

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER -WARRENVILLE
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2006
Performed as Special Assistant Auditors
For the Auditor General, State of Illinois

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

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STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER - WARRENVILLE
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CENTER OFFICIALS

Warden	Mr. Jeffrey Bargar
Assistant Warden - Programs	Ms. Margarita Mendoza
Assistant Warden – Operations (04/01/06 to current)	Ms. Janice Shallcross
Assistant Warden – Operations (11/17/05 to 03/31/06)	Vacant
Assistant Warden – Operations (01/01/05 to 11/16/05)	Ms. Wendy Navarro
Assistant Warden – Operations (10/16/04 to 12/31/04)	Vacant
Assistant Warden – Operations (07/01/04 to 10/15/04)	Mr. Luke Hartigan
Business Office Administrator	Mr. Tajudeen Ibrahim

The Center is located at:

30 W. 200 Ferry Road
Warrenville, IL 60555



Illinois
Department of
Corrections

Rod R. Blagojevich
Governor

Roger E. Walker Jr.
Director

IYC Warrenville / P.O. Box 828 / Warrenville, IL 60555 / Telephone :(630) 983-6231 / TDD:(800) 526-0844

October 13, 2006

De Raimo Hillger & Ripp
Certified Public Accountants
655 N. La Grange Road, Suite 102
Frankfort, IL 60423

Ladies and Gentlemen:

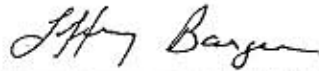
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Department of Corrections, Illinois Youth Center – Warrenville. We are responsible for and we have established 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, 2006. Based on this evaluation, we assert that during the years ended June 30, 2005 and June 30, 2006, 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 agency have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

Department of Corrections, Illinois Youth Center – Warrenville



(Jeffrey Bargar, Warden)



(Tajudeen Ibrahim, Business Office Administrator)

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

COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANTS' REPORT

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

SUMMARY OF FINDINGS

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

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

EXIT CONFERENCE

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

DE RAIMO HILLGER & RIPP

Certified Public Accountants & Business Consultants

655 N. La Grange Road • Suite 102 • Frankfort, IL 60423-1347 • Telephone: (815) 469-7500 • Facsimile: (815) 469-6970

JOHN J. DE RAIMO
FERNE M. HILLGER
ROBERT J. RIPP

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

Honorable William G. Holland
Auditor General
State of Illinois

Compliance

As Special Assistant Auditors for the Auditor General, we performed a limited scope compliance examination of the State of Illinois Department of Corrections - Illinois Youth Center - Warrenville's compliance with the requirements listed below, as more fully described in the Audit Guide for Performing Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (*Audit Guide*) as adopted by the Auditor General, during the two years ended June 30, 2006. The management of the State of Illinois Department of Corrections - Illinois Youth Center - Warrenville is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Department of Corrections - Illinois Youth Center - Warrenville's compliance based on our examination.

- A. The State of Illinois Department of Corrections - Illinois Youth Center - Warrenville has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The State of Illinois Department of Corrections - Illinois Youth Center - Warrenville has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The State of Illinois Department of Corrections - Illinois Youth Center - Warrenville has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the State of Illinois Department of Corrections - Illinois Youth Center - Warrenville are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the State of Illinois Department of Corrections - Illinois Youth Center - Warrenville on behalf of the State or held in trust by the State of Illinois Department of Corrections - Illinois Youth Center - Warrenville 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 Department's General Office, and accordingly, any findings from the results of those procedures have been included in the Department of Corrections – General Office compliance report.

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

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

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

Internal Control

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

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

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

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General to the 2006 and 2005 Supplementary Information for State Compliance Purposes, except for information on the 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 2004 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

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

De Raimo Hillger & Ripp

October 13, 2006

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

Current Findings

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

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

Prior Findings Not Repeated

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

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

SUMMARY

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

Fiscal Schedules and Analysis:

- Schedule of Appropriations, Expenditures and Lapsed Balances
- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
- Description of Locally Held Funds
- Schedule of Locally Held Funds
- 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
 - Costs Per Year Per Inmate (not examined)
 - Ratio of Employees to Inmates (not examined)
 - Cell Square Feet Per Inmate (not examined)
 - Food Services (not examined)
 - Medical and Clergy Service Contracts (not examined)
- Service Efforts and Accomplishments (not examined)

The accountants' report on the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General to the 2006 and 2005 Supplementary Information for State Compliance Purposes, except for information on the Employee Overtime, Annual Cost Statistics, and Service Efforts and Accomplishments. However, the auditors do not express an opinion on the supplementary information. The auditors have not applied procedures to the 2004 Supplementary Information for State Compliance Purposes, and accordingly, do not express an opinion thereon.

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

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2006	LAPSE PERIOD EXPENDITURES JULY 1 TO AUGUST 31, 2006	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2006	BALANCES LAPSED AUGUST 31, 2006
PUBLIC ACT 94-0015					
GENERAL REVENUE FUND - 001					
Personal services	\$ 5,240,500	\$ 4,975,915	\$ 264,505	\$ 5,240,420	\$ 80
Employee retirement contributions paid by employer	63,800	63,686	-	63,686	114
Student, member and inmate compensation	16,400	14,642	1,698	16,340	60
State contributions to State Employees' Retirement System	409,000	387,768	20,613	408,381	619
State contributions to Social Security	390,800	370,930	19,799	390,729	71
Contractual services	1,454,100	1,249,152	204,869	1,454,021	79
Travel	5,000	4,442	514	4,956	44
Travel and allowances for committed, paroled and discharged prisoners	-	-	-	-	-
Commodities	175,100	162,103	9,775	171,878	3,222
Printing	7,500	6,620	861	7,481	19
Equipment	20,200	17,200	3,000	20,200	-
Telecommunications services	26,000	25,974	-	25,974	26
Operation of automotive equipment	20,900	19,748	1,113	20,861	39
Total - Fiscal Year 2006	\$ 7,829,300	\$ 7,298,180	\$ 526,747	\$ 7,824,927	\$ 4,373

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

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

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2005	LAPSE PERIOD EXPENDITURES JULY 1 TO AUGUST 31, 2005	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2005	BALANCES LAPSED AUGUST 31, 2005
PUBLIC ACT 93-0842 & 93-0681					
GENERAL REVENUE FUND - 001					
Personal services	\$ 5,509,800	\$ 5,213,047	\$ 282,625	\$ 5,495,672	\$ 14,128
Employee retirement contributions paid by employer	10,842	10,841	-	10,841	1
Student, member and inmate compensation	20,200	16,207	3,113	19,320	880
State contributions to State Employees' Retirement System	858,700	809,281	44,533	853,814	4,886
State contributions to Social Security	400,600	374,944	20,715	395,659	4,941
Contractual services	1,464,300	1,216,898	56,105	1,273,003	191,297
Travel	5,200	3,577	1,379	4,956	244
Travel and allowances for committed, paroled and discharged prisoners	100	-	-	-	100
Commodities	171,000	134,512	29,166	163,678	7,322
Printing	6,900	6,597	-	6,597	303
Equipment	7,800	-	-	-	7,800
Telecommunications services	63,900	50,446	6,281	56,727	7,173
Operation of automotive equipment	29,800	25,745	4,053	29,798	2
Total - Fiscal Year 2005	\$ 8,549,142	\$ 7,862,095	\$ 447,970	\$ 8,310,065	\$ 239,077

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

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER - WARRENVILLE
LIMITED SCOPE COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
For The Years Ended June 30,

	FISCAL YEAR		
	2006	2005	2004
	P.A. 94-0015	P.A. 93-0842 & 93-0681	P.A. 93-0091
GENERAL REVENUE FUND - 001			
Appropriations (net of transfers)	\$ 7,829,300	\$ 8,549,142	\$ 9,093,700
EXPENDITURES			
Personal services	5,240,420	5,495,672	5,450,747
Employee retirement contributions paid by employer	63,686	10,841	274,398
Student, member and inmate compensation	16,340	19,320	21,633
State contributions to State Employees' Retirement System	408,381	853,814	486,529
State contributions to Social Security	390,729	395,659	406,068
Contractual services	1,454,021	1,273,003	1,341,023
Travel	4,956	4,956	5,505
Travel and allowances for committed, paroled and discharged prisoners	-	-	15
Commodities	171,878	163,678	166,803
Printing	7,481	6,597	8,088
Equipment	20,200	-	20,365
Telecommunications services	25,974	56,727	47,058
Operation of automotive equipment	20,861	29,798	35,343
Total Expenditures	<u>\$ 7,824,927</u>	<u>\$ 8,310,065</u>	<u>\$ 8,263,575</u>
LAPSED BALANCES	<u>\$ 4,373</u>	<u>\$ 239,077</u>	<u>\$ 830,125</u>

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

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

1. Governmental Funds

General Revenue Fund

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

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The Center maintains two special revenue funds.

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

2. Fiduciary Fund

Agency Fund

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

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

	Employees' Benefit Fund	Residents' Benefit Fund
	<u> </u>	<u> </u>
<u>REVENUES</u>		
Income from Sales	\$ 1,133	\$ -
Interest / Investment Income	2	199
Miscellaneous		
Entry Fees	-	-
Postage	-	-
Other	350	22,227
Donations	-	-
Total Revenues	<u>1,485</u>	<u>22,426</u>
<u>EXPENDITURES</u>		
Purchases	997	-
General and Administrative	-	7,243
Contractual	-	1,599
Equipment	-	1,458
Postage	-	-
Cable Television	-	-
Donations	-	-
Other	711	-
Total Expenditures	<u>1,708</u>	<u>10,300</u>
Excess (Deficiency) of Revenues		
Over (Under) Expenditures	<u>(223)</u>	<u>12,126</u>
<u>OTHER FINANCING SOURCES</u>		
Transfers In	-	18
Transfers (Out)	-	-
Total Other Financing Sources	<u>-</u>	<u>18</u>
Net Change in Fund Balance	(223)	12,144
Fund Balance July 1, 2005	714	1,839
Fund Balance June 30, 2006	<u>\$ 491</u>	<u>\$ 13,983</u>

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

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

	Employees' Benefit Fund	Residents' Benefit Fund
<u>REVENUES</u>	<u> </u>	<u> </u>
Income from Sales	\$ 1,184	\$ 5,737
Interest / Investment Income	2	6
Miscellaneous		-
Entry Fees	-	-
Postage	-	-
Other	3,382	4,844
Donations	75	2,855
Total Revenues	<u>4,643</u>	<u>13,442</u>
<u>EXPENDITURES</u>		
Purchases	1,333	13,799
General and Administrative	-	-
Contractual	-	-
Equipment	-	-
Postage	-	-
Cable Television	-	-
Donations	-	-
Other	3,226	-
Total Expenditures	<u>4,559</u>	<u>13,799</u>
Excess (Deficiency) of Revenues		
Over (Under) Expenditures	<u>84</u>	<u>(357)</u>
<u>OTHER FINANCING SOURCES</u>		
Transfers In	-	14
Transfers (Out)	-	-
Total Other Financing Sources	<u>-</u>	<u>14</u>
Net Change in Fund Balance	84	(343)
Fund Balance July 1, 2004	630	2,182
Fund Balance June 30, 2005	<u>\$ 714</u>	<u>\$ 1,839</u>

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

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

	2005		2006	
	Travel and Allowance Rev. Fund	Residents' Trust Fund	Travel and Allowance Rev. Fund	Residents' Trust Fund
Balance - July 1	\$ 650	\$ 4,350	\$ 650	\$ 2,910
Receipts				
Investment Income	-	14	-	18
Inmate Account Receipts	-	44,630	-	44,042
Appropriations from General Revenue Fund	-	-	-	-
Other	-	-	20	-
TOTAL RECEIPTS	<u>-</u>	<u>44,644</u>	<u>20</u>	<u>44,060</u>
Disbursements				
Inmate Account Disbursements	-	24,561	-	24,316
Disbursements for released inmates	-	21,509	-	13,432
Other	-	-	20	-
TOTAL DISBURSEMENTS	<u>-</u>	<u>46,070</u>	<u>20</u>	<u>37,748</u>
Fund Transfers				
Fund Transfers In	-	-	-	-
Fund Transfers (Out)	-	(14)	-	(18)
TOTAL TRANSFERS	<u>-</u>	<u>(14)</u>	<u>-</u>	<u>(18)</u>
Balance - June 30	<u>\$ 650</u>	<u>\$ 2,910</u>	<u>\$ 650</u>	<u>\$ 9,204</u>

Note: Schedule is presented on the cash basis of accounting

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

For The Years Ended June 30,

	2006					2005				
	Land	Buildings	Equipment	Land Improvements	Total	Land	Buildings	Equipment	Land Improvements	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance, beginning	620,408	5,710,087	1,081,304	10,683	7,422,482	620,408	5,338,692	1,135,867	-	7,094,967
Additions:										
Purchases	-	-	15,861	-	15,861	-	-	3,762	-	3,762
Transfers-in:										
Intra-agency	-	-	427	-	427	-	67,550	5,936	10,683	84,169
Inter-agency	-	-	-	-	-	-	-	-	-	-
Capital Development Board	-	467,472	-	-	467,472	-	325,715	-	-	325,715
Employees' Commissary Fund	-	-	-	-	-	-	-	-	-	-
Employees' Benefit Fund	-	-	-	-	-	-	-	-	-	-
Residents' Commissary Fund	-	-	-	-	-	-	-	-	-	-
Residents' Benefit Fund	-	-	2,686	-	2,686	-	-	-	-	-
Donations	-	-	35,618	-	35,618	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-
Total Additions	-	467,472	54,592	-	522,064	-	393,265	9,698	10,683	413,646
Deductions:										
Transfers-out:										
Intra-agency	-	-	-	-	-	-	-	30,515	-	30,515
Inter-agency	-	-	-	-	-	-	-	-	-	-
Scrap property	-	-	-	-	-	-	21,870	33,746	-	55,616
Surplus property	-	-	-	-	-	-	-	-	-	-
Condemned and lost property	-	-	-	-	-	-	-	-	-	-
Adjustment	-	-	-	-	-	-	-	-	-	-
Total Deductions	-	-	-	-	-	-	21,870	64,261	-	86,131
Balance, ending	620,408	6,177,559	1,135,896	10,683	7,944,546	620,408	5,710,087	1,081,304	10,683	7,422,482

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

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

	FISCAL YEAR		
	2006	2005	2004
<u>RECEIPTS</u>			
Jury Duty	\$ 77	\$ 230	\$ 10
Inmate Restitution	-	283	438
Dormant Inmate Accounts	-	626	-
Funeral Furlough	-	-	-
Staff Witness Fees	-	-	-
Contraband Cash	-	-	-
Copying Fees	-	-	-
Miscellaneous	21	1,369	256
TOTAL RECEIPTS	<u>\$ 98</u>	<u>\$ 2,508</u>	<u>\$ 704</u>
<u>REMITTANCES</u>			
General Revenue Fund - 001	\$ 98	\$ 897	\$ 250
Department of Corrections Reimbursement Fund - 523	-	1,611	454
TOTAL RECEIPTS REMITTED DIRECTLY TO STATE TREASURER	<u>\$ 98</u>	<u>\$ 2,508</u>	<u>\$ 704</u>
<u>DEPOSITS</u>			
Receipts recorded by Center	\$ 98	\$ 897	\$ 250
Add: Deposits in transit - Beginning of year	-	-	55
Deduct: Deposits in transit - End of year	-	-	-
DEPOSITS RECORDED BY THE STATE COMPTROLLER	<u>\$ 98</u>	<u>\$ 897</u>	<u>\$ 305</u>

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

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

Fiscal Year 2006

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

<u>EXPENDITURE ITEM</u>	<u>FISCAL YEAR ENDED JUNE 30</u>		<u>INCREASE (DECREASE)</u>	
	<u>2006</u>	<u>2005</u>	<u>AMOUNT</u>	<u>%</u>
Employee retirement contributions paid by employer	\$63,686	\$10,841	\$52,845	487%
State contribution to State Employees' Retirement System	\$408,381	\$853,814	\$(445,433)	(52)%
Equipment	\$20,200	\$0	\$20,200	100%
Telecommunications	\$25,974	\$56,727	\$(30,753)	(54)%
Operation of automotive equipment	\$20,861	\$29,798	\$(8,937)	(30)%

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

Employee retirement contributions paid by employer

During Fiscal Year 2006, the Employee retirement contributions paid by employer increased as these amounts were paid by the State from July 2005 through December 2005. During Fiscal Year 2005 the amounts had been only paid for the first pay period in July 2005. The expenses for the remainder of the years were funded from personal services as per union contract requirements.

State contribution to State Employees' Retirement System

The State contributions to State Employees' Retirement System decreased from Fiscal Year 2005 to Fiscal Year 2006 as a result of the annual revision of the employer contribution rate. Contribution rate was 16.107% in Fiscal Year 2005 and 7.792% in Fiscal Year 2006.

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

Fiscal Year 2006 - Continued

Equipment

During Fiscal Year 2005, Central Office did not allow the Facility to spend any of the appropriated funds.

Telecommunications

The facility incurred a one time \$12,000 telephone system upgrade expenditure and a major telephone repair expenditure during Fiscal Year 2005.

Operation of automotive equipment

Overall cost of automotive repairs was less in Fiscal Year 2006, as compared to Fiscal Year 2005.

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

Fiscal Year 2005

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

<u>EXPENDITURE ITEM</u>	<u>FISCAL YEAR ENDED JUNE 30</u>		<u>INCREASE (DECREASE)</u>	
	<u>2005</u>	<u>2004</u>	<u>AMOUNT</u>	<u>%</u>
Employee retirement contributions paid by employer	\$10,841	\$274,398	\$(263,557)	(96)%
State contribution to State Employees' Retirement System	\$853,814	\$486,529	\$367,285	75%
Equipment	\$0	\$20,365	\$(20,365)	(100)%
Telecommunications	\$56,727	\$47,058	\$9,669	21%

Center management provided the following explanation(s) for the significant variation(s) identified above.

Employer retirement contributions paid by employer

During Fiscal Year 2005, the Employee retirement contributions paid by employer were less as this expense was only funded for the first pay period in July of 2005. The expense for the remainder of the year was funded from personal services as per union contract requirements.

State contribution to State Employees' Retirement System

The State contributions to State Employees' Retirement System increased from Fiscal Year 2004 to Fiscal Year 2005 as a result of the annual revision of the employer contribution rate. Contribution rate was 13.439% in Fiscal Year 2004 and 16.107% in Fiscal Year 2005. In addition, the State did not pay contributions for the pay period from March 2004 to June 2004.

Equipment

During Fiscal Year 2005, Central Office did not allow the Facility to spend any of the appropriated funds.

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

Fiscal Year 2005 - Continued

Telecommunications

The facility incurred a one time \$12,000 telephone system upgrade expenditure and a major telephone repair expenditure during Fiscal Year 2005.

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

Our testing of lapse period expenditures for fiscal year ended June 30, 2006 disclosed no appropriation line items with significant (20% or more and \$10,000) lapse period expenditures, as scheduled below:

<u>EXPENDITURE ITEM</u>	<u>Fiscal Year Ended June 30, 2006</u>		
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
	None		

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

Our testing of lapse period expenditures for fiscal year ended June 30, 2005 disclosed no appropriation line items with significant (20% or more and \$10,000) lapse period expenditures, as scheduled below:

<u>EXPENDITURE ITEM</u>	<u>Fiscal Year Ended June 30, 2005</u>		
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
	None		

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

	Balance July 1, 2005	Additions	Deletions	Balance June 30, 2006
GENERAL REVENUE FUND				
General Stores	\$ 9,962	\$ 65,611	\$ 67,629	\$ 7,944
Mechanical Stores	-	-	-	-
Resident Clothing	-	-	-	-
Officers' Clothing	-	-	-	-
Office Supplies	-	-	-	-
Postage	1,398	5,400	6,787	11
Surplus Inventory	3,896	-	943	2,953
Pharmacy	-	-	-	-
Kitchen	5,068	104,976	104,660	5,384
Workcamp	-	-	-	-
	<u>\$ 20,324</u>	<u>\$ 175,987</u>	<u>\$ 180,019</u>	<u>\$ 16,292</u>

	Balance July 1, 2004	Additions	Deletions	Balance June 30, 2005
GENERAL REVENUE FUND				
General Stores	\$ 9,790	\$ 70,808	\$ 70,636	\$ 9,962
Mechanical Stores	-	-	-	-
Resident Clothing	-	-	-	-
Officers' Clothing	-	-	-	-
Office Supplies	-	-	-	-
Postage	4,276	4,500	7,378	1,398
Surplus Inventory	3,453	443	-	3,896
Pharmacy	-	-	-	-
Kitchen	8,950	100,087	103,969	5,068
Workcamp	-	-	-	-
	<u>\$ 26,469</u>	<u>\$ 175,838</u>	<u>\$ 181,983</u>	<u>\$ 20,324</u>

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

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

CENTER FUNCTIONS AND PLANNING PROGRAM

Functions

The Illinois Youth Center – Warrenville (Center) is an educational residential facility located at 30 W 200 Ferry Road, Warrenville, Illinois 60555. It is a component of the Illinois Department of Corrections. It is the Department’s only juvenile facility for female reception, housing, medical assessment, and educational/behavioral programming.

The 30-acre complex maintains four residential buildings, which has a capacity of 108 residents. As of June 30, 2006, the population of residences consisted of 97 females.

The Center has established several main goals; to enhance professional growth and development toward creating a safe, secure, and humane environment for staff and youth; to make security, safety and sanitation improvements in the facility; to improve program and delivery (in facility academics); to maintain progress toward the reaccreditation by the Commission on Accreditation of the American Correctional Association; to continue to progress toward upgrading available mental health and physical well-being program services available to youth; to expand utilization of computers and word processing equipment to enhance recordkeeping, reporting, and documentation efficiency; and to continue to improve the internal audit process and operation and program audit performance.

Planning

The primary objective of the Department of Corrections in achieving its goal of monitoring the continuing progress of the facilities is to maintain an open and productive communication line between the Department’s Central Office and each of its divisions. At the beginning of each fiscal year, the Department of Corrections distributes mission statements to each Youth Center. The DOC conducts monthly meetings with all Youth Centers’ Wardens. The Center also prepares a formal documented one-year plan, which is reviewed and updated annually.

The Center’s Warden is responsible for designing goals, objectives, and performance measures that relate specifically to the Center. The Warden achieves the objectives by holding daily meetings with the department heads to address specific Center needs and goals. Internal audit functions are performed by the Department of Corrections and designated Center personnel. Internal auditors conduct periodic audits of the Center’s operational programmatic activities. These audits provide a system for monitoring the quality of the Center’s operations.

Auditors Assessment of Planning Program

The planning program appears to be adequate to meet the needs of the Center and the Department of Corrections.

Center Warden and Location

Mr. Jeffrey Bargar, 30 W. 200 Ferry Road, Warrenville, Illinois 60555

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

AVERAGE NUMBER OF EMPLOYEES

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

	Fiscal Year		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
Administrative	6	6	5
Business office and stores	5	6	6
Clinical services	8	8	10
Work Camp	0	0	0
Recreation	2	2	2
Maintenance	5	5	4
Utilities	0	0	0
Laundry	0	0	0
Correctional Officers	54	63	69
Dietary	4	5	4
Medical/Psychiatric	2	2	2
Religion	0	0	0
Records	0	0	0
Secretary/Clerical Misc.	3	3	4
Total	<u>89</u>	<u>100</u>	<u>106</u>

EMPLOYEE OVERTIME (not examined)

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

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

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

EMPLOYEE OVERTIME (cont.)

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

	<u>2006</u>	<u>2005</u>
Paid overtime hours worked during fiscal year	<u>10,848</u>	<u>12,704</u>
Value of overtime hours worked during fiscal year	<u>\$400,064</u>	<u>\$418,023</u>
Compensatory hours earned during fiscal year	<u>3,196</u>	<u>3,439</u>
Value of compensatory hours earned during fiscal year	<u>\$74,240</u>	<u>\$73,685</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>14,044</u>	<u>16,143</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$474,304</u>	<u>\$491,708</u>

INMATE COMMISSARY OPERATION

The Center does not operate a commissary, however, it allows inmates to make purchases from an outside vendor. 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.

The Center does not maintain a Residents' Commissary Fund. Monies for the purchases are transferred out of the Residents' Trust Fund to the Residents' Benefit Fund. The Residents' Benefit Fund pays the vendor and the remaining profit amount remains in this fund.

As a Residents' Commissary Fund is not maintained and there is no inventory at the Center, testing could not be performed on items for sale.

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

COSTS PER YEAR PER INMATE (not examined)

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

	Fiscal Year		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
Rated population	<u>108</u>	<u>108</u>	<u>108</u>
Inmate population (as of May 31)	<u>89</u>	<u>79</u>	<u>99</u>
Average number of inmates	<u>96</u>	<u>83</u>	<u>102</u>
Expenditures from appropriations	\$7,824,927	\$8,310,065	\$8,263,575
Less-equipment and capital improvements	<u>20,200</u>	<u>0</u>	<u>20,365</u>
Net expenditures	<u>\$7,804,727</u>	<u>\$8,310,065</u>	<u>\$8,243,210</u>
Net inmate cost per year	<u>\$ 81,299</u>	<u>\$ 100,121</u>	<u>\$ 80,816</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.

RATIO OF EMPLOYEES TO INMATES (not examined)

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

	<u>2006</u>	<u>2005</u>	<u>2004</u>
Average number of employees	<u>89</u>	<u>100</u>	<u>106</u>
Average number of correctional officers	<u>54</u>	<u>63</u>	<u>69</u>
Average number of inmates	<u>96</u>	<u>83</u>	<u>102</u>
Ratio of employees to inmates	<u>1 to 1.1</u>	<u>1 to 0.8</u>	<u>1 to 1.0</u>
Ratio of correctional officers to inmates	<u>1 to 1.8</u>	<u>1 to 1.3</u>	<u>1 to 1.5</u>

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ILLINOIS YOUTH CENTER - WARRENVILLE
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2006

CELL SQUARE FEET PER INMATE (not examined)

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

	<u>2006</u>	<u>2005</u>	<u>2004</u>
Approximate Square Foot Per Inmate	<u>96</u>	<u>108</u>	<u>86</u>

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>2006</u>	<u>2005</u>	<u>2004</u>
Breakfast	19,985	22,977	36,173
Lunch	31,190	33,817	37,332
Dinner	31,190	33,817	30,655
1:00 a.m. meal	31,106	33,800	15,327
Staff meals	10,440	13,320	25,440
Vocational School Meals	-	-	-
Total Meals Served	<u>123,911</u>	<u>137,731</u>	<u>144,927</u>
Food Cost	<u>\$118,565</u>	<u>\$126,522</u>	<u>\$146,069</u>
Cost Per Meal	<u>\$ 0.96</u>	<u>\$ 0.92</u>	<u>\$ 1.01</u>

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

MEDICAL AND CLERGY SERVICE CONTRACTS (not examined)

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

	Fiscal Year		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
Medical Services:			
Health Professionals	<u>\$1,074,008</u>	<u>\$913,248</u>	<u>\$953,363</u>
Clergy Services:			
None	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

Student Education Achievements

	<u>For Fiscal Years Ended June 30,</u>		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
Total Students Served	203	242	458
Average Monthly Special Education	25	30	50
High School Diplomas Earned	9	11	7
GED Certificates Earned	14	11	20
Grade School Diplomas Earned	10	18	13