

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS

EAST MOLINE CORRECTIONAL CENTER

LIMITED SCOPE COMPLIANCE EXAMINATION

For the Two Years Ended June 30, 2006

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

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

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CENTER OFFICIALS

Warden (Current)	Mr. Gene Jungwirth
Assistant Warden - Programs	Mr. Steve Ballard
Assistant Warden - Operations	Mr. Tod Van Wolvelaere
Business Office Administrator (7/16/01 to 9/30/06)	Mr. Todd Franzen
Business Office Administrator (9/30/06 to Present)	Vacant

The Center is located at:

100 Hillcrest Road  
East Moline, Illinois 61244



**Illinois**  
Department of  
**Corrections**

Rod R. Blagojevich  
Governor

Roger E. Walker Jr.  
Director

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

Duffner & Company P.C.  
Certified Public Accounts  
2400 West 95<sup>th</sup> Street 4<sup>th</sup> Floor  
Evergreen Park, IL 60805

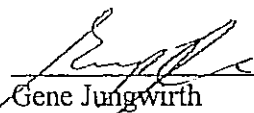
September 28, 2006

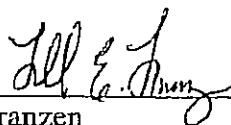
Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the East Moline Correctional Center. We are responsible for and we have established and maintained an effective system of internal control 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. Base on this evaluation, we assert that during the year(s) ended June 30, 2006 and June 30, 2005 the Center 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,

  
Gene Jungwirth  
Warden

  
Todd Franzen  
Business Office Administrator

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
EAST MOLINE CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
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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 Engagements of Illinois State Agencies" (*Audit Guide*) which are identified in the report as having compliance testing performed.

**SUMMARY OF FINDINGS**

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

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

**SCHEDULE OF FINDINGS**

CURRENT FINDINGS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
		NONE

PRIOR FINDINGS NOT REPEATED

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
06-1		Inadequate control over locally held funds and payroll time reporting

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

**EXIT CONFERENCE**

The Center waived their right to an exit conference in a letter dated January 24, 2007 signed by Warden Gene Jungwirth.

# Duffner & Company, P.C.

CERTIFIED PUBLIC ACCOUNTANTS  
STANDARD BANK BUILDING  
2400 WEST 95th STREET  
EVERGREEN PARK, ILLINOIS 60805  
(708) 424-7266  
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## INDEPENDENT ACCOUNTANTS' REPORT ON STATE COMPLIANCE, ON INTERNAL CONTROL OVER COMPLIANCE, AND ON SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

Honorable William G. Holland  
Auditor General  
State of Illinois

### Compliance

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

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

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

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

The areas of the *Audit Guide* not examined at the Center have had procedures performed on a Department-wide basis through the compliance examination of the 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 – East Moline 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 – East Moline Correctional Center's compliance with specified requirements.

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

There were no immaterial findings relating to instances of noncompliance that have been excluded from this report.

### **Internal Control**

The management of the State of Illinois Department of Corrections – East Moline Correctional Center is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws and regulations. In planning and performing our limited scope compliance examination, we considered the State of Illinois Department of Corrections – East Moline Correctional Center's internal control over compliance with the aforementioned requirements in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the *Audit Guide*, issued by the Illinois Office of the Auditor General. We have also



performed certain procedures with respect to the accounting records of the Center to assist in the performance of the Auditor General's financial statement audit of the entire Department of Corrections for the year ended June 30, 2006. The results of these additional procedures have been communicated to the Department of Corrections - General Office auditors.

Our consideration of internal control over compliance with the aforementioned requirements would not necessarily disclose all matters in internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws and regulations that would be material in relation to one or more of the aforementioned requirements being examined may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over compliance that we consider to be material weaknesses.

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

#### **Supplementary Information for State Compliance Purposes**

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General to the 2006 and 2005 Supplementary Information for State Compliance Purposes, except for information on the Annual Cost Statistics; Service Efforts and Accomplishments; Schedule of Changes in State Property; Comparable Schedule of Cash Receipts and Deposits; Schedule of Changes in Inventory; and Employee Overtime.

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.

*Duffner & Company P.C.*

September 28, 2006

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

Current Findings

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

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

Prior Findings Not Repeated

06-01 FINDING: Weakness in internal control relating to locally held funds and payroll

East Moline Correctional Center (Center) failed to maintain proper administrative and accounting control relating to transactions of its locally held funds and employee compensation regarding overtime.

Apparently, an employee received compensation for unearned overtime and obtained money from the Center's locally held funds. (04-01)

Status: Not Repeated

Our sample testing during this examination period did not disclose any instances of inadequate control over locally held fund disbursements or the payment of compensation for unearned overtime.

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
EAST MOLINE CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES  
For the Two Years Ended June 30, 2006

SUMMARY

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

Fiscal Schedules and Analysis:

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

Analysis of Operations

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

The accountants' report on the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the *Audit Guide*, as adopted by the Auditor General to the 2006 and 2005 Supplementary Information for State Compliance Purposes, except for information on the Annual Cost Statistics; Service Efforts and Accomplishments; Schedule of Changes in State Property; Comparable Schedule of Cash Receipts and Deposits; Schedule of Changes in Inventory; Employee Overtime on which they did not perform any procedures. However, the auditors do not express an opinion on the supplementary information. The auditors have not applied procedures to the 2004 Supplementary Information for State Compliance Purposes, and accordingly, do not express an opinion thereon.

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
EAST MOLINE CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
For The Year Ended June 30, 2006

	EXPENDITURES THROUGH JUNE 30, 2006	LAPSE PERIOD EXPENDITURES JULY 1 TO AUGUST 31, 2006	TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2006	BALANCES LAPSED AUGUST 31, 2006
PUBLIC ACT 94-0015				
<u>GENERAL REVENUE FUND - 001</u>				
Personal services	\$ 14,476,300	\$ 764,227	\$ 14,475,438	\$ 862
Employee retirement contributions paid by employer	182,600	898	182,563	37
Student, member and inmate compensation	243,300	20,627	243,279	21
State contributions to State Employees' Retirement System	1,128,700	59,552	1,127,768	932
State contributions to Social Security	1,076,400	57,141	1,076,312	88
Contractual services	4,063,300	433,179	4,058,233	5,067
Travel	15,700	2,275	15,670	30
Travel and allowances for committed, paroled and discharged prisoners	25,900	2,246	25,886	14
Commodities	1,162,200	25,974	1,161,945	255
Printing	8,000	178	7,970	30
Equipment	19,600	-	19,531	69
Telecommunications services	51,100	-	51,083	17
Operation of automotive equipment	87,400	7,334	87,345	55
<b>Total - Fiscal Year 2006</b>	<b>\$ 22,540,500</b>	<b>\$ 1,373,631</b>	<b>\$ 22,533,023</b>	<b>\$ 7,477</b>

Note: The information reflected in this schedule was taken from the Center's records and reconciled to records of the State Comptroller.

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
EAST MOLINE CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
For The Year Ended June 30, 2005

	APPROPRIATIONS NET OF TRANSFERS	LAPSE PERIOD		TOTAL EXPENDITURES 14 MONTHS ENDED AUGUST 31, 2005	BALANCES LAPSED AUGUST 31, 2005
		EXPENDITURES THROUGH JUNE 30, 2005	EXPENDITURES JULY 1 TO AUGUST 31, 2005		
	\$ 14,348,700	\$ 13,591,718	\$ 732,586	\$ 14,324,304	\$ 24,396
Personal services					
Employee retirement contributions paid by employer	27,696	27,696	-	27,696	-
Student, member and inmate compensation	255,300	228,606	21,951	250,557	4,743
State contributions to State Employees' Retirement System	2,230,700	2,111,167	115,017	2,226,184	4,516
State contributions to Social Security	1,032,400	974,264	53,358	1,027,622	4,778
Contractual services	3,367,600	3,100,601	266,999	3,367,600	-
Travel	14,200	11,598	309	11,907	2,293
Travel and allowances for committed, paroled and discharged prisoners	12,800	10,047	1,098	11,145	1,655
Commodities	1,202,800	1,125,231	26,104	1,151,335	51,465
Printing	13,800	11,353	254	11,607	2,193
Equipment	8,600	350	4,502	4,852	3,748
Telecommunications services	78,800	65,016	13,014	78,030	770
Operation of automotive equipment	78,500	67,863	6,460	74,323	4,177
<b>Total - Fiscal Year 2005</b>	<b>\$ 22,671,896</b>	<b>\$ 21,325,510</b>	<b>\$ 1,241,652</b>	<b>\$ 22,567,162</b>	<b>\$ 104,734</b>

PUBLIC ACT 93-0842 & 93-0681

GENERAL REVENUE FUND - 001

Note: The information reflected in this schedule was taken from the Center's records and reconciled to records of the State Comptroller.

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

	FISCAL YEAR		
	2006	2005	2004
	P.A. 94-0015	P.A. 93-0842 & 93-0681	P.A. 93-0091
GENERAL REVENUE FUND - 001			
Appropriations (net of transfers)	\$ 22,540,500	\$ 22,671,896	\$ 22,424,500
EXPENDITURES			
Personal services	\$ 14,475,438	\$ 14,324,304	\$ 13,211,278
Employee retirement contributions paid by employer	182,563	27,696	668,454
Student, member and inmate compensation	243,279	250,557	299,622
State contributions to State Employees' Retirement System	1,127,768	2,226,184	1,163,126
State contributions to Social Security	1,076,312	1,027,622	983,504
Contractual services	4,058,233	3,367,600	3,353,036
Travel	15,670	11,907	22,268
Travel and allowances for committed, paroled and discharged prisoners	25,886	11,145	26,557
Commodities	1,161,945	1,151,335	1,451,366
Printing	7,970	11,607	10,902
Equipment	19,531	4,852	110,569
Telecommunications services	51,083	78,030	81,413
Operation of automotive equipment	87,345	74,323	83,423
Total Expenditures	\$ 22,533,023	\$ 22,567,162	\$ 21,465,518
LAPSED BALANCES	\$ 7,477	\$ 104,734	\$ 958,982

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

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

1. Governmental Funds

General Revenue Fund

The Travel and Allowance Revolving Fund is a cash imprest fund located at the Center and is used to provide travel and allowances for discharged residents/inmates. The Travel and Allowance Revolving Fund is replenished from the Center's General Revenue Fund appropriation on a monthly basis upon submission of a duly authorized voucher.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. 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. The Employees' Benefit Fund is also used to provide travel expense reimbursement for correctional officers while travel vouchers are being processed. During fiscal year 2006 the accounting and expenditure processing of the Residents' Benefit Fund were transferred to the Department of Corrections General Office.



STATE OF ILLINOIS  
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DESCRIPTION OF LOCALLY HELD FUNDS  
For the Two Years Ended June 30, 2006

Description of Locally Held Funds (continued)

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  
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SCHEDULE OF LOCALLY HELD FUNDS - SPECIAL REVENUE FUNDS  
For the the Year ended June 30, 2006

	Employees' Commissary Fund	Residents' Commissary Fund	Employees' Benefit Fund	Residents' Benefit Fund (not examined)
<u>REVENUES</u>				
Income from Sales	\$ 66,953	\$ 1,138,723	\$ 8,499	\$ -
Interest / Investment Income	51	637	15	4,269
Miscellaneous				
Entry Fees				
Postage				
Other			4,243	5,155
Donations				
Total Revenues	<u>67,004</u>	<u>1,139,360</u>	<u>12,757</u>	<u>9,424</u>
<u>EXPENDITURES</u>				
Purchases	64,787	924,004	6,553	
General and Administrative	1,311	1,325		10,340
Contractual			3,855	32,037
Equipment	98	1,579		2,150
Postage				
Cable Television				
Donations				
Other	112		2,802	
Total Expenditures	<u>66,308</u>	<u>926,908</u>	<u>13,210</u>	<u>44,527</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>696</u>	<u>212,452</u>	<u>(453)</u>	<u>(35,103)</u>
<u>OTHER FINANCING SOURCES</u>				
Transfers In				85,248
Transfers (Out)	(696)	(212,452)		-
Total Other Financing Sources	<u>(696)</u>	<u>(212,452)</u>	<u>-</u>	<u>85,248</u>
Net Change in Fund Balance	-	-	(453)	50,145
Fund Balance July 1, 2005			11,876	216,547
Fund Balance June 30, 2006	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,423</u>	<u>\$ 266,692</u>

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

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
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SCHEDULE OF LOCALLY HELD FUNDS - SPECIAL REVENUE FUNDS  
For the the Year ended June 30, 2005

	Employees' Commissary Fund	Residents' Commissary Fund	Employees' Benefit Fund	Residents' Benefit Fund
<u>REVENUES</u>				
Income from Sales	\$ 45,717	\$ 1,087,076	\$ 41,074	\$ 12,951
Interest / Investment Income	63	766	51	148
Miscellaneous				56
Entry Fees				
Postage				19,435
Other			7,472	
Donations				
Total Revenues	<u>45,780</u>	<u>1,087,842</u>	<u>48,597</u>	<u>32,590</u>
<u>EXPENDITURES</u>				
Purchases	41,429	850,682	22,697	20,895
General and Administrative	1,693	3,179		
Contractual			5,900	25,784
Equipment	6,381	673	3,799	9,875
Postage				
Cable Television				
Donations				1,042
Other	292		7,962	8,158
Total Expenditures	<u>49,795</u>	<u>854,534</u>	<u>40,358</u>	<u>65,754</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(4,015)</u>	<u>233,308</u>	<u>8,239</u>	<u>(33,164)</u>
<u>OTHER FINANCING SOURCES</u>				
Transfers In	4,015	-	-	101,575
Transfers (Out)	-	(233,308)	(3,633)	
Total Other Financing Sources	<u>4,015</u>	<u>(233,308)</u>	<u>(3,633)</u>	<u>101,575</u>
Net Change in Fund Balance	-	-	4,606	68,411
Fund Balance July 1, 2004			7,270	148,136
Fund Balance June 30, 2005	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,876</u>	<u>\$ 216,547</u>

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

STATE OF ILLINOIS  
DEPARTMENT OF CORRECTIONS  
EAST MOLINE CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
SCHEDULE OF LOCALLY HELD FUNDS - CASH BASIS  
(NOT EXAMINED)  
For The Years Ended June 30

	2005		2006	
	Travel and Allowance Rev. Fund	Residents' Trust Fund	Travel and Allowance Rev. Fund	Residents' Trust Fund
Balance - July 1	\$ 11,835	\$ 36,887	\$ 870	\$ 13,431
Receipts				
Investment Income		260		267
Inmate Account Receipts		1,275,883		1,367,846
Appropriations from General Revenue Fund	8,983		28,532	
<b>TOTAL RECEIPTS</b>	<u>8,983</u>	<u>1,276,143</u>	<u>28,532</u>	<u>1,368,113</u>
Disbursements				
Inmate Account Disbursements		1,299,339		1,323,640
Disbursements for released inmates	19,948		26,902	
<b>TOTAL DISBURSEMENTS</b>	<u>19,948</u>	<u>1,299,339</u>	<u>26,902</u>	<u>1,323,640</u>
Fund Transfers				
Fund Transfers In				
Fund Transfers (Out)		(260)		(267)
<b>TOTAL TRANSFERS</b>	<u>-</u>	<u>(260)</u>	<u>-</u>	<u>(267)</u>
Balance - June 30	<u>\$ 870</u>	<u>\$ 13,431</u>	<u>\$ 2,500</u>	<u>\$ 57,637</u>

Note: Schedule is presented on the cash basis of accounting

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

For The Years Ended June 30,

	2006				2005				Total
	Land	Buildings	Equipment	Land Improvements	Land	Buildings	Equipment	Land Improvements	
Balance, beginning	\$ 396,049	\$ 39,141,127	\$ 2,569,077	\$ 2,527,328	\$ 396,049	\$ 37,706,662	\$ 2,553,796	\$ 2,527,328	\$ 43,183,835
Additions:									
Purchases			42,439	42,439			96,353		96,353
Transfers-in:									
Intra-agency			45,526	45,526			40,315		40,315
Inter-agency									
Capital Development Board		291,911		291,911		1,434,465			1,434,465
Adjustments									
Total Additions	-	291,911	87,965	379,876	-	1,434,465	136,668	-	1,571,133
Deductions:									
Transfers-out:									
Intra-agency			18,118	18,118			25,781		25,781
Inter-agency			20,653	20,653			35,861		35,861
Scrap property							59,745		59,745
Total Deductions	-	-	38,771	38,771	-	-	121,387	-	121,387
Balance, ending	\$ 396,049	\$ 39,433,038	\$ 2,618,271	\$ 2,527,328	\$ 396,049	\$ 39,141,127	\$ 2,569,077	\$ 2,527,328	\$ 44,633,581

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.

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

	FISCAL YEAR		
	2006	2005	2004
<u>RECEIPTS</u>			
Jury Duty	\$ 50	\$ 70	\$ 185
Inmate Restitution	8,563	22,402	29,745
Dormant Inmate Accounts	3,180	2,625	2,877
Copying Fees	102	154	39
Miscellaneous	86	65	13,087
<b>TOTAL RECEIPTS</b>	<u>\$ 11,981</u>	<u>\$ 25,316</u>	<u>\$ 45,933</u>
<u>REMITTANCES</u>			
General Revenue Fund - 001	\$ 3,317	\$ 2,759	\$ 16,188
Department of Corrections Reimbursement Fund - 523	8,665	22,557	29,745
<b>TOTAL RECEIPTS REMITTED DIRECTLY TO STATE TREASURER</b>	<u>\$ 11,982</u>	<u>\$ 25,316</u>	<u>\$ 45,933</u>
<u>DEPOSITS</u>			
Receipts recorded by Center	\$ 3,317	\$ 2,759	\$ 16,188
Add: Deposits in transit - Beginning of year	40	422	1,354
Deduct: Deposits in transit - End of year	-	(40)	(422)
<b>DEPOSITS RECORDED BY THE STATE COMPTROLLER</b>	<u>\$ 3,357</u>	<u>\$ 3,141</u>	<u>17,120</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  
EAST MOLINE CORRECTIONAL CENTER  
LIMITED SCOPE COMPLIANCE EXAMINATION  
ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
For the Two Years Ended June 30, 2006

Fiscal Year 2006

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

<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 contribution paid by employer	\$182,563	\$27,696	\$154,867	559%
State contributions to State Employees' Retirement System	\$1,127,769	\$2,226,184	\$(1,098,415)	(49)%
Contractual services	\$4,058,233	\$3,367,600	\$690,633	21%
Travel	\$15,670	\$11,907	\$3,763	32%
Travel and allowances for committed, paroled and discharged prisoners	\$25,886	\$11,145	\$14,741	132%
Printing	\$7,970	\$11,607	\$(3,637)	(31)%
Equipment	\$19,531	\$4,852	\$14,679	303%
Telecommunication services	\$51,083	\$78,030	\$(26,947)	(35)%

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

Employee retirement contribution paid by employer

The increase in employee retirement contributions paid by employer of \$154,867, or 559% between fiscal years 2005 and 2006 resulted from only one month of contributions being funded in fiscal 2005 but seven months of contributions funded in fiscal year 2006.

State contributions to State Employees' Retirement System

The decrease in State contributions to the State Employees' Retirement System of \$1,098,415, or 49% between fiscal 2005 and 2006 reflects accelerated contributions made in fiscal year 2005 and the resumption of normalized payments in fiscal year 2006.

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

Center explanations continued:

Contract services

The increase in contract services expenditures of \$690,633, or 21% between fiscal years 2005 and 2006 was primarily the result of increase payments for medical services in fiscal year 2006.

Travel

The increase in travel expenditures of \$3,763, or 32% between fiscal year 2005 and 2006 was due an increase in correctional officer training conducted at locations outside the Center.

Travel allowance for committed, paroled and discharged prisoners

The increase in travel and allowance expenditures of \$14,741, or 132% between fiscal year 2005 and 2006 was due to an increase in bus fare rates and an increase in the number of prisoners discharged during fiscal year 2006.

Printing

The decrease in printing expenditures of \$3,637, or 31% between fiscal year 2005 and 2006 reflects the printing of supplies of stock forms in fiscal year 2005 which continued and use of that supply in fiscal 2006.

Equipment

The increase in equipment expenditures of \$14,679, or 303% between fiscal year 2005 and 2006 reflects the purchase of equipment required to be replaced during fiscal 2006 whereas the level of equipment exhaustion which occurred in 2005 was considerably less.

Telecommunications

The decrease in telecommunications expenditures of \$26,947 or 35% between fiscal year 2005 and 2006 reflects a timing difference in the invoicing received from the State's Communications Revolving Fund which provided those services.



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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>
State contributions to State Employees' Retirement System	\$2,226,184	\$1,163,126	\$1,063,058	91%
Travel	\$11,907	\$22,268	\$(10,361)	(47)%
Travel and allowances for committed, paroled and discharged prisoners	\$11,145	\$26,557	\$(15,412)	(58)
Commodities	\$1,151,335	\$1,451,366	\$(300,031)	(21)
Equipment	\$4,852	\$110,569	\$(105,717)	(96)

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

State contributions to State Employees' Retirement System

The increase in State contributions to the State Employees' Retirement System of \$1,063,058 or 91% between fiscal year 2004 and 2005 reflects the suspension of payments into the retirement system during the last quarter of fiscal year 2004 to allow for the sale of bonds to fund the contributions then the resumption of payments in fiscal year 2005 when the funding arrangements were completed.

Travel

The decrease in travel expenditures of \$10,361, or 47% between fiscal year 2004 and 2005 was due to a decrease in the transfer of inmates and a decrease in correctional officer trainee screenings performed outside of the Center.

Travel and allowance for committed, paroled and discharged prisoners

The decrease in travel and allowance expenditures of \$15,412, or 58% between fiscal year 2004 and 2005 was due to decreases in the amounts reimbursed to inmates for bus fare upon release from the Center and a decrease in the number of prisoners discharged during fiscal year 2005.

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ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES  
For the Two Years Ended June 30, 2006

Center explanations continued:

Commodities

The decrease in commodities expenditures of \$300,031, or 21% between fiscal year 2004 and 2005 reflects the results of a cost control program instituted by the Department of Corrections in fiscal year 2005 for food expenditures.

Equipment

The decrease in equipment expenditures of \$105,717, or 96% between fiscal year 2004 and 2005 reflects the fact that a significant replacement and updating of equipment occurred in fiscal year 2004 and was not repeated in fiscal year 2005.

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ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING  
For the Two Years Ended June 30, 2006

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

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ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING  
For the Two Years Ended June 30, 2006

Our testing 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>
Equipment	\$4,852	\$4,502	93%

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

Equipment

Significant lapse period spending (93%) of fiscal year 2005 equipment expenditures was due to the delivery of equipment in July 2005 that was ordered prior to June 30, 2005 by the Center's management.

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

Two Years Ended June 30, 2006

	Balance July 1, 2005	Additions	Deletions	Balance June 30, 2006
<b>GENERAL REVENUE FUND</b>				
General Stores	\$ 113,249	\$ 2,171,872	\$ 2,151,988	\$ 133,133
Mechanical Stores	818	12,341	12,418	741
Resident Clothing	88,951	61,202	115,253	34,900
Officers' Clothing	-	13,705	13,705	-
	<u>\$ 203,018</u>	<u>\$ 2,259,120</u>	<u>\$ 2,293,364</u>	<u>\$ 168,774</u>
<b>LOCAL FUNDS</b>				
Employees' Commissary Fund	\$ 4,923	\$ 62,343	\$ 64,786	\$ 2,480
Residents' Commissary Fund	49,471	923,637	924,004	49,104
	<u>\$ 54,394</u>	<u>\$ 985,980</u>	<u>\$ 988,790</u>	<u>\$ 51,584</u>
	Balance July 1, 2004	Additions	Deletions	Balance June 30, 2005
<b>GENERAL REVENUE FUND</b>				
General Stores	\$ 131,778	\$ 2,162,939	\$ 2,181,468	\$ 113,249
Mechanical Stores	51	13,571	12,804	818
Resident Clothing	35,738	74,069	20,856	88,951
Officers' Clothing	-	9,573	9,573	-
	<u>\$ 167,567</u>	<u>\$ 2,260,152</u>	<u>\$ 2,224,701</u>	<u>\$ 203,018</u>
<b>LOCAL FUNDS</b>				
Employees' Commissary Fund	\$ -	\$ 46,352	\$ 41,429	\$ 4,923
Residents' Commissary Fund	52,575	847,578	850,682	49,471
	<u>\$ 52,575</u>	<u>\$ 893,930</u>	<u>\$ 892,111</u>	<u>\$ 54,394</u>

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

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LIMITED SCOPE COMPLIANCE EXAMINATION  
ANALYSIS OF OPERATIONS  
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CENTER FUNCTIONS AND PLANNING PROGRAM

FUNCTIONS

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

The Center was opened in February 1981 and was originally designed to house 688 inmates who qualify as low-risk male adult offenders. The Center basically houses two categories of inmates which include offenders who are convicted of less serious offences and those who are serving time for serious crimes but will be eligible for release to the community within a few years.

FORMAL PLANNING PROGRAM

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

The specific goals of the Center are:

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

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

Residential Care

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

Security Services

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

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CENTER FUNCTIONS AND PLANNING PROGRAM  
For the Two Years Ended June 30, 2006

FORMAL PLANNING PROGRAM (Continued)

Clinical Services

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

Medical Services

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

Leisure Time Activities

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

Educational/Vocational Program

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

Community Service

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

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DEPARTMENT OF CORRECTIONS  
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CENTER FUNCTIONS AND PLANNING PROGRAM  
For the Two Years Ended June 30, 2006

FORMAL PLANNING PROGRAM (Continued)

Correctional Industries

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

EVALUATION

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

Short-range goals emphasize:

- Compliance with Departmental requirements for institutional floor standards.
- Quarterly review of repair and maintenance projects to prioritize needs to request appropriations in writing.
- Regular reviews of institutional goals and objectives of personnel needs for relevance and appropriateness while considering present and future needs.
- Continued emphasis on weapons-free environment
- Upgrade main gate for handicap accessibility.
- Construct new building for new chiller absorber.
- Replace roofs on the following buildings: Laundry, Grounds, and Vocational.
- Renovate absorber for academic building.

Long-range goals include:

- Improvement of the institution's image within the community and increased contribution to the community.
- Install closed circuit cameras in areas throughout the Center.
- Improve security procedures so that overall impact is effective but less visible.



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CENTER FUNCTIONS AND PLANNING PROGRAM  
For the Two Years Ended June 30, 2006

EVALUATION (Continued)

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

AUDITOR'S ASSESSMENT OF AGENCY PLANNING PROGRAM

We have reviewed the Planning Program, goals and objectives and they appear adequate to achieve the functions of the agency.

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

AVERAGE NUMBER OF EMPLOYEES

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

	Fiscal Year		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
Administrative	6	6	6
Business office and stores	13	13	12
Clinical services	16	16	13
Work Camp	0	0	0
Recreation	4	4	5
Maintenance	14	14	13
Utilities	0	0	0
Laundry	0	0	0
Correctional Officers	183	193	197
Dietary	12	12	10
Medical/Psychiatric	13	12	13
Religion	0	0	0
Records	0	0	0
Secretary/Clerical Misc.	0	0	0
Total	<u>261</u>	<u>270</u>	<u>269</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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EMPLOYEE OVERTIME (cont.)

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	<u>9985</u>	<u>7894</u>
Value of overtime hours worked during fiscal year	<u>\$379,131</u>	<u>\$275,451</u>
Compensatory hours earned during fiscal year	<u>14,778</u>	<u>12,824</u>
Value of compensatory hours earned during fiscal year	<u>\$374,485</u>	<u>\$308,388</u>
Total paid overtime hours and earned compensatory hours during fiscal year	<u>24,763</u>	<u>20,718</u>
Total value of paid overtime hours and earned compensatory hours during fiscal year	<u>\$753,616</u>	<u>\$583,839</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 16 and 17 of this report.

As part of our testing, 15 inmate's 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 no exceptions.

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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:

	Fiscal Year		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
Rated population	<u>688</u>	<u>688</u>	<u>688</u>
Inmate population (as of May 31)	<u>1,141</u>	<u>1,053</u>	<u>1,125</u>
Average number of inmates	<u>1,129</u>	<u>1,042</u>	<u>1,134</u>
Expenditures from appropriations	\$22,533,024	\$22,567,162	\$21,465,518
Less-equipment and capital improvements	<u>(19,531)</u>	<u>(4,852)</u>	<u>(110,569)</u>
Net expenditures	<u>\$22,513,493</u>	<u>\$22,562,310</u>	<u>\$21,354,949</u>
Net inmate cost per year	<u>\$ 19,941</u>	<u>\$ 21,653</u>	<u>\$ 18,832</u>

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

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

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	<u>261</u>	<u>270</u>	<u>269</u>
Average number of correctional officers	<u>183</u>	<u>193</u>	<u>197</u>
Average number of inmates	<u>1,129</u>	<u>1,042</u>	<u>1,134</u>
Ratio of employees to inmates	<u>1 to 4.3</u>	<u>1 to 3.9</u>	<u>1 to 4.2</u>
Ratio of correctional officers to inmates	<u>1 to 6.2</u>	<u>1 to 5.4</u>	<u>1 to 5.8</u>

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CELL SQUARE FEET PER INMATE (not examined)

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

	<u>2006</u>	<u>2005</u>	<u>2004</u>
Approximate Square Foot Per Inmate	<u>58</u>	<u>62</u>	<u>58</u>

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>	<u>2004</u>
Breakfast	167,135	214,289	200,200
Lunch	382,240	398,997	388,333
Dinner	374,981	390,325	429,211
1:00 a.m. meal	13,005	16,065	15,288
Staff meals	68,353	83,791	76,648
Vocational School Meals	<u>0</u>	<u>0</u>	<u>0</u>
Total Meals Served	<u>1,005,714</u>	<u>1,103,467</u>	<u>1,109,680</u>
Food Cost	<u>\$920,332</u>	<u>\$915,521</u>	<u>\$1,191,734</u>
Cost Per Meal	<u>\$.92</u>	<u>\$.83</u>	<u>\$1.07</u>

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For the Two Years Ended June 30, 2006

MEDICAL AND CLERGY SERVICE CONTRACTS (not examined)

The following table, prepared from Center records, summarizes what was paid to vendors for medical and clergy contractual services for fiscal years 2006, 2005 and 2004.

	Fiscal Year		
	<u>2006</u>	<u>2005</u>	<u>2004</u>
Medical Services:			
Wexford Health Sources	\$ 743,389	\$1,174,842	\$1,096,582
Secure Pharmacy Plus Inc.	-	-	167,269
Health Professionals Ltd.	<u>866,220</u>	<u>-</u>	<u>-</u>
	<u>\$1,609,609</u>	<u>\$1,174,842</u>	<u>\$1,263,851</u>
Clergy Services:			
Ike Matthews	\$ -	\$ -	\$12,648
Sheron Jordan	-	-	9,690
Lubanitch Chabad	<u>329</u>	<u>953</u>	<u>-</u>
	<u>\$329</u>	<u>\$953</u>	<u>\$22,338</u>

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

SERVICE EFFORTS AND ACCOMPLISHMENTS (not examined)

Community Services Performed

East Moline Correctional Center inmates worked approximately 26,750 hours for community service that includes the following:

- Disaster relief
- Boys and Girls Club
- School districts
- State parks
- Highway pick-up
- Local area festivals
- Local youth organizations
- State agencies (Conservation, Corrections, and Transportation departments)

Educational Programs

The following is the Education progress:

- The School District #428 Education Program at East Moline Correctional Center provided educational programs which includes Special Education and the Co-Operative Work Training Program. The Special Education services provided bi-lingual instruction for Spanish speaking students. The Co-Operative Work Training program (CWT) allowed students to have on the job training while mastering learning skills that will enable them to be more productive employees. The program staff includes two Adult Basic Education Educators, a Special Needs Coordinator a Pre-GED and GED Educator.
- Illinois Central College has been a part of the educational programs since December 2002. Their staff has provided excellence in vocational programs, which include classes in Business Management (new program), Computer Technology, Construction Occupations, Culinary Arts, Custodial Maintenance and Horticulture. Certificates are awarded upon completing of these vocational programs. Also, the Illinois Central College staff has been able to donate many of their services to better the facility and our community.
- The library, a member of the River Bend Library Consortium, participated with many local colleges and junior colleges in an inter-library loan consortium.