

R 5-15-9 Vending Machine Sales

In order to generate funding for necessary programs and supplies, the Board may permit vending machine sales in schools provided that such sales are conducted in compliance with the rules of the national school lunch program, the school breakfast program of the State Board, and the Nutrition Service of the United States Department of Agriculture.

If vending machines are maintained at a school, it is recommended that the vendors stock the machines and remove all sales proceeds. In this manner the school will not be responsible for purchasing, storing and safeguarding the inventory, removing and accounting for the sales or remitting the corresponding sales tax. If the school stocks the machine and removes the sales proceeds, local school procedures must be established to ensure that the stock is safeguarded and that all proceeds are receipted and deposited into the appropriate school depository accounts.

All proceeds from vending machine sales are to be receipted and deposited into the appropriate school fund and account. Merchandise purchased for resale is to be purchased by check issued for that purpose. The purchase invoices are to be retained as supporting documentation for the disbursements.

Periodically, a profit and loss statement is to be prepared to compare actual sales proceeds to the expected.