXAMINED)

For The Years Ended June 30,

	2008			2007			Total
	Land	Buildings	Equipment	Land	Buildings	Equipment	
Balance, beginning	\$ 1,035,854	\$ 33,466,703	\$ 2,572,745	\$ 1,035,854	\$ 33,458,024	\$ 2,551,960	\$ 37,045,838
Additions:							
Purchases		1,065	47,353		8,679	22,975	31,654
Transfers-in			148,336			53,504	53,504
Employees' Benefit Fund						45	45
Total Additions	\$ -	\$ 1,065	\$ 195,689	\$ -	\$ 8,679	\$ 76,524	\$ 85,203
Deductions:							
Transfers-out			32,005			36,918	36,918
Scrap property			2,048			18,821	18,821
Total Deductions	\$ -	\$ -	\$ 34,053	\$ -	\$ -	\$ 55,739	\$ 55,739
Balance, ending	\$ 1,035,854	\$ 33,467,768	\$ 2,734,381	\$ 1,035,854	\$ 33,466,703	\$ 2,572,745	\$ 37,075,302

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

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DECATUR CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND DEPOSITS
(NOT EXAMINED)
For The Years Ended June 30,

	FISCAL YEAR		
	2008	2007	2006
<u>RECEIPTS</u>			
Jury Duty and Telephone Reimbursement	\$ 354	\$ 304	\$ 211
Inmate Restitution, Postage, Funeral Furlough, Medical Services	15,714	16,614	18,429
Miscellaneous	453	573	-
TOTAL RECEIPTS	\$ 16,521	\$ 17,491	\$ 18,640
<u>REMITTANCES</u>			
General Revenue Fund - 001	\$ 807	\$ 877	\$ 211
Department of Corrections Reimbursement Fund - 523	15,714	16,614	18,429
TOTAL RECEIPTS REMITTED DIRECTLY TO STATE TREASURER	\$ 16,521	\$ 17,491	\$ 18,640
<u>DEPOSITS</u>			
Receipts recorded by Center	\$ 807	\$ 877	\$ 211
Add: Deposits in transit - Beginning of year	147	-	-
Deduct: Deposits in transit - End of year	225	147	-
DEPOSITS RECORDED BY THE STATE COMPTROLLER	\$ 729	\$ 730	\$ 211

Notes: 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
DECATUR CORRECTIONAL CENTER
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:

Expenditure Item	Fiscal Year Ended June 30,		Increase (Decrease)	
	2008	2007	Amount	%
State Contributions to State Employees'				
Retirement System	\$ 2,165,461	\$ 1,438,874	\$ 726,587	50.50%
Printing	7,440	9,398	(1,958)	-20.83%
Equipment	2,140	-	2,140	100.00%
Telecommunications	21,100	44,171	(23,071)	-52.23%
Operation of Automotive Equipment	61,500	51,000	10,500	20.59%

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

State Contributions to State Employees' Retirement System

In fiscal year 2008 the state contributions to state employees' retirement system increased \$726,587 or 50.50%. This increase was caused by an increase in wage rates and overtime during fiscal year 2008.

Printing

In fiscal year 2008 printing expenditures decreased \$1,958 or 20.83%. This decrease was caused by an decrease in printing needs and inventory during fiscal year 2008.

Equipment

In fiscal year 2008 the equipment expenditures increased \$2,140 or 100%. This line item increased because the Center did not receive an allocated amount for equipment during fiscal year 2007, but did for fiscal year 2008.

Telecommunications

In fiscal year 2008 the telecommunications expenditures decreased \$23,071 or 52.23%. This decrease was caused by the removal of a video conference line for fiscal year 2008 and \$8,500 that rolled over into fiscal year 2009.

Operation of Automotive Equipment

In fiscal year 2008 the operation of automotive equipment expenditures increased \$10,500 or 20.59%. This increase was caused by an increase in fuel costs and repair costs due to their aging fleet.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DECATUR CORRECTIONAL CENTER
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:

Expenditure Item	Fiscal Year Ended June 30,		Increase (Decrease)	
	2007	2006	Amount	%
Employee Retirement Contributions				
Paid by the Employer	\$ -	\$ 148,688	\$ (148,688)	-100.00%
State Contributions to State Employees' Retirement System	1,438,874	933,493	505,381	54.14%
Travel	5,356	3,358	1,998	59.50%
Printing	9,398	12,049	(2,651)	-22.00%
Equipment	-	14,225	(14,225)	-100.00%
Telecommunications	44,171	32,263	11,908	36.91%

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

Employee Retirement Contributions Paid by the Employer

In fiscal year 2007 the employee retirement contributions paid by the employer decreased \$148,688 or 100%. In fiscal year 2006 the employer was paying part of employees share of retirement contributions, this practice ended on July 1, 2006 causing a decrease in this line item.

State Contributions to State Employees' Retirement System

In fiscal year 2007 the state contributions to state employees' retirement system increased \$505,381 or 54.14%. This increase was caused by an increase in wage rates and overtime during fiscal year 2007.

Travel

In fiscal year 2007 travel expenditures increased \$1,998 or 59.50%. In fiscal year 2007 the union won a grievance that required the Center to start paying officers a meal per deim when out on writs, this additional expenditure was reported under travel expenditures.

Printing

In fiscal year 2007 printing expenditures decreased \$2,651 or 22.00%. This decrease was caused by an decrease in printing needs and inventory during fiscal year 2007.

Equipment

In fiscal year 2007 the equipment expenditures decreased \$14,225 or 100%. This line item decreased because the Center did not receive an allocated amount for equipment during fiscal year 2007.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DECATUR CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2008

Telecommunications

In fiscal year 2007 the telecommunications expenditures increased \$11,908 or 36.91%. This increase was caused by an increase in phone rates during fiscal year 2007.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DECATUR CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2008

We noted no instances of significant lapse period spending during fiscal year 2008.

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

Expenditure Item	Fiscal Year Ended June 30, 2007		
	Total Expenditures	Lapse Period Expenditures	%
Printing	\$9,398	\$2,248	23.92%
Telecommunications	44,171	18,415	41.69%

Center management provided the following explanation for the significant lapse period expenditure identified above.

Printing

There are minimum order amounts that the Center must follow on copy/NCR paper orders, therefore they usually only place 2 or 3 orders per fiscal year. The \$2,248 was ordered in April, received in June and invoiced in July.

Telecommunications

The Center had been holding invoices since January per instruction from budget services in Springfield. They are allowed to rollover to next fiscal year invoices from CMS revolving funds. Budget services gives direction during lapse on what they are able to pay.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DECATUR CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF CHANGES IN INVENTORIES
(NOT EXAMINED)
Two Years Ended June 30, 2008

	Balance July 1, 2007	Additions	Deletions	Balance June 30, 2008
GENERAL REVENUE FUND				
General Stores	\$ 53,706	\$ 539,159	\$ 556,282	\$ 36,583
Inmate Clothing	16,862	18,680	25,114	10,428
Officers' Clothing	-	8,309	8,174	135
Postage	3,392	13,417	12,084	4,725
	<u>\$ 73,960</u>	<u>\$ 579,565</u>	<u>\$ 601,654</u>	<u>\$ 51,871</u>
LOCAL FUNDS				
Inmates' Commissary Fund	<u>\$ 39,231</u>	<u>\$ 473,725</u>	<u>\$ 461,538</u>	<u>\$ 51,418</u>
	Balance July 1, 2006	Additions	Deletions	Balance June 30, 2007
GENERAL REVENUE FUND				
General Stores	\$ 86,784	\$ 482,383	\$ 515,461	\$ 53,706
Inmate Clothing	22,459	17,535	23,132	16,862
Officers' Clothing	664	9,561	10,225	-
Postage	1,047	15,224	12,879	3,392
	<u>\$ 110,954</u>	<u>\$ 524,703</u>	<u>\$ 561,697</u>	<u>\$ 73,960</u>
LOCAL FUNDS				
Inmates' Commissary Fund	<u>\$ 49,692</u>	<u>\$ 428,722</u>	<u>\$ 439,183</u>	<u>\$ 39,231</u>

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

INSERT ANALYSIS OF OPERATIONS TAB HERE

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DECATUR CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2008

CENTER FUNCTIONS AND PLANNING PROGRAM

The Decatur Correctional Center (Center) located in Decatur, Illinois is a medium security facility of the Illinois Department of Corrections (Department). The Center was established to address the growing population of incarcerated females in the State of Illinois. Decatur Correctional Center is the Department of Corrections' 27th adult correctional center. The Center houses both minimum and medium security women.

The main building of the Center formerly housed the Adolph Meyer Mental Health Center. Three new buildings were also constructed. The three newly constructed buildings are used for Correctional Industries, warehouse and vehicle maintenance. The main building is 272,000 square feet and is located on 49 acres. The main building houses most of the Center's functions, which include administration, inmate housing, education and vocational programs, clinical services, recreation and leisure activities, medical, visiting, dietary and physical plant. The main building and the Correctional Industries building are within the perimeter of the fence.

Construction to convert the mental health center into a correctional center began in August 1997. The cost to convert the center was approximately \$24 million and was completed in January 2000. The Center currently has about 221 employees and 517 inmates.

The Unified Code of Corrections directs the Department of Corrections to accept persons committed to it by the courts of this state for care, custody, treatment and rehabilitation (730 ILCS 5/3).

The Center operates under the Department of Corrections Bureau of Adult Operations Division of Women and Family Services, which was created in May of 1999. The Center has adopted the following mission statement:

The mission of Decatur Correctional Center is to provide a managed system of support and services for the female offender in order to reestablish and strengthen the relationship between the inmate and her children. This system will provide the inmate with programs designed to enhance their skills for survival and growth within the family structure. The system is designed to play a significant role in the nurturing of the children's lives while their mother is incarcerated, to prepare the foundation for a strong family structure, and to facilitate the reunification process.

In order to fulfill the mission and goals of the Center, a number of services and programs are in place. For example, a health care unit within the facility provides medical, dental, mental health and optometrist services. A therapeutic substance abuse community provides substance abuse services, including group, individual and peer counseling sessions for inmates. Religious programs are also provided at the Center.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DECATUR CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2008

CENTER FUNCTIONS AND PLANNING PROGRAM (Continued)

Support groups such as Alcoholics Anonymous and Narcotics Anonymous are offered but held outside the community. Special programs such as Domestic Violence (DOVE), Lifestyle Redirection, Transitional Mother/Child Reunification program and parenting classes have been designed to emphasize developing positive lifestyles.

Educational resources include programs ranging from adult basic education (ABE) to completion of General Education Development (GED) requirements administered by Adult Education and Vocational Services. College and vocational programs are also provided through a contract with Richland Community College. Vocational programs consist of culinary arts, business occupations, data/computer occupation, and commercial custodial.

Regular meetings at the Center and reports to management are used as tools to monitor the progress of on-going programs, as well as for the development and implementation of new programs.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DECATUR CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
Fiscal Year Ending June 30,

AVERAGE NUMBER OF EMPLOYEES

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

	Fiscal Year		
	2008	2007	2006
Administrative	14	14	13
Business office and stores	9	10	9
Clinical services	14	12	16
Recreation	1	3	3
Maintenance	12	12	12
Laundry	1	1	1
Correctional Officers	150	159	164
Dietary	12	12	9
Medical/Psychiatric	12	12	11
Religion	1	1	-
Total	<u>226</u>	<u>236</u>	<u>238</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,

	Fiscal Year	
	2008	2007
Correctional Officers, beginning of the year	134	139
New Correctional Officers hired		
Correctional Officers transferred-in	3	4
Correctional Officers transferred-out	2	5
Correctional Officers separated from Department	<u>6</u>	<u>4</u>
Correctional Officers, end of the year	<u>129</u>	<u>134</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.

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DECATUR CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2008

EMPLOYEE OVERTIME (Not Examined) (Continued)

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>5,504</u>	<u>2,635</u>	<u>1,753</u>
Value of overtime hours worked during fiscal year	<u>\$248,176</u>	<u>\$114,683</u>	<u>\$ 74,297</u>
Compensatory hours earned during fiscal year	<u>9,785</u>	<u>6,766</u>	<u>5,225</u>
Value of compensatory hours earned during fiscal year	<u>\$278,829</u>	<u>\$181,887</u>	<u>\$135,846</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u><u>15,289</u></u>	<u><u>9,401</u></u>	<u><u>6,978</u></u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u><u>\$527,005</u></u>	<u><u>\$296,570</u></u>	<u><u>\$210,143</u></u>

INMATE COMMISSARY OPERATION

The Center operates a commissary for the benefit of the inmates. The commissary purchases goods from outside vendors and then retails the items to the inmates. The commissary purchases goods at wholesale prices where possible. Effective January 1, 2004 the Unified Code of Corrections, 730 ILCS 5/3-7-2a, was amended to change the mark-up of cost on the goods purchased for resale in the commissary. Effective January 1, 2004 the selling price for all goods shall be sufficient to cover the cost of the goods and an additional charge of up to 35% for tobacco products and up to 25% for non-tobacco products. Effective January 1, 2008, the inmate commissaries at all Centers discontinued selling tobacco products.

The financial transactions of the Inmate Commissary are recorded in the Inmates' Commissary Fund. A summary of the financial activity of the Inmates' Commissary Fund for the years ended June 30, 2008 and 2007 are presented on pages 18 and 19 of this report.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DECATUR CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2008

CENTER INMATE STATISTICS (Not Examined)

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

	Fiscal Year		
	2008	2007	2006
Rated population	500	500	500
Inmate population (as of May 31)	528	508	523
Average number of inmates	527	524	518
Expenditures from appropriations	20,116,031	18,865,606	17,785,803
Less: equipment and capital improvements	2,140		14,225
Net expenditures	<u>20,113,891</u>	<u>18,865,606</u>	<u>17,771,578</u>
Net inmate cost per year	<u>38,167</u>	<u>36,003</u>	<u>34,308</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
DECATUR CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2008

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	226	236	238
Average number of correctional officers	150	159	164
Average number of inmates	527	524	518
Ratio of employees to inmates	1 to 2.33	1 to 2.22	1 to 2.18
Ratio of correctional officers to inmates	1 to 3.51	1 to 3.30	1 to 3.16

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

	<u>Fiscal Year</u>	
	<u>2008</u>	<u>2007</u>
Number of assaults on staff	0	0

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>2008</u>	<u>2007</u>	<u>2006</u>
Approximate Square Feet Per Inmate	53	55	53

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
DECATUR CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2008

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		
	2008	2007	2006
Breakfast	43,932	40,452	42,983
Lunch	115,712	96,496	93,268
Dinner	104,360	81,872	79,657
Staff meals	29,036	31,028	33,020
Total Meals Served	<u>293,040</u>	<u>249,848</u>	<u>248,928</u>
Food Cost	<u>\$ 359,802</u>	<u>\$ 324,344</u>	<u>\$ 313,650</u>
Cost Per Meal	<u>\$ 1.23</u>	<u>\$ 1.30</u>	<u>\$ 1.26</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		
	2008	2007	2006
Medical Services:			
Wexford Health Sources, Inc.	\$ 2,106,672	\$ 2,136,195	\$ 984,045
Health Professionals, Ltd.	-	-	1,018,696
Total Medical Services	<u>\$ 2,106,672</u>	<u>\$ 2,136,195</u>	<u>\$ 2,002,741</u>
Clergy Services:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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DEPARTMENT OF CORRECTIONS
DECATUR CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2008

SERVICE EFFORTS AND ACCOMPLISHMENTS (Not Examined)

Participation in educational, treatment and family service programs was as follows for each fiscal year:

	Fiscal Year		
	2008	2007	2006
EDUCATIONAL PARTICIPATION			
Adult Basic Education (ABE) Students	269	140	673
GED Students	221	181	1,018
ABE Waitlist	7	32	52
GED Waitlist	9	0	2
Richland Community College:			
Remedial Students	0	0	42
Academic (Full-time)	126	163	61
Academic (Part-time)	100	130	120
Food Service	50	53	52
Horticulture	0	0	0
Computer Technology	45	47	47
Commercial Custodial	43	63	73
TREATMENT PROGRAM PARTICIPATION			
Substance Abuse Treatment	371	368	255
Substance Abuse Education	153	80	39
Pre-start	908	932	885
FAMILY SERVICES PARTICIPATION			
Lifestyle Redirection	86	92	157
Parenting Class	129	136	173
Advanced Parenting	77	81	116
Teen Parenting	62	74	121