**Section 830.160 Profit on Sales from Commissary Stores**

a) All profits from the sales from commissary stores shall be deposited in a locally held fund and shall be used for the special comfort, pleasure and amusement of students and employees.

b) The total amount spent on the special comfort, pleasure and amusement of employees shall not exceed the amount of profits derived from sales made to employees.

c) The percentage of the profits made by sales to employees shall be determined by the percentage of employees there are to the total of the student and employee population of each State School.

d) These funds and the records pertaining to such receipts shall be subject to audit by DHS' internal auditors and by the Auditor General of the State of Illinois.

(Source: Amended at 23 Ill. Reg. 10220, effective August 10, 1999)