

BOARD POLICY

IKF

INSTRUCTIONAL PROGRAM SCHOOL STORES

JUNE 20, 1988

~~Reviewed 5/2014~~

NOVEMBER 18, 2024

The superintendent or designee shall be authorized to establish school stores for the purpose of the sale of books and related instructional equipment school supplies, school and/or district spirit wear and merchandise, and food and beverage. Items for sale by the school store must be in compliance with district policy and state and federal law and approved by the Director of Secondary Programs and District Services or designee. ~~These stores shall be maintained primarily in secondary schools, and the accounting procedures shall conform with good auditing procedures and account controls as recommended by the law. It shall be the intent of these stores to operate on a nonprofit basis, and their revolving funds shall be reported periodically to the Board by the treasurer of the school district.~~ Accounting procedures for the school stores will align with best practices as outlined by the Governmental Accounting Standards Board (GASB) and as approved by the Chief Financial Officer. Sales reports will be provided monthly to the Chief Financial Officer or designee.

LEGAL REF.: Healthy, Hunger-Free Kids Act of 2010