

STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE

ILLINOIS YOUTH CENTER - MURPHYSBORO

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 JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER - MURPHYSBORO  
LIMITED SCOPE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2008

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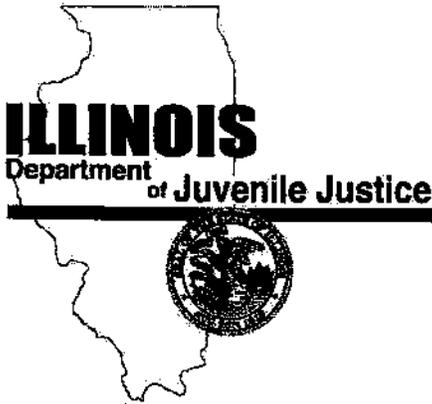
STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER - MURPHYSBORO  
LIMITED SCOPE COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2008

**CENTER OFFICIALS**

Superintendent	Mr. William Kilquist (7/1/2006 to 7/11/2008)  Mr. Robert Price (as of 7/11/2008)
Assistant Superintendent – Programs	Vacant (as of 7/11/2008) Mr. Jeffrey Meyer (7/1/2006 to 7/11/2008)
Assistant Superintendent – Operations	Vacant (as of 11/02/2007) Mr. John Evans (7/1/2006 to 11/02/2007)
Business Office Administrator	Mr. Mark Holt

The Center is located at:

636 Elza Brantley Drive  
Murphysboro, IL 62966



Pat Quinn  
Governor

Kurt C. Friedenauer  
Director

IYC Murphysboro, 636 Elza Brantley Dr, Murphysboro IL 62966  
Phone: (618) 684-8500 / TDD: (800) 526-0844

February 5, 2009

Kemper CPA Group, LLP  
Certified Public Accountants  
3401 Professional Park Drive  
P.O. Box 129  
Marion, Illinois 62959

Ladies and Gentlemen:

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 Agency. We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Agency's compliance with the following assertions during the two-year period ended June 30, 2008. Based on this evaluation, we assert that during the years ended June 30, 2008 and June 30, 2007, the Agency has materially complied with the assertions below.

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

Yours very truly,

Illinois Department of Corrections

Illinois Youth Center -- Murphysboro, Illinois

Robert Price, Superintendent

Mark Holt, Business Administrator

STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER - MURPHYSBORO  
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 relates only to those chapters of the "Audit Guide for Performing Financial Audits and Compliance Attestation Examinations of Illinois State Agencies" (*Audit Guide*) which are identified in the report as having compliance 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	0

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

**EXIT CONFERENCE**

Center management waived having an exit conference per a letter dated February 5, 2009.

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

Honorable William G. Holland  
Auditor General  
State of Illinois

**Compliance**

As Special Assistant Auditors for the Auditor General, we performed a limited scope compliance examination of the State of Illinois Department of Juvenile Justice - Illinois Youth Center - Murphysboro'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 Juvenile Justice - Illinois Youth Center - Murphysboro is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Department of Juvenile Justice - Illinois Youth Center - Murphysboro's compliance based on our examination.

- A. The State of Illinois Department of Juvenile Justice - Illinois Youth Center - Murphysboro 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 Juvenile Justice - Illinois Youth Center - Murphysboro 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 Juvenile Justice - Illinois Youth Center - Murphysboro has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. For the locally held funds examined the State revenues and receipts collected by the State of Illinois Department of Juvenile Justice - Illinois Youth Center - Murphysboro 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 Juvenile Justice - Illinois Youth Center - Murphysboro on behalf of the State or held in trust by the of the State of Illinois Department of Juvenile Justice - Illinois Youth Center - Murphysboro 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 Juvenile Justice's - General Office, and accordingly, any findings from the results of those procedures have been included in the State of Illinois Department of Juvenile Justice – 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 Juvenile Justice - Illinois Youth Center - Murphysboro'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 Juvenile Justice - Illinois Youth Center - Murphysboro's compliance with specified requirements.

In our opinion, the State of Illinois Department of Juvenile Justice - Illinois Youth Center - Murphysboro complied, in all material respects, with the requirements listed in the first paragraph of this report during the two years ended June 30, 2008.

### **Internal Control**

The management of the State of Illinois Department of Juvenile Justice - Illinois Youth Center - Murphysboro 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 Juvenile Justice - Illinois Youth Center - Murphysboro'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 Juvenile Justice - Illinois Youth Center – Murphysboro's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of

the State of Illinois Department of Juvenile Justice - Illinois Youth Center – Murphysboro’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 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 the 2007 Supplementary Information for State Compliance Purposes, except for information on the Schedule of Locally Held Funds – Special Revenue Funds, Schedule of Locally Held Funds – Cash Basis, Schedule of Changes in State Property, Comparative Schedule of Cash Receipts and Deposits, Annual Cost Statistics, Schedule of Changes in Inventories, Employee Overtime, 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 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.

*Kemper CPA Group LLP*

KEMPER CPA GROUP, LLP

*Certified Public Accountants*

*and Consultants*

February 5, 2009

STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER – MURPHYSBORO  
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 JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER – MURPHYSBORO  
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 JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER - MURPHYSBORO  
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 (not examined)
- Schedule of Changes in State Property (not examined)
- Comparative Schedule of Cash Receipts and Deposits (not examined)
- Analysis of Significant Variations in Expenditures
- Analysis of Significant Lapse Period Spending
- Schedule of Changes in Inventories (not examined)

**Analysis of Operations**

- Center Functions and Planning Program
- Average Number of Employees
- Employee Overtime (not examined)
- Annual Cost Statistics
  - Center Youth Statistics (not examined)
  - Center Employee Statistics (not examined)
  - Cell Square Feet Per Youth (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 the information on the Schedule of Locally Held Funds – Special Revenue Funds, Schedule of Locally Held Funds – Cash Basis, Schedule of Changes in State Property, Comparative Schedule of Cash Receipts and Deposits, Annual Cost Statistics, Schedule of Changes in Inventories, Employee Overtime, and Service Efforts and Accomplishments on which they did not perform any procedures. However, the accountants do not express an opinion on the supplementary information.

STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER - MURPHYSBORO  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
For the Year Ended June 30, 2008

	APPROPRIATIONS NET OF TRANSFERS	EXPENDITURES THROUGH JUNE 30, 2008	LAPSE PERIOD		TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2008	BALANCES LAPSED AUGUST 31, 2008
			EXPENDITURES JULY 1 TO AUGUST 31, 2008	EXPENDITURES JULY 1 TO AUGUST 31, 2008		
	\$ 6,691,300	\$ 6,319,423	\$ 371,795	\$ 6,691,218	\$ 82	
	9,800	7,825	575	8,400	1,400	
	1,108,500	1,046,769	61,579	1,108,348	152	
	511,900	468,625	27,811	496,436	15,464	
	1,118,600	971,587	85,652	1,057,239	61,361	
	4,200	3,163	33	3,196	1,004	
	4,700	4,093	323	4,416	284	
	194,300	181,321	8,705	190,026	4,274	
	4,900	4,695	-	4,695	205	
	25,000	-	-	-	25,000	
	35,100	17,001	1,816	18,817	16,283	
	22,500	16,692	2,463	19,155	3,345	
	\$ 9,730,800	\$ 9,041,194	\$ 560,752	\$ 9,601,946	\$ 128,854	

PUBLIC ACT 95-0348

GENERAL REVENUE FUND - 001

Personal services  
Student, member and inmate compensation  
State contributions to State Employees' Retirement System  
State contributions to Social Security  
Contractual services  
Travel  
Travel and allowances for committed, paroled and discharged prisoners  
Commodities  
Printing  
Equipment  
Telecommunications services  
Operation of automotive equipment

Total - Fiscal Year 2008

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 JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER - MURPHYSBORO  
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		TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2007	BALANCES LAPSED AUGUST 31, 2007
		EXPENDITURES JULY 1 TO AUGUST 31, 2007	EXPENDITURES JULY 1 TO AUGUST 31, 2007		
\$ 6,475,200	\$ 6,068,819	\$ 319,667	\$ 6,388,486	\$ 86,714	
15,200	7,686	900	8,586	6,614	
756,600	699,543	36,847	736,390	20,210	
483,000	449,800	23,822	473,622	9,378	
1,035,150	957,582	77,444	1,035,026	124	
6,900	2,787	-	2,787	4,113	
4,200	2,277	1,906	4,183	17	
183,800	164,259	18,971	183,230	570	
4,900	3,672	922	4,594	306	
15,000	-	13,317	13,317	1,683	
38,400	22,011	10,460	32,471	5,929	
26,700	13,264	9,771	23,035	3,665	
\$ 9,045,050	\$ 8,391,700	\$ 514,027	\$ 8,905,727	\$ 139,323	

PUBLIC ACT 94-0798

GENERAL REVENUE FUND - 001

Personal services  
Student, member and inmate compensation  
State contributions to State Employees' Retirement System  
State contributions to Social Security  
Contractual services  
Travel  
Travel and allowances for committed, paroled and discharged prisoners  
Commodities  
Printing  
Equipment  
Telecommunications services  
Operation of automotive equipment

Total - Fiscal Year 2007

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 JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER - MURPHYSBORO  
LIMITED SCOPE COMPLIANCE EXAMINATION  
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
For the Years Ended June 30,

	FISCAL YEAR		
	2008	2007	2006
	P.A. 95-0348	P.A. 94-0798	P.A. 94-0015
<b>GENERAL REVENUE FUND - 001</b>			
Appropriations (net of transfers)	\$ 9,730,800	\$ 9,045,050	\$ 8,477,900
<b>EXPENDITURES</b>			
Personal services	6,691,218	6,388,486	6,176,024
Employee retirement contributions paid by employer	-	-	75,936
Student, member and inmate compensation	8,400	8,586	9,058
State contributions to State Employees' Retirement System	1,108,348	736,390	481,308
State contributions to Social Security	496,436	473,622	458,090
Contractual services	1,057,239	1,035,026	1,013,108
Travel	3,196	2,787	3,280
Travel and allowances for committed, paroled and discharged prisoners	4,416	4,183	2,360
Commodities	190,026	183,230	195,787
Printing	4,695	4,594	4,844
Equipment	-	13,317	19,268
Telecommunications services	18,817	32,471	20,872
Operation of automotive equipment	19,155	23,035	15,445
Total Expenditures	<u>9,601,946</u>	<u>8,905,727</u>	<u>8,475,380</u>
<b>LAPSED BALANCES</b>	<u>\$ 128,854</u>	<u>\$ 139,323</u>	<u>\$ 2,520</u>

STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER – MURPHYSBORO  
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 youth and to pay out youth Trust Fund balances under \$50 upon youth being paroled or discharged. The Travel and Allowance Revolving Fund is replenished from the Center's General Revenue Fund appropriation on a monthly basis upon submission of a duly authorized voucher.

**Special Revenue Funds**

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

Residents' Benefit Fund and Employees' Benefit Fund are used to provide entertainment and recreational activities and equipment for youth and employees. The Employees' Benefit Fund can also be used to provide travel expense reimbursement for correctional officers while travel vouchers are being processed. Beginning in fiscal year 2006 the locally held Residents' Benefit Fund account at each Center was closed and the balance transferred to a single locally held Residents' Benefit Fund bank account administered by the General Office. The Center has a sub-account within the Residents' Benefit Fund account at the General Office that records their specific transactions.

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

STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER – MURPHYSBORO  
LIMITED SCOPE COMPLIANCE EXAMINATION  
DESCRIPTION OF LOCALLY HELD FUNDS  
For the Two Years Ended June 30, 2008

2. Fiduciary Fund

Agency Fund

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

STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER - MURPHYSBORO  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF LOCALLY HELD FUNDS - SPECIAL REVENUE FUNDS  
(NOT EXAMINED)  
For the Year ended June 30, 2008

	<u>Employees' Benefit Fund</u>
<b><u>REVENUES</u></b>	
Income from Sales	\$ 10,211
Interest/Investment Income	38
Miscellaneous	21
Other	2,502
Donations	-
<b>Total Revenues</b>	<b><u>12,772</u></b>
<b><u>EXPENDITURES</u></b>	
Purchases	2,511
General and Administrative	2,345
Contractual	7,561
Equipment	-
Donations	-
Other	-
<b>Total Expenditures</b>	<b><u>12,417</u></b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b><u>355</u></b>
<b><u>OTHER FINANCING SOURCES</u></b>	
Transfers In	-
Transfers (Out)	-
<b>Total Other Financing Sources</b>	<b><u>-</u></b>
<b>Net Change in Fund Balance</b>	<b>355</b>
<b>Fund Balance July 1, 2007</b>	<b>8,515</b>
<b>Fund Balance June 30, 2008</b>	<b><u>\$ 8,870</u></b>

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

STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER - MURPHYSBORO  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF LOCALLY HELD FUNDS - SPECIAL REVENUE FUNDS  
(NOT EXAMINED)  
For the Year ended June 30, 2007

	<u>Employees' Benefit Fund</u>
<b><u>REVENUES</u></b>	
Income from Sales	\$ 11,335
Interest/Investment Income	42
Miscellaneous	-
Other	2,142
Donations	-
<b>Total Revenues</b>	<b><u>13,519</u></b>
<b><u>EXPENDITURES</u></b>	
Purchases	1,762
General and Administrative	2,092
Contractual	7,101
Equipment	-
Donations	-
Other	-
<b>Total Expenditures</b>	<b><u>10,955</u></b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,564</u>
<b><u>OTHER FINANCING SOURCES</u></b>	
Transfers In	-
Transfers (Out)	-
<b>Total Other Financing Sources</b>	<b><u>-</u></b>
<b>Net Change in Fund Balance</b>	<b>2,564</b>
<b>Fund Balance July 1, 2006</b>	<b>5,951</b>
<b>Fund Balance June 30, 2007</b>	<b><u>\$ 8,515</u></b>

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

STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER - MURPHYSBORO  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS  
(NOT EXAMINED)  
For the Years Ended June 30,

	2008		2007	
	Travel & Allowance Revolving Fund	Residents' Trust Fund	Travel & Allowance Revolving Fund	Residents' Trust Fund
Balance - July 1	\$ 393	\$ 1,420	\$ 395	\$ 1,504
<b>Receipts</b>				
Investment Income	-	10	-	13
Youth Account Receipts	-	14,563	-	15,325
Appropriations from General Revenue Fund	2,583	-	1,666	-
<b>TOTAL RECEIPTS</b>	<b>2,583</b>	<b>14,573</b>	<b>1,666</b>	<b>15,338</b>
<b>Disbursements</b>				
Disbursements for Travel	602	-	365	-
Youth Account Disbursements	-	6,029	-	4,634
Disbursements for Released Youth	2,179	9,620	1,303	10,775
<b>TOTAL DISBURSEMENTS</b>	<b>2,781</b>	<b>15,649</b>	<b>1,668</b>	<b>15,409</b>
<b>Fund Transfers</b>				
Fund Transfers In	-	-	-	-
Fund Transfers (Out)	-	(10)	-	(13)
<b>TOTAL TRANSFERS</b>	<b>-</b>	<b>(10)</b>	<b>-</b>	<b>(13)</b>
Balance - June 30	<b>\$ 195</b>	<b>\$ 334</b>	<b>\$ 393</b>	<b>\$ 1,420</b>

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

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SCHEDULE OF CHANGES IN STATE PROPERTY  
(NOT EXAMINED)  
For the Years Ended June 30,

	2008					2007				
	Land	Buildings	Equipment	Capital Leases	Total	Land	Buildings	Equipment	Capital Leases	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance, beginning	16,351	9,451,155	965,043	32,285	10,464,834	16,351	9,451,155	954,225	32,285	10,454,016
Additions:										
Purchases	-	-	13,317	-	13,317	-	-	20,278	-	20,278
Transfers-in:										
Intra-agency	-	-	108,327	-	108,327	-	-	79,931	-	79,931
Inter-agency	-	-	-	-	-	-	-	-	-	-
Capital Development Board	-	-	-	-	-	-	-	-	-	-
Employees' Benefit Fund	-	-	-	-	-	-	-	-	-	-
Residents' Benefit Fund	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-	-	-	-
Total Additions	-	-	121,644	-	121,644	-	-	100,209	-	100,209
Deductions:										
Transfers-out:										
Inter-agency	-	-	-	-	-	-	-	-	-	-
Intra-agency	-	-	2,275	-	2,275	-	-	85,825	-	85,825
Scrap property	-	-	870	-	870	-	-	3,566	-	3,566
Surplus property	-	-	-	-	-	-	-	-	-	-
Condemned and lost property	-	-	-	-	-	-	-	-	-	-
Adjustment	-	-	-	-	-	-	-	-	-	-
Total Deductions	-	-	3,145	-	3,145	-	-	89,391	-	89,391
Balance, ending	16,351	9,451,155	1,083,542	32,285	10,583,333	16,351	9,451,155	965,043	32,285	10,464,834

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

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

	FISCAL YEAR		
	2008	2007	2006
<b><u>RECEIPTS</u></b>			
Jury Duty	\$ 30	\$ 126	\$ 15
Youth Restitution	-	-	395
Dormant Youth Accounts	247	278	66
Funeral Furlough	-	-	-
Staff Witness Fees	-	-	-
Contraband Cash	1	-	22
Copying Fees	-	-	-
Miscellaneous	17,973	-	84
<b>TOTAL RECEIPTS</b>	<b>\$ 18,251</b>	<b>\$ 404</b>	<b>\$ 582</b>
<b><u>REMITTANCES</u></b>			
General Revenue Fund - 001	\$ 18,251	\$ 404	\$ 187
Department of Corrections Reimbursement Fund - 523	-	-	395
<b>TOTAL RECEIPTS REMITTED DIRECTLY TO STATE TREASURER</b>	<b>\$ 18,251</b>	<b>\$ 404</b>	<b>\$ 582</b>
<b><u>DEPOSITS</u></b>			
Receipts recorded by Center	\$ 18,251	\$ 404	\$ 187
Add: Deposits in transit - Beginning of year	-	-	-
Deduct: Deposits in transit - End of year	-	-	-
<b>DEPOSITS RECORDED BY THE STATE COMPTROLLER</b>	<b>\$ 18,251</b>	<b>\$ 404</b>	<b>\$ 187</b>

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

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

Fiscal Year 2008

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

<u>EXPENDITURE ITEM</u>	<u>FISCAL YEAR ENDED JUNE 30</u>		<u>INCREASE (DECREASE)</u>	
	<u>2008</u>	<u>2007</u>	<u>AMOUNT</u>	<u>PERCENTAGE</u>
State Contributions to State Employees' Retirement System	\$1,108,348	\$736,390	\$371,958	50.5%
Equipment	\$0	\$13,317	\$(13,317)	(100.0)%
Telecommunications	\$18,817	\$32,471	\$(13,654)	(42.1)%

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

State Contributions to State Employees' Retirement System

Fiscal year 2008 expenditures increased significantly due to an increase in the State contribution retirement rate from 11.525% in fiscal year 2007 to 16.561% in fiscal year 2008.

Equipment

During fiscal year 2007, a lawn mower was purchased, and during fiscal year 2008 Central Office did not allot any money for equipment purchases.

Telecommunications

Telecommunications bills are paid internally to CMS. During fiscal year 2006, bills from March 1 to June 30, 2006 were put on "hold" by budget services. The Center was instructed to hold these invoices until they were released to be paid. The invoices were released to be paid in fiscal year 2007 on September 13, 2006 as "catch-up billing." This situation did not repeat in fiscal year 2008, as a result, expenditures for telecommunications returned to the Center's annual average.

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Fiscal Year 2007

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

<u>EXPENDITURE ITEM</u>	<u>FISCAL YEAR ENDED JUNE 30</u>		<u>INCREASE (DECREASE)</u>	
	<u>2007</u>	<u>2006</u>	<u>AMOUNT</u>	<u>PERCENTAGE</u>
Employee Retirement Contributions paid by Employer	\$0	\$75,936	\$(75,936)	(100.0)%
State Contributions to State Employees' Retirement System	\$736,390	\$481,308	\$255,082	(53.0)%
Travel & Allowance	\$4,183	\$2,360	\$1,823	(77.3)%
Equipment	\$13,317	\$19,268	\$(5,951)	(30.9)%
Telecommunications	\$32,471	\$20,872	\$11,599	55.6%
Operation of Automotive Equipment	\$23,035	\$15,445	\$7,590	49.1%

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

Employee Retirement Contributions paid by Employer

The State discontinued matching a percentage of the employee's retirement contributions at the beginning of fiscal year 2007.

State Contributions to State Employees' Retirement System

The increase was due to an overall increase in the State retirement rate from 7.792% in fiscal year 2006 to 11.525% in fiscal year 2007.

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Fiscal Year 2007 (cont.)

Travel and Allowance

Travel and allowance expenses are primarily related to transporting residents back to their original location after they have been released from the Center. In fiscal year 2007, rising fuel costs caused the costs of transporting residents to increase significantly.

Equipment

Expenditures for equipment are controlled by the Central Office in Springfield, IL based on the needs of the Center. In fiscal year 2006, a video surveillance system was purchased. In fiscal year 2007, the Center purchased a lawn mower which cost significantly less than purchases in fiscal year 2006.

Telecommunications

Telecommunications bills are paid internally to CMS. During fiscal year 2006, bills from March 1 to June 30, 2006 were put on "hold" by budget services. The Center was instructed to hold these invoices until they were released to be paid. The invoices were released to be paid in fiscal year 2007 on September 13, 2006 as "catch-up billing".

Operation of Automotive Equipment

In fiscal year 2007 the Center had to make significant vehicle repairs. The Center has several vehicles between 8 and 13 years old and expects maintenance costs to vary based on the unpredictability of the need for repairs.

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Fiscal Year 2008

Our testing of lapse period expenditures for fiscal year ended June 30, 2008 disclosed no appropriation line items with significant (15% or more) lapse period expenditures.

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Fiscal Year 2007

Our review of lapse period expenditures for fiscal year ended June 30, 2007 disclosed five appropriation line items with significant (15% or more) lapse period expenditures, as scheduled below:

<u>EXPENDITURE ITEM</u>	<u>Fiscal Year Ended June 30, 2007</u>		
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Travel and allowances for committed, paroled and discharged prisoners	\$4,183	\$1,906	45.6%
Printing	\$4,594	\$922	20.1%
Equipment	\$13,317	\$13,317	100.0%
Telecommunications services	\$32,471	\$10,460	32.2%
Operation of automotive equipment	\$23,035	\$9,771	42.4%

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

Travel and Allowances for Committed, Paroled, and Discharged Prisoners

In order to make payment on invoices incurred prior to June 30, 2007, the Center was required to wait on an appropriations transfer. Payment was not made until after June 2007.

Printing

During May 2007 the Center ordered paper. The invoice was not received until after June 30, 2006 and was processed for payment in July 2007.

Equipment

During June 2007 the Center purchased a lawn mower. The payment was not processed until after June 30, 2007.

Telecommunications Services

In order to make payment on invoices incurred prior to June 30, 2007, the Center was required to wait on an appropriations transfer. Payment was not made until after June 2007.

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Fiscal Year 2007 (Concluded)

Operation of Automotive Equipment

In order to make payment on invoices incurred prior to June 30, 2007, the Center was required to wait on an appropriations transfer. Payment was not made until after June 2007.

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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>
<b>GENERAL REVENUE FUND</b>				
General Stores	\$ 24,456	\$ 32,890	\$ 31,866	\$ 25,480
Mechanical Stores	-	15,984	15,984	-
Resident Clothing	14,772	18,151	16,011	16,912
Officers' Clothing	659	8,236	8,304	591
Office Supplies	5,656	9,849	10,494	5,011
Postage	2,325	6,300	8,201	424
Kitchen	14,239	131,654	126,929	18,964
Surplus Inventory	-	-	-	-
	<u>\$ 62,107</u>	<u>\$ 223,064</u>	<u>\$ 217,789</u>	<u>\$ 67,382</u>

	<u>Balance</u> <u>July 1, 2006</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2007</u>
<b>GENERAL REVENUE FUND</b>				
General Stores	\$ 31,408	\$ 25,483	\$ 32,435	\$ 24,456
Mechanical Stores	-	20,010	20,010	-
Resident Clothing	12,464	18,793	16,485	14,772
Officers' Clothing	642	3,277	3,260	659
Office Supplies	7,151	8,240	9,735	5,656
Postage	1,557	8,400	7,632	2,325
Kitchen	18,737	116,998	121,496	14,239
Surplus Inventory	943	-	943	-
	<u>\$ 72,902</u>	<u>\$ 201,201</u>	<u>\$ 211,996</u>	<u>\$ 62,107</u>

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

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CENTER FUNCTIONS AND PLANNING PROGRAM

The Center began operations in the new facility in April 1997, accepted the first cadets shortly thereafter, and by June 1997 had attained its general population capacity of 104 cadets. At May 31, 2008, the Center had 81 cadets.

The Unified Code of Corrections (Chapter 730 ILCS 5/3-2-2) directs 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 cadets substance abuse counseling and education during incarceration and continuing intervention after cadets are released under parole supervision. The Department also offers the cadets a variety of programs designed to return cadets to the community with skills to make them useful and productive citizens. These programs include GED classes, vocational training and Junior College level academic courses offered by State Community College. In addition, the Department strives to create a healthful environment by providing a variety of services such as medical, dental, religious, counseling and library services as well as recreation programs.

The address of the Center is: Illinois Youth Center—Murphysboro, 636 Elza Brantley Drive, Murphysboro, Illinois 62966.

Planning Program

The Center has established formal written long and short-term goals with respect to 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 goals and objectives with which to achieve each goal.

On a monthly basis, key personnel responsible for implementation meet to update the plan, assess progress in the attainment of goals and objective 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. The goals and objectives of these employees are reviewed and revised as necessary on a quarterly basis.

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CENTER FUNCTIONS AND PLANNING PROGRAM (cont.)

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 that 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.

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AVERAGE NUMBER OF EMPLOYEES

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

	<u>Fiscal Year</u>		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Administrative	5	6	6
Business office and stores	7	7	8
Clinical services	5	5	5
Recreation	3	3	3
Maintenance	3	3	3
Laundry	0	0	0
Correctional Officers	75	80	80
Dietary	8	8	9
Medical/Psychiatric	0	0	1
Religion	0	0	0
Records	5	5	5
Secretary/Clerical Misc.	0	0	0
Total	<u>111</u>	<u>117</u>	<u>120</u>

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

	<u>Fiscal Year</u>	
	<u>2008</u>	<u>2007</u>
Correctional Officers, beginning of the year	80	80
New Correctional Officers hired	0	0
Correctional Officers transferred-in	0	0
Correctional Officers transferred-out	2	0
Correctional Officers separated from the Department	3	0
Correctional Officers, end of the year	<u>75</u>	<u>80</u>

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

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EMPLOYEE OVERTIME (not examined)

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

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

The following table, prepared from Department records presents the paid overtime and earned compensatory time incurred for the last three fiscal years, ended June 30:

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Paid overtime hours worked during fiscal year	534	434	1,178
Value of overtime hours worked during fiscal year	<u>\$48,127</u>	<u>\$42,312</u>	<u>\$43,962</u>
Compensatory hours earned during fiscal year	873	666	4,962
Value of compensatory hours earned during fiscal year	<u>\$59,394</u>	<u>\$103,399</u>	<u>\$126,182</u>
Total paid overtime hours and earned compensatory hours during fiscal year	1,407	1,100	6,140
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$107,521</u>	<u>\$145,711</u>	<u>\$170,144</u>

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CENTER YOUTH STATISTICS (not examined)

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

	Fiscal Year		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Rated population	<u>156</u>	<u>156</u>	<u>156</u>
Youth population (as of May 31)	<u>67</u>	<u>97</u>	<u>86</u>
Average number of youth	<u>83</u>	<u>84</u>	<u>89</u>
Expenditures from appropriations	\$9,601,946	\$8,905,726	\$8,475,380
Less-equipment and capital improvements	<u>0</u>	<u>13,317</u>	<u>19,268</u>
Net expenditures	<u>\$9,601,946</u>	<u>\$8,892,409</u>	<u>\$8,456,112</u>
Net youth cost per year	<u>\$115,686</u>	<u>\$105,862</u>	<u>\$95,012</u>

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

The rated population and youth population noted above was taken from the Illinois Department of Juvenile Justice 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 year ended June 30:

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Average number of employees	<u>111</u>	<u>117</u>	<u>120</u>
Average number of correctional officers	<u>75</u>	<u>80</u>	<u>81</u>
Average number of youth	<u>80</u>	<u>84</u>	<u>89</u>
Ratio of employees to youth	<u>1 to .72</u>	<u>1 to .71</u>	<u>1 to .74</u>
Ratio of correctional officers to youth	<u>1 to 1.07</u>	<u>1 to 1.05</u>	<u>1 to 1.09</u>

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

	Fiscal Year	
	<u>2008</u>	<u>2007</u>
Number of assaults on staff	0	9

CELL SQUARE FEET PER YOUTH (not examined)

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Approximate Square Foot Per Youth	<u>183</u>	<u>126</u>	<u>142</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.

	<u>Fiscal Year</u>		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Breakfast	29,360	30,518	32,260
Lunch	29,274	30,604	32,184
Dinner	29,327	30,659	32,305
Staff meals	28,803	31,159	33,495
Guest Meals/Snacks	10,177	10,617	11,178
Sample	<u>1,095</u>	<u>1,095</u>	<u>1,095</u>
Total Meals Served	<u>128,036</u>	<u>134,652</u>	<u>142,517</u>
Food Cost	<u>\$134,888</u>	<u>\$113,499</u>	<u>\$142,517</u>
Cost Per Meal	<u>\$1.05</u>	<u>\$.84</u>	<u>\$1.00</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.

	<u>Fiscal Year</u>		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
Medical Services:			
Health Professional Limited	\$580,726	\$576,284	\$564,098
Clergy Services:			
None	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 580,726</u>	<u>\$576,284</u>	<u>\$564,098</u>

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SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

Superintendent:	Robert Price (as of 7/11/08)
Opened:	April 15, 1997
Capacity:	156
Security Level:	Low Medium Security Male Youth
Average Daily Population:	80
Average Age of Youth:	16
Average Annual Cost of Youth:	\$115,006

Illinois Youth Center – Murphysboro has completed its 11<sup>th</sup> year of existence and continues to grow and expand its programming to meet the needs of youth between the ages of 13-20. A military style program encompasses the entire facility. Cadets are taught to maintain a military bearing at all times. The program is designed to develop and reinforce a strict respect and disciplinary approach for each youth at the facility.

Six dormitory-style platoons, each capable of housing 26 cadets, are a center point of the military style program where cadets are taught how to fold clothes, make beds, clean restrooms and organize lockers according to military schedules. Cadets rise at 0730 hours and maintain a full day of 16 programming hours of education and strenuous activity before “lights out” at 2130 hours. This occurs seven days per week.

Programs, such as BUILD (Belief in Self, Unity, Integrity, Leadership and Discipline), expand each cadet’s diverse background and instill a teamwork concept to build the core leadership values stressed at the boot camp. These values are taught and reinforced daily.

The teamwork concept is used not only in-group counseling efforts, but also to instill confidence in cadets as they master the outdoor obstacle and challenge courses at Illinois Youth Center – Murphysboro. The obstacle course has a series of low obstacles that must be negotiated quickly. It teaches balance and coordination and is an integral part of the physical conditioning program.

The challenge course has higher, more difficult obstacles that act as a catalyst in improving a cadet’s confidence level. The challenge course is a series of activities that safely allow cadets to challenge themselves approximately 30 feet above the ground. Both courses stress the use of teamwork and confidence as cadets maneuver through the conditioning courses.

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SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined) (CONTINUED)

Education programs at Illinois Youth Center – Murphysboro are among the best in the state and each cadet participates in those programs daily. Numerous teachers at the facility were recognized state wide as exemplary educators. The current emphasis on cadets earning their diplomas at the facility has resulted in 11 receiving academic high school diplomas. In addition many more cadets earn their GED while at the facility.

The educational programming at Illinois Youth Center – Murphysboro is not isolated to high school. The facility offers elementary, secondary, Title I, special education, construction, and horticulture vocational programming. In addition each cadet has access to a full service library. Additionally 48 students earned their eighth grade diplomas in the past two years.

Habitat for Humanity provides cadets a worthy cause to contribute their talents. Storage buildings are constructed and presented to low-income families in the community.

Cadets participate daily in substance abuse counseling. The Wells Center provides counselors and educators to instruct youth in how to avoid drugs and alcohol and how to recognize and cope with the issues when confronted by peers. Some of the topics include:

1. Development of distinct intermediate and long range goals.
2. Acceptance, even if tentative, of a new set of internal values.
3. Improved communication skills
4. The overcoming of drug psychological dependence.

Horticulture is taught at the facility and cadets actively participate in working in the facility's greenhouse on a year round basis. During winter months seedlings are planted and in the summer the plants are utilized to landscape the facility grounds.

Local volunteers are an integral part of introducing new diverse cultures to cadets as they tutor and mentor cadets. Illinois Youth Center – Murphysboro hosts religious volunteers, interns, surrogate parents and educational tutors. In addition, presentations by armed forces recruiters, motivational speakers and Southern Illinois University professors provide a base for the volunteer services programs at Illinois Youth Center – Murphysboro.

STATE OF ILLINOIS  
DEPARTMENT OF JUVENILE JUSTICE  
ILLINOIS YOUTH CENTER – MURPHYSBORO  
LIMITED SCOPE COMPLIANCE EXAMINATION  
ANALYSIS OF OPERATIONS  
For the Two Years Ended June 30, 2008

SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined) (CONCLUDED)

The intelligence unit continues to be heavily involved in security threat group (STG) issues at Illinois Youth Center – Murphysboro. Currently, intelligence is responsible for interviewing and conducting background investigation on every intake group that enters the facility. Intelligence has increased communication with confidential informants and continues to provide presentations during roll call and institutional training to heighten the awareness of STG activity and increase communication between security, program and administration areas. Intelligence staff also maintains a detailed tracking system regarding youth placement at the facility to include race issues, STG affiliation and other issues regarding the need to keep some individuals separated because of STG associations.

All cadets participate in some sort of community service, whether inside or outside the fences of Illinois Youth Center – Murphysboro. Cadets have varying cleaning assignments at the facility, including floor stripping and waxing, kitchen detail, general office cleaning and mowing.

Cadets also provided assistance at the Kincaid-Reed Creek Conservation District by cleaning, mowing, planting flowerbeds and helping revitalize a key recreational area of the district.

Volunteer participation by employees in service oriented activities is heavily encouraged by the management of the facility. Volunteers participate in quarterly blood drives with the American Red Cross. Annually the facility participates in the Toys for Tots program at Christmas as well as Coats for Kids, American Heart Association Walkathon, Habitat for Humanity and Special Olympics. Employees are encouraged to bring food, toys and clothes to distribute to the less fortunate. Volunteers also participate in golf tournaments, fishing tournaments, heart walks and a vast array of activities that raise money for worthy causes.

Staff training is emphasized at the facility. Annually all staff are taught CPR and certified by the state to perform CPR when needed. Cycle training is taught on a continuous basis to refresh staff with established procedures as well as update them on new ones.

Cadets can graduate from this program, be transferred to a traditional juvenile facility or vacate from their community court. Cadets cannot “quit” the Illinois Youth Center – Murphysboro Bootcamp program. Only after successful completion of this program are cadets presented to the Parole Board. Upon being paroled, cadets receive supervision and support from parole agents, substance abuse programs, schooling, advocacy and other after care services.

It is the hope of the Illinois Youth Center – Murphysboro that the youth can be returned to society as a useful respected citizen who will not be a burden on it in the future nor will they enter the Department of Corrections as an adult.