

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS

EAST MOLINE CORRECTIONAL CENTER

LIMITED SCOPE COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2008

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

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

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CENTER OFFICIALS

Warden (02/24/09-Present)	Mr. Steven Ballard
Warden (08/09/08-2/23/09)	Vacant
Warden (04/16/03 to 08/08/08)	Mr. Gene Jungwirth
Assistant Warden - Programs	Mr. Steven Ballard
Assistant Warden - Operations	Mr. Todd Van Wolvelaere
Business Office Administrator (8/16/07 to Present)	Mr. Kenneth Mulholland
Business Office Administrator	Vacant from 10/1/06 to 8/15/07
Business Office Administrator (7/16/01 to 9/30/06)	Mr. Todd Franzen

The Center is located at:

100 Hillcrest Road
East Moline, IL 61244



Pat Quinn
Governor

Roger E. Walker Jr.
Director

East Moline Correctional Center / 100 Hillcrest Road / East Moline, IL 61244 / Telephone: (309) 755-4511 / TDD: (800) 528-0844

Duffner & Company, PC
Certified Public Accountants
2400 West 95th Street 4th Floor
Evergreen Park, IL 60805

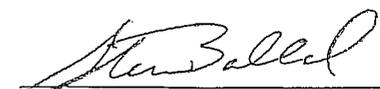
March 2, 2009

Ladies and Gentlemen:

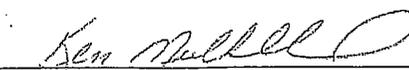
We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the East Moline Correctional Center. We are responsible for and we have established and maintained an effective system 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, 2008. Based on this evaluation, we assert that during the years ended June 30, 2008 and June 30, 2007, the Center has materially complied with the assertions below.

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

Yours very truly,



Steven Ballard
Warden



Ken Mulholland
Business Administrator

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

COMPLIANCE REPORT

SUMMARY

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

ACCOUNTANTS' REPORT

The Independent Accountants' Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes (Report) relates only to those chapters of the "Audit Guide for Performing Financial Audits and Compliance Attestation Engagements of Illinois State Agencies" (*Audit Guide*) which are identified in the Report as having testing performed and does not contain scope limitations, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>This Report</u>	<u>Prior Report</u>
Findings	0	0
Repeated findings	0	0
Prior recommendations implemented or not repeated	0	1

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

SCHEDULE OF FINDINGS

CURRENT FINDINGS

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

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

PRIOR FINDINGS NOT REPEATED

There were no prior findings in our previous report.

EXIT CONFERENCE

Center management waived having an exit conference per a correspondence dated March 2, 2009.

Duffner & Company, P.C.

CERTIFIED PUBLIC ACCOUNTANTS
STANDARD BANK BUILDING
2400 WEST 95th STREET
EVERGREEN PARK, ILLINOIS 60805
(708) 424-7266
FAX (708) 424-8192

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 East Moline Correctional Center's compliance with the requirements listed below, as more fully described in the Audit Guide for Performing Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (*Audit Guide*) as adopted by the Auditor General, during the two years ended June 30, 2008. The management of the State of Illinois Department of Corrections East Moline Correctional Center is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Department of Corrections East Moline Correctional Center's compliance based on our examination.

- A. The State of Illinois Department of Corrections East Moline 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 East Moline 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 East Moline Correctional Center has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. For locally held funds examined the State revenues and receipts collected by the State of Illinois Department of Corrections East Moline 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 East Moline Correctional Center on behalf of the State or held in trust by the State of Illinois Department of Corrections East Moline Correctional Center have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our limited scope compliance examination of the Center was limited to the following areas of the *Audit Guide*:

- Chapter 8 – Personal Services Expenditures
- Chapter 9 – Contractual Services Expenditures
- Chapter 11 – Commodities Expenditures
- Chapter 18 – Appropriations, Transfers and Expenditures
- Chapter 22 – Review of Agency Functions and Planning Program
- Chapter 30 – Auditing Compliance with Agency Specific Statutory Mandates.

The areas of the *Audit Guide* not examined at the Center have had procedures performed on a Department-wide basis through the compliance examination of the State of Illinois Department of Correction's General Office, and accordingly, any findings from the results of those procedures have been included in the State of Illinois Department of Corrections General Office compliance report.

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

In our opinion, the State of Illinois Department of Corrections East Moline Correctional Center complied, in all material respects, with the requirements listed in the first paragraph of this report during the two years ended June 30, 2006.

Internal Control

The management of the State of Illinois Department of Corrections East Moline Correctional Center is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our limited scope compliance examination, we considered the State of Illinois Department of Corrections East Moline Correctional Center's internal control over compliance with the requirements listed in the first paragraph of this report in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the *Audit Guide*, issued by the Illinois Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois Department of Corrections East Moline Correctional Center's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois Department of Corrections East Moline Correctional Center's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the requirements listed in the first paragraph of this report such that there is more than a remote likelihood that noncompliance with a requirement that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented or detected by the entity's internal control.

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

There were no immaterial findings 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 2008 and 2007 Supplementary Information for State Compliance Purposes, except for information on the Annual Cost Statistics; Service Efforts and Accomplishments; Schedule of Changes in State Property; Comparable Schedule of Cash Receipts and Deposits; Schedule of Changes in Inventory; Employee Overtime and Shared Resources on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

We have not applied procedures to the 2006 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

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

Deffner & Company P.C.

March 2, 2009

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

Current Findings

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

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

Prior Findings Not Repeated

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

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

SUMMARY

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

Fiscal Schedules and Analysis:

- Schedule of Appropriations, Expenditures and Lapsed Balances
- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
- Description of Locally Held Funds
- Schedule of Locally Held Funds
- Schedule of Changes in State Property (not examined)
- Comparative Schedule of Cash Receipts and Deposits (not examined)
- Analysis of Significant Variations in Expenditures
- Analysis of Significant Lapse Period Spending
- Schedule of Changes in Inventories (not examined)

Analysis of Operations

- Center Functions and Planning Program
- Average Number of Employees
- Employee Overtime (not examined)
- Inmate Commissary Operation
- Shared Resources (not examined)
- Annual Cost Statistics
 - Center Inmate Statistics (not examined)
 - Center Employee Statistics (not examined)
 - Cell Square Feet Per Inmate (not examined)
 - Food Services (not examined)
 - Medical and Clergy Service Contracts (not examined)
- Service Efforts and Accomplishments (not examined)

The accountants' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General, except for information on the Annual Cost Statistics; Service Efforts and Accomplishments; Schedule of Changes in State Property; Comparable Schedule of Cash Receipts and Deposits; Schedule of Changes in Inventory, Employee Overtime and Shared Resources on which they did not perform any procedures. However, the accountants do not express an opinion on the supplementary information.

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

PUBLIC ACT 95-0348

GENERAL REVENUE FUND - 001

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2008	LAPSE PERIOD EXPENDITURES JULY 1 TO AUGUST 31, 2008	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2008	BALANCES LAPSED AUGUST 31, 2008
Personal services	\$ 15,944,900	\$ 15,045,457	\$ 899,408	\$ 15,944,865	\$ 35
Student, member and inmate compensation	234,800	215,261	19,488	234,749	51
State contributions to State Employees' Retirement System	2,639,900	2,490,898	148,972	2,639,870	30
State contributions to Social Security	1,185,100	1,117,579	67,426	1,185,005	95
Contractual services	3,993,100	3,743,233	249,829	3,993,062	38
Travel	10,500	9,247	1,205	10,452	48
Travel and allowances for committed, paroled and discharged prisoners	29,600	29,089	468	29,557	43
Commodities	1,194,100	1,180,412	13,631	1,194,043	57
Printing	4,800	3,643	795	4,438	362
Telecommunications services	46,300	46,253	47	46,300	-
Operation of automotive equipment	120,000	106,373	13,627	120,000	-
Total - Fiscal Year 2008	\$ 25,403,100	\$ 23,987,445	\$ 1,414,896	\$ 25,402,341	\$ 759

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

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2007	LAPSE PERIOD EXPENDITURES JULY 1 TO AUGUST 31, 2007	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2007	BALANCES LAPSED AUGUST 31, 2007
PUBLIC ACT 94-0798					
<u>GENERAL REVENUE FUND - 001</u>					
Personal services	\$ 15,013,300	\$ 14,237,127	\$ 776,120	\$ 15,013,247	\$ 53
Student, member and inmate compensation	239,300	220,756	18,450	239,206	94
State contributions to State Employees' Retirement System	1,733,000	1,640,577	89,455	1,730,032	2,968
State contributions to Social Security	1,115,800	1,057,661	58,063	1,115,724	76
Contractual services	3,773,738	3,576,660	197,022	3,773,682	56
Travel	12,400	9,917	2,087	12,004	396
Travel and allowances for committed, paroled and discharged prisoners	34,300	33,636	651	34,287	13
Commodities	1,193,400	1,138,949	54,448	1,193,397	3
Printing	9,900	9,876	-	9,876	24
Equipment	600	508	-	508	92
Telecommunications services	71,300	54,580	16,720	71,300	-
Operation of automotive equipment	117,500	86,064	31,436	117,500	-
Total - Fiscal Year 2007	\$ 23,314,538	\$ 22,066,311	\$ 1,244,452	\$ 23,310,763	\$ 3,775

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

	FISCAL YEAR		
	2008	2007	2006
	P.A. 95-0348	P.A. 94-0798	P.A. 94-0015
GENERAL REVENUE FUND - 001			
Appropriations (net of transfers)	\$ 25,403,100	\$ 23,314,538	\$ 22,540,500
EXPENDITURES			
Personal services	\$ 15,944,865	\$ 15,013,247	\$ 14,475,438
Employee retirement contributions paid by employer	-	-	182,563
Student, member and inmate compensation	234,749	239,206	243,279
State contributions to State Employees' Retirement System	2,639,870	1,730,032	1,127,768
State contributions to Social Security	1,185,005	1,115,724	1,076,312
Contractual services	3,993,062	3,773,682	4,058,233
Travel	10,452	12,004	15,670
Travel and allowances for committed, paroled and discharged prisoners	29,557	34,287	25,886
Commodities	1,194,043	1,193,397	1,161,945
Printing	4,438	9,876	7,970
Equipment	-	508	19,531
Telecommunications services	46,300	71,300	51,083
Operation of automotive equipment	120,000	117,500	87,345
Total Expenditures	<u>\$ 25,402,341</u>	<u>\$ 23,310,763</u>	<u>\$ 22,533,023</u>
LAPSED BALANCES	<u>\$ 759</u>	<u>\$ 3,775</u>	<u>\$ 7,477</u>

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
EAST MOLINE CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
DESCRIPTION OF LOCALLY HELD FUNDS
For the Two Years Ended June 30, 2008

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

1. Governmental Funds

General Revenue Fund

The Travel and Allowance Revolving Fund is a cash imprest fund located at the Center and is used to provide cash for travel and allowances for discharged inmates and to pay out inmate Trust Fund balances under \$50 upon inmates being paroled or discharged. The Travel and Allowance Revolving Fund is replenished from the Center's Inmate Benefit Fund account and the Trust Fund. The Center's Inmate Benefit Fund account is reimbursed from the General Revenue Fund appropriation on a monthly basis upon submission of a duly authorized voucher.

Special Revenue Funds

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

The Employees' Commissary Fund and Residents' Commissary Fund are used to maintain stores for selling food, candy, health and beauty aids and other personal items. The inmate commissary sells solely to inmates and the employees' commissary sells to employees. Profits derived from commissary 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 Inmate 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 and equipment for inmates and employees. The Employees' Benefit Fund can also be used to provide travel expense reimbursement for correctional officers while travel vouchers are being processed. Beginning in year 2006 the locally held Resident's Benefit Fund account at each Center was closed and the balance transferred to a single locally held Resident's Benefit Fund bank account administered by the General Office. The Center has a sub-account within the Resident's Benefit Fund account at the general office that records their specific transactions.

Expenditures from the Residents' Benefit Fund are initiated at the Center but all the transactions are processed through the General Office. All of the financial accounting for the Center's

STATE OF ILLINOIS
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EAST MOLINE CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
DESCRIPTION OF LOCALLY HELD FUNDS
For the Two Years Ended June 30, 2008

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

2. Fiduciary Fund

Agency Fund

An agency fund is used to account for assets held as the agent for others. The Center maintains one such fund, the Residents' Trust Fund. The Residents' Trust Fund is maintained as a depository for funds of inmates while incarcerated at the Center. Receipts and disbursements of the inmates are recorded in each inmate's individual account within the Residents' Trust Fund.

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

	Employees' Commissary Fund	Residents' Commissary Fund	Employees' Benefit Fund
<u>REVENUES</u>			
Income from Sales	\$ 77,796	\$ 1,217,197	\$ 6,603
Interest / Investment Income	44	3,039	12
Miscellaneous			
Other	-	-	1,578
Donations	-	-	600
Total Revenues	<u>77,840</u>	<u>1,220,236</u>	<u>8,793</u>
<u>EXPENDITURES</u>			
Purchases	73,155	993,059	6,954
General and Administrative	4,442	1,012	1,932
Contractual	-	-	340
Equipment	200	-	-
Postage	-	-	-
Cable Television	-	-	-
Donations	-	-	227
Other	-	-	259
Total Expenditures	<u>77,797</u>	<u>994,071</u>	<u>9,712</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>43</u>	<u>226,165</u>	<u>(919)</u>
<u>OTHER FINANCING SOURCES</u>			
Transfers In			
Transfers (Out)	(43)	(226,165)	(286)
Total Other Financing Sources	<u>(43)</u>	<u>(226,165)</u>	<u>(286)</u>
Net Change in Fund Balance	-	-	(1,205)
Fund Balance July 1, 2007	-	-	9,823
Fund Balance June 30, 2008	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,618</u>

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

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

	Employees' Commissary Fund	Residents' Commissary Fund	Employees' Benefit Fund
<u>REVENUES</u>			
Income from Sales	\$ 77,371	\$ 1,201,595	\$ 8,501
Interest / Investment Income	54	3,213	21
Miscellaneous			
Other			
Donations			500
Total Revenues	<u>77,425</u>	<u>1,204,808</u>	<u>9,022</u>
<u>EXPENDITURES</u>			
Purchases	71,705	986,313	8,716
General and Administrative	3,936	1,026	1,827
Contractual			300
Equipment	70		96
Donations			115
Other			254
Total Expenditures	<u>75,711</u>	<u>987,339</u>	<u>11,308</u>
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	<u>1,714</u>	<u>217,469</u>	<u>(2,286)</u>
<u>OTHER FINANCING SOURCES</u>			
Transfers In		-	686
Transfers (Out)	<u>(1,714)</u>	<u>(217,469)</u>	
Total Other Financing Sources	<u>(1,714)</u>	<u>(217,469)</u>	<u>686</u>
Net Change in Fund Balance	-	-	(1,600)
Fund Balance July 1, 2006	-	-	11,423
Fund Balance June 30, 2007	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,823</u>

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

STATE OF ILLINOIS
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EAST MOLINE CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
For The Years Ended June 30

	2007		2008	
	Travel and Allowance Rev. Fund	Residents' Trust Fund	Travel and Allowance Rev. Fund	Residents' Trust Fund
Balance - July 1	\$ 2,500	\$ 57,637	\$ 2,500	\$ 66,581
Receipts				
Investment Income		1,223		1,185
Inmate Account Receipts		1,406,879		1,408,151
Appropriations from General Revenue Fund	35,882		29,740	
TOTAL RECEIPTS	<u>35,882</u>	<u>1,408,102</u>	<u>29,740</u>	<u>1,409,336</u>
Disbursements				
Inmate Account Disbursements		1,397,935		1,412,158
Disbursements for released inmates	35,882		29,740	
TOTAL DISBURSEMENTS	<u>35,882</u>	<u>1,397,935</u>	<u>29,740</u>	<u>1,412,158</u>
Fund Transfers				
Fund Transfers In				
Fund Transfers (Out)		(1,223)		(1,185)
TOTAL TRANSFERS	<u>-</u>	<u>(1,223)</u>	<u>-</u>	<u>(1,185)</u>
Balance - June 30	<u>\$ 2,500</u>	<u>\$ 66,581</u>	<u>\$ 2,500</u>	<u>\$ 62,574</u>

Note: Schedule is presented on the cash basis of accounting

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

For The Years Ended June 30,

	2008					2007				
	Land	Buildings	Equipment	Improvements	Total	Land	Buildings	Equipment	Improvements	Total
Balance, beginning	\$ 396,049	\$39,684,155	\$ 2,563,454	\$ 2,527,328	\$ 45,170,986	\$ 396,049	\$ 39,433,038	\$ 2,618,271	\$ 2,527,328	\$44,974,686
Additions:										
Purchases		60,922	15,412		76,334		199,764	5,880		205,644
Transfers-in:			147,423		147,423		445,698	914		446,612
Capital Development Board										
Employee's Commissary Fund										
Employee's Benefit Fund										
Residents Commissary Fund										
Residents' Benefit Fund										
Donations										
Grants										
Adjustments										
Total Additions	-	60,922	162,835	-	223,757	-	645,462	6,794	-	652,256
Deductions:										
Transfers-out:			356		356					
Scrap Property			22,001		22,001					
Surplus Property										
Condemned and lost property										
Adjustment										
Total Deductions	-	-	22,357	-	22,357	-	394,345	61,611	-	455,956
Balance, ending	\$ 396,049	\$39,745,077	\$ 2,703,932	\$ 2,527,328	\$ 45,372,386	\$ 396,049	\$ 39,684,155	\$ 2,563,454	\$ 2,527,328	\$45,170,986

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

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EAST MOLINE CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
COMPARATIVE SCHEDULE OF CASH RECEIPTS AND DEPOSITS
(NOT EXAMINED)
For The Years Ended June 30,

	FISCAL YEAR		
	2008	2007	2006
<u>RECEIPTS</u>			
Jury Duty	\$ 76	\$ 11	\$ 50
Inmate Restitution	-	-	8,563
Dormant Inmate Accounts	643	984	3,180
Copying Fees	8	32	102
Miscellaneous	25	91	86
TOTAL RECEIPTS	<u>\$ 752</u>	<u>\$ 1,118</u>	<u>\$ 11,981</u>
<u>REMITTANCES</u>			
General Revenue Fund - 001	\$ 752	\$ 1,118	\$ 3,317
Department of Corrections Reimbursement Fund - 523	-	-	8,665
TOTAL RECEIPTS REMITTED DIRECTLY TO STATE TREASURER	<u>\$ 752</u>	<u>\$ 1,118</u>	<u>\$ 11,982</u>
<u>DEPOSITS</u>			
Receipts recorded by Center	\$ 752	\$ 1,118	\$ 3,317
Add: Deposits in transit - Beginning of year	-	-	40
Deduct: Deposits in transit - End of year	(36)	-	-
DEPOSITS RECORDED BY THE STATE COMPTROLLER	<u>\$ 716</u>	<u>\$ 1,118</u>	<u>3,357</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.

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

Fiscal Year 2008

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

<u>EXPENDITURE ITEM</u>	<u>FISCAL YEAR ENDED JUNE 30</u>		<u>INCREASE (DECREASE)</u>	
	<u>2008</u>	<u>2007</u>	<u>AMOUNT</u>	<u>%</u>
State Contributions to Employee Retirement System	\$2,639,870	\$1,730,032	\$909,838	53%
Printing	\$4,438	\$9,876	\$(5,438)	(55)%
Equipment	\$0	\$508	\$(508)	(100)%
Telecommunication Services	\$46,300	\$71,300	\$(25,000)	(35)%

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

State Contributions to Employee Retirement System

The increase in State Contributions to Employee Retirement System of \$909,838 or 53% between fiscal year 2007 and 2008 reflects changes made in the State pension code.

Printing

The decrease in printing expenditures of \$5,438 or 55% between fiscal year 2007 and 2008 reflects usage of printing stock in 2008 which had been purchased during 2007.

Equipment

The decrease in equipment expenditures of \$508 or 100% between fiscal year 2007 and 2008 reflects the decreased need for equipment based on past purchases.

Telecommunication Services

The decrease in telecommunication expenditures of \$25,000 or 35% between fiscal year 2007 and 2008 reflects a timing difference in the invoicing received from the State's Communications Revolving Fund which provides those services.

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LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2008

Fiscal Year 2007

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

<u>EXPENDITURE ITEM</u>	<u>FISCAL YEAR</u> <u>ENDED JUNE 30</u>		<u>INCREASE</u> <u>(DECREASE)</u>	
	<u>2007</u>	<u>2006</u>	<u>AMOUNT</u>	<u>%</u>
Employee Retirement Contribution Paid by Employer	\$0	\$182,563	\$(182,563)	(100)%
State Contributions to State Employee Retirement System	\$1,730,032	\$1,127,768	\$602,264	53%
Travel	\$12,004	\$15,670	\$(3,666)	(23)%
Travel & Allowance (Inmates)	\$34,287	\$25,886	\$8,401	32%
Printing	\$9,876	\$7,970	\$1,906	24%
Equipment	\$508	\$19,531	\$(19,023)	(97)%
Telecommunication Services	\$71,300	\$51,083	\$20,217	40%
Automotive Equipment	\$117,500	\$87,345	\$30,155	35%

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

Employee Retirement Contribution Paid by Employer

The decrease in employee retirement contributions paid by employer of \$182,563 or 100% between fiscal years 2006 and 2007 reflects changes made in the State pension code.

State Contributions to State Employee Retirement System

The increase in State contributions to state employee retirement system of \$602,264 or 53% between fiscal years 2006 and 2007 reflects changes made in the State pension code.

Travel

The decrease in travel expenditures of \$3,666 or 23% between fiscal years 2006 and 2007 was due to a decrease in transfer of inmates and a decrease in correctional officer trainee screenings performed outside of the Center.

Travel & Allowance (Inmates)

The increase in travel & allowance (inmates) of \$8,401 or 32% between fiscal years 2006 and 2007 was due to increases in the amounts reimbursed to inmates for bus fare upon release from the Center.

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

Fiscal Year 2007 (Continued)

Printing

The increase in printing expenditures of \$1,906 or 24% between fiscal years 2006 and 2007 reflects the printing of supplies of stock forms in 2007 whereas during fiscal year 2006 the stock of form supplies printed in the previous fiscal year continued to be used.

Equipment

The decrease in equipment expenditures of 19,023 or 97% between fiscal years 2006 and 2007 reflects the purchase of equipment required to be replaced during 2006 whereas the level of equipment exhaustion which occurred in 2007 was considerably less.

Telecommunications Services

The increase in telecommunication expenditures of \$20,217 or 40% between fiscal years 2006 and 2007 reflects a timing difference in the invoicing received from the State's Communications Revolving Fund which provides those services.

Automotive Equipment

The increase in automotive equipment expenditures of \$30,155 or 35% between fiscal years 2006 and 2007 reflects increased charges from State Garage Revolving Fund and increase in the price of fuel.

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LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2008

Fiscal Year 2008

Our testing of lapse period expenditures for fiscal year ended June 30, 2008 disclosed no appropriation line items with significant (20% or more) lapse period expenditures.

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LIMITED SCOPE COMPLIANCE EXAMINATION
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2008

Fiscal Year 2007

Our testing of lapse period expenditures for fiscal year ended June 30, 2007 disclosed 2 appropriation line items with significant (20% or more) lapse period expenditures, as scheduled below:

<u>EXPENDITURE ITEM</u>	<u>Fiscal Year Ended June 30, 2007</u>		
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Telecommunication Services	\$71,300	\$16,720	23%
Automobile Services	\$117,500	\$31,436	27%

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

Telecommunication Services

The significant lapse period expenditures for telecommunication services were incurred due to late billings from Central Management Services Telecommunications Revolving Fund.

Automobile Services

The significant lapse period expenditures fro Automotive Services were incurred due to late billings from the State Revolving Garage Fund.

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EAST MOLINE CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
SCHEDULE OF CHANGES IN INVENTORIES
(NOT EXAMINED)

Two Years Ended June 30, 2008

	<u>Balance</u> <u>July 1, 2007</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2008</u>
GENERAL REVENUE FUND				
General Stores	\$ 163,279	\$ 1,057,563	\$ 757,129	\$ 463,713
Mechanical Stores	-	-	-	-
Resident Clothing	<u>40,995</u>	<u>47,711</u>	<u>32,266</u>	<u>56,440</u>
	<u>\$ 204,274</u>	<u>\$ 1,105,274</u>	<u>\$ 789,395</u>	<u>\$ 520,153</u>
LOCAL FUNDS				
Employees' Commissary Fund	\$ 3,045	\$ 73,791	\$ 73,155	\$ 3,681
Residents' Commissary Fund	<u>36,299</u>	<u>1,004,698</u>	<u>993,059</u>	<u>47,938</u>
	<u>\$ 39,344</u>	<u>\$ 1,078,489</u>	<u>\$ 1,066,214</u>	<u>\$ 51,619</u>
	<u>Balance</u> <u>July 1, 2006</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2007</u>
GENERAL REVENUE FUND				
General Stores	\$ 133,133	\$ 765,216	\$ 735,070	\$ 163,279
Mechanical Stores	741		741	
Resident Clothing	<u>34,900</u>	<u>63,416</u>	<u>57,321</u>	<u>40,995</u>
	<u>\$ 168,774</u>	<u>\$ 828,632</u>	<u>\$ 793,132</u>	<u>\$ 204,274</u>
LOCAL FUNDS				
Employees' Commissary Fund	\$ 2,480	\$ 72,270	\$ 71,705	\$ 3,045
Residents' Commissary Fund	<u>49,104</u>	<u>973,508</u>	<u>986,313</u>	<u>36,299</u>
	<u>\$ 51,584</u>	<u>\$ 1,045,778</u>	<u>\$ 1,058,018</u>	<u>\$ 39,344</u>

Note: The inventory balances at June 30 were provided by Center management.

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ANALYSIS OF OPERATIONS
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FUNCTIONS

The East Moline Correctional Center is a minimum-security institution that is administered by the Illinois Department of Corrections. The 86.6-acre complex is located at 100 Hillcrest Road in East Moline, Illinois.

The Center was opened in February 1981 and was originally designed to house 688 inmates who qualify as low-risk male adult offenders. The Center basically houses two categories of inmates which include offenders who are convicted of less serious offences and those who are serving time for serious crimes but will be eligible for release to the community within a few years. The Center offers an opportunity for inmates to enjoy self-expression, individuality, and self-achievement while still living within the confines of a reduced-security institution.

FORMAL PLANNING PROGRAM

The primary goal of the Center is to provide an institutional environment that meets the daily needs of the inmates and directs their activities toward preparing for return to the community.

The specific goals of the Center are:

- To provide effective security, programs and essential services for each inmate transferred to the Center.
- To provide an institutional environment that is conducive to change.
- To assist inmates in their preparation for reintegration to the community.

To obtain these goals, the Center provides various services to the inmates described below:

Residential Care

Residential Care entails providing basic services to inmates in order to maintain humane conditions in its facilities. Residential Care activities include: food, clothing, housing, laundry, commissary, trust fund, maintenance of physical plant, and administration.

Security Services

Security Services provides internal and perimeter security to prevent inmates from injuring other persons or from committing new crimes. Security Services activities include inmate custody and supervision.

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FORMAL PLANNING PROGRAM (Continued)

Clinical Services

Clinical Services includes essential counseling and case work services to resolve situational and social adjustment problems and also provides information and recordkeeping services on each inmate. Clinical Service activities include: inmate reception and classification, resolution of situational problems, individual and group counseling, record office functions, and processing of inmates for institutional transfer and community-based programming.

Medical Services

Medical Services provides comprehensive health care including diagnosis and treatment of inmate medical problems. Medical Service activities include: physical examination, emergency medical treatment, and complete diagnosis and treatment of medical and dental problems.

Leisure Time Activities

The Leisure Time Department offers a wide variety of activities to enhance social skills and provide opportunities for personal growth. Outdoor and indoor activities include ping-pong, handball, basketball, volleyball, indoor and outdoor weightlifting, softball, ceramic, and art classes, and music and game rooms. There are also intramural and extramural basketball, softball and power-lifting. A fairly extensive program of religious services and activities is also available.

Education/Vocational Program

The Center is currently able to offer academic programming beginning at the remedial (pre-G.E.D.) level and progressing through the second year of College. The vocational program includes applied food services, building trades, drafting, and horticulture. These programs are offered through Danville Area Central College. All inmates are encouraged to obtain a G.E.D. Vocational/education programs operate on a full-time schedule in the mornings and afternoons. The combination of lecture and lab periods emphasizes hands-on skill training.

Community Service

The Center is actively involved in community services through the use of work camps. The program provides labor to municipalities at no cost. Selected inmates earn small monthly stipends. The camps allow inmates to interact with the community,

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FORMAL PLANNING PROGRAM (Continued)

Correctional Industries Laundry

Inmates from the Center work in the Industries' laundry located on the Center grounds. The laundry is presently operating with two shifts. Laundry services are provided not only to other state institutions, such as mental health, other industries and correctional centers, but also to local hospitals.

CENTER GOALS

The Center has established certain goals and objectives for both the current year and on a long-range basis.

Short-range goals to emphasize:

- Continued improvement and upgrading of its internal audit function
- Compliance with Departmental requirements for institutional floor standards.
- Quarterly review of repair and maintenance projects to prioritize needs to request appropriations in writing.
- Regular reviews of institutional goals and objectives of personnel needs for relevance and appropriateness while considering present and future needs.
- Continued emphasis on weapons-free environment.
- Replace roofs on the following buildings: Laundry, Grounds, Academic, and Gym.
- Replace hot water heaters in the Laundry building.

Long-range goals include:

- Improvement of the institutions image within the community and increased contribution to the community.
- Improve security procedures so that overall impact is effective but less visible.
- Increase the vehicle fleet for work camps to allow for greater community involvement.

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CENTER GOALS (Continued)

- Develop long-range training programs so that staff will perceive that institution as career enhancing and the institution will attract talented and creative people.
- Improvement of institutional conditions and services in order to establish East Moline Correctional Center as model institution.

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AVERAGE NUMBER OF EMPLOYEES

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

	Fiscal Year Ending June 30,		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Administrative	7	7	6
Business office and stores	13	11	13
Clinical services	13	14	16
Work Camp	0	0	0
Recreation	4	4	4
Maintenance	13	13	14
Utilities	0	0	0
Laundry	0	0	0
Correctional Officers	181	187	183
Dietary	11	11	12
Medical/Psychiatric	12	12	13
Religion	1	0	0
Secretary/Records/Clerical	0	0	0
Total	<u>255</u>	<u>259</u>	<u>261</u>

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

	Fiscal Year	
	<u>2008</u>	<u>2007</u>
Correctional Officers, beginning of the year	187	183
New Correctional Officers hired	0	6
Correctional Officers transferred-in	0	2
Correctional Officers transferred-out	0	0
Correctional Officers separated from Department	<u>6</u>	4
Correctional Officers, end of the year	<u>181</u>	<u>187</u>

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

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EMPLOYEE OVERTIME (not examined)

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

Overtime is to be distributed as equally as possible among employees who normally perform the work in the position in which the overtime is needed. An employee's 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 presents the paid overtime and earned compensatory time incurred for the last three fiscal years, ended June 30:

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Paid overtime hours worked during fiscal year	<u>13,677</u>	<u>10,557</u>	<u>9,985</u>
Value of overtime hours worked during fiscal year	<u>\$554,467</u>	<u>\$425,079</u>	<u>\$379,131</u>
Compensatory hours earned during fiscal year	<u>17,767</u>	<u>14,539</u>	<u>14,778</u>
Value of compensatory hours earned during fiscal year	<u>\$501,989</u>	<u>\$385,409</u>	<u>\$374,485</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>31,444</u>	<u>25,096</u>	<u>24,763</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$1,056,456</u>	<u>\$810,488</u>	<u>\$753,616</u>

INMATE COMMISSARY OPERATION

The Center operates a commissary for the benefit of the inmates. The commissary purchases goods from outside vendors and then resells the items to the inmates. The commissary purchases goods at wholesale prices where possible.

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INMATE COMMISSARY OPERATION (cont.)

Effective January 1, 2004 the Unified Code of Corrections, 730 ILCS 5/3-7-2a, was amended to change the mark-up of cost on the goods purchased for resale in the commissary. Effective January 1, 2004 the selling price for all goods shall be sufficient to cover the cost of the goods and an additional charge of up to 35% for tobacco products and up to 25% for non-tobacco products. Effective January 1, 2008 the inmate commissaries at all Centers discontinued selling tobacco products.

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

As part of our testing, 15 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 that the products were marked up 25% plus an additional 7% for operating costs.

SHARED RESOURCES (not examined)

The Department of Corrections sub-agency Correctional Industries (Agency #301) uses a building on the Center grounds to provide laundry services to other institutions and hospitals. The Center provides for the utilities and maintenance of the building. Center personnel stated that the utilities paid for the building during the two fiscal years approximated \$436,000 for each fiscal year, and that no reimbursement was received from Correctional Industries.

CENTER INMATE STATISTICS (not examined)

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

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CENTER INMATE STATISTICS (not examined) (cont.)

	Fiscal Year		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Rated population	<u>688</u>	<u>688</u>	<u>688</u>
Inmate population (as of May 31)	<u>1,102</u>	<u>1,066</u>	<u>1,141</u>
Average number of inmates	<u>1,094</u>	<u>1,091</u>	<u>1,129</u>
Expenditures from appropriations	\$25,402,341	\$23,310,763	\$22,533,024
Less-equipment and capital improvements	<u>0</u>	<u>(508)</u>	<u>(19,531)</u>
Net expenditures	<u>\$25,402,341</u>	<u>\$23,310,255</u>	<u>\$22,513,493</u>
Net inmate cost per year	<u>\$23,220</u>	<u>\$21,366</u>	<u>\$19,941</u>

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

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

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CENTER EMPLOYEE STATISTICS (not examined)

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Average number of employees	<u>255</u>	<u>259</u>	<u>261</u>
Average number of correctional officers	<u>181</u>	<u>187</u>	<u>183</u>
Average number of inmates	<u>1,094</u>	<u>1,091</u>	<u>1,129</u>
Ratio of employees to inmates	<u>1 to 4.3</u>	<u>1 to 4.2</u>	<u>1 to 4.3</u>
Ratio of correctional officers to inmates	<u>1 to 6.0</u>	<u>1 to 5.8</u>	<u>1 to 6.2</u>

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

	<u>Fiscal Year</u>	
	<u>2008</u>	<u>2007</u>
Number of assaults on staff	1	0

CELL SQUARE FEET PER INMATE (not examined)

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Approximate Square Foot Per Inmate	<u>60</u>	<u>62</u>	<u>58</u>

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FOOD SERVICES (not examined)

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

	Fiscal Year		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Breakfast	233,543	201,892	167,135
Lunch	401,379	385,949	382,240
Dinner	395,006	381,564	374,981
1:00 a.m. meal	14,267	15,975	13,005
Staff meals	<u>79,442</u>	<u>81,243</u>	<u>68,353</u>
Total Meals Served	<u>1,123,637</u>	<u>1,066,623</u>	<u>1,005,714</u>
Food Cost	<u>\$901,452</u>	<u>\$891,393</u>	<u>\$920,332</u>
Cost Per Meal	<u>\$.80</u>	<u>\$.84</u>	<u>\$.92</u>

MEDICAL AND CLERGY SERVICE CONTRACTS (not examined)

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

	Fiscal Year		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Medical Services:			
Wexford Health Sources	\$1,615,716	\$1,745,510	\$743,389
Health Professionals Ltd.	<u>0</u>	<u>0</u>	<u>866,220</u>
	<u>\$1,615,716</u>	<u>\$1,745,510</u>	<u>\$1,609,609</u>
Clergy Services:			
Lubanitch Chabad	\$ 0	\$ 0	\$329
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$329</u>

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SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

Community Services Performed

East Moline Correctional Center inmates worked approximately 7,567 hours for community service that includes the following:

- Disaster relief
- Highway pick-up
- Local area festivals
- Rock Island County animal control
- State agencies (Conservation, Corrections, and Transportation departments)

Educational Programs

The following is the Education progress:

- The School District #428 Education Program at East Moline Correctional Center provided educational programs which includes Special Education and the Co-Operative Work Training Program (CWT). The Special Education services provided bi-lingual instruction for Spanish speaking students. The Co-Operative Work Training allowed students to have on the job training while mastering learning skills that will enable them to be more productive employees.
- As of August 1, 2007 Illinois Central College no longer provided contractual educational services to the East Moline Correctional Center. Danville Area Community College was awarded the contract at East Moline Correctional Center and has been part of the educational programs since August 1, 2007. Their staff has provided excellence in vocational programs which includes classes in Construction Occupations, Culinary Arts, Custodial Maintenance and Horticulture. Certificates are awarded upon completion of these vocational programs. Also, the Danville Area Community College staff has been able to donate many of their services to better the facility and our community.
- Two key events for our education programs included a graduation ceremony in the fall of 2007 and a Job Fair in the spring of 2007. (Due to the State's financial situation for the year of 2008, these events were not held). Many departments within the institution worked together to make each of these events successful and rewarding. The facility's administrators have a strong commitment to education and the institution is committed to work with the academic and the educational departments to provide the best educational climate available.

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Educational Programs (Continued)

- The library, a member of the River Bend Library Consortium, participated with many local colleges and junior colleges in an inter-library loan consortium.