



## Illinois Department of Corrections

### Administrative Directive

Number: <b>02.44.110</b>	Title: <b>Distribution of Profits</b>	Effective: <b>11/1/2021</b>
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<b>Authorized by:</b>	<i>[Original Authorized Copy on File]</i> <b>Rob Jeffreys</b> Director
<b>Supersedes:</b>	02.44.110 effective 11/1/2004

<b>Authority:</b> 20 ILCS 505/24 730 ILCS 5/3-2-2 and 3-4-3	<b>Related ACA Standards:</b> 5-ACI-1B-18 - 20
<b>Referenced Policies:</b>	<b>Referenced Forms:</b> DOC 0075 – Commissary Fund Cash Review Form

#### I. POLICY

The Department shall distribute commissary and vending machine profits in accordance with the provisions of this directive.

#### II. PROCEDURE

##### A. Purpose

The purpose of this directive is to establish a written procedure governing the responsibility of staff regarding the distribution of commissary and vending machine profits.

##### 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. Commissary Profits

Net commissary profits shall be automatically calculated by the Fund Accounting and Commissary Trading System (FACTS) on a monthly basis and shall be accrued as follows:

###### a. Employee Commissary

- (1) 40% of the net profit shall be accrued to the Employee Benefit Fund.
- (2) 60% of the net profit shall be accrued to the Department of Corrections 523-Salary Reimbursement Fund.

###### b. Individual in Custody Commissary

- (1) 40% of the net profit shall be accrued to the Individuals Benefit Fund.

	Illinois Department of Corrections Administrative Directive	Page 2 of 3
Number: 02.44.110	Title: Distribution of Profits	Effective: 11/1/2021

- (2) 60% of the net profit shall be accrued to the Department of Corrections 523-Salary Reimbursement Fund.

2. Vending Machine Profit

Vending machine profits shall be distributed based on actual sales as follows:

- a. Profits from sales to individual in custody visitors shall be deposited to the Individual Benefit Fund.
- b. Profits from sales to employees shall be deposited to the Employee Commissary Fund. If a facility does not maintain an Employee Commissary Fund, profits shall be deposited to the Employee Benefit Fund.
- c. If a vending machine has not been designated as an employee or individual in custody visitor machine and actual sales cannot be determined:
  - (1) The Business Administrator shall submit a written proposal for approval to the Deputy Director of Finance and Administration. The proposal shall:
    - (a) Be submitted by July 1st, every two years.
    - (b) Indicate the proposed percentage split between employee and individual in custody visitor use; and
    - (c) State the rationale used to determine the percentage split.
  - (2) The vending machine profits shall be distributed in accordance with Paragraph II.E.2.a or II.E.2.b, respectively.

**F. Requirements**

1. The business office shall complete all FACTS commissary and vending end of the month procedures on or before the 15th of the following month. End of the month procedures shall include, among other items, the FACTS Statement of Operations and Inventory/Sales and Gross Margin Report that shall:
  - a. Be printed in paper copy format and submitted to the Business Administrator and Chief Administrative Officer for review and signature;
  - b. Be filed in the business office; and
  - c. Be submitted electronically to the Fiscal Services Central Accounting Section.
2. The business office shall prepare the checks for 40% of the Commissary Funds monthly net profit.
  - a. The checks shall be made payable to the respective Benefit Fund.
  - b. The checks shall be forwarded to Fiscal Services – Accounts Receivable Section.
3. Once per month, the Business Administrator shall determine the excess cash available in the Individuals Commissary Fund and Employee Commissary Fund, if applicable, and authorize payment to the Department of Corrections 523-Salary Reimbursement fund. Sufficient funds shall be retained in the commissary fund to maintain operation of the commissary.

	Illinois Department of Corrections Administrative Directive	Page 3 of 3
Number: 02.44.110	Title: Distribution of Profits	Effective: 11/1/2021

- a. The Business Office shall complete the reconciliation using the Commissary Fund Cash Review Form, DOC 0075, and submit the form to the Business Administrator.
  - b. The Business Administrator shall review and approve the Commissary Fund Cash Review Form prior to any payments of excess cash from the commissary funds.
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