

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS

TAYLORVILLE CORRECTIONAL CENTER

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  
TAYLORVILLE CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2006

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STATE OF ILLINOIS  
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TAYLORVILLE CORRECTIONAL CENTER  
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**CENTER OFFICIALS**

Warden	Mr. Gregory Sims
Assistant Warden - Programs (Current)	Mr. Anthony Suggs
Assistant Warden - Programs (10/16/03 to 12/15/05)	Mr. Michael McKinney
Assistant Warden - Operations (Current)	Ms. Jennifer Stoudt
Assistant Warden - Operations (01/01/03 to 12/15/05)	Mr. Anthony Suggs
Business Office Administrator	Mr. Michael Gleason

The Center is located at:

Illinois Route 29 South  
P.O. Box 1000  
Taylorville, Illinois 62568



Rod R. Blagojevich  
Governor

Roger E. Walker Jr  
Director

Taylorville Correctional Center / P.O. Box 1000 / Taylorville, IL 62568 / Telephone: 217/824-4004 TDD: 800/526-0844

September 29, 2006

E.C. Ortiz & Co., LLP  
333 S. DesPlaines Street, 2-N  
Chicago, Illinois 60661

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 Agency. We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Agency's compliance with the following assertions during the two-year period ended June 30, 2006. Based on this evaluation, we assert that during the years ended June 30, 2005 and June 30, 2006, the Agency has materially complied with the assertions below.

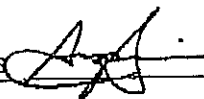
- A. The Agency has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Agency has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The Agency has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the Agency are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.

- E. The money or negotiable securities or similar assets handled by the Agency on behalf of the State or held in trust by the Agency have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

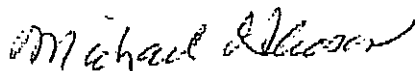
Yours very truly,

Taylorville Correctional Center

Gregory Sims  
Warden



Michael Gleason  
Business Administrator



## COMPLIANCE REPORT

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### Compliance Testing

A compliance examination test, on a sample basis, whether an agency is conforming to laws, rules, regulations, grant agreements, and other standards governing its conduct. A compliance report covers the agency's operations for the previous one or two fiscal years, depending upon how often the examination is performed.

The compliance report is comprised of the following:

A Summary section providing a brief overview of the compliance examination.

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### Auditors' Reports

- An Auditors' Reports section containing statements by the auditors on the scope and results of their testing, as required by applicable professional standards. Depending upon the nature of the agency's operations, several reports may be issued.

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### Findings and Recommendations

- A Findings & Recommendations section containing sequentially numbered findings in which the auditors note any instances of non-conformity by the agency with applicable laws, rules, regulations, grant agreements, and other standards governing its conduct that were found by the auditors in the course of their review. All findings are discussed with the agency officials during the post audit process.

Each finding generally contains: a description of the condition found; a recommendation by the auditors for corrective action; a response by the agency either accepting or rejecting the auditors' finding; and a description of the agency's plan for addressing the problem.

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
TAYLORVILLE CORRECTIONAL CENTER  
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	-	-
Repeated findings	-	-
Prior recommendations implemented or not repeated	-	3

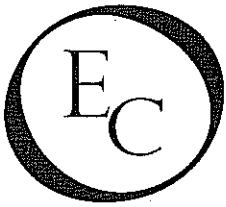
There were no findings noted in our testing which are required to be included in the report.

**EXIT CONFERENCE**

Center management waived having an exit conference per a letter dated November 13, 2006. Responses to the recommendations were provided by Ms. Mary Ann Bohlen in a letter dated November 26, 2006.







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

Honorable William G. Holland  
Auditor General  
State of Illinois

**Compliance**

As Special Assistant Auditors for the Auditor General, we performed a limited scope compliance examination of the State of Illinois Department of Corrections - Taylorville 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, 2006. The management of the State of Illinois Department of Corrections - Taylorville Correctional Center is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Department of Corrections - Taylorville Correctional Center's compliance based on our examination.

- A. The State of Illinois Department of Corrections - Taylorville 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 - Taylorville 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 - Taylorville 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. The State revenues and receipts collected by the State of Illinois Department of Corrections - Taylorville 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 - Taylorville Correctional Center on behalf of the State or held in trust by the State of Illinois Department of Corrections - Taylorville 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 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. 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 year ended June 30, 2006. The results of these additional procedures have been communicated to the Department of Corrections - General Office auditors.

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 - Taylorville Correctional Center'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 - Taylorville Correctional Center's compliance with specified requirements.

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

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

### **Internal Control**

The management of the State of Illinois Department of Corrections - Taylorville Correctional Center 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 - Taylorville Correctional Center'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. 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 year

ended June 30, 2006. The results of these additional procedures have been communicated to the Department of Corrections - General Office auditors.

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.

As required by the *Audit Guide*, immaterial findings relating to internal control deficiencies 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 2006 and 2005 Supplementary Information for State Compliance Purposes, except for information on the Schedule of Locally Held Funds - Cash Basis - Travel and Allowance Revolving Fund/Residents' Trust Fund, Schedule of Changes in State Property, Comparative Schedule of Cash Receipts and Deposits, Schedule of Changes in Inventories, Employee Overtime, Annual Cost Statistics and Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 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.

*E. C. Ortiz & Co., LLP*

E. C. Ortiz & Co., LLP  
Chicago, Illinois

September 29, 2006



STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
TAYLORVILLE CORRECTIONAL CENTER  
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  
TAYLORVILLE CORRECTIONAL CENTER  
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.

**SUPPLEMENTARY INFORMATION  
FOR STATE COMPLIANCE PURPOSES**

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**Supplementary Information**

Supplementary related information may include segments of financial statements, specific financial information such as schedules of state property or schedules of appropriations and expenditures, and information on employees, operations, service efforts and agency accomplishments.

This section of the report may contain:

A Summary section or Table of Contents providing a brief overview.

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**Supplementary Schedules**

- A Supplementary Schedules section containing fiscal schedules and analysis relative to the agency.

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**Analysis of Operations**

- An Analysis of Operations section to assist report users in obtaining an understanding of the nature and scope of the agency's operations and placing financial audit reports and compliance examination findings into their proper context. This section of the report may contain additional data on agency operations, such as:
  - Number of Employees;
  - Cost Statistics; and
  - Financial, Statistical, and Programmatic Data on Service Efforts and Accomplishments

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
TAYLORVILLE CORRECTIONAL CENTER  
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 - Special Revenue Funds
- Schedule of Locally Held Funds - Cash Basis - Travel and Allowance Revolving Fund/  
Residents' Trust Fund (Not Examined)
- Schedule of Changes in State Property (Not Examined)
- Comparative Schedule of Cash Receipts and Deposits (Not Examined)
- Analysis of Significant Variations in Expenditures
- Analysis of Significant Lapse Period Spending
- Schedule of Changes in Inventories (Not Examined)

Analysis of Operations:

- Center Functions and Planning Program
- Average Number of Employees
- Employee Overtime (Not Examined)
- Inmate Commissary Operation
- Annual Cost Statistics
  - 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 Schedule of Locally Held Funds - Cash Basis - Travel and Allowance Revolving Fund/Residents' Trust Fund, 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 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  
TAYLORVILLE CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
For the Year Ended June 30, 2006

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2006	LAPSE PERIOD		TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2006	BALANCES LAPSED AUGUST 31, 2006
			EXPENDITURES JULY 1 TO AUGUST 31, 2006	EXPENDITURES JULY 1 TO AUGUST 31, 2006		
<b>PUBLIC ACT 94-0015</b>						
<b>GENERAL REVENUE FUND - 001</b>						
Personal services	\$ 12,667,100	\$ 12,061,102	\$ 590,703	\$ 12,651,805	\$ 15,295	
Employee retirement contributions paid by employer	159,600	159,467	-	159,467	133	
Student, member and inmate compensation	240,400	220,074	20,324	240,398	2	
State contributions to State Employees' Retirement System	986,000	939,775	46,029	985,804	196	
State contributions to Social Security	936,400	892,446	43,899	936,345	55	
Contractual services	4,365,600	3,699,810	665,581	4,365,391	209	
Travel	1,800	1,670	67	1,737	63	
Travel and allowances for committed, paroled and discharged prisoners	16,600	14,225	2,370	16,595	5	
Commodities	1,236,400	1,173,217	62,463	1,235,680	720	
Printing	12,700	12,687	-	12,687	13	
Equipment	9,400	9,118	237	9,355	45	
Telecommunications services	34,000	33,902	-	33,902	98	
Operation of automotive equipment	52,000	49,413	2,549	51,962	38	
<b>Total - Fiscal Year 2006</b>	<b>\$ 20,718,000</b>	<b>\$ 19,266,906</b>	<b>\$ 1,434,222</b>	<b>\$ 20,701,128</b>	<b>\$ 16,872</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  
TAYLORVILLE CORRECTIONAL CENTER  
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		TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2005	BALANCES LAPSED AUGUST 31, 2005
			EXPENDITURES JULY 1 TO AUGUST 31, 2005	EXPENDITURES JULY 1 TO AUGUST 31, 2005		
PUBLIC ACT 93-0842 & 93-0681						
<u>GENERAL REVENUE FUND - 001</u>						
Personal services	\$ 12,681,400	\$ 12,046,402	\$ 592,795	\$ 12,639,197	\$ 42,203	
Employee retirement contributions paid by employer	25,485	25,484	-	25,484	1	
Student, member and inmate compensation	240,200	218,440	19,656	238,096	2,104	
State contributions to State Employees' Retirement System	1,968,900	1,871,410	93,016	1,964,426	4,474	
State contributions to Social Security	911,100	860,684	42,939	903,623	7,477	
Contractual services	4,733,200	3,635,457	975,417	4,610,874	122,326	
Travel	4,000	2,830	102	2,932	1,068	
Travel and allowances for committed, paroled and discharged prisoners	23,800	13,329	1,060	14,389	9,411	
Commodities	1,248,500	1,093,319	93,932	1,187,251	61,249	
Printing	13,900	11,934	1,875	13,809	91	
Equipment	2,200	-	-	-	2,200	
Telecommunications services	40,200	30,897	6,084	36,981	3,219	
Operation of automotive equipment	61,900	49,628	11,119	60,747	1,153	
Total - Fiscal Year 2005	\$ 21,954,785	\$ 19,859,814	\$ 1,837,995	\$ 21,697,809	\$ 256,976	

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  
TAYLORVILLE CORRECTIONAL CENTER  
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)	\$ 20,718,000	\$ 21,954,785	\$ 22,584,800
EXPENDITURES			
Personal services	12,651,805	12,639,197	12,321,136
Employee retirement contributions paid by employer	159,467	25,484	632,078
Student, member and inmate compensation	240,398	238,096	259,203
State contributions to State Employees' Retirement System	985,804	1,964,426	1,106,714
State contributions to Social Security	936,345	903,623	912,283
Contractual services	4,365,391	4,610,874	4,133,696
Travel	1,737	2,932	4,525
Travel and allowances for committed, paroled and discharged prisoners	16,595	14,389	20,092
Commodities	1,235,680	1,187,251	1,318,637
Printing	12,687	13,809	13,167
Equipment	9,355	-	34,082
Telecommunications services	33,902	36,981	57,533
Operation of automotive equipment	51,962	60,747	56,362
Total Expenditures	<u>20,701,128</u>	<u>21,697,809</u>	<u>20,869,508</u>
LAPSED BALANCES	<u>\$ 16,872</u>	<u>\$ 256,976</u>	<u>\$ 1,715,292</u>

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
TAYLORVILLE CORRECTIONAL CENTER  
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 four special revenue funds.

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

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 the 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 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  
TAYLORVILLE CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF LOCALLY HELD FUNDS - SPECIAL REVENUE FUNDS  
For the Year Ended June 30, 2006

	Employees' Commissary Fund	Residents' Commissary Fund	Employees' Benefit Fund	Residents' Benefit Fund *
<u>REVENUES</u>				
Income from Sales	\$ 40,874	\$ 1,062,113	\$ 15,453	\$ -
Investment Income	9	120	25	2,461
Other	-	-	-	19,942
Total Revenues	<u>40,883</u>	<u>1,062,233</u>	<u>15,478</u>	<u>22,403</u>
<u>EXPENDITURES</u>				
Purchases	34,737	856,347	-	-
General and Administrative	792	1,572	7,781	25,249
Contractual	-	-	-	46,626
Equipment	630	-	129	15,498
Other	-	-	7,717	-
Total Expenditures	<u>36,159</u>	<u>857,919</u>	<u>15,627</u>	<u>87,373</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,724</u>	<u>204,314</u>	<u>(149)</u>	<u>(64,970)</u>
<u>OTHER FINANCING SOURCES</u>				
Transfers In	-	-	1,890	85,093
Transfers (Out)	(4,724)	(204,314)	-	-
Total Other Financing Sources	<u>(4,724)</u>	<u>(204,314)</u>	<u>1,890</u>	<u>85,093</u>
Net Change in Fund Balance	-	-	1,741	20,123
Fund Balance July 1, 2005	-	-	2,200	161,115
Fund Balance June 30, 2006	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,941</u>	<u>\$ 181,238</u>

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

\* FY 2006 Residents' Benefit Fund was not examined.

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
TAYLORVILLE CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF LOCALLY HELD FUNDS - SPECIAL REVENUE FUNDS  
For the Year Ended June 30, 2005

	Employees' Commissary Fund	Residents' Commissary Fund	Employees' Benefit Fund	Residents' Benefit Fund
<b><u>REVENUES</u></b>				
Income from Sales	\$ 43,973	\$ 998,295	\$ 12,347	\$ 57,898
Investment Income	8	99	28	643
Total Revenues	<u>43,981</u>	<u>998,394</u>	<u>12,375</u>	<u>58,541</u>
<b><u>EXPENDITURES</u></b>				
Purchases	36,812	791,311	-	-
General and Administrative	1,055	4,296	9,775	68,247
Contractual	33	-	-	32,826
Equipment	1,827	-	181	7,684
Other	-	-	4,420	320
Total Expenditures	<u>39,727</u>	<u>795,607</u>	<u>14,376</u>	<u>109,077</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,254</u>	<u>202,787</u>	<u>(2,001)</u>	<u>(50,536)</u>
<b><u>OTHER FINANCING SOURCES</u></b>				
Transfers In	-	-	1,777	81,855
Transfers (Out)	(4,254)	(202,787)	-	-
Total Other Financing Sources	<u>(4,254)</u>	<u>(202,787)</u>	<u>1,777</u>	<u>81,855</u>
Net Change in Fund Balance	-	-	(224)	31,319
Fund Balance July 1, 2004	-	-	2,424	129,796
Fund Balance June 30, 2005	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,200</u>	<u>\$ 161,115</u>

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

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TAYLORVILLE CORRECTIONAL CENTER  
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS -  
TRAVEL AND ALLOWANCE REVOLVING FUND/RESIDENTS' TRUST FUND  
(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	\$ 6,323	\$ 51,745	\$ -	\$ 38,569
Receipts				
Investment Income	-	740	-	821
Inmate Account Receipts	-	939,730	-	1,084,614
Appropriations from General Revenue Fund	7,057	242,869	-	245,076
<b>TOTAL RECEIPTS</b>	<u>7,057</u>	<u>1,183,339</u>	<u>-</u>	<u>1,330,511</u>
Disbursements				
Inmate Account Disbursements	-	1,195,775	-	1,282,694
Disbursements for released inmates	13,380	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<u>13,380</u>	<u>1,195,775</u>	<u>-</u>	<u>1,282,694</u>
Fund Transfers				
Fund Transfers In	-	-	-	-
Fund Transfers (Out)	-	(740)	-	(821)
<b>TOTAL TRANSFERS</b>	<u>-</u>	<u>(740)</u>	<u>-</u>	<u>(821)</u>
Balance - June 30	<u>\$ -</u>	<u>\$ 38,569</u>	<u>\$ -</u>	<u>\$ 85,565</u>

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



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DEPARTMENT OF CORRECTIONS  
TAYLORVILLE CORRECTIONAL CENTER  
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	\$ 252,450	\$ 19,034,182	\$ 2,100,800	\$ 4,880,799	\$ 26,268,231	\$ 252,450	\$ 18,983,604	\$ 2,302,908	\$ 4,880,799	\$ 26,419,761
Additions:										
Purchases	-	-	14,432	-	14,432	-	-	28,212	-	28,212
Transfers-in:										
Intra-agency	-	-	-	-	-	-	-	-	-	-
Inter-agency	-	-	99,781	-	99,781	-	-	8,283	-	8,283
Capital Development Board	-	-	-	-	-	-	-	-	-	-
Employees' Commissary Fund	-	-	-	-	-	-	-	-	-	-
Residents' Benefit Fund	-	-	-	-	-	-	-	-	-	-
Employees' Benefit Fund	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	51,180	-	-	51,180
Total Additions	-	-	114,213	-	114,213	-	51,180	36,495	-	87,675
Deductions:										
Transfers-out:										
Inter-agency	-	-	126,701	-	126,701	-	-	195,060	-	195,060
Intra-agency	-	-	-	-	-	-	-	-	-	-
Scrap property	-	-	17,780	-	17,780	-	602	43,543	-	44,145
Surplus property	-	-	-	-	-	-	-	-	-	-
Condemned and lost property	-	-	-	-	-	-	-	-	-	-
Adjustment	-	-	-	-	-	-	-	-	-	-
Total Deductions	-	-	144,481	-	144,481	-	602	238,603	-	239,205
Balance, ending	\$ 252,450	\$ 19,034,182	\$ 2,070,532	\$ 4,880,799	\$ 26,237,963	\$ 252,450	\$ 19,034,182	\$ 2,100,800	\$ 4,880,799	\$ 26,268,231

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

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

	FISCAL YEAR		
	2006	2005	2004
<b><u>RECEIPTS</u></b>			
Jury Duty and Telephone Reimbursement	\$ 342	\$ 146	\$ 181
Inmate Restitution	-	84	537
Postage	-	-	1,453
Funeral Furlough	575	3,050	3,992
Damage to State Property	-	261	-
Medical Services	32	2,881	9,736
Fund 523 Super Vendor	15,459	15,879	-
Miscellaneous	468	830	3,374
<b>TOTAL RECEIPTS</b>	<b>\$ 16,876</b>	<b>\$ 23,131</b>	<b>\$ 19,273</b>
<b><u>REMITTANCES</u></b>			
General Revenue Fund - 001	\$ 810	\$ 936	\$ 2,763
Department of Corrections Reimbursement Fund - 523	16,066	22,195	16,510
<b>TOTAL RECEIPTS REMITTED DIRECTLY TO STATE TREASURER</b>	<b>\$ 16,876</b>	<b>\$ 23,131</b>	<b>\$ 19,273</b>
<b><u>DEPOSITS</u></b>			
Receipts recorded by Center	\$ 16,876	\$ 23,131	\$ 2,763
Add: Deposits in transit - Beginning of year	-	-	21
Deduct: Deposits in transit - End of year	-	-	-
<b>DEPOSITS RECORDED BY THE STATE COMPTROLLER</b>	<b>\$ 16,876</b>	<b>\$ 23,131</b>	<b>\$ 2,784</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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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:

EXPENDITURE ITEM	FISCAL YEAR ENDED JUNE 30,		INCREASE (DECREASE)	
	2006	2005	AMOUNT	%
Employee retirement contributions paid by employer	\$ 159,467	\$ 25,484	\$ 133,983	526%
State contributions to State Employees' Retirement System	985,804	1,964,426	(978,622)	(50%)
Travel	1,737	2,932	(1,195)	(41%)
Equipment	9,355	—	9,355	100%

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

Employee retirement contributions paid by employer

The legislature only approved payment from Line 1120 for one pay period in FY 2005 (7/01/04-7/15/04). The remainder of the Line 1129 expense was paid from Line 1120 per a special dispensation from the Governor's Office. Also, per the union contract, employee retirement contributions paid by employer were only paid for by the State through the 12/31/05 pay period.

State contributions to State Employees' Retirement System

The rate of State contributions to State Employees' Retirement System in FY 2006 (7.792%) decreased compared to FY 2005 (16.107%).

Travel

Due to budgetary constraints in FY 2006, costs saving measures resulted to the decrease in expenditures.

Equipment

The Center was not allocated funds for Equipment expenditures in FY 2005.

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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:

EXPENDITURE ITEM	FISCAL YEAR ENDED JUNE 30,		INCREASE (DECREASE)	
	2005	2004	AMOUNT	%
Employee retirement contributions paid by employer	\$ 25,484	\$ 632,078	(\$ 606,594)	(96%)
State contributions to State Employees' Retirement System	1,964,426	1,106,714	857,712	78%
Travel	2,932	4,525	(1,593)	(35%)
Travel and allowance for committed, paroled and discharged prisoners	14,389	20,092	(5,703)	(28%)
Equipment	—	34,082	(34,082)	(100%)
Telecommunications services	36,981	57,533	(20,552)	(36%)

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

Employee retirement contributions paid by employer

The legislature only approved payment from Line 1120 for one pay period in FY 2005 (7/01/04-7/15/04). The remainder of the Line 1129 expense was paid from Line 1120 per a special dispensation from the Governor's Office.

State contributions to State Employees' Retirement System

The rate of State contributions to State Employees' Retirement System in FY 2005 (16.107%) increased compared to FY 2004 (13.439%). Also during FY 2004, the State did not pay contributions to Line 1161 for the period 03/01/04 though 06/30/04.

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For the Two Years Ended June 30, 2006

Fiscal Year 2005 (Continued)

Travel

Due to budgetary constraints in FY 2005, costs saving measures resulted to the decrease in expenditures.

Travel and allowances for committed, paroled and discharged prisoners

Effective 10/01/04, the Department began the process of liquidating the Travel and Allowance Locally Held Funds. Also, the Centers were instructed not to voucher from the Travel and Allowance (Line 1296) appropriation until all of the travel and allowance locally held fund was consumed. The spend down of the Travel and Allowance cash box and checking account resulted in significant savings in FY 2005.

Equipment

The Center was not allocated funds for Equipment expenditures in FY 2005.

Telecommunications services

During FY 2005, the Center received a credit from the CMS Telecommunications fund amounting to \$13,710, since the Center was overcharged by the same amount in FY 2004.

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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) lapse period expenditures.

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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 one appropriation line item with significant (20% or more) lapse period expenditures, as scheduled below:

EXPENDITURE ITEM	Fiscal Year Ended June 30, 2005		
	TOTAL EXPENDITURES	LAPSE PERIOD EXPENDITURES	%
Contractual services	\$ 4,610,874	\$ 975,417	21%

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

Contractual Services

The lapse period expenditures were due to the Department's efficiency payments for savings as part of the Procurement and Technology initiatives. Consequently, delivery of items and receipt of the bill for orders placed in June, occurred during lapse period.

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SCHEDULE OF CHANGES IN INVENTORIES  
(NOT EXAMINED)  
Two Years Ended June 30, 2006

	Balance July 1, 2005	Additions	Deletions	Balance June 30, 2006
<b>GENERAL REVENUE FUND</b>				
General Stores	\$ 153,093	\$ 747,566	\$ 698,336	\$ 202,323
Mechanical Stores	1,023	4,800	5,823	-
Resident Clothing	29,722	73,047	69,056	33,713
Postage	-	-	-	-
Surplus Inventory	947	-	947	-
	<u>\$ 184,785</u>	<u>\$ 825,413</u>	<u>\$ 774,162</u>	<u>\$ 236,036</u>
<b>LOCAL FUNDS</b>				
Employees' Commissary Fund	\$ 1,960	\$ 34,968	\$ 34,699	\$ 2,229
Residents' Commissary Fund	40,661	837,481	840,933	37,209
	<u>\$ 42,621</u>	<u>\$ 872,449</u>	<u>\$ 875,632</u>	<u>\$ 39,438</u>
	Balance July 1, 2004	Additions	Deletions	Balance June 30, 2005
<b>GENERAL REVENUE FUND</b>				
General Stores	\$ 175,307	\$ 1,005,017	\$ 1,027,231	\$ 153,093
Mechanical Stores	1,023	-	-	1,023
Resident Clothing	42,897	83,501	96,676	29,722
Postage	63	-	63	-
Surplus Inventory	947	-	-	947
	<u>\$ 220,237</u>	<u>\$ 1,088,518</u>	<u>\$ 1,123,970</u>	<u>\$ 184,785</u>
<b>LOCAL FUNDS</b>				
Employees' Commissary Fund	\$ 1,874	\$ 37,176	\$ 37,090	\$ 1,960
Residents' Commissary Fund	35,144	798,906	793,389	40,661
	<u>\$ 37,018</u>	<u>\$ 836,082</u>	<u>\$ 830,479</u>	<u>\$ 42,621</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

The Taylorville Correctional Center (Center) is a Level 5 - high minimum security institution for 1,200 adult males. The institution consists of twenty-two buildings on one hundred acres, of which forty acres are located within the perimeter fence.

The Center was designated as "Gang Free Prison" in December 1996. The Center implemented an innovative program called "Lifestyle Redirection" in May 1998. This program is designed to assist inmates housed at the institution to recognize and deal with the root causes of their criminal behavior. The ultimate goal is to reduce recidivism.

The Center currently maintains a 200-bed substance abuse program. Participants receive 15 hours of group treatment weekly in addition to one-on-one sessions with a counselor.

The Center is also designed as an Americans with Disabilities Act facility and housed a number of inmates with a variety of disabilities. These inmates can participate in adaptive gym. This is offered to those who are physically unable to participate in regular gym due to mobility and safety issues.

The Center also offers sex offender counseling and education. The program helps sex offenders be more honest about their crimes and the issues that led to those crimes.

The Unified Code of Corrections (730 ILCS 5/3-2-2) directs the Department of Corrections, to accept persons committed to it by the courts of this State for care, custody, treatment, and rehabilitation. In addition to legislative mandate, the institution is striving to create an environment which provides the individual a humane and secure incarceration.

The mission statement of the Center is to incarcerate adult offenders assigned to the Center in a gang free environment that maintains safe, secure, and humane living and working conditions for inmates and staff and to provide quality programs and services designed to assist these offenders in making lifestyle changes to enhance the success of their reentry into society. To adhere to this mission statement, following are the goals of the Center:

- Establish and operate under defined policies and procedures that maintain zero tolerance for gangs to enhance and ensure workplace safety for employees and volunteers and to provide a safe and secure living environment for inmates.
- Set a standard of professional excellence and maintain a code of behavior that will serve as a model for the correctional community.
- Allocate and utilize all available resources efficiently to ensure taxpayers receive the maximum benefit for their investment.

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CENTER FUNCTIONS AND PLANNING PROGRAM (Continued)

- Provide the requirements of constitutional and statutory mandates that govern the custody of convicted felons.
- Establish and operate programs and services which give offenders the opportunity to change their lifestyle to enhance success of their reentry into society upon release.
- Be a good corporate citizen and neighbor to Taylorville and the surrounding communities.

The programs of the Center are designed to achieve the above goals. A meeting of Center's heads is held on a monthly basis. During these meetings, Center personnel review the past month's activities and discuss information related to operations and events for the upcoming month. The Center uses this meeting as a means to monitor progress of Center's programs and activities. The Warden also prepares a monthly report, which is sent to the Department of Corrections' Central Office.

Auditors' Assessment of Center's Planning Program

Taylorville Correctional Center appears to be effectively using their planning program to improve their current management of the Center and has established adequate operating programs to meet their defined mission and goals.

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		
	2006	2005	2004
Administrative	9	8	14
Business office and stores	13	12	16
Clinical services	18	17	20
Recreation	1	1	5
Maintenance	8	8	13
Laundry	1	1	1
Correctional officers	183	187	205
Dietary	12	12	8
Medical/Psychiatric	2	2	10
Religion	-	-	1
Total	<u>247</u>	<u>248</u>	<u>293</u>

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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 1½ 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 1½ 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 present 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>3,613</u>	<u>9,310</u>
Value of overtime hours worked during fiscal year	<u>\$ 144,011</u>	<u>\$ 324,018</u>
Compensatory hours earned during fiscal year	<u>4,304</u>	<u>6,020</u>
Value of compensatory hours earned during fiscal year	<u>\$ 113,582</u>	<u>\$ 146,499</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>7,917</u>	<u>15,330</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$ 257,593</u>	<u>\$ 470,517</u>

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INMATE COMMISSARY OPERATION

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

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, 2006 and 2005 are presented on pages 16 and 17 of this report.

As part of our testing 25 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 a mark-up of up to 25% for non-tobacco products and up to 35% for tobacco products.

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		
	2006	2005	2004
Rated population	600	600	600
Inmate population (as of May 31)	1,180	1,174	1,173
Average number of inmates	1,172	1,162	1,185
Expenditures from appropriations	\$ 20,701,128	\$ 21,697,809	\$ 20,869,508
Less: equipment and capital improvements	9,355	-	34,082
Net expenditures	<u>\$ 20,691,773</u>	<u>\$ 21,697,809</u>	<u>\$ 20,835,426</u>
Net inmate cost per year	<u>\$ 17,655</u>	<u>\$ 18,673</u>	<u>\$ 17,583</u>

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COSTS PER YEAR PER INMATE (Not Examined) (Continued)

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:

	Fiscal Year		
	2006	2005	2004
Average number of employees	247	248	293
Average number of correctional officers	183	187	205
Average number of inmates	1,172	1,162	1,185
Ratio of employees to inmates	1 to 4.74	1 to 4.69	1 to 4.04
Ratio of correctional officers to inmates	1 to 6.40	1 to 6.21	1 to 5.78

CELL SQUARE FEET PER INMATE (Not Examined)

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

	Fiscal Year		
	2006	2005	2004
Approximate Square Foot Per Inmate	29	29	29

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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		
	2006	2005	2004
Breakfast	104,965	124,383	168,743
Lunch	223,883	249,760	204,903
Dinner	228,530	251,784	229,009
Staff meals	45,480	49,750	54,020
Total Meals Served	<u>602,858</u>	<u>675,677</u>	<u>656,675</u>
Food Cost	<u>\$ 921,625</u>	<u>\$ 892,542</u>	<u>\$ 970,697</u>
Cost Per Meal	<u>\$ 1.53</u>	<u>\$ 1.32</u>	<u>\$ 1.48</u>

MEDICAL AND CLERGY SERVICE CONTRACTS (Not Examined)

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

	Fiscal Year		
	2006	2005	2004
Medical Services:			
Wexford Health Sources, Inc.	\$ -	\$ 975,908	\$ 2,779,687
Health Professionals, Ltd.	2,553,227	2,009,453	-
Total Medical Services	<u>\$ 2,553,227</u>	<u>\$ 2,985,361</u>	<u>\$ 2,779,687</u>
Clergy Services:			
Lubavitch Chabad of Illinois	\$ -	\$ -	\$ 1,299
American Muslim Mission of Illinois	-	-	216
Total Clergy Services	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,515</u>

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SERVICE EFFORTS AND ACCOMPLISHMENTS (Not Examined)

Comparative data on service efforts and accomplishments was provided by Center personnel for the fiscal years ended June 30:

	Fiscal Year		
	2006	2005	2004
<b>EDUCATIONAL ACHIEVEMENTS</b>			
GED certificates earned	53	39	70
Vocational certificated earned	178	149	133
Associate degrees earned	4	8	2
Work training program certificates earned	16	12	6
Food handlers licensing class graduates	78	—	83
<b>COMMUNITY SERVICE PROJECTS</b>			
Hours of work completed	5,655	3,865	3,646
Bags of trash collected	791	1,046	294
<b>TREATMENT PROGRAMS</b>			
Substance abuse program enrollment	358	311	321

Taylorville Correctional Center was accredited by the American Correctional Association (ACA) in 1991 and has been reaccredited each year through 1999. There was no audit for accreditation performed by ACA for the two years ended June 30, 2006.