

POLICY 3260  
SCHOOL SALE OF STUDENT SUPPLY ITEMS

Student school store items may be sold to students by individual schools at the discretion of the building principal. Principals may use vending machines for the sale of such items or establish a school store when it serves a convenience need.

Only those items carried on an approved list of school supplies shall be sold. Any sale of supply items to students shall be at or near cost as a service.

The principal shall be responsible for accounting for these funds and any proceeds shall be used for student purposes.

LEGAL REF.: Wisconsin Statutes  
Sections 77.54(4) [Sales tax exemption]  
118.12 [Sales of goods at schools]

CROSS REF.: 3121 Financial Accounting  
3122 Accounts Receivable  
3280 Student Fees, Fines and Charges  
3310 Depository of Funds  
3340 Monies in School Buildings  
3420 Purchasing  
3523 Vending Machines for Food Items  
3800 District Asset Management  
5580 School Wellness  
6740 Student Fundraising Activities

ADMINISTRATIVE REGULATIONS: None

AFFIRMED: August 13, 1991

REVISED: October 28, 2003  
December 18, 2007