I. **POLICY**

The Department shall safeguard all monies received on behalf of individuals in custody and maintain accounting records of all receipts and disbursements.

II. **PROCEDURE**

A. **Purpose**

The purpose of this directive is to provide general guidelines for handling Individuals’ Trust Funds.

B. **Applicability**

This directive is applicable to all correctional facilities within the Department.

C. **Facility Reviews**

A facility review of this directive shall be conducted at least annually.

D. **Designees**

Individuals specified in this directive may delegate stated responsibilities to another person or persons unless otherwise directed.

E. **General Provisions**

1. Individual trust fund accounts shall be maintained at the facility for all individuals in custody.

2. All monies received on behalf of individuals in custody shall be held locally in the Individuals’ Trust Fund and shall be maintained in a federally insured financial institution; they shall not be maintained in an imprest fund. Interest earned on such deposits shall accrue to the Individuals’ Benefit Fund.

3. Individuals in custody may open accounts outside the facility over which the department has no control.

4. Facilities, with the exception of Transititional Security facilities, shall not hold or store the savings passbooks, bonds, stocks, securities or deposit certificates of individuals in custody.

5. Upon written request but no more than once monthly, an individual in custody may receive a personal trust fund account balance statement. This statement shall be a copy of all accounting transactions occurring within the time requested. The facility Business Office shall, if necessary,
provide an explanation of the statement. The statement shall include the individual in custody’s name, identification number, facility, beginning and ending balance, along with all withdrawals and deposits during the requested time.

6. Individuals’ Trust Funds shall be maintained on the Fund Accounting and Commissary Trading System (FACTS).
   
   a. See Attachment A for a sample of Chart of Account titles.
   
   b. The following journals and ledgers shall be maintained in accordance with the FACTS User Guide:
      
      (1) Trust Fund Ledger Account.
      
      (2) Cash Receipts Journal.
      
      (3) Cash Disbursements Journal.
      
      (4) General Journal, if necessary.
      
      (5) General Ledger.
ATTACHMENT A

INDIVIDUALS’ TRUST FUND GENERAL LEDGER
SAMPLE CHART OF ACCOUNTS

**ASSETS**

Cash on Hand  
Cash - Checking Account  
Cash - Savings Account  
Accounts Receivable  
Due from General Revenue Fund

**LIABILITIES AND NET WORTH**

Accounts Payable  
Due to State of Illinois - Maintenance  
Due to State of Illinois  
Due to Individuals in Custody  
Income or Expense Summary

**RECEIPTS**

Mail  
Intake and Transfers  
Social Security Administration  
Veterans Administration  
Payroll - Student Member Individual in Custody Compensation  
Payroll - Other  
Refunds  
Transfers from General Office  
Interest Income  
Investment Liquidation  
Loans from Individuals’ Benefit Fund  
Miscellaneous Receipts

**DISBURSEMENTS**

Commissary Purchases  
Other Purchases  
Payments to Individuals Outside Institution  
Financial Aid to Dependents  
Postage  
Personal Allowances  
Maintenance Payments  
Loan Repayments  
Restitution  
Funeral Furlough  
Transfers to General Office  
Interest Disbursed  
Closed Accounts  
Miscellaneous Disbursements