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**STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
SOUTHWESTERN ILLINOIS 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**

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

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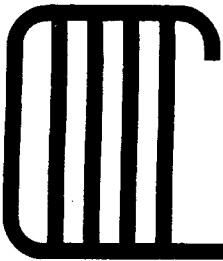
STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
SOUTHWESTERN ILLINOIS CORRECTIONAL CENTER  
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**CENTER OFFICIALS**

Warden	Mr. James Davidson
Assistant Warden - Programs	Mr. Ron Vitale (Current) Vacant (9/07 – 1/08) Mr. John Curry (12/04 – 9/07)
Assistant Warden - Operations	Vacant (Current) Mr. Jeffrey Parker (12/04 – 10/08)
Business Office Administrator	Mr. Bernard Ysursa

The Center is located at:

Southwestern Illinois Correctional Center  
950 Kingshighway Street  
East St. Louis, Illinois 62203



**Illinois**  
Department of  
**Corrections**

**Pat Quinn**  
Governor

**Roger E. Walker Jr.**  
Director

Southwestern IL Correctional Center / 950 Kingshighway St. Caller Ser. 50 / E. St. Louis, IL 62203 / Telephone: (618) 394-2200 / TDD: (800) 526-0844

January 30, 2009

MANAGEMENT ASSERTION LETTER

J.W. Boyle & Co., Ltd.  
2810 Frank Scott Parkway West, #812  
Belleville, Illinois 62223

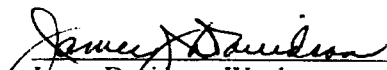
Ladies and Gentleman:


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 years 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,

SOUTHWESTERN ILLINOIS CORRECTIONAL CENTER

  
James Davidson, Warden

  
Bernard Ysursa, Business Administrator

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
SOUTHWESTERN ILLINOIS 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	0	1
Repeated findings	0	0
Prior recommendations implemented or not repeated	1	1

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

**SCHEDULE OF FINDINGS**

CURRENT FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>	<u>Finding Type</u>
		None	

PRIOR FINDINGS NOT REPEATED

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
A	10	Inadequate Segregation of Duties Over Locally Held Funds

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

**EXIT CONFERENCE**

Center management waived having an exit conference per a letter dated January 28, 2009

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

- A. The State of Illinois Department of Corrections – Southwestern Illinois 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 – Southwestern Illinois 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 – Southwestern Illinois 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 – Southwestern Illinois 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 – Southwestern Illinois Correctional Center on behalf of the State or held in trust by the State of Illinois Department of Corrections – Southwestern Illinois 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 Correction's General Office, and accordingly, any findings from the results of those procedures have been included in the State of Illinois Department of Corrections – General Office compliance report. We have also performed certain procedures with respect to the accounting records of the Center to assist in the performance of the Auditor General's financial statement audit of the entire Department of Corrections for the two year period ended June 30, 2008. The results of these additional procedures have been communicated to the Department of Corrections-General Office auditors.

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 – Southwestern Illinois 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 – Southwestern Illinois Correctional Center's compliance with specified requirements.

In our opinion, the State of Illinois Department of Corrections – Southwestern Illinois 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.

### **Internal Control**

The management of the State of Illinois Department of Corrections – Southwestern Illinois 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 – Southwestern Illinois 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 – Southwestern Illinois Correctional Center's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of



the State of Illinois Department of Corrections – Southwestern Illinois 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.

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.

Our consideration of internal control over compliance with the requirements listed in the first paragraph of this report was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

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

#### **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 Annual Cost Statistics, Service Efforts and Accomplishments, Employee Overtime, Schedule of Changes in State Property, Comparative Schedule of Cash Receipts and Deposits, Schedule of Changes in Inventories 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.

  
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J.W. Boyle & Co., Ltd  
January 30, 2009

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

Current Findings

There were no current findings noted during the Limited Scope Compliance Examination for the two years ended June 30, 2008.

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

Prior Findings Not Repeated

A- FINDING (Inadequate Segregation of Duties over Locally Held Funds)

The locally held fund Account Tech designated to write checks also mailed prepared checks for the locally held funds.

The Center has segregated these duties whereas the employee responsible for mailing the checks is not responsible for preparing the checks.

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
SOUTHWESTERN ILLINOIS 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
- 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 that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General, except for information on the 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.

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

	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
<b>PUBLIC ACT 95-0348</b>					
<b>GENERAL REVENUE FUND - 001</b>					
Personal services	\$ 13,830,700	\$ 13,044,634	\$ 761,499	\$ 13,806,133	\$ 24,567
Student, member and inmate compensation	155,100	129,502	25,534	155,036	64
State contributions to State Employees' Retirement System	2,290,500	2,160,053	126,565	2,286,618	3,882
State contributions to Social Security	1,024,100	966,857	57,190	1,024,047	53
Contractual services	9,072,700	7,538,646	1,534,053	9,072,699	1
Travel	10,400	9,608	699	10,307	93
Travel and allowances for committed, paroled and discharged prisoners	4,200	3,593	517	4,110	90
Commodities	785,600	603,515	180,239	783,754	1,846
Printing	8,800	8,735	-	8,735	65
Equipment	14,700	3,699	10,301	14,000	700
Telecommunications services	20,100	18,471	1,629	20,100	-
Operation of automotive equipment	59,800	53,813	5,987	59,800	-
<b>Total - Fiscal Year 2008</b>	<b>\$ 27,276,700</b>	<b>\$ 24,541,126</b>	<b>\$ 2,704,213</b>	<b>\$ 27,245,339</b>	<b>\$ 31,361</b>

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

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
SOUTHWESTERN ILLINOIS 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 EXPENDITURES JULY 1 TO AUGUST 31, 2007	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2007	BALANCES LAPSED AUGUST 31, 2007
<b>PUBLIC ACT 94-0798</b>					
<b>GENERAL REVENUE FUND - 001</b>					
Personal services	\$ 13,421,000	\$ 12,725,383	\$ 695,594	\$ 13,420,977	\$ 23
Student, member and inmate compensation	149,778	136,917	12,857	149,774	4
State contributions to State Employees' Retirement System	1,546,900	1,466,633	80,169	1,546,802	98
State contributions to Social Security	995,207	943,212	51,925	995,137	70
Contractual services	3,176,687	2,985,238	190,411	3,175,649	1,038
Travel	13,600	9,696	3,775	13,471	129
Travel and allowances for committed, paroled and discharged prisoners	4,500	3,463	944	4,407	93
Commodities	630,200	616,393	12,469	628,862	1,338
Printing	11,100	11,026	-	11,026	74
Equipment	400	378	-	378	22
Telecommunications services	34,400	18,157	13,569	31,726	2,674
Operation of automotive equipment	57,100	50,589	6,485	57,074	26
Lump sums and other purposes	1,900,000	888,539	1,005,419	1,893,958	6,042
<b>Total - Fiscal Year 2007</b>	<b>\$ 21,940,872</b>	<b>\$ 19,855,624</b>	<b>\$ 2,073,617</b>	<b>\$ 21,929,241</b>	<b>\$ 11,631</b>

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

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
SOUTHWESTERN ILLINOIS 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. 94-0798	P.A. 94-0015
<b>GENERAL REVENUE FUND - 001</b>			
Appropriations (net of transfers)	\$ 27,276,700	\$ 21,940,872	\$ 20,197,400
<b>EXPENDITURES</b>			
Personal services	\$ 13,806,133	\$ 13,420,977	\$ 13,052,038
Employee retirement contributions paid by employer	-	-	162,830
Student, member and inmate compensation	155,036	149,774	150,212
State contributions to State Employees' Retirement System	2,286,618	1,546,802	1,017,023
State contributions to Social Security	1,024,047	995,137	967,654
Contractual services	9,072,699	3,175,649	4,046,468
Travel	10,307	13,471	8,842
Travel and allowances for committed, paroled and discharged prisoners	4,110	4,407	2,690
Commodities	783,754	628,862	677,886
Printing	8,735	11,026	10,762
Equipment	14,000	378	21,528
Telecommunications services	20,100	31,726	19,923
Operation of automotive equipment	59,800	57,074	52,123
Lump sums and other purposes	-	1,893,958	-
Total Expenditures	<u>\$ 27,245,339</u>	<u>\$ 21,929,241</u>	<u>\$ 20,189,979</u>
<b>LAPSED BALANCES</b>	<u>\$ 31,361</u>	<u>\$ 11,631</u>	<u>\$ 7,421</u>

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
SOUTHWESTERN ILLINOIS 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

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

Residents' 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. Beginning in fiscal year 2006 the locally held Residents' Benefit Fund account at each Center was closed and the balance transferred to a single locally held Residents' Benefit Fund bank account administered by the General Office. The Center has a sub-account within the Residents' Benefit Fund account at the General Office that records their specific transactions.

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



STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
SOUTHWESTERN ILLINOIS 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 Residents' Trust Fund. The Residents' 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 Residents' Trust Fund.

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

	Residents' Commissary Fund	Employees' Benefit Fund
	<u>        </u>	<u>        </u>
<b><u>REVENUES</u></b>		
Income from Sales	\$ 641,231	\$ 11,999
Interest / Investment Income	377	-
Miscellaneous:		
Other	-	9,150
Donations	-	-
<b>Total Revenues</b>	<u>641,608</u>	<u>21,149</u>
<b><u>EXPENDITURES</u></b>		
Purchases	516,686	15,894
General and Administrative	-	-
Contractual	-	-
Equipment	-	-
Donations	-	-
Other	2,239	11,403
<b>Total Expenditures</b>	<u>518,925</u>	<u>27,297</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>122,683</u>	<u>(6,148)</u>
<b><u>OTHER FINANCING SOURCES</u></b>		
Transfers In	-	-
Transfers (Out)	(122,683)	-
<b>Total Other Financing Sources</b>	<u>(122,683)</u>	<u>-</u>
Net Change in Fund Balance	-	(6,148)
Fund Balance July 1, 2007	-	12,385
<b>Fund Balance June 30, 2008</b>	<u>\$ -</u>	<u>\$ 6,237</u>

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

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

	Residents' Commissary Fund	Employees' Benefit Fund
<b><u>REVENUES</u></b>		
Income from Sales	\$ 643,212	\$ 16,354
Interest / Investment Income	445	-
Miscellaneous:		
Other	1	13,000
Donations	-	-
<b>Total Revenues</b>	<b>643,658</b>	<b>29,354</b>
<b><u>EXPENDITURES</u></b>		
Purchases	525,510	8,765
General and Administrative	-	-
Contractual	-	-
Equipment	-	-
Donations	-	-
Other	1,403	18,432
<b>Total Expenditures</b>	<b>526,913</b>	<b>27,197</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<b>116,745</b>	<b>2,157</b>
<b><u>OTHER FINANCING SOURCES</u></b>		
Transfers In	-	-
Transfers (Out)	(116,745)	-
<b>Total Other Financing Sources</b>	<b>(116,745)</b>	<b>-</b>
Net Change in Fund Balance	-	2,157
Fund Balance July 1, 2006	-	10,228
<b>Fund Balance June 30, 2007</b>	<b>\$ -</b>	<b>\$ 12,385</b>

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

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

	<u>2008</u>	<u>2007</u>
	Residents' Trust Fund	Residents' Trust Fund
Balance - July 1	\$ 12,492	\$ 14,111
<b>Receipts</b>		
Investment Income	35	36
Inmate Account Receipts	735,675	728,741
Appropriations from General Revenue Fund	-	-
<b>TOTAL RECEIPTS</b>	<u>735,710</u>	<u>728,777</u>
<b>Disbursements</b>		
Inmate Account Disbursements	678,601	682,248
Disbursements for released inmates	-	-
<b>TOTAL DISBURSEMENTS</b>	<u>678,601</u>	<u>682,248</u>
<b>Fund Transfers</b>		
Fund Transfers In	-	-
Fund Transfers (Out)	(46,113)	(48,148)
<b>TOTAL TRANSFERS</b>	<u>(46,113)</u>	<u>(48,148)</u>
<b>Balance - June 30</b>	<u>\$ 23,488</u>	<u>\$ 12,492</u>

Note: Schedule is presented on the cash basis of accounting

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SCHEDULE OF CHANGES IN STATE PROPERTY  
(NOT EXAMINED)

For The Years Ended June 30,

	2008					2007				
	Land	Buildings	Equipment	Improvements	Total	Land	Buildings	Equipment	Improvements	Total
Balance, beginning	\$1,548,018	\$18,731,393	\$1,698,854	\$-	\$ 21,978,265	\$ 1,548,018	\$18,731,393	\$1,714,393	\$-	\$21,993,804
Additions:										
Purchases	-	-	32,905	-	32,905	-	-	378	-	378
Transfers-in	-	-	156,318	-	156,318	-	-	24,506	-	24,506
Capital Development Board	-	7,415,104	289,477	-	7,704,581	-	-	1,213	-	1,213
Employees' Commissary Fund	-	-	-	-	-	-	-	176	-	176
Employees' Benefit Fund	-	-	-	-	-	-	-	-	-	-
Residents' Commissary Fund	-	-	-	-	-	-	-	-	-	-
Residents' Benefit Fund	-	-	24,732	-	24,732	-	-	8,244	-	8,244
Donations	-	-	-	-	-	-	-	9,000	-	9,000
Grants	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-
Total Additions	-	7,415,104	503,432	-	7,918,536	-	-	43,517	-	43,517
Deductions:										
Transfers-out	-	-	5,436	-	5,436	-	-	2,939	-	2,939
Scrap property	-	-	38,784	-	38,784	-	-	28,760	-	28,760
Surplus property	-	-	19,301	-	19,301	-	-	27,357	-	27,357
Condemned and lost property	-	-	-	-	-	-	-	-	-	-
Adjustment	-	-	-	-	-	-	-	-	-	-
Total Deductions	-	-	63,521	-	63,521	-	-	59,056	-	59,056
Balance, ending	\$1,548,018	\$26,146,497	\$ 2,138,765	\$-	\$ 29,833,280	\$ 1,548,018	\$18,731,393	\$ 1,698,854	\$-	\$21,978,265

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.

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COMPARATIVE SCHEDULE OF CASH RECEIPTS AND DEPOSITS  
(NOT EXAMINED)  
For The Years Ended June 30,

	FISCAL YEAR		
	2008	2007	2006
<b>RECEIPTS</b>			
Jury Duty	\$ 123	\$ 169	\$ 27
Inmate Restitution	-	-	-
Dormant Inmate Accounts	-	-	-
Funeral Furlough	-	-	-
Staff Witness Fees	-	-	-
Contraband Cash	-	-	-
Copying Fees	-	-	16
Miscellaneous	18,326	2,516	476
<b>TOTAL RECEIPTS</b>	<b>\$ 18,449</b>	<b>\$ 2,685</b>	<b>\$ 519</b>
<b>REMITTANCES</b>			
General Revenue Fund - 001	\$ 123	\$ 169	\$ 43
Department of Corrections Reimbursement Fund - 523	18,326	2,516	476
<b>TOTAL RECEIPTS REMITTED DIRECTLY TO STATE TREASURER</b>	<b>\$ 18,449</b>	<b>\$ 2,685</b>	<b>\$ 519</b>
<b>DEPOSITS</b>			
Receipts recorded by Center	\$ 123	\$ 169	\$ 43
Add: Deposits in transit - Beginning of year	-	-	-
Deduct: Deposits in transit - End of year	(123)	-	-
<b>DEPOSITS RECORDED BY THE STATE COMPTROLLER</b>	<b>\$ -</b>	<b>\$ 169</b>	<b>\$ 43</b>

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

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ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
For the Two Years Ended June 30, 2008

Fiscal Year 2008

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

<u>EXPENDITURE ITEM</u>	<u>FISCAL YEAR ENDED JUNE 30</u>		<u>INCREASE (DECREASE)</u>	
	<u>2008</u>	<u>2007</u>	<u>AMOUNT</u>	<u>%</u>
Retirement	\$ 2,286,618	\$ 1,546,802	\$ 739,816	48%
Contractual	9,072,699	3,175,649	5,897,050	186%
Travel	10,307	13,471	(3,164)	(23)%
Commodities	783,754	628,862	154,892	25%
Printing	8,735	11,026	(2,291)	(21)%
Equipment	14,000	378	13,622	3604%
Telecommunication	20,100	31,726	(11,626)	(37)%
Lump Sums & Other Purposes	-	1,893,958	(1,893,958)	(100)%

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

Retirement

State retirement contribution rates increased from 11.53% in 2007 to 16.56% in 2008.

Contractual

The increase in 2008 was attributable to the continuation of the Methamphetamine program that was started in 2007 along with a program to provide after-care treatment to released inmates in an effort to reduce crime and recidivism among drug-involved offenders.

Travel

Travel expenditures decreased due to the installation of new video conferencing capabilities in fiscal year 2008 thus requiring less travel associated with inmate court appearances.

Commodities

Commodity costs increased as freight costs on deliveries increased due to the rising gas prices. There was also an increased amount of supplies needed in 2008 to maintain the two new buildings at the facility that were needed for the drug treatment programs.

Printing

In fiscal year 2008, the Center purchased paper from State surplus at a lower cost than normal orders.

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Fiscal Year 2008 (continued)

Equipment

A new tractor and tools were purchased in fiscal year 2008.

Telecommunication

Due to budget restraints, only eight months of telecommunication bills were paid in fiscal year 2008. Fiscal year 2007 telecommunication expenditures included all twelve months of the fiscal year plus an additional three months from fiscal year 2006.

Lump Sums and Other Purposes

The facility received a one-time grant in fiscal year 2007 for a Methamphetamine Treatment program. After fiscal year 2007, all expenditures associated with the program were paid from the Contractual appropriation line.



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Fiscal Year 2007

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

<u>EXPENDITURE ITEM</u>	<u>FISCAL YEAR ENDED JUNE 30</u>		<u>INCREASE (DECREASE)</u>	
	<u>2007</u>	<u>2006</u>	<u>AMOUNT</u>	<u>%</u>
State Paid Retirement	\$ -	\$ 162,830	\$ (162,830)	(100)%
Retirement	1,546,802	1,017,023	529,779	52%
Contractual	3,175,649	4,046,468	(870,819)	(22)%
Travel	13,471	8,842	4,629	52%
Travel & Allowance	4,407	2,689	1,718	64%
Equipment	378	21,528	(21,150)	(98)%
Telecommunications	31,726	19,923	11,803	59%
Lump Sums & Other Purposes	1,893,958	-	1,893,958	100%

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

State Paid Retirement

This type of employer funding of retirement contributions ended in 2006.

Retirement

State retirement contribution rates increased from 7.79% in 2006 to 11.53% in 2007.

Contractual

In 2007, contractual expenditures associated with the Methamphetamine Treatment program were paid from the Lump Sums & Other Purposes appropriation line instead of the Contractual line.

Travel

In fiscal year 2007 there was mandatory training, which required travel, to certify employees for substance abuse training in association with the new Methamphetamine program. The amount of travel expenditures also varies with inmate population in the hospital, which requires Center officers to travel to hospital locations for security.

Travel & Allowance

Travel & Allowance expenditures increased in fiscal year 2007 due to the increase in the number of inmates released that did not have sufficient funds in their accounts upon leaving the facility.

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Fiscal Year 2007 (continued)

Equipment

Due to budget restraints, funds were not appropriated to the institution for equipment purchases.

Telecommunications

Budget restraints in fiscal year 2006 only allowed for payment of nine months of telecommunication bills. Fiscal year 2007 telecommunication expenditures included all twelve months of the fiscal year plus the remaining three months from fiscal year 2006.

Lumps Sums & Other Purposes

The facility received a one-time grant in fiscal year 2007 for a Methamphetamine Treatment program.

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ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING  
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Fiscal Year 2008

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

<u>EXPENDITURE ITEM</u>	<u>Fiscal Year Ended June 30, 2008</u>		
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Commodities	\$783,754	\$180,239	23%
Equipment	\$14,000	\$10,301	74%

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

Commodities

Due to budget restraints throughout the fiscal year, correctional industry invoices were held until all outside vendors were paid. Once the outside vendors were paid, several months correctional industries invoices were approved for payment during the lapse period.

Equipment

Due to budget constraints, equipment purchases were not approved until the end of the fiscal year. The Center purchased a needed tractor that was paid for in the lapse period.

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Fiscal Year 2007

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

<u>EXPENDITURE ITEM</u>	<u>Fiscal Year Ended June 30, 2007</u>		
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Travel	\$13,471	\$3,775	28%
Telecommunications	\$31,726	\$13,569	43%
Lump Sums & Other Purposes	\$1,893,958	\$1,005,419	53%
Travel and Allowance	\$4,407	\$944	21%

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

Travel

A pending transfer of funds into the Travel appropriation line delayed the approval process for these expenditures until the lapse period.

Telecommunications

A pending transfer of funds into the Telecommunications appropriation line delayed the payment of some of the telecommunications bills until the lapse period when the transfer was approved.

Lump Sums & Other Purposes

The start up of many new grant-related contracts caused a delay with the receipt of vendor invoices, reconciliation of invoices, and subsequent payment of invoices until the lapse period.

Travel and Allowance

The lapse period expenditures represent travel expenditures for April, May, and June which were not reimbursed by the General Fund until the lapse period.

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SCHEDULE OF CHANGES IN INVENTORIES  
(NOT EXAMINED)  
Two Years Ended June 30, 2008

	Balance July 1, 2007	Additions	Deletions	Balance June 30, 2008
<b>GENERAL REVENUE FUND</b>				
General Stores	\$ 70,645	\$ 512,974	\$ 495,400	\$ 88,219
Mechanical Stores	195	836	599	432
Resident/Inmate Clothing	6,457	24,760	27,217	4,000
Officers' Clothing	-	310	310	0
Office Supplies	2,281	9,985	10,052	2,214
Postage	464	10,500	10,741	223
	<u>\$ 80,042</u>	<u>\$ 559,365</u>	<u>\$ 544,319</u>	<u>\$ 95,088</u>
<b>LOCAL FUNDS</b>				
Residents' Commissary Fund	\$ 26,447	\$ 485,967	\$ 484,393	\$ 28,021
	<u>\$ 26,447</u>	<u>\$ 485,967</u>	<u>\$ 484,393</u>	<u>\$ 28,021</u>

	Balance July 1, 2006	Additions	Deletions	Balance June 30, 2007
<b>GENERAL REVENUE FUND</b>				
General Stores	\$ 117,076	\$ 417,976	\$ 464,407	\$ 70,645
Mechanical Stores	245	641	691	195
Resident Clothing	9,159	27,071	29,773	6,457
Officers' Clothing	-	-	-	0
Office Supplies	3,447	9,086	10,252	2,281
Postage	1,198	8,900	9,634	464
	<u>\$ 131,125</u>	<u>\$ 463,674</u>	<u>\$ 514,757</u>	<u>\$ 80,042</u>
<b>LOCAL FUNDS</b>				
Residents' Commissary Fund	\$ 24,229	\$ 491,232	\$ 489,014	\$ 26,447
	<u>\$ 24,229</u>	<u>\$ 491,232</u>	<u>\$ 489,014</u>	<u>\$ 26,447</u>

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

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CENTER FUNCTIONS AND PLANNING PROGRAM

Background

The Southwestern Illinois Corrections Center (Center) was developed in response to a need for a facility to offer offenders substance abuse counseling and education during incarceration with continuing intervention after offenders are released under parole supervision. As one of currently 27 adult facilities of the Illinois Department of Corrections (DOC), the Center has two facilities; 67 bed Work Camp and a 604 minimum security facility located on twenty-four acres of land in East St. Louis, Illinois. The offenders of the Work Camp provide community services work to government and non-profit group projects with 30 miles of the Center.

The Center accepted its first offenders on July 28, 1995, and attained its general population capacity of 600 offenders by September 1995. Additional space was created in July 1998, when the Center increased its present bed capacity of 671.

Goals, philosophy and mission statement

The Center has as its primary objective that of providing services which focuses on the recidivism problem for both the first-time offender and the general offender population by providing and offering the offenders substance abuse counseling and education during incarceration with continuing intervention after offenders are afforded the opportunity to participate in a variety of programs designed to return the offenders to the community with skills necessary for a more positive and successful reintegration process to make them useful and productive citizens. These programs include GED classes, vocational training and Junior College level academic courses offered by Lake Land Community College. In addition, the Center strives to create a healthful environment by providing a variety of services such as medical, dental, religious, counseling and library services as well as recreation and substance abuse programs.

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CENTER FUNCTIONS AND PLANNING PROGRAM (Continued)

Planning Program

In conjunction with the planning process, the Center's administration has considered various alternative approaches to meet the overall goals of Southwestern which have ultimately become formal written long- and short-term goals with respect to its functions and programs. The formal plan contains a statement concerning the Center's operations and program philosophy as well as specific intentions and objectives with which to achieve each goal. Annually, key management meet to update the plan by assessing the timely progress in the attainment of goals and objectives previously established. The updated annual goals and objectives of the administrative staff and department supervisors are formulated to conform to the Center's functions and planning program. The Center also reviews; and, when necessary revises the goals and objectives of the personnel on a quarterly basis.

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AVERAGE NUMBER OF EMPLOYEES

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

	<u>Fiscal Year Ending June 30,</u>		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Administrative	5	6	6
Business office and stores	8	8	9
Clinical services	8	8	10
Work Camp	1	1	1
Recreation	2	2	2
Maintenance	7	8	8
Utilities	-	-	-
Laundry	1	1	1
Correctional Officers	176	185	191
Dietary	18	18	20
Medical/Psychiatric	1	1	1
Religion	1	1	1
Secretary/Records/Clerical	4	6	6
Total	<u>232</u>	<u>245</u>	<u>256</u>

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

	<u>Fiscal Year</u>	
	<u>2008</u>	<u>2007</u>
Correctional Officers, beginning of the year	187	191
New Correctional Officers hired	0	0
Correctional Officers transferred-in	0	4
Correctional Officers transferred-out	6	3
Correctional Officers separated from Department	9	5
Correctional Officers, end of the year	<u>172</u>	<u>187</u>

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



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EMPLOYEE OVERTIME (not examined)

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

Overtime is to be distributed as equally as possible among employees who normally perform the work in the position in which the overtime is needed. An 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.

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>3,265</u>	<u>1,519</u>	<u>555</u>
Value of overtime hours worked during fiscal year	<u>\$140,333</u>	<u>\$65,774</u>	<u>\$23,878</u>
Compensatory hours earned during fiscal year	<u>11,028</u>	<u>8,315</u>	<u>7,026</u>
Value of compensatory hours earned during fiscal year	<u>\$317,956</u>	<u>\$225,716</u>	<u>\$179,994</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>14,293</u>	<u>9,834</u>	<u>7,581</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$458,289</u>	<u>\$291,490</u>	<u>\$203,872</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.

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INMATE COMMISSARY OPERATION (cont.)

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 Residents' Commissary Fund. A summary of the financial activity of the Residents' Commissary Fund for the years ended June 30, 2008 and 2007 are presented on pages 17 and 18 of this report.

As part of our testing 21 inmate commissary products were selected and their sale price recomputed to determine compliance with the Unified Code of Corrections regarding the statutorily required mark-up. As a result of our testing we noted no exceptions.

CENTER INMATE STATISTICS (not examined)

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

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CENTER INMATE STATISTICS (not examined) (cont.)

	Fiscal Year		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Rated population	<u>600</u>	<u>600</u>	<u>600</u>
Inmate population (as of May 31)	<u>672</u>	<u>672</u>	<u>664</u>
Average number of inmates	<u>672</u>	<u>662</u>	<u>656</u>
Expenditures from appropriations	\$27,245,339	\$21,929,241	\$20,189,979
Less-equipment and capital improvements	<u>14,000</u>	<u>378</u>	<u>21,528</u>
Net expenditures	<u>\$27,231,339</u>	<u>\$21,928,863</u>	<u>20,168,451</u>
Net inmate cost per year	<u>\$40,523</u>	<u>\$33,125</u>	<u>\$30,745</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 Department of Corrections quarterly reports to the State legislature.

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CENTER EMPLOYEE STATISTICS (not examined)

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Average number of employees	<u>232</u>	<u>245</u>	<u>255</u>
Average number of correctional officers	<u>176</u>	<u>185</u>	<u>191</u>
Average number of inmates	<u>672</u>	<u>662</u>	<u>656</u>
Ratio of employees to inmates	<u>1 to 2.9</u>	<u>1 to 2.7</u>	<u>1 to 2.6</u>
Ratio of correctional officers to inmates	<u>1 to 3.8</u>	<u>1 to 3.6</u>	<u>1 to 3.4</u>

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	<u>22</u>	<u>15</u>

CELL SQUARE FEET PER INMATE (not examined)

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Approximate Square Foot Per Inmate	<u>33</u>	<u>33</u>	<u>33</u>

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FOOD SERVICES (not examined)

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

	Fiscal Year		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Breakfast	91,987	73,354	40,327
Lunch	197,592	184,118	149,683
Dinner	187,504	172,088	177,748
1:00 a.m. meal	5,382	5,186	8,395
Staff meals	<u>48,056</u>	<u>47,946</u>	<u>44,664</u>
Total Meals Served	<u>530,521</u>	<u>482,692</u>	<u>420,817</u>
Food Cost	<u>\$549,488</u>	<u>\$488,337</u>	<u>\$509,699</u>
Cost Per Meal	<u>\$1.04</u>	<u>\$1.01</u>	<u>\$1.21</u>

MEDICAL AND CLERGY SERVICE CONTRACTS (not examined)

The following table, prepared from Center records, summarizes what was paid to vendors for medical and clergy contractual services for fiscal years 2008, 2007 and 2006.

	Fiscal Year		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
<b>Medical Services:</b>			
<b>Medical:</b>			
Health Professionals, LTD	\$ 2,624,377	\$ 2,426,123	\$ 2,319,605
<b>Substance Abuse Services:</b>			
Civigenics	2,507,182	-	1,044,656
TASC	1,293,561	16,048	76,461
<b>Aftercare Services:</b>			
A Safe Haven	19,924	-	-
Alcohol Chemical Eval Svcs	28,210	-	-
Behavioral Services Center	1,459	-	-
Chestnut Health Systems	6,047	-	-
Community Resource Center	3,109	-	-

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MEDICAL AND CLERGY SERVICE CONTRACTS (not examined) (cont.)

	Fiscal Year		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Cornell Interventions	88,730	-	-
Cornerstone Recovery	14,122	-	-
Dove	357	-	-
Elite House of Sober Living	58,639	-	-
Family Guidance Centers Inc	1,663	-	-
Fellowship House	649	-	-
For Action in Togetherness	12,190	-	-
Franklin-Williamson Human	82,087	-	-
Gateway Foundation	49,222	-	-
Great River Recovery Resources	347	-	-
Hand-n-Hand	19,257	-	-
Henry's Sober Living House	4,800	-	-
Heritage Behavioral Health	1,472	-	-
Human Service Center	4,267	-	-
It's About Change Sober Living	60,380	-	-
Jack Clark's Family	36,629	-	-
Jefferson Co Comp	204	-	-
Jesus Cares Outreach	87,500	-	-
Lutheran Social Services of IL	8,250	-	-
McDermott Center	47,932	-	-
Nu-Focus Foundation	756	-	-
Organization of the Northeast	32,573	-	-
Phase, Inc	4,798	-	-
Safer Foundation	1,095,953	-	-
South Suburban Council	16,937	-	-
Tazwood Mental Health	17	-	-
Tower of Refuge	29,167	-	-
Total	<u>\$ 8,242,767</u>	<u>\$ 2,442,171</u>	<u>\$ 3,440,722</u>

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SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

- In 2007, Southwestern implemented the specialized 200-bed treatment unit for drug offenders. Additional contracts were awarded for this program at Southwestern Illinois Correctional Center. Safer Foundation was awarded the contract for Job Preparedness for both pre and post released offenders. TASC, Inc. is providing post release services to the released offender. Four Community Support Advisory Councils (CSAC's) were started in various regions of the state. They will assist the released offenders with their needs and offer suggestions to various services that would be helpful to them during their Mandatory Supervised Released (MSR) period. Other contracts that were established were Aftercare contracts. These Aftercare services were awarded to licensed vendors who could provide the following services to the released offenders: halfway houses, transitional housing, recovery homes, individual and group counseling services.
- SWICC participates in the Peer Education Program designated by Springfield. It is a program that volunteer offenders are trained by Springfield trainers on sexually transmitted diseases and hepatitis. They then become certified to train other offenders. They teach a program to all new intake offenders during orientation and again prior to their release. It is a valuable education program for the offenders.
- In 2007, SWICC implemented an ongoing staffing program. Upon arrival, this program is designed to place the offender on the best track (initial staffing), best individual fit for programs offered at Southwestern, whether it is vocational, school or College. A second staffing is the 120 day staffing which is a roundtable of vendors and program departments to help determine the offender's best placement when they are on MSR. The 30 Day SWICC/Parole/TASC discharge staffing - usually done by video-conference is designed to put the offender in touch with their parole agent and other exterior vendors to provide services for the offender when on parole. These staffings support the required contractual agreement with the State to provide a continuum of care of substance abuse services and aftercare for offenders who are on mandatory supervised release.
- Reduced facility costs by implementing the following: replacement of paper towel usage with cloth rags for cleaning; obtained copy paper (two skids-80 cases) from State Surplus which resulted in a \$3,600 savings in the printing appropriation for FY08, implemented the reissue of used boots and slip-on tennis shoes when available, also extended the time for the issue of white clothing (briefs, towels, face cloths etc) from six (6) months to twelve (12) months and shirts and trousers from twelve (12) months to eighteen (18) months.
- The Business Office, Procurement section, utilized the "piggyback" option for Aftercare contracts from the Sheridan Correctional Center and the Placement Resource Unit (PRU). This allowed the vendors who currently had contracts with Sheridan or PRU to enter into a contract with SWICC for the same services without entering into another separate agreement. This was both a time and cost savings to the Agency.