

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS

JACKSONVILLE CORRECTIONAL CENTER

LIMITED SCOPE COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2006

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

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CENTER OFFICIALS

Warden (12/16/05 - Current)	Mr. Terry Polk
Warden (9/16/05 – 12/15/05)	Mr. Mark Jones
Warden (7/1/04 – 9/15/05)	Mr. Jonathan R. Walls
Assistant Warden – Programs	Mr. Neil Rossi
Assistant Warden – Operations (12/16/05 - Current)	Mr. Mike McKinney
Assistant Warden – Operations (9/16/05 – 12/7/05)	Mr. Eric Little
Assistant Warden – Operations (7/1/04 – 9/15/05)	Mr. Mark Jones
Superintendent – Pittsfield Work Camp	Mr. Jerry Clements
Superintendent – Greene Co. Work Camp	Mr. Kim Kirchner
Business Office Administrator	Ms. Earlene Castleberry

The Center is located at:

2268 East Morton Avenue
Jacksonville, Illinois 62650



Illinois
Department of
Corrections

Rod R. Blagojevich
Governor
Roger E. Walker, Jr.
Director

Jacksonville Correctional Center/2268 East Morton Avenue/Jacksonville, IL 62650/Telephone: (217) 245-1481/TDD:
(800) 526-0844

February 14, 2007

Honorable William G. Holland
Auditor General
Iles Park Plaza
740 East Ash Street
Springfield, Illinois 62703-3154

Dear Mr. Holland:

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

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

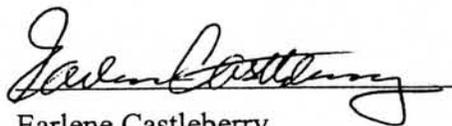
administered, and the accounting and record keeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

Jacksonville Correctional Center



Terry Polk
Warden



Earlene Castleberry
Business Administrator

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
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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.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>This Report</u>	<u>Prior Report</u>
Findings	2	2
Repeated findings	0	0
Prior recommendations implemented or not repeated	2	0

Details of findings are presented in a separately tabbed report section.

SCHEDULE OF FINDINGS

CURRENT FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
06-1	9	Operational security control weaknesses
06-2	11	Employee performance evaluations not performed timely

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PRIOR FINDINGS NOT REPEATED

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
06-3	12	Inaccurate processing of disbursements and inadequate documentation
06-4	12	Inaccurate reporting of accounts payable

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with Center personnel at an exit conference on April 3, 2007. Attending were:

Jacksonville Correctional Center

Terry Polk, Warden
Earlene Castleberry, Business Administrator
Roger Greenwood, Business Manager

Illinois Department of Corrections

Mary Ann Bohlen, Accounting Manager

Office of the Auditor General

Lisa Warden, Audit Manager
Courtney Dzierwa, Audit Supervisor
Blake Reed, Audit Staff
Heather York, Audit Staff

Responses to the recommendations were provided on April 27, 2007 by Mary Ann Bohlen, Accounting Manager for the Department of Corrections.

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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

**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

We performed a limited scope compliance examination of the State of Illinois Department of Corrections - Jacksonville Correctional Center's compliance with the requirements listed below, as more fully described in the Audit Guide for Performing Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (*Audit Guide*) as adopted by the Auditor General, during the two years ended June 30, 2006. The management of the State of Illinois Department of Corrections - Jacksonville Correctional Center is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois Department of Corrections - Jacksonville Correctional Center's compliance based on our examination.

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

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

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

The areas of the *Audit Guide* not examined at the Center have had procedures performed on a Department-wide basis through the compliance examination of the Department's General Office, and accordingly, any findings from the results of those procedures have been included in the Department of Corrections – General Office compliance report. We have also performed certain procedures with respect to the accounting records of the Center to assist in the performance of the Auditor General's financial statement audit of the entire Department of Corrections, for the year ended June 30, 2006. The results of these additional procedures have been communicated to the Department of Corrections – General Office auditors.

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

In our opinion, the State of Illinois Department of Corrections - Jacksonville Correctional Center complied, in all material respects, with the aforementioned requirements during the two years ended June 30, 2006. However, the results of our procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with criteria established by the *Audit Guide*, issued by the Illinois Office of the Auditor General and which are described in the accompanying Schedule of Findings as findings 06-1 and 06-2.

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

Internal Control

The management of the State of Illinois Department of Corrections - Jacksonville Correctional Center is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws and regulations. In planning and performing our limited scope compliance examination, we considered the State of Illinois Department of Corrections - Jacksonville Correctional Center's internal control over compliance with the aforementioned requirements in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the *Audit Guide*, issued by the Illinois Office of the Auditor General. We have also performed certain procedures with respect to the accounting records of the Center to assist in the performance of the Auditor General's financial statement audit of the entire Department of Corrections for the year ended June 30, 2006. The results of these additional procedures have been communicated to the

Department of Corrections – General Office auditors.

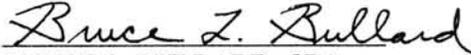
Our consideration of internal control over compliance with the aforementioned requirements would not necessarily disclose all matters in internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws and regulations that would be material in relation to one or more of the aforementioned requirements being examined may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over compliance that we consider to be material weaknesses. However, the results of our procedures disclosed other matters involving internal control which are required to be reported in accordance with criteria established by the *Audit Guide*, issued by the Illinois Office of the Auditor General and which are described in the accompanying Schedule of Findings as findings 06-1 and 06-2.

As required by the Audit Guide, immaterial findings relating to internal control deficiencies excluded from this report have been reported in a separate letter to your office.

Supplementary Information for State Compliance Purposes

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the *Audit Guide* as adopted by the Auditor General to the 2006 and 2005 Supplementary Information for State Compliance Purposes, except for information on the FY06 Residents' Benefit Fund amounts included in 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, Schedule of Changes in Inventories, Employee Overtime, Annual Cost Statistics and Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information. We have not applied procedures to the 2004 Supplementary Information for State Compliance Purposes, and accordingly, we do not express an opinion thereon.

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


BRUCE L. BULLARD, CPA
Director of Financial and Compliance Audits

February 14, 2007

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
JACKSONVILLE CORRECTIONAL CENTER
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2006

Current Findings

06-1. **FINDING** (Operational security control weaknesses)

The Jacksonville Correctional Center (Center) did not always exercise adequate control over security doors and access keys during the examination period. We noted the following weaknesses:

- Internal controls at the Center were not adequately designed or placed in operation to prevent and timely detect a loss of keys in the normal course of employees performing their assigned responsibilities. A set of master keys was lost sometime between April 8, 2005 and September 9, 2005. The keys unlocked doors throughout the Center, including cell houses, exterior doors, and two prison wings.

The Illinois Department of Corrections policy states each facility shall maintain a system for strict accountability of all keys to ensure that the keys are only issued to authorized personnel and are properly and securely stored when not in use (Administrative Directive 05.01.103).

- The Center did not timely re-key doors affected by the loss of keys. The set of master keys was known to be missing on September 9, 2005, yet the Center did not re-key exterior doors at the Center until the week of March 20, 2006, six months later.

Good internal controls require that affected doors be re-keyed immediately after a loss of keys which necessitates lock replacement.

- The Center did not properly secure all doors in the Central Control Unit and housing units. We noted 6 instances on three different days where auditors found unlocked or unlatched doors in the Center that were required to be locked. Center personnel stated some doors in the facility did not close properly and would occasionally stick due to age. In one of the instances, the door appeared to have been intentionally left unlocked.

Permanent signs posted at each of the doors required the doors to be locked. Further, good internal controls require that all doors in secured areas remain locked.

Failure to account for all keys, to timely identify and take corrective action for lost keys, and to keep security doors locked increases the risk that an escape or injury to Center personnel, visitors, or other inmates could occur. (Finding Code No. 06-1)

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SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2006

Current Findings, continued

RECOMMENDATION

We recommend the Center develop and implement adequate internal controls to ensure all keys are properly accounted for and any unaccounted for keys are promptly detected. Further, the Center should take prompt corrective action in situations where keys are missing to avoid compromising the security and safety of the Center. Also, the Center should ensure all required doors are locked at all times. If necessary, maintenance should be performed to ensure locks function properly.

CENTER RESPONSE

Recommendation implemented. The facility's duty administrative officers are required to turn in their keys at the end of their shift. This provides accountability for an inventory of all keys every 24 hours. The facility continues to reiterate security policies to staff concerning the security of the doors. Staff complacency was addressed in several periodic Warden Bulletins. The Bulletins clearly delineate the discipline involved as a result of any failure to secure doors. The Central Control area was again mandated a restricted area in a Warden's Bulletin to all staff.

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JACKSONVILLE CORRECTIONAL CENTER
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2006

Current Findings, continued

06-2. **FINDING** (Employee performance evaluations not performed timely)

The Jacksonville Correctional Center (Center) did not complete performance evaluations timely.

The Center did not timely complete annual evaluations for 17 of 25 (68%) employees tested. We noted 50 evaluations should have been prepared for the 25 employees tested during this two-year period; however, we noted the following exceptions concerning 29 of 50 (58%) evaluations that were to have been performed:

- 10 of 50 (20%) annual evaluations were prepared 17 to 451 days late;
- 15 of 50 (30%) annual evaluations were not performed at all; and
- 4 of 50 (8%) annual evaluations were not performed on an annual basis. They were combined into biennial evaluations for these 2 employees.

The Center's Employee Manual (Procedure 03.03.110) states employees' evaluations should be submitted at least annually and no later than seven days after the employee's annual date or last day of the probationary period. In addition, the Illinois Administrative Code (80 Ill. Adm. Code 302.270) also requires the Agency to prepare an evaluation on employees not less often than annually.

Center personnel stated the evaluations were not performed timely due to oversight.

Performance evaluations are a systematic and uniform approach used for the development of employees and communication of performance expectations to employees. Performance evaluations should serve as a foundation for salary adjustments, promotion, demotion, discharge, layoff, recall, and reinstatement decisions. (Finding Code No. 06-02)

RECOMMENDATION

We recommend that Jacksonville Correctional Center take appropriate measures to ensure performance evaluations are conducted at least annually as required by policy.

CENTER RESPONSE

Recommendation accepted. The facility will make every effort to ensure evaluations are performed timely as required.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
JACKSONVILLE CORRECTIONAL CENTER
SCHEDULE OF FINDINGS
For the Two Years Ended June 30, 2006

Prior Findings Not Repeated

06-3. **FINDING** (Inaccurate processing of disbursements and inadequate documentation)

During the prior period, the Jacksonville Correctional Center (Center) did not accurately process disbursements from its locally held funds. In addition, the Center did not obtain adequate documentation for disbursements made from its locally held funds.

During the current period, our testing did not note any significant problems with respect to disbursements from the Center's locally held funds. (Finding Code No. 04-1)

06-4. **FINDING** (Inaccurate reporting of accounts payable)

During the prior period, the Jacksonville Correctional Center (Center) did not accurately report accounts payable at the end of each fiscal year for its locally held funds. Invoices were improperly recorded in the Fund Accounting & Commissary Trading System (FACTS) resulting in an understatement of accounts payable for FY03 and FY04. Recording of the current date as the invoice date instead of the actual invoice date caused invoices to be excluded resulting in an understatement.

During the current period, we did not note any significant problems with respect to accounts payable inaccuracies in the Center's locally held funds. (Finding Code No. 04-2)

STATE OF ILLINOIS
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JACKSONVILLE CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
For the Two Years Ended June 30, 2006

SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

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

Fiscal Schedules and Analysis:

- Schedule of Appropriations, Expenditures and Lapsed Balances
- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances
- Description of Locally Held Funds
- Schedule of Locally Held Funds – Special Revenue Funds
- Schedule of Locally Held Funds – Cash Basis
- Schedule of Changes in State Property (Not Examined)
- Comparative Schedule of Cash Receipts and Deposits (Not Examined)
- Analysis of Significant Variations in Expenditures
- Analysis of Significant Lapse Period Spending
- Schedule of Changes in Inventories (Not Examined)

Analysis of Operations:

- Center Functions and Planning Program
- Average Number of Employees
- Employee Overtime (Not Examined)
- Inmate Commissary Operation
- Annual Cost Statistics
 - Costs Per Year Per Inmate (Not Examined)
 - Ratio of Employees to Inmates (Not Examined)
 - Cell Square Feet Per Inmate (Not Examined)
 - Food Services (Not Examined)
 - Medical and Clergy Service Contracts (Not Examined)
- Service Efforts and Accomplishments (Not Examined)

The accountants' report that covers Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states we have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General to the 2006 and 2005 Supplementary Information for State Compliance Purposes, except for information on the FY06 Residents' Benefit Fund amounts included in 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, Schedule of Changes in Inventories, Employee Overtime, Annual Cost Statistics and Service Efforts and Accomplishments on which we did not perform any procedures. However, we do not express an opinion on the supplementary information.

STATE OF ILLINOIS
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JACKSONVILLE CORRECTIONAL CENTER
LIMITED SCOPE COMPLIANCE EXAMINATION
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We have not applied procedures to the 2004 Supplementary Information for State Compliance Purposes, and accordingly, do not express an opinion thereon.

STATE OF ILLINOIS - DEPARTMENT OF CORRECTIONS
 JACKSONVILLE CORRECTIONAL CENTER
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 For The Fiscal Year Ended June 30, 2006

P.A. 94-0015	Appropriations (Net of Transfers)	Lapse Period		Balances Lapsed August 31
		Expenditures Through June 30	Expenditures July 1 to August 31	
FISCAL YEAR 2006		Expenditures Through June 30	Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31
Fund 001 - General Revenue				
Personal Services	\$ 24,773,800	\$ 23,492,059	\$ 1,210,781	\$ 24,702,840
Employee Retirement				
Contributions Paid by Employer	321,000	320,995	-	320,995
State Contribution to State				
Employees' Retirement System	1,930,200	1,830,113	94,347	1,924,460
State Contributions to Social Security	1,827,500	1,737,288	90,141	1,827,429
Student, Member, and Inmate Compensation	457,100	422,108	34,953	457,061
Contractual Services	3,149,400	2,776,895	372,052	3,148,947
Travel	1,300	1,163	125	1,288
Travel and Allowance for Committed, Paroled, and Discharged Prisoners	8,500	8,410	-	8,410
Commodities	1,990,100	1,894,721	93,324	1,988,045
Printing	22,600	19,050	3,428	22,478
Equipment	36,000	12,972	22,940	35,912
Telecommunications	46,600	46,526	-	46,526
Operation of Automotive Equipment	155,600	134,604	20,994	155,598
Total Fiscal Year 2006	\$ 34,719,700	\$ 32,696,904	\$ 1,943,085	\$ 34,639,989
				\$ 79,711

Note: Appropriations, expenditures, and lapsed balances were obtained from Agency records and have been reconciled to records of the State Comptroller.

STATE OF ILLINOIS - DEPARTMENT OF CORRECTIONS
 JACKSONVILLE CORRECTIONAL CENTER
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 For The Fiscal Year Ended June 30, 2005

P.A. 93-0842	Appropriations (Net of Transfers)	Lapse Period		Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
		Expenditures Through June 30	Expenditures July 1 to August 31		
FISCAL YEAR 2005					
Fund 001 - General Revenue					
Personal Services	\$ 24,811,800	\$ 23,576,196	\$ 1,200,095	\$ 24,776,291	\$ 35,509
Employee Retirement					
Contributions Paid by Employer	51,175	51,174	0	51,174	1
State Contribution to State					
Employees' Retirement System	3,852,700	3,658,790	188,539	3,847,329	5,371
State Contributions to Social Security	1,770,600	1,678,699	87,000	1,765,699	4,901
Student, Member, and Inmate Compensation	436,100	390,888	36,415	427,303	8,797
Contractual Services	3,369,000	2,728,793	586,116	3,314,909	54,091
Travel	4,800	2,499	437	2,936	1,864
Travel and Allowance for Committed, Paroled and Discharged Prisoners	31,800	13,952	0	13,952	0
Commodities	2,271,300	2,062,781	140,522	2,203,303	17,848
Printing	18,200	17,089	0	17,089	67,997
Equipment	11,700	0	0	0	1,111
Telecommunications	89,600	67,067	6,875	73,942	11,700
Operation of Automotive Equipment	161,500	123,444	35,699	159,143	15,658
Total Fiscal Year 2005	\$ 36,880,275	\$ 34,371,372	\$ 2,281,698	\$ 36,653,070	\$ 227,205

Note: Appropriations, expenditures, and lapsed balances were obtained from Agency records and have been reconciled to records of the State Comptroller.

STATE OF ILLINOIS - DEPARTMENT OF CORRECTIONS
 JACKSONVILLE CORRECTIONAL CENTER
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES
 For the Fiscal Years Ended June 30, 2006

	Fiscal Year		
	2006	2005	2004
Fund 001 - General Revenue	P.A. 94-0015	P.A. 93-0842	P.A. 93-0091
<hr/>			
Appropriations (Net of Transfers)	\$ 34,719,700	\$ 36,880,275	\$ 36,085,650
<hr/>			
<u>Expenditures</u>			
Personal Services	\$ 24,702,840	\$ 24,776,291	\$ 20,966,248
Employee Retirement			
Contributions Paid by Employer	320,995	51,174	1,067,957
State Contribution to State			
Employees' Retirement System	1,924,460	3,847,329	1,876,378
State Contributions to Social Security	1,827,429	1,765,699	1,546,829
Student, Member, and Inmate Compensation	457,061	427,303	415,854
Contractual Services	3,148,947	3,314,909	2,991,700
Travel	1,288	2,936	5,642
Travel and Allowance for Committed, Paroled, and Discharged Prisoners	8,410	13,952	33,828
Commodities	1,988,045	2,203,303	2,234,333
Printing	22,478	17,089	17,046
Equipment	35,912	0	152,032
Telecommunications	46,526	73,942	76,315
Operation of Automotive Equipment	155,598	159,143	136,378
Greene County Impact Incarceration Program	0	0	2,065,475
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 34,639,989	\$ 36,653,070	\$ 33,586,015
	<hr/>	<hr/>	<hr/>
Lapsed Balances	\$ 79,711	\$ 227,205	\$ 2,499,635
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
JACKSONVILLE CORRECTIONAL CENTER
DESCRIPTION OF LOCALLY HELD FUNDS
For the Two Years Ended June 30, 2006

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

1. Governmental Funds

General Revenue Fund

The Travel and Allowance Revolving Fund is a cash imprest fund located at the Center and is used to provide travel and allowances for discharged residents. 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. The Travel and Allowance Revolving Fund closed in February 2005.

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. Most centers maintain four special revenue funds.

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

Residents' Benefit Fund and Employees' Benefit Fund are used to provide entertainment and recreational activities for residents and employees. During fiscal year 2006 the accounting and expenditure processing of the Residents' Benefit Fund were transferred to the Department of Corrections General Office.

2. Fiduciary Fund

Agency Fund

An agency fund is used to account for assets held as the agent for others. The Center maintains one such fund, the Residents' Trust Fund which is a depository for the residents' money. The Residents' Trust Fund is used to account for the receipts and disbursements of the resident's individual accounts.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
JACKSONVILLE CORRECTIONAL CENTER
SCHEDULE OF LOCALLY HELD FUNDS - ACCRUAL BASIS
SPECIAL REVENUE FUNDS
For the Year Ended June 30, 2006

	Residents' Commissary Fund	Employees' Benefit Fund	Residents' Benefit Fund (Not Examined)
<u>REVENUES</u>			
Income from Sales	\$ 1,350,960		
Investment Income	171	\$ 16	\$ 3,243
Miscellaneous			
Entry Fees		468	
Postage			
Donations		4,835	
Other	1,704	16,686	19,067
Total Revenues	<u>1,352,835</u>	<u>22,005</u>	<u>22,310</u>
<u>EXPENDITURES</u>			
Purchases	1,084,579		
General and Administrative	3,641		21,966
Contractual		3,592	46,852
Postage			
Cable Television			
Equipment			5,087
Donations		1,626	
Other		25,039	
Total Expenditures	<u>1,088,220</u>	<u>30,257</u>	<u>73,905</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>264,615</u>	<u>(8,252)</u>	<u>(51,595)</u>
<u>OTHER FINANCING SOURCES</u>			
Transfers In			106,126
Transfers Out	(264,615)		
Total Other Financing Sources	<u>(264,615)</u>	<u>-</u>	<u>106,126</u>
Net Change in Fund Balance	-	(8,252)	54,531
Fund Balance July 1, 2005	-	10,667	272,624
Fund Balance June 30, 2006	<u>\$ -</u>	<u>\$ 2,415</u>	<u>\$ 327,155</u>

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
JACKSONVILLE CORRECTIONAL CENTER
SCHEDULE OF LOCALLY HELD FUNDS - ACCRUAL BASIS
SPECIAL REVENUE FUNDS
For the Year Ended June 30, 2005

	Employees' Commissary Fund	Residents' Commissary Fund	Employees' Benefit Fund	Residents' Benefit Fund
REVENUES				
Income from Sales		\$ 1,179,450		\$ 11,518
Investment Income	\$ 5	161	\$ 18	40
Miscellaneous				
Postage				36,279
Donations			1,798	
Other		94	20,666	16,423
Total Revenues	<u>5</u>	<u>1,179,705</u>	<u>22,482</u>	<u>64,260</u>
EXPENDITURES				
Purchases	1,139	937,012		
General and Administrative	762	1,036		
Contractual			200	11,889
Postage				35,382
Cable Television				27,167
Equipment			9,793	14,802
Donations			490	
Other			15,500	28,752
Total Expenditures	<u>1,901</u>	<u>938,048</u>	<u>25,983</u>	<u>117,992</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,896)</u>	<u>241,657</u>	<u>(3,501)</u>	<u>(53,732)</u>
OTHER FINANCING SOURCES				
Transfers In			(1,896) *	96,856
Transfers Out	1,896 *	(241,657)		
Total Other Financing Sources	<u>1,896</u>	<u>(241,657)</u>	<u>(1,896)</u>	<u>96,856</u>
Net Change in Fund Balance	-	-	(5,397)	43,124
Fund Balance July 1, 2004	-	-	16,064	229,500
Fund Balance June 30, 2005	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,667</u>	<u>\$ 272,624</u>

* The Employee Commissary ceased operations during the summer of 2004. As a result, the loss experienced on the disposal of remaining merchandise was transferred to the Employee Benefit Fund, which had been the recipient of previous profits from the commissary.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
JACKSONVILLE CORRECTIONAL CENTER
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS
(NOT EXAMINED)
For the Years Ended June 30,

	<u>2006</u>	<u>2005</u>	
	<u>Residents'</u>	<u>Travel and</u>	<u>Residents'</u>
	<u>Trust</u>	<u>Allowance</u>	<u>Trust</u>
	<u>Fund</u>	<u>Rev. Fund</u>	<u>Fund</u>
Balance - July 1	\$ 37,510	\$ 5,080	\$ 62,953
Receipts			
Investment Income	280		193
Inmate Account Receipts	1,733,022		1,508,658
Appropriations from General Revenue Fund		10,860	
TOTAL RECEIPTS	<u>1,733,302</u>	<u>10,860</u>	<u>1,508,851</u>
Disbursements			
Inmate Account Disbursements	1,687,156		1,534,101
Disbursements for released inmates		15,940	
TOTAL DISBURSEMENTS	<u>1,687,156</u>	<u>15,940</u>	<u>1,534,101</u>
Fund Transfers			
Fund Transfers In			
Fund Transfers Out	(280)		(193)
TOTAL TRANSFERS	<u>(280)</u>		<u>(193)</u>
Balance - June 30	<u>\$ 83,376</u>	<u>\$ -</u>	<u>\$ 37,510</u>

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
JACKSONVILLE CORRECTIONAL CENTER
SCHEDULE OF CHANGES IN STATE PROPERTY
(NOT EXAMINED)

For the Year Ended June 30, 2006

	Land	Buildings	Equipment	Land Improvements	Building Improvements	Capital Lease Equipment	Total
Balance, beginning	\$ 653,954	\$ 28,090,240	\$ 3,538,264	\$ 243,284	\$ 926,521	\$ 6,055	\$ 33,458,318
Additions:							
Purchases			25,393				25,393
Transfers-in:							
Inter-agency			74,168				74,168
Intra-agency			99,786				99,786
Capital Development Board			0				0
Residents' Benefit Fund			4,065				4,065
Employees' Benefit Fund			1,018				1,018
Donations			1,497				1,497
Adjustments			0				0
Total Additions	0	0	205,927	0	0	0	205,927
Deductions:							
Transfers-out:							
Inter-agency			26,829				26,829
Intra-agency			93,690				93,690
Scrap property			30,979				30,979
Surplus property			20,316				20,316
Lost property			0				0
Trade-In			0				0
Adjustment			504				504
Total Deductions	0	0	172,318	0	0	0	172,318
Balance, ending	\$ 653,954	\$ 28,090,240	\$ 3,571,873	\$ 243,284	\$ 926,521	\$ 6,055	\$ 33,491,927

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

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
JACKSONVILLE CORRECTIONAL CENTER
SCHEDULE OF CHANGES IN STATE PROPERTY
(NOT EXAMINED)

For the Year Ended June 30, 2005

	Land	Buildings	Equipment	Land Improvements	Building Improvements	Capital Lease Equipment	Total
Balance, beginning	\$ 653,954	\$ 28,090,240	\$ 3,522,265	\$ 243,284	\$ 926,521	\$ 6,055	\$ 33,442,319
Additions:							
Purchases			116,922				116,922
Transfers-in:							
Inter-agency			7,661				7,661
Intra-agency			48,252				48,252
Capital Development Board			0				0
Residents' Benefit Fund			937				937
Employees' Benefit Fund			485				485
Donations			0				0
Adjustments			0				0
Total Additions	0	0	174,257	0	0	0	174,257
Deductions:							
Transfers-out:							
Inter-agency			365				365
Intra-agency			0				0
Scrap property			86,212				86,212
Surplus property			71,152				71,152
Lost property			529				529
Trade-In			0				0
Adjustment			0				0
Total Deductions	0	0	158,258	0	0	0	158,258
Balance, ending	\$ 653,954	\$ 28,090,240	\$ 3,538,264	\$ 243,284	\$ 926,521	\$ 6,055	\$ 33,458,318

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

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

	FISCAL YEAR		
	2006	2005	2004
<u>RECEIPTS</u>			
Jury Duty and Telephone Reimbursement	\$ 175	\$ 391	\$ 240
Inmate Restitution	5,802	10,016	15,147
Postage	5,194	10,476	11,949
Miscellaneous	<u>1,602</u>	<u>2,793</u>	<u>12,856</u>
TOTAL RECEIPTS	<u>\$ 12,773</u>	<u>\$ 23,676</u>	<u>\$ 40,192</u>
<u>REMITTANCES</u>			
General Revenue Fund - 001	\$ 516	\$ 405	\$ 11,834
Department of Corrections Reimbursement Fund - 523	<u>12,257</u>	<u>23,271</u>	<u>28,358</u>
TOTAL RECEIPTS REMITTED DIRECTLY TO STATE TREASURER	<u>\$ 12,773</u>	<u>\$ 23,676</u>	<u>\$ 40,192</u>
<u>DEPOSITS</u>			
Receipts recorded by Center	\$ 516	\$ 405	\$ 11,834
Add: Deposits in transit - Beginning of year	0	0	0
Deduct: Deposits in transit - End of year	<u>0</u>	<u>0</u>	<u>0</u>
DEPOSITS RECORDED BY THE STATE COMPTROLLER	<u>\$ 516</u>	<u>\$ 405</u>	<u>\$ 11,834</u>

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

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
JACKSONVILLE CORRECTIONAL CENTER
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2006

Fiscal Year 2006

A comparative schedule of significant variations in expenditures (20% or more) for the fiscal years ended June 30, 2006 and June 30, 2005 are shown below:

<u>EXPENDITURE ITEM</u>	<u>FISCAL YEAR ENDED JUNE 30</u>		<u>INCREASE (DECREASE)</u>	
	<u>2006</u>	<u>2005</u>	<u>AMOUNT</u>	<u>%</u>
Employee Retirement Contributions				
Paid by Employer	\$320,995	\$51,174	\$269,821	527.26%
State Contributions to State				
Employees' Retirement System	\$1,924,460	\$3,847,329	\$(1,922,869)	(49.98)%
Travel	\$1,288	\$2,936	\$(1,648)	(56.13)%
Travel and Allowance for Committed, Paroled and Discharged Prisoners	\$8,410	\$13,952	\$(5,542)	(39.72)%
Printing	\$22,478	\$17,089	\$5,389	31.53%
Equipment	\$35,912	\$0	\$35,912	100.00%
Telecommunications	\$46,526	\$73,942	\$(27,416)	(37.08)%

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

Employee Retirement Contributions Paid By Employer

The increase in Employee Retirement Contributions Paid By Employer is due to the Center making payments for one half of fiscal year 2006 compared to one pay period in fiscal year 2005.

State Contribution to State Employees' Retirement System

The decrease in State Contribution to State Employees' Retirement System is due to the retirement rate changing to 7.792% from the fiscal year 2005 rate of 16.107%.

Travel

Less employee travel was required during fiscal year 2006, decreasing the amount of travel reimbursements needed.

Travel and Allowance for Committed, Paroled and Discharged Prisoners

There was a reduction in the price of Chicago bus tickets, which decreased the travel expenditures incurred at the Center for prisoners.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
JACKSONVILLE CORRECTIONAL CENTER
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2006

Printing

Printing expenditures increased because the Center replenished the supply of forms, which were not required to be purchased in fiscal year 2005.

Equipment

Equipment expenditures increased because no equipment items were budgeted for purchase during fiscal year 2005. The Center purchased several pieces of equipment for their dietary in fiscal year 2006 to replace older items, including fryers, ovens, shelving, and a new griddle.

Telecommunications

Telecommunications services expenditures decreased \$27,416 primarily due to payment from fiscal year 2007 appropriations for telecommunication services totaling \$20,489 received and billed in fiscal year 2006.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
JACKSONVILLE CORRECTIONAL CENTER
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2006

Fiscal Year 2005

A comparative schedule of significant variations in expenditures (20% or more) for the fiscal years ended June 30, 2005 and June 30, 2004 are shown below:

<u>EXPENDITURE ITEM</u>	<u>FISCAL YEAR ENDED JUNE 30</u>		<u>INCREASE (DECREASE)</u>	
	<u>2005</u>	<u>2004</u>	<u>AMOUNT</u>	<u>%</u>
Employee Retirement Contributions				
Paid by Employer	\$51,174	\$1,067,957	\$(1,016,783)	(95.21)%
State Contributions to State Employees' Retirement System	\$3,847,329	\$1,876,378	\$1,970,951	105.04%
Travel	\$2,936	\$5,642	\$(2,706)	(47.96)%
Travel and Allowance for Committed, Paroled and Discharged Prisoners	\$13,952	\$33,828	\$(19,876)	(58.76)%
Equipment	\$0	\$152,032	\$(152,032)	(100.00)%
Greene County Impact Incarceration Program	\$0	\$2,065,475	\$(2,065,475)	(100.00)%

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

Employee Retirement Contributions Paid by Employer

The decrease in Employee Retirement Contribution expenditures in fiscal year 2005 was due to the State ceasing to pay the employee's portion of the State Employee Retirement Contribution in fiscal year 2005.

State Contribution to State Employees' Retirement System

The increase in the State Contribution to State Employees' Retirement System expenditures in fiscal year 2005 was due to the State suspending payments into the State Employees' Retirement System in fiscal year 2004 as a result of Public Act 93-0665, which became effective in March 2004. The Act suspended contribution payments from the effective date of the Act through the payment of the final payroll from fiscal year 2004 appropriations. Contributions resumed in fiscal year 2005.

In addition, the overall State employee retirement rate increased from 13.439% in fiscal year 2004 to 16.107% in fiscal year 2005.

Travel

Less employee travel was required during fiscal year 2005, decreasing the amount of travel reimbursements needed.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
JACKSONVILLE CORRECTIONAL CENTER
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES
For the Two Years Ended June 30, 2006

Travel and Allowance for Committed, Paroled and Discharged Prisoners

Fewer inmates were released from the Center during fiscal year 2005, resulting in a decrease in travel allowances.

Equipment

No equipment items were purchased during fiscal year 2005 due to no budget line for such expenditures. The Center purchased several equipment items for the dietary during fiscal year 2004, including a new dishwasher. In addition, the Center also purchased new lawn mowers during fiscal year 2004.

Greene County Impact Incarceration Program

A separate appropriation was received during fiscal year 2004 to re-open the Greene County Work Camp. However, in subsequent years, the appropriations necessary to operate the Greene County Work Camp were commingled in the Center's overall appropriation amounts.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
JACKSONVILLE CORRECTIONAL CENTER
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2006

Our review of lapse period expenditures for fiscal year ended June 30, 2006 disclosed one appropriation line item with significant (20% or more) lapse period expenditures, as scheduled below:

<u>EXPENDITURE ITEM</u>	<u>Fiscal Year Ended June 30, 2006</u>		
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Equipment	\$35,912	\$22,940	63.88%

Center management provided the following explanation for the significant lapse period expenditure identified above.

Equipment

Equipment expenditures incurred prior to June 30 were paid during the lapse period due to the approved budget not being released by the Department of Corrections until late in the year. As a result, the Center did not order equipment items until June and vendor invoices were not received until July.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
JACKSONVILLE CORRECTIONAL CENTER
ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING
For the Two Years Ended June 30, 2006

Our review of lapse period expenditures for fiscal year ended June 30, 2005 disclosed one appropriation line item with significant (20% or more) lapse period expenditures, as scheduled below:

<u>EXPENDITURE ITEM</u>	<u>Fiscal Year Ended June 30, 2005</u>		
	<u>TOTAL EXPENDITURES</u>	<u>LAPSE PERIOD EXPENDITURES</u>	<u>PERCENTAGE</u>
Operation of Automotive Equipment	\$159,143	\$35,699	22.43%

Center management provided the following explanation for the significant lapse period expenditure identified above.

Operation of Automotive Equipment

Operation of Automotive Equipment lapse period expenditures consisted primarily of a \$25,000 payment to the Efficiency Initiative Revolving Fund by the Department of Corrections Central Office in August 2005. The remaining lapse period expenditures were for routine expenditures, such as fuel and maintenance, where the products and services were received prior to June 30 but the invoices were not received and processed until the lapse period.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
JACKSONVILLE CORRECTIONAL CENTER
SCHEDULE OF CHANGES IN INVENTORIES
(NOT EXAMINED)

For the Two Years Ended June 30, 2006

	Balance <u>July 1, 2005</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 2006</u>
GENERAL REVENUE FUND				
General Stores	\$ 33,916	\$ 174,532	\$ 154,684	\$ 53,764
Mechanical Stores	38,564	105,571	89,120	55,015
Pharmacy Store	1,019	103	1,122	-
Clothing Store	44,475	94,746	93,694	45,527
Officers' Clothing	-	22,558	22,558	-
Office Supplies	11,972	49,462	43,281	18,153
Kitchen Store	80,398	1,127,296	960,749	246,945
Bootcamp Officer Clothing	-	-	-	-
Bootcamp Resident Clothing	-	-	-	-
Regular Stores	154,553	473,903	464,871	163,585
Surplus Inventory	5,141	-	5,141	-
Greene County Workcamp	16,711	190,741	159,027	48,425
Postage	10,098	12,943	19,116	3,925
	<u>\$ 396,847</u>	<u>\$ 2,251,855</u>	<u>\$ 2,013,363</u>	<u>\$ 635,339</u>

LOCAL FUNDS

Employees' Commissary Fund	\$ -	\$ -	\$ -	\$ -
Inmates' Commissary Fund	52,599	1,082,212	1,084,579	50,232
	<u>\$ 52,599</u>	<u>\$ 1,082,212</u>	<u>\$ 1,084,579</u>	<u>\$ 50,232</u>

	Balance <u>July 1, 2004</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 2005</u>
GENERAL REVENUE FUND				
General Stores	\$ 20,675	\$ 167,930	\$ 154,689	\$ 33,916
Mechanical Stores	41,731	86,260	89,427	38,564
Pharmacy Store	1,227	135	343	1,019
Clothing Store	57,199	109,651	122,375	44,475
Officers' Clothing	-	9,547	9,547	-
Office Supplies	15,852	35,081	38,961	11,972
Kitchen Store	77,864	1,201,304	1,198,770	80,398
Bootcamp Officer Clothing	-	-	-	-
Bootcamp Resident Clothing	-	-	-	-
Regular Stores	87,824	532,422	465,693	154,553
Surplus Inventory	5,163	-	22	5,141
Greene County Workcamp	20,830	212,097	216,216	16,711
Postage	13,392	10,301	13,595	10,098
	<u>\$ 341,757</u>	<u>\$ 2,364,728</u>	<u>\$ 2,309,638</u>	<u>\$ 396,847</u>

LOCAL FUNDS

Employees' Commissary Fund	\$ 3,031	\$ -	\$ 3,031	\$ -
Inmates' Commissary Fund	62,333	927,278	937,012	52,599
	<u>\$ 65,364</u>	<u>\$ 927,278</u>	<u>\$ 940,043</u>	<u>\$ 52,599</u>

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

CENTER FUNCTIONS AND PLANNING PROGRAM

Center Functions

The Jacksonville Correctional opened October 8, 1984. The Jacksonville Correctional Center, one of currently forty-four adult facilities of the Department of Corrections, is now a 1,440 bed, high-minimum security unit to provide for the custody, care and safety of adult males who have been placed under its jurisdiction. In addition to the operation of the facility, management is also responsible for the operation of a "Work Camp" in Pittsfield, Illinois and a "Work Camp" in Roodhouse, Illinois. The Pittsfield Work Camp, with a rated capacity for four hundred low risk offenders close to release, was officially opened on September 5, 1996. The Greene County Work Camp, with a rated capacity of two hundred offenders became operational in March of 2004. The Greene County Work Camp was previously known as the Greene County "Boot Camp" before being closed in September 2002 due to a lack of funding.

The mission of the Jacksonville Correctional Center is to protect the public from criminal offenders through a system of incarceration and supervision, which securely segregates offenders from society, assures offenders of their constitutional rights and maintains programs to enhance the success of offenders' reentry into society. The operational and program philosophy which has been developed at the Jacksonville Correctional Center focuses on providing opportunities for program participation; increases the range of the individual's responsibility and decision-making authority; and provides an atmosphere with reasonable freedom, while maintaining a necessary level of security and control to ensure a safe and secure environment for the inmates, staff, visitors and the community. The primary focus of the Jacksonville Correctional Center's Programs Department is to reduce recidivism by helping the inmate population to develop the skills necessary for a more positive and successful reintegration process back into the community. The work camps are another venue for attempting to achieve these goals and objectives.

The function, purpose and mission of the "Work Camp" as an alternative form of incarceration has as its overall goal helping the individual change their basic value system from negative to positive. This is achieved through changing an inmate's attitude and instilling a positive work ethic through various community service projects in which inmates are assigned to work crews and perform a task on a daily basis as if it were their job.

Center Planning

Department of Corrections Central Office started developing both short-term and long-term objectives for all Centers in an effort to meet the overall goals of the Centers and improve the programs and other services to the inmates, as well as improve the safety and institutional environment for the staff and inmates. These objectives are reviewed periodically throughout the year as part of the monthly meetings when senior administrative personnel meet to keep abreast

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JACKSONVILLE CORRECTIONAL CENTER
ANALYSIS OF OPERATIONS
For the Two Years Ended June 30, 2006

of current operating, financial, and security matters. The Center prepares two reports for the Center and work camps, the Illinois Department of Corrections Indicator Report and the State of Illinois – Department of Corrections Statistical Summary, which are submitted to the Central Office to monitor performance. On a quarterly basis, the Center performs a formal analysis of variances between actual and budgeted expenditures and reports those findings to the Department of Corrections.

Evaluation and Conclusion

The planning program developed by the Jacksonville Correctional Center includes the establishment of specific goals and objectives through Central Office and a methodology to monitor and report on their implementation. Accordingly, we conclude that the planning program appears to be adequate for the Center's needs.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
JACKSONVILLE CORRECTIONAL CENTER
ANALYSIS OF OPERATIONS
For the Years Ended June 30,

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>2006</u>	<u>2005</u>	<u>2004</u>
Administrative	11	15	8
Business Office and Stores	18	17	17
Clinical Services	23	26	15
Recreation	3	3	4
Maintenance	7	7	9
Laundry	1	1	1
Correctional Officers / Security	389	403	390
Dietary	23	23	19
Medical	13	12	11
Religion	0	0	0
Records	0	0	7
Total	<u>488</u>	<u>507</u>	<u>481</u>

EMPLOYEE OVERTIME (Not Examined)

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

Overtime is to be distributed as equally as possible among employees who normally perform the work in the position in which the overtime is needed. An 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.

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JACKSONVILLE CORRECTIONAL CENTER
ANALYSIS OF OPERATIONS
For the Years Ended June 30,

EMPLOYEE OVERTIME (Not Examined) (continued)

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

	<u>2006</u>	<u>2005</u>
Paid overtime hours worked during fiscal year	4,909	4,315
Value of overtime hours worked during fiscal year	<u>\$218,098</u>	<u>\$178,451</u>
Compensatory hours earned during fiscal year	14,717	13,434
Value of compensatory hours earned during fiscal year	<u>\$389,362</u>	<u>\$332,492</u>
Total paid overtime hours and earned compensatory hours during fiscal year	19,626	17,749
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$607,460</u>	<u>\$510,943</u>

INMATE COMMISSARY OPERATION

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

The financial transactions of the inmate commissary are recorded in the Residents' Commissary Fund. A summary of the financial activity of the Residents' Commissary Fund for the years ended June 30, 2006 and 2005 are presented on pages 19 and 20 of this report.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
JACKSONVILLE CORRECTIONAL CENTER
ANALYSIS OF OPERATIONS
For the Years Ended June 30,

INMATE COMMISSARY OPERATION (cont.)

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 the Center, at the Department's direction, adds 7% to the purchase price of a product to cover the administrative expenses at the inmate commissary. After the 7% is added, the Center adds an additional charge of up to 25% for non-tobacco products and 35% for tobacco products.

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
JACKSONVILLE CORRECTIONAL CENTER
ANNUAL COST STATISTICS
For the Years Ended June 30,

COSTS PER YEAR PER INMATE (Not Examined)

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

	<u>2006</u>	<u>Fiscal Year</u> <u>2005</u>	<u>2004</u>
Rated Population	1,100	1,100	1,100
Inmate Population (as of May 31)	1,442	1,361	1,364
Average Number of Inmates	1,470	1,389	1,399
Expenditures From Appropriations	\$34,639,989	\$36,653,070	\$33,586,015
Less-Equipment and Capital Improvements	<u>35,912</u>	<u>0</u>	<u>152,032</u>
Net Expenditures	<u>\$34,604,077</u>	<u>\$36,653,070</u>	<u>\$33,433,983</u>
Net Inmate Cost Per Year	\$23,540	\$26,388	\$23,898

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

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

STATE OF ILLINOIS
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JACKSONVILLE CORRECTIONAL CENTER
ANNUAL COST STATISTICS
For the Years Ended June 30,

RATIO OF EMPLOYEES TO INMATES (Not Examined)

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

	<u>2006</u>	<u>2005</u>	<u>2004</u>
Average Number of Employees	488	507	481
Average Number of Correctional Officers	389	403	390
Average Number of Inmates	1,470	1,389	1,399
Ratio of Employees to Inmates	1 to 3.0	1 to 2.7	1 to 2.9
Ratio of Correctional Officers to Inmates	1 to 3.8	1 to 3.4	1 to 3.6

CELL SQUARE FEET PER INMATE (Not Examined)

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

	<u>2006</u>	<u>2005</u>	<u>2004</u>
Approximate Square Feet Per Inmate	30	31	27

STATE OF ILLINOIS
DEPARTMENT OF CORRECTIONS
JACKSONVILLE CORRECTIONAL CENTER
ANNUAL COST STATISTICS
For the Years Ended June 30,

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>2006</u>	<u>2005</u>
Breakfast	115,395	126,378
Lunch	252,021	259,544
Dinner	265,183	283,258
Staff Meals	36,500	36,500
Total Meals Served	<u>669,099</u>	<u>705,680</u>
Food Cost	\$1,590,044	\$1,588,094
Cost Per Meal	\$2.38	\$2.25

MEDICAL AND CLERGY SERVICE CONTRACTS (Not Examined)

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

	<u>Fiscal Year</u>	
	<u>2006</u>	<u>2005</u>
Medical Services:		
Wexford Health Sources, Inc.	\$702,404	\$1,516,781
Morgan County	0	1,040
Health Professionals, LTD.	857,758	0
Total	<u>\$1,560,162</u>	<u>\$1,517,821</u>
Clergy Services:		
Masjid Hasan	\$0 *	\$3,632
Total	<u>\$0</u>	<u>\$3,632</u>

*Clergy Contracts were paid through Central Office for FY06, therefore no statistical data is available through the Center.

STATE OF ILLINOIS
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JACKSONVILLE CORRECTIONAL CENTER
SERVICE EFFORTS AND ACCOMPLISHMENTS
(NOT EXAMINED)
For the Two Years Ended June 30, 2006

SECURITY INITIATIVES

The Jacksonville Correctional Center (Center) has reviewed and revised many security issues to improve overall operations. The Center implemented a committee comprised of staff from several different work areas to tour the facilities monthly to check for potential weapon-making material and other contraband. They also have a Safety and Health Committee who make routine inspections to prevent dangerous situations. A major renovation project was undertaken to eliminate metal springs from the offender beds in the housing units. The springs are being replaced with solid metal plates. The Center holds orientation meetings with supervisors and managers of work sites where work crews are assigned on a routine basis to instruct the members of the public about the facility's security procedures. This helps to eliminate many potential issues prior to the offenders arriving on the scene of a community work project.

An area of significance is the lack of positive offender drug tests. During FY06, 779 tests were administered with 1 positive result due to a refusal; and during FY05, 786 tests were administered with 4 positive results. This improvement can be contributed to heightened security procedures and overall commitment of staff to ensure drugs are not introduced into the facilities. During FY06, 399 offender grievances were filed while in FY05, 382 were filed. In addition, the number of major disciplinary reports written in FY06 was reduced to 784 tickets being written, down from the 891 written in FY05. The reduction in this area can be attributed to the on-going training of staff, as well as orientation of offenders to rules and regulations.

The Center had all counselors' offices wired and connected to Ethernet; additional wiring was installed to the maintenance and warehouse buildings to allow for computers. The three facilities' computer system was upgraded to Office XP.

The Center's competency-based audit process has proven to be a successful tool in ensuring staff is familiar with all practices and procedures. During FY06, 337 audits were performed resulting in a compliance rate of 75 percent; during FY05, 345 audits were performed resulting in a compliance rate of 80 percent. This can be attributed to the continuing efforts of all staff to learn new procedures as well as maintain current practices.

The Center and the two work camps, Greene County Work Camp and Pittsfield Work Camp, received volunteer hours from community members during FY06 and FY05 totaling 4,332 and 4,098 respectively. The hours were in regards to religious and Alcoholics Anonymous (AA) programs.