

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS

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

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DEPARTMENT OF CORRECTIONS
CENTRALIA CORRECTIONAL CENTER
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CENTER OFFICIALS

Warden	
Current	Mr. Brad Robert
(7/01/04 – 12/31/05)	Mr. Edwin Bowen
Assistant Warden – Programs	
Current	Ms. Ann Casey
(7/1/04 – 1/15/05)	Mr. Allan Wisely
Assistant Warden – Operations	
Current	Mr. Julius Flagg
(1/01/05 – 3/30/06)	Mr. Kenneth Bartley
(7/01/04 – 12/31/05)	Mr. Brad Robert
Business Office Administrator	Mr. Mark Beckmann

The Center is located at:

9330 Shattuc Road
Centralia, Illinois 62801



Illinois
Department of
Corrections

Rod R. Blagojevich
Governor

Roger E. Walker Jr.
Director

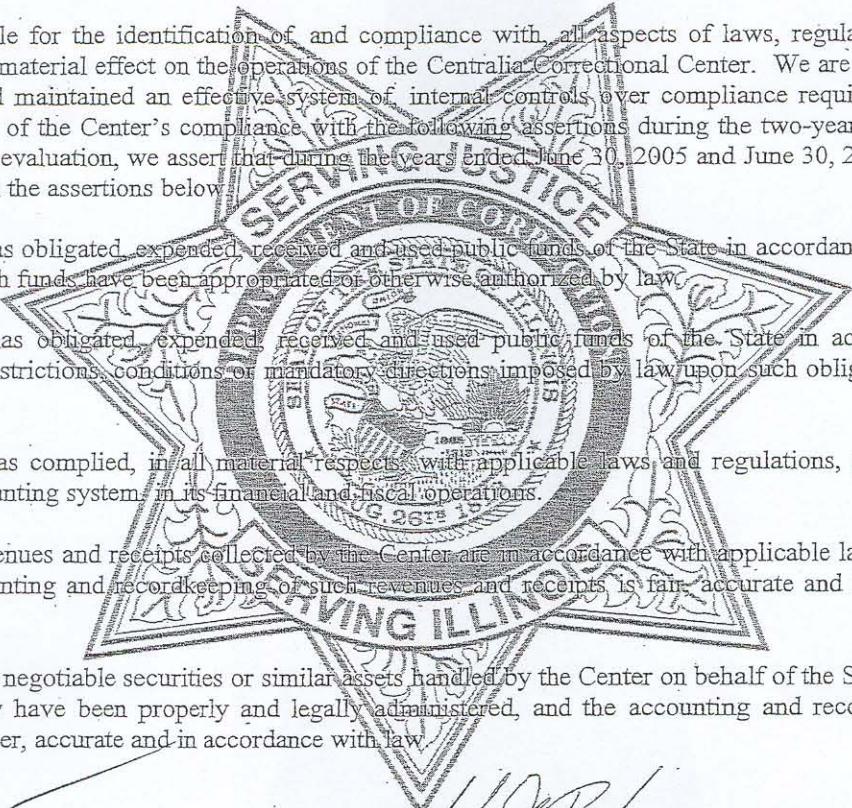
Centralia Correctional Center / 9330 Shattuc Rd. / P.O. Box 1266 / Centralia, IL 62801 / Telephone: (618) 533-4111 / TDD: (800) 526-0844

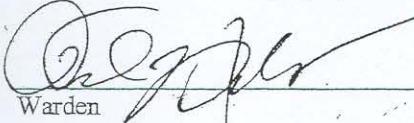
September 15, 2006

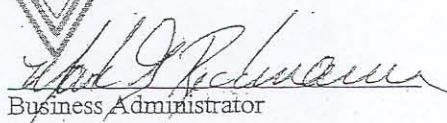
West & Company, LLC
Certified Public Accountants
919 East Harris Avenue
Greenville, IL 62246

We are responsible for the identification of and compliance with all aspects of laws, regulations, contracts, or grants that could have a material effect on the operations of the Centralia Correctional Center. We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the Center's compliance with the following assertions during the two-year period ended June 30, 2006. Based on this evaluation, we assert that during the years ended June 30, 2005 and June 30, 2006, the Center has materially complied with the assertions below:

- A. The Center has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Center has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The Center has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the Center are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. The money or negotiable securities or similar assets handled by the Center on behalf of the State or held in trust by the agency have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.




Warden


Business Administrator

COMPLIANCE REPORT

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.

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.

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
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CENTRALIA 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	—	—

SCHEDULE OF FINDINGS

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

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DEPARTMENT OF CORRECTIONS
CENTRALIA CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2006

EXIT CONFERENCE

Center management waived an exit conference in a letter dated November 28, 2006.

WEST & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS
&
CONSULTANTS

MEMBERS

E. LYNN FREESE
RICHARD C. WEST
KENNETH L. VOGT
BRIAN E. DANIELL
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OFFICES

EFFINGHAM
SULLIVAN
GREENVILLE
MATTOON

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

- A. The State of Illinois Department of Corrections - Centralia 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 - Centralia 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 - Centralia 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 - Centralia 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 - Centralia Correctional Center on behalf of the State or held in trust by the State of Illinois Department of Corrections - Centralia 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 – Centralia 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 – Centralia Correctional Center's compliance with specified requirements.

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

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

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General to the 2006 and 2005 Supplementary Information for State Compliance Purposes, except for information on the Schedule of Locally Held Funds - Travel and Allowance Revolving Fund/Inmate's Trust Fund, Schedule of Changes in State Property, Comparative Schedule of Cash Receipts and Deposits, Schedule of Changes in Inventories, and Analysis of Operations - 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.

West + Company, LLC

West & Company, LLC

September 15, 2006

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
CENTRALIA 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
CENTRALIA 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

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.

Supplementary Schedules

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

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

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CENTRALIA 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
- 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 - Travel and Allowance Revolving Fund/Inmate's Trust Fund, Schedule of Changes in State Property, Comparative Schedule of Cash Receipts and Deposits, Schedule of Changes in Inventories, and Analysis of Operations – 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
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CENTRALIA CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2006

	<u>APPROPRIATIONS NET OF TRANSFERS</u>	<u>EXPENDITURES THROUGH JUNE 30, 2006</u>	<u>LAPSE PERIOD EXPENDITURES JULY 1 TO AUGUST 31, 2006</u>	<u>TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2006</u>	<u>BALANCES LAPSED AUGUST 31, 2006</u>
PUBLIC ACT 94-0015					
<u>GENERAL REVENUE FUND - 001</u>					
Personal services	\$ 18,563,300	\$ 17,557,488	\$ 908,739	\$ 18,466,227	\$ 97,073
Employee retirement contributions paid by employer	237,400	237,209	32	237,241	159
Student, member and inmate compensation	282,800	258,781	23,963	282,744	56
State contributions to State Employees' Retirement System	1,446,300	1,368,021	70,810	1,438,831	7,469
State contributions to Social Security	1,373,500	1,305,240	68,208	1,373,448	52
Contractual services	4,561,500	3,734,456	825,503	4,559,959	1,541
Travel	12,300	11,880	337	12,217	83
Travel and allowances for committed, paroled and discharged prisoners	37,500	36,366	1,038	37,404	96
Commodities	1,561,800	1,485,234	76,542	1,561,776	24
Printing	18,300	14,995	3,292	18,287	13
Equipment	22,900	20,704	2,174	22,878	22
Telecommunications services	57,900	54,941	2,671	57,612	288
Operation of automotive equipment	63,200	62,767	411	63,178	22
Total - Fiscal Year 2006	<u>\$ 28,238,700</u>	<u>\$ 26,148,082</u>	<u>\$ 1,983,720</u>	<u>\$ 28,131,802</u>	<u>\$ 106,898</u>

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
CENTRALIA CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

	<u>APPROPRIATIONS NET OF TRANSFERS</u>	<u>EXPENDITURES THROUGH JUNE 30, 2005</u>	<u>LAPSE PERIOD EXPENDITURES JULY 1 TO AUGUST 31, 2005</u>	<u>TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2005</u>	<u>BALANCES LAPSED AUGUST 31, 2005</u>
PUBLIC ACT 93-0842 & 93-0681					
<u>GENERAL REVENUE FUND - 001</u>					
Personal services	\$ 18,746,700	\$ 17,877,252	\$ 857,595	\$ 18,734,847	\$ 11,853
Employee retirement contributions paid by employer	38,798	38,798	-	38,798	-
Student, member and inmate compensation	293,000	268,274	24,010	292,284	716
State contributions to State Employees' Retirement System	2,910,100	2,769,516	134,427	2,903,943	6,157
State contributions to Social Security	1,357,600	1,278,055	62,195	1,340,250	17,350
Contractual services	4,509,200	4,199,974	301,507	4,501,481	7,719
Travel	14,100	7,259	315	7,574	6,526
Travel and allowances for committed, paroled and discharged prisoners	35,700	22,232	1,089	23,321	12,379
Commodities	1,778,000	1,605,394	106,329	1,711,723	66,277
Printing	20,200	16,332	273	16,605	3,595
Equipment	100	-	-	-	100
Telecommunications services	80,400	71,837	6,056	77,893	2,507
Operation of automotive equipment	91,100	65,956	11,808	77,764	13,336
Total - Fiscal Year 2005	<u>\$ 29,874,998</u>	<u>\$ 28,220,879</u>	<u>\$ 1,505,604</u>	<u>\$ 29,726,483</u>	<u>\$ 148,515</u>

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
CENTRALIA CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
FOR THE FISCAL 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)	\$ 28,238,700	\$ 29,874,998	\$ 29,493,800
EXPENDITURES			
Personal services	18,466,227	18,734,847	18,140,781
Employee retirement contributions paid by employer	237,241	38,798	928,177
Student, member and inmate compensation	282,744	292,284	302,611
State contributions to State Employees' Retirement System	1,438,831	2,903,943	1,625,165
State contributions to Social Security	1,373,448	1,340,250	1,341,468
Contractual services	4,559,959	4,501,481	4,052,620
Travel	12,217	7,574	14,543
Travel and allowances for committed, paroled and discharged prisoners	37,404	23,321	41,211
Commodities	1,561,776	1,711,723	2,062,800
Printing	18,287	16,605	19,311
Equipment	22,878	-	78,497
Telecommunications services	57,612	77,893	84,438
Operation of automotive equipment	63,178	77,764	82,534
Total Expenditures	<u>28,131,802</u>	<u>29,726,483</u>	<u>28,774,156</u>
LAPSED BALANCES	<u>\$ 106,898</u>	<u>\$ 148,515</u>	<u>\$ 719,644</u>

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
CENTRALIA 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 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 Inmates' Commissary Fund are used to maintain stores for selling food, candy, tobacco, health and beauty aids and other personal items. The inmates' commissary sells solely to inmates 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 Inmates' Benefit Fund for sales from the Inmates' Commissary or the Employees' Benefit Fund for sales from the Employees' Commissary.

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

2. Fiduciary Fund

Agency Fund

An agency fund is used to account for assets held as the agent for others. The Center maintains one such fund, the Inmates' Trust Fund, which is a depository for the inmates' money. The

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LIMITED SCOPE COMPLIANCE EXAMINATION
DESCRIPTION OF LOCALLY HELD FUNDS
For the Two Years Ended June 30, 2006

2. Fiduciary Fund (continued)

Agency Fund (continued)

Inmates' Trust Fund is used to account for the receipts and disbursements of the inmates' individual accounts.

STATE OF ILLINOIS
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LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF LOCALLY HELD FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2006

	Employees' Commissary Fund	Inmates' Commissary Fund	Employees' Benefit Fund	Inmates' Benefit Fund (not examined)
<u>REVENUES</u>				
Income from Sales	\$ 71,854	\$ 1,254,864	\$ 14,248	\$ -
Investment Income	103	914	30	4,787
Miscellaneous:				
Entry Fees	-	-	-	-
Postage	-	-	-	-
Donations	-	-	-	-
Other	-	-	5,041	5,281
Total Revenues	<u>71,957</u>	<u>1,255,778</u>	<u>19,319</u>	<u>10,068</u>
<u>EXPENDITURES</u>				
Purchases	63,073	1,013,550	4,967	-
General and Administrative	-	-	-	27,143
Contractual	-	-	8,565	46,264
Equipment	-	-	-	5,074
Donations	-	-	5,017	-
Other	-	6,594	-	-
Total Expenditures	<u>63,073</u>	<u>1,020,144</u>	<u>18,549</u>	<u>78,481</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>8,884</u>	<u>235,634</u>	<u>770</u>	<u>(68,413)</u>
<u>OTHER FINANCING SOURCES</u>				
Transfers In	-	-	3,865	94,624
Transfers (Out)	(8,884)	(235,634)	-	-
Total Other Financing Sources (Uses)	<u>(8,884)</u>	<u>(235,634)</u>	<u>3,865</u>	<u>94,624</u>
Net Change in Fund Balance	-	-	4,635	26,211
Fund Balance July 1, 2005	-	-	8,123	266,795
Fund Balance June 30, 2006	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,758</u>	<u>\$ 293,006</u>

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

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
CENTRALIA CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF LOCALLY HELD FUNDS - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2005

	Employees' Commissary Fund	Inmates' Commissary Fund	Employees' Benefit Fund	Inmates' Benefit Fund
<u>REVENUES</u>				
Income from Sales	\$ 67,742	\$ 1,138,677	\$ 9,580	\$ 28,209
Investment Income	57	878	80	548
Miscellaneous:				
Entry Fees	-	-	-	-
Postage	-	-	-	-
Donations	-	-	-	-
Other	-	-	5,631	14,783
Total Revenues	<u>67,799</u>	<u>1,139,555</u>	<u>15,291</u>	<u>43,540</u>
<u>EXPENDITURES</u>				
Purchases	61,607	903,977	7,887	61,593
General and Administrative	-	-	-	-
Contractual	-	-	7,991	53,230
Equipment	-	-	-	19,613
Donations	-	-	6,587	4,723
Other	-	6,752	-	-
Total Expenditures	<u>61,607</u>	<u>910,729</u>	<u>22,465</u>	<u>139,159</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>6,192</u>	<u>228,826</u>	<u>(7,174)</u>	<u>(95,619)</u>
<u>OTHER FINANCING SOURCES</u>				
Transfers In	-	-	2,478	91,918
Transfers (Out)	(6,192)	(228,826)	-	-
Total Other Financing Sources (Uses)	<u>(6,192)</u>	<u>(228,826)</u>	<u>2,478</u>	<u>91,918</u>
Net Change in Fund Balance	-	-	(4,696)	(3,701)
Fund Balance July 1, 2004	-	-	12,819	270,496
Fund Balance June 30, 2005	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,123</u>	<u>\$ 266,795</u>

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

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
CENTRALIA CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS (NOT EXAMINED)
TRAVEL AND ALLOWANCE REVOLVING FUND / INMATES' TRUST FUND
FOR THE YEARS ENDED JUNE 30,

	2006		2005	
	Travel and Allowance Rev. Fund	Inmates' Trust Fund	Travel and Allowance Rev. Fund	Inmates' Trust Fund
Balance - July 1	\$ -	\$ 23,888	\$ 12,100	\$ 72,600
RECEIPTS				
Investment income	-	-	-	-
Inmate account receipts	-	1,495,200	-	1,382,649
Appropriations from General Revenue Fund	-	-	9,348	-
Total Receipts	-	1,495,200	9,348	1,382,649
DISBURSEMENTS				
Inmate account disbursements	-	1,472,771	-	1,430,973
Disbursements for released inmates	-	-	21,448	-
Total Disbursements	-	1,472,771	21,448	1,430,973
FUND TRANSFERS				
Fund transfers in	-	4,000	-	-
Fund transfers (out)	-	(371)	-	(388)
Total Fund Transfers	-	3,629	-	(388)
Balance - June 30	\$ -	\$ 49,946	\$ -	\$ 23,888

Note: Schedule is presented on the cash basis of accounting

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
CENTRALIA 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	\$ 260,368	\$ 30,534,182	\$ 3,624,058	\$ 4,780,525	\$ 39,199,133	\$ 260,368	\$ 30,476,194	\$ 3,678,898	\$ 3,641,323	\$ 38,056,783
Additions:										
Purchases	-	-	20,962	-	20,962	-	-	18,502	-	18,502
Transfers-in:										
Intra-agency	-	-	28,262	-	28,262	-	-	8,586	-	8,586
Inter-agency	-	-	-	-	-	-	-	9,989	-	9,989
Capital Development Board	-	-	-	228,461	228,461	-	57,988	-	1,139,202	1,197,190
Employees' Commissary	-	-	-	-	-	-	-	-	-	-
Fund	-	-	-	-	-	-	-	-	-	-
Inmates' Benefit Fund	-	-	4,486	-	4,486	-	-	18,397	-	18,397
Employees' Benefit Fund	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-
Total Additions	-	-	53,710	228,461	282,171	-	57,988	55,474	1,139,202	1,252,664
Deductions:										
Transfers-out:										
Inter-agency	-	-	-	-	-	-	-	-	-	-
Intra-agency	-	-	371,987	-	371,987	-	-	30,636	-	30,636
Scrap property	-	-	15,121	-	15,121	-	-	22,776	-	22,776
Surplus property	-	-	11,374	-	11,374	-	-	48,160	-	48,160
Condemned and lost property	-	-	26,433	-	26,433	-	-	-	-	-
Adjustment	-	-	-	-	-	-	-	8,742	-	8,742
Total Deductions	-	-	424,915	-	424,915	-	-	110,314	-	110,314
Balance, ending	\$ 260,368	\$ 30,534,182	\$ 3,252,853	\$ 5,008,986	\$ 39,056,389	\$ 260,368	\$ 30,534,182	\$ 3,624,058	\$ 4,780,525	\$ 39,199,133

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

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
CENTRALIA CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND DEPOSITS (NOT EXAMINED)
FOR THE YEARS ENDED JUNE 30,

	FISCAL YEAR		
	2006	2005	2004
<u>RECEIPTS</u>			
Jury Duty and Telephone Reimbursement	\$ 151	\$ 82	\$ 107
Inmate Restitution, Postage, Funeral Furlough, Damage to State Property, and Medical Services	33,098	25,034	28,214
Dormant Accounts and Miscellaneous	1,968	11,217	3,825
Total Receipts	<u>\$ 35,217</u>	<u>\$ 36,333</u>	<u>\$ 32,146</u>
<u>REMITTANCES</u>			
General Revenue Fund - 001	\$ 2,119	\$ 11,299	\$ 3,569
Department of Corrections Reimbursement Fund - 523	33,098	25,034	28,577
Total Receipts Remitted Directly To State Treasurer	<u>\$ 35,217</u>	<u>\$ 36,333</u>	<u>\$ 32,146</u>
<u>DEPOSITS</u>			
Receipts recorded by Center	\$ 2,119	\$ 11,299	\$ 3,569
Add: Deposits in transit - Beginning of year	-	-	2,024
Deduct: Deposits in transit - End of year	(193)	-	-
Deposits Recorded By The State Comptroller	<u>\$ 1,926</u>	<u>\$ 11,299</u>	<u>\$ 5,593</u>

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

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
CENTRALIA CORRECTIONAL CENTER
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	\$ 237,241	\$ 38,798	\$ 198,443	511.48%
State contributions to State Employees' Retirement System	\$ 1,438,831	\$ 2,903,943	\$(1,465,112)	(50.45)%
Travel	\$ 12,217	\$ 7,574	\$ 4,643	61.30%
Travel and allowances	\$ 37,404	\$ 23,321	\$ 14,083	60.39%
Equipment	\$ 22,878	\$ -	\$ 22,878	100.00%
Telecommunications	\$ 57,612	\$ 77,893	\$ (20,281)	(26.04)%

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

Employee retirement contributions paid by employer

Fiscal year 2006 expenditures increased significantly due to a regulatory change initiated late in the preceding fiscal year; for most of fiscal year 2005, retirement contributions paid by the State were paid from Personal Services appropriations. Retirement contributions paid by the State resumed during fiscal year 2006.

State contributions to State Employees' Retirement System

The decrease in fiscal year 2006 expenditures was due to the overall decrease in the State retirement rate from 16.1% in fiscal year 2005 to 7.8% in fiscal year 2006.

Travel

In fiscal year 2005, the Center limited training due to a reduction in appropriations. Fiscal year 2006 appropriations were increased; accordingly, the Center permitted more training.

Travel and allowances

In fiscal year 2005, bus rates were lower and more inmates purchased their own tickets to go home.

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

Fiscal Year 2006 (continued)

Equipment

In fiscal year 2005, the Center was not allocated any funding to be expended for equipment.

Telecommunications

The Center carried \$13,200 to fiscal year 2007 because there was not enough money appropriated.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
CENTRALIA CORRECTIONAL CENTER
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	\$ 38,798	\$ 928,177	\$ (889,379)	(95.82)%
State contributions to State Employees' Retirement System	\$ 2,903,943	\$ 1,625,165	\$ 1,278,778	78.69%
Travel	\$ 7,574	\$ 14,543	\$ (6,969)	(47.92)%
Travel and allowances	\$ 23,321	\$ 41,211	\$ (17,890)	(43.41)%
Equipment	\$ -	\$ 78,497	\$ (78,497)	(100.00)%

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

Employee retirement contributions paid by employer

Fiscal year 2005 expenditures decreased significantly due to a regulatory change whereby all State paid retirement contributions were paid from Personal Services appropriations beginning with the second payroll of the fiscal year.

State contributions to State Employees' Retirement System

In fiscal year 2004, the State suspended payments to the State Employees' Retirement System as a result of Public Act 93-0665. Contributions resumed in fiscal year 2005, and the overall employee retirement rate increased from 13.4% in fiscal year 2004 to 16.1% in fiscal year 2005.

Travel

Fiscal year 2005 appropriations were reduced; accordingly, the Center greatly reduced training.

Travel and allowances

In fiscal year 2005, bus rates were lower than in previous years. Additionally, more inmates purchased their own tickets upon discharge from the institution.

Equipment

Central Office did not allot any money for equipment purchases in fiscal year 2005.

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

Our testing of lapse period expenditures for the fiscal years ended June 30, 2006 and 2005 disclosed no appropriation line items with significant (20% or more) lapse period expenditures.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
CENTRALIA CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF CHANGES IN INVENTORIES (NOT EXAMINED)
TWO YEARS ENDED JUNE 30, 2006

	Balance July 1, 2005	Additions	Deletions	Balance June 30, 2006
GENERAL REVENUE FUND				
General Stores	\$ 116,299	\$ 1,396,903	\$ 1,337,228	\$ 175,974
Mechanical Stores	58,972	82,671	88,985	52,658
Inmate Clothing	21,746	114,599	119,574	16,771
Officers' Clothing	-	27,036	27,036	-
Office Supplies	4,345	16,495	16,500	4,340
Postage	21,663	10,007	19,422	12,248
	<u>\$ 223,025</u>	<u>\$ 1,647,711</u>	<u>\$ 1,608,745</u>	<u>\$ 261,991</u>

LOCAL FUNDS

Employees' Commissary Fund	\$ 3,658	\$ 62,919	\$ 63,546	\$ 3,031
Inmates' Commissary Fund	48,123	960,322	964,354	44,091
	<u>\$ 51,781</u>	<u>\$ 1,023,241</u>	<u>\$ 1,027,900</u>	<u>\$ 47,122</u>

	Balance July 1, 2004	Additions	Deletions	Balance June 30, 2005
GENERAL REVENUE FUND				
General Stores	\$ 183,977	\$ 1,538,052	\$ 1,605,730	\$ 116,299
Mechanical Stores	59,924	106,648	107,600	58,972
Inmate Clothing	23,868	126,404	128,526	21,746
Officers' Clothing	-	19,365	19,365	-
Office Supplies	3,483	17,163	16,301	4,345
Postage	20,000	20,000	18,337	21,663
	<u>\$ 291,252</u>	<u>\$ 1,827,632</u>	<u>\$ 1,895,859</u>	<u>\$ 223,025</u>

LOCAL FUNDS

Employees' Commissary Fund	\$ 2,317	\$ 68,354	\$ 67,013	\$ 3,658
Inmates' Commissary Fund	63,035	894,679	909,591	48,123
	<u>\$ 65,352</u>	<u>\$ 963,033</u>	<u>\$ 976,604</u>	<u>\$ 51,781</u>

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

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

CENTER FUNCTIONS AND PLANNING PROGRAM

Center Functions

The Centralia Correctional Center is a medium security Level 4 facility located in Centralia, Illinois. Construction of the facility began in April 1979, and the facility became operational as an adult correctional center in October 1980. The Center was originally designed with a rated capacity of 750 inmates but now maintains a population of approximately 1,500 inmates. The architectural concept is unique compared to most new construction facilities in that the design is similar to a community college. Buildings and grounds were laid out to provide ample space for programming. Inmate services originate within a core of buildings with the housing units strategically placed around the central hub. This allows for easy monitoring of inmate movement to and from the core buildings for participation in programs and services.

Authority

The Unified Code of Corrections (Chapter 730 ILCS 5/3-2-2) mandates the Department to “accept persons committed to it by the courts of this State for care, custody, treatment, and rehabilitation.” Within this framework, the Department offers the inmates a variety of programs designed to return them to the community with skills to make them useful and productive citizens. These programs include Adult Basic Education, GED classes, College Vocational, and Cooperative Work Training. 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 recreational programs.

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DEPARTMENT OF CORRECTIONS
CENTRALIA CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2006

CENTER FUNCTIONS AND PLANNING PROGRAM (continued)

Planning Program

The Center has established formal written long and short-term goals with respect to its functions and programs. The formal plan contains a statement concerning the Center's operational and program philosophy. In accordance with this philosophy, the Center has established specific intentions and objectives with which to achieve each goal.

On an annual basis, key personnel responsible for implementation meet to update the plan, assess progress in the attainment of goals and objectives previously established, and to determine if plans are being implemented in accordance with the time schedule set forth. The annual goals and objectives of the administrative staff, as well as department heads, are formulated to comply with the Center's functions and planning program. Monthly meetings are held between the Warden and each Department Head to facilitate communication of procedure and policy changes, evaluation of goals in relation to the Center's function and planning programs, and necessary revisions to achieve their objectives.

Our discussions with Center personnel indicated that alternative approaches are considered in developing goals and objectives, and that plans adopted are geared to authorizing legislation and the needs of State citizens. Center officials feel their goals and objectives are coordinated with those of other Centers providing similar services and that considerable progress has been made at implementing programs pursuant to plans.

Auditors' Assessment of Center's Planning Program

Centralia 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 goals and objectives.

Agency Head and Location

Brad J. Robert, Warden
Centralia Correctional Center
9330 Shattuc Road
Centralia, IL 62801

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DEPARTMENT OF CORRECTIONS
CENTRALIA CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2006

AVERAGE NUMBER OF EMPLOYEES

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

	Fiscal Year		
	2006	2005	2004
Administrative	7	7	8
Business office and stores	15	15	14
Clinical services	18	20	20
Recreation	1	1	1
Maintenance	11	10	9
Correctional Officers	266	271	278
Dietary	10	11	10
Medical/Psychiatric	10	11	9
Religion	1	1	1
Transportation	6	6	8
Total	<u>345</u>	<u>353</u>	<u>358</u>

EMPLOYEE OVERTIME (not examined)

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

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

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CENTRALIA CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2006

EMPLOYEE OVERTIME (not examined) (continued)

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

	<u>2006</u>	<u>2005</u>
Paid overtime hours worked during fiscal year	<u>27,202</u>	<u>35,070</u>
Value of overtime hours worked during fiscal year	<u>\$ 991,518</u>	<u>\$1,189,833</u>
Compensatory hours earned during fiscal year	<u>8,457</u>	<u>9,114</u>
Value of compensatory hours earned during fiscal year	<u>\$ 205,605</u>	<u>\$ 207,221</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>35,659</u>	<u>44,184</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$1,197,123</u>	<u>\$1,397,054</u>

INMATE COMMISSARY OPERATION

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

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DEPARTMENT OF CORRECTIONS
CENTRALIA CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2006

COSTS PER YEAR PER INMATE (not examined)

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

	Fiscal Year		
	2006	2005	2004
Rated population	<u>950</u>	<u>950</u>	<u>950</u>
Inmate population (as of May 31)	<u>1,522</u>	<u>1,522</u>	<u>1,526</u>
Average number of inmates	<u>1,518</u>	<u>1,514</u>	<u>1,526</u>
Expenditures from appropriations	\$28,131,802	\$29,726,483	\$28,774,156
Less: equipment and capital improvements	<u>22,878</u>	<u>-</u>	<u>78,497</u>
Net expenditures	<u>\$28,108,924</u>	<u>\$29,726,483</u>	<u>\$28,695,659</u>
Net inmate cost per year	<u>\$ 18,517</u>	<u>\$ 19,634</u>	<u>\$ 18,804</u>

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

The rated population and inmate population noted above was taken from the Illinois Department of Corrections' quarterly reports to the State legislature.

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DEPARTMENT OF CORRECTIONS
CENTRALIA CORRECTIONAL CENTER
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ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2006

RATIO OF EMPLOYEES TO INMATES (not examined)

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

	<u>2006</u>	<u>2005</u>	<u>2004</u>
Average number of employees	<u>345</u>	<u>353</u>	<u>358</u>
Average number of correctional officers	<u>266</u>	<u>271</u>	<u>278</u>
Average number of inmates	<u>1,518</u>	<u>1,514</u>	<u>1,526</u>
Ratio of employees to inmates	<u>1 to 4.4</u>	<u>1 to 4.3</u>	<u>1 to 4.3</u>
Ratio of correctional officers to inmates	<u>1 to 5.7</u>	<u>1 to 5.6</u>	<u>1 to 5.5</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>2006</u>	<u>2005</u>	<u>2004</u>
Approximate square foot per inmate	<u>33</u>	<u>33</u>	<u>33</u>

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DEPARTMENT OF CORRECTIONS
CENTRALIA CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2006

FOOD SERVICES (not examined)

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

	Fiscal Year		
	2006	2005	2004
Breakfast	276,502	256,426	284,063
Lunch	444,562	423,655	396,121
Dinner	475,916	461,306	441,384
1:00 a.m. meal	-	-	-
Staff meals	99,104	99,900	100,536
Vocational School meals	-	-	-
Total meals served	1,296,084	1,241,287	1,222,104
Food cost	\$1,209,507	\$1,331,800	\$1,604,009
Cost per meal	\$.93	\$ 1.07	\$ 1.31

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.	\$3,142,186	\$2,929,137	\$2,608,793
Clergy Services:			
Chabad of Lubavitch	\$ -	\$ 730	\$ 1,375
Masjid Walihasan Decatur, Inc.	-	4,855	3,738
Total clergy services	\$ -	\$ 5,585	\$ 5,113

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DEPARTMENT OF CORRECTIONS
CENTRALIA CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2006

SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)

Highlights:

Staff at the Centralia Correctional Center continue to operate the facility efficiently and effectively even with severe staff shortages. Although the Center experienced a 22% decrease in the workforce a few years ago when an Early Retirement Incentive was offered, the Center continues to operate with most of the retirement positions remaining vacant.

Employees of the Centralia Correctional Center continued to actively raise funds for worthwhile causes and to provide volunteer hours as well. Centralia Correctional Center employees top the charts on the State Employees Combined Appeal with 75% participation among staff. This amounted to total contributions of \$21,482. In addition, the Center continues to strongly support the American Red Cross sponsoring six blood drives a year which average 60 pints per event. Significant monetary donations were also made to the Shriners' Children's Hospital, the Relay for Life, and the Special Olympics Torch Run. The Center's construction occupations class continues to provide invaluable support for Habitat for Humanity by constructing wall sections.

During this period, the Center completed a sewer treatment plant upgrade. Another completed project was the cabling and amplifiers that enabled an upgrade of the cable TV system.

Reducing Recidivism:

The Centralia Correctional Center continues to offer programs in support of the Agency's efforts to reduce recidivism. During fiscal year 2006, 715 offenders completed the Prestart Program prior to release. This program consists of several modules to better prepare offenders for release.

During fiscal year 2006, a total of 1,169 offenders took advantage of the school programs. ABE certificates were issued to 94 offenders, and GED certificates were issued to 79 offenders during fiscal year 2006. In addition, 77 offenders earned college vocational certificates, nine earned Associate Degrees, and 106 successfully completed Food Sanitation Licenses.

Security Initiatives:

Control of inmate movement remains a priority. The Center's movement plan gives staff an effective tool in ensuring consistency of offender movement for all three security shifts. There is no tolerance for violation of movement procedures to ensure the safety and security of the facility. Effective use of the facility Drug Interdiction Plan has nearly eliminated the opportunity for inmates to receive illegal drugs. The Center has taken a proactive role towards zero tolerance within this facility. In addition, the Weapons Task Force meets on a monthly basis to identify

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DEPARTMENT OF CORRECTIONS
CENTRALIA CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2006

SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)(continued)

Security Initiatives (continued):

and eliminate materials seen as a threat that could be fashioned into a weapon or compromise the security of the facility. Several employees are assigned to this committee providing active participation from each area. This provides a better understanding of the importance of eliminating unnecessary material for weapons and spreads the responsibility among all staff of this facility.

Fiscal Responsibility and Budgetary Compliance:

As a result of the State's current fiscal constraints, the Center has been required to scrutinize every area of expenditure. Efforts have been made to reduce spending waste in all areas of the budget. The Dietary Department continues to provide excellent meals for an average of \$.93 during fiscal year 2006. The Center ensured compliance with the Governor's energy maintenance program to ensure offices are kept within the designated temperatures, conserve energy, and save money. In addition, the Center has taken drastic measures to reduce overtime expenditures. Overtime requests are very closely scrutinized and only that which is absolutely necessary is approved.

Indicator Reports:

The monthly Indicator Report continues to provide a mechanism for administrators to monitor critical performance indicators. This report provides statistical data, which is used to assist in targeting areas of accomplishments or concern.

An area crucial for the management of the facility is the level of offender satisfaction with both essential and ancillary services. Generally, the number of grievances submitted by the offender population can measure this satisfaction. During fiscal year 2006, the Center experienced a 45% reduction in the number of grievances submitted from those submitted in fiscal year 2003. There were 227 grievances submitted compared to 506 in fiscal year 2003. This is an excellent indication of the overall successful operation of the facility.

As stated previously, indicators relative to the educational programming prove the success of the academic and vocational programs at this facility. The Center currently offers vocational programs for commercial custodial, construction occupations, drafting, electronics, and food service. These programs are in addition to the following academic programs offered: Adult Basic Education, GED, Life Skills, Special Education, Title I, Two Year College Academic, Volunteer Literacy, and Youthful Offender Counseling.

STATE OF ILLINOIS
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SERVICE EFFORTS AND ACCOMPLISHMENTS (NOT EXAMINED)(continued)

Indicator Reports (continued):

In addition to the programmatic accomplishments supported by the monthly Indicator Report, the Center maintained its strong security standards as well. The Center continues to take an active role to eliminate illegal contraband, specifically drugs. Drug tests were conducted on 30% of the offender population in fiscal year 2006 and continue to work as a deterrent to illegal drug use. During fiscal year 2006, there was a total of 726 visitor vehicles searched. This resulted in four arrests and ten visit restrictions imposed.

Technology Enhancements:

Although fiscal constraints have prevented significant technological advancements during fiscal year 2006, the Center continually works with the Information Services Unit to ensure maximum utilization of available information technology. This has resulted in the recent upgrade of the entire local area network to Windows XP. The Center continually looks for ways to improve efficiency in areas and use the technology available very effectively.

Closing:

The Centralia Correctional Center is known for its ability to “get the job done.” Now, more than ever, this cliché applies to the employees within the Center as it remains under the shadow of the staff shortage that resulted from the past early retirement incentive. Even with current staff shortages and budgetary constraints, the Center remains committed to the mission of the Illinois Department of Corrections and continues to strive for excellence.