

REPORT DIGEST

**DEPARTMENT OF
CORRECTIONS
ILLINOIS YOUTH
CENTER -
ST. CHARLES**

COMPLIANCE AUDIT

For the 2 Years Ended:
June 30, 1996

Summary of Findings:

Total this audit	0
Total last audit	1
Repeated from last audit	0



State of Illinois
Office of the Auditor General

WILLIAM G. HOLLAND
AUDITOR GENERAL

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INTRODUCTION

There were no material findings of noncompliance disclosed by our audit tests. We commend the Center for its efforts in maintaining an effective system of internal controls.

AUDITORS' OPINION

We conducted a compliance audit of the Center as required by the Illinois State Auditing Act. We also performed certain agreed-upon procedures with respect to the accounting records of the Center to assist our single audit of the entire Department. Financial statements for the Department will be presented in the single audit report.

WILLIAM G. HOLLAND, Auditor General

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SPECIAL ASSISTANT AUDITORS

Our Special Assistant Auditors for this audit were Parker & Meltzer.

{Expenditures and Activity Measures are summarized on the next page.}

ILLINOIS DEPARTMENT OF CORRECTIONS
ILLINOIS YOUTH CENTER- ST CHARLES
COMPLIANCE AUDIT
For the Two Years Ended June 30, 1996

EXPENDITURE STATISTICS	FY 1996	FY 1995	FY 1994
• Total Expenditures (All Treasury Funds)	\$16,363,338	\$15,114,012	\$14,362,670
Personal Services.....	\$11,399,253	\$10,667,099	\$10,228,611
% of Total Expenditures.....	69.66%	70.58%	71.22%
No. of Employees.....	306	310	301
Average Employee Salary.....	\$37,252	\$34,410	\$33,982
Inmate Compensation	\$60,000	\$59,952	\$60,000
% of Total Expenditures	0.37%	0.40%	0.42%
Other Payroll Costs (FICA, Retirement).....	\$1,383,397	\$1,213,348	\$1,131,907
% of Total Expenditures.....	8.46%	8.03%	7.88%
Contractual Services.....	\$2,145,464	\$1,929,082	\$1,829,878
% of Total Expenditures.....	13.11%	12.76%	12.74%
All Other Items.....	\$1,375,224	\$1,244,531	\$1,112,274
% of Total Expenditures.....	8.40%	8.23%	7.74%
• Property and Equipment (at cost)	\$22,929,284	\$21,471,613	\$21,186,786

SELECTED ACTIVITY MEASURES	FY 1996	FY1995	FY1994
• Average Number of Inmates.....	483	453	416
• Ratio of Correctional Officers to Inmates.....	1 / 2.63	1 / 2.36	1 / 2.24
• Average Costs Per Inmate.....	\$32,994	\$32,490	\$33,794
• Rated Inmate Capacity.....	418	418	449
• Approximate Square Feet Per Inmate.....	45	48	51

CENTER SUPERINTENDENT(S)
During Audit Period: Jerry C. Butler Currently: Jerry C. Butler

