

DeForest Area School District  
Administrative Regulation

<b>TITLE:</b> <b>RESALE OF ITEMS TO STUDENTS</b>	<b>NUMBER: AR 9.7(26)</b>
<i>Executive Limitation: EL 9, Asset Protection (9.7 – Fund Management Practices)</i>	
<b>Recorded as Administrative Regulation:</b> <i>Established: 3/8/04      Revisions:</i>	
<b>Origin as Board Of Education Policy:</b> <i>Established: n/a      Revisions:</i>	

The District recognizes that the need to provide educational opportunities to students where students through individual purchase of materials and supplies that are used exclusively by the student or incorporated into a student’s personal project that are only a benefit the student directly and personally. In these circumstances school personnel may resell items to student. All personnel reselling items shall make a request and received approval from their principal and the Director of Administrative Services, develop a resale budget, and keep a ledger of receipts and disbursements and account balance for resale transactions.

Resale revenue and expenditure accounts shall be established in the general fund. Resale accounts should be reconciled monthly to total receipts and disbursement. These accounts shall be recorded in accordance with established procedures.

Reference:

Section 118.12 Wisconsin Statutes

Cross Reference:

AR 9.7(26) – Rule – Resale of Items to Students

Rule – Combined Resale Receipts and Disbursement Register Information

Exhibit – Combined Resale Receipts and Disbursement