

WASBO ASB PROCEDURES MANUAL	STUDENT STORES	REVISED 7/17
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INTRODUCTION

Student stores are traditionally a component of the Career and Technical Education department and are the lab portion of the advanced marketing classes. It is important, however, that the student store works hand-in-hand with the ASB since the account operates under the umbrella of ASB law. Successful stores can and should be a great source of revenue for the ASB as well. It is up to the ASB officers to determine distribution of the net profit based on the school's Constitution. In addition, it is also imperative that the store maintain a positive working relationship with the district's food service provider. It is recommended that student stores purchase items from the district's food service program as well as other vendors. Vending, the student store, and the food service program should compliment each other; not be a cause of antagonism and resentment. As part of the leadership aspect of the store, students should be involved in the decision making as to healthy food choices, vendors, what they think students will purchase, and the price of those items.

A well run student store should be more than a place where students can purchase a snack. It should become a part of the cultural backbone of the school; a place where all students and staff feel welcome and comfortable. Having students write up a store manual will educate and enforce some of these procedures.

Be sure to check with your district office regarding how to work with your district's food service program and the guidelines for OSPI and the district's healthy nutrition policy and procedures. For more guidance, please visit this site for nutrition guidelines and calculation tool. Please keep the documentation for Nutrition Services audit review.
Insert link from OSPI child nutrition

PROCEDURES

A. SUPERVISION OF WORKERS

1. A student store best practice should have **adult supervision** when in operation.
2. A student manager should select and schedule all student workers which is reviewed and monitored by an adult supervisor. The adult should review all written policies for handling money (cash and checks) with the designated students to ensure good internal controls and reconciliation at the end of a shift.
3. A minimum of two people should be present when the student store is operating.
4. The number of student workers should be limited to allow for proper supervision and

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control.

5. Student workers are not allowed to eat or drink while working in the store.
6. Student workers must have segregated duties in order to have the necessary accounting controls and efficiency.
7. Specific duties:
 - One person should take the customer's order, receive the cash due for the purchase, and provide the appropriate change.
 - The second person should retrieve the product from the shelf, verify the price with the cashier, and deliver the product to the customer.
8. The person who is responsible for cashier duties:
 - Receive the correct amount of money from the customer for the purchases.
 - Count the money received from the customer and return the necessary change before placing any money received into the cash drawer.
9. If hot and cold food is being prepared and sold, all workers may be required to have a Food Handler's Card in compliance with the local health department regulations. Check your local county requirements. In addition to food, the student store can sell spirit wear and school supplies.

B. STUDENT STORE SECURITY

1. Student store operations should only take place in a secure surrounding (an office, secured room, etc.) where customers are unable to reach money or merchandise or easily walk behind the counter.
2. As a best practice, an adult supervisor is to observe the operation at all times.
3. All student stores should use cash registers or other accounting methods, such as an electronic point of sale program. Records must be maintained to reconcile receipts.
4. Cash boxes are not recommended due to risk and lack of inventory controls.
5. Each student worker should be assigned a password to be used for login which assigns the responsibility of the till to that student worker for the duration of their shift (one student worker per till per shift). Passwords should be controlled by someone that does not have access to the system. Passwords should not be easily obtainable, i.e. do not use easily identifiable passwords such as names.
 Money should NOT be left exposed at any time, except when receiving payment or giving change to the customer. At the end of every shift, each student worker must reconcile their day's sales, which are verified by the adult supervisor prior to the next shift starting.
6. All money must be stored in a safe at the end of each shift and then transported by two students or one adult supervisor to the ASB Bookkeeper. The ASB Bookkeeper should

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- receipt the proceeds and provide a copy back to the student store supervisor.
7. The student store must be locked when not open for business. When it is open, only designated workers and/or adult supervisors are to be behind the sales counter.
 8. Designated workers are not to leave the store unattended at any time while open for business. In case of emergency or emergency drills, the adult supervisor should secure and lock the store before leaving the premises.
 9. Only the adult supervisor and school management will have keys to the student store. When an adult supervisor changes position, the safe combination must be changed and keys inventoried and key access reviewed.
 10. If the student store is opened after school hours the monies collected must be secured in a locked safe.
 11. It is recommended that video surveillance cameras be installed for additional security.
 12. The student store should be restricted to student store use only. It should not be used by other groups or for concessions.

C. CASH HANDLING

1. Cash registers or an electronic point of sale program are recommended to track purchases and for inventory control.
2. Sales are to take place only when the store is open for business.
3. Receipt correct mode of payment – cash, check or credit/debit cards as available in your district.
4. All sales require a form of payment at the time of purchase. No IOU's.
5. All sales should be rung up on the register or recorded on a transaction register or log at the time of sale.
6. If checks are accepted, they are to be endorsed with an endorsement stamp immediately upon receipt. Checks are to be for the purchase price only ~ not more or less than the posted purchase price.
7. The adult supervisor or student manager must document all returns at the time of the transaction. Refunds can only be given during the current shift. Otherwise, instore credit can be offered and must be documented.
8. The adult supervisor or student manager must document all “over rings” or voided transactions at the time of the transaction. Cash in the store register is not to be used for personal convenience (i.e. make change or cash a check when no sale has been made.)
9. No student or staff member should take the merchandise without paying for it.
10. The price of merchandise can be reduced for sale when conditions warrant. For example, expiration dates or old merchandise. “Buy one, get one free” cannot be used

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but individual items can be reduced for a quick sale.

11. If a student worker is going to purchase a store item, they must do so at the end of their shift and another student worker must transact the sale.
12. No cash should be kept in the student store register when the store is not in operation.
13. A minimum of two people, including the shift cashier, will count all cash at the end of each shift. The adult supervisor should oversee the cash counting.
 - After the cash has been counted, a reconciliation report or completed form should be signed by the students and adult supervisor who counted the cash.
 - A copy of the sales report must be submitted with the cash and checks to the ASB Bookkeeper.
14. The ASB Bookkeeper, upon receiving the cash receipts and sales report from the student store, should:
 - Count the cash receipts in the presence of the person submitting the cash and checks then compare to the sales report.
 - Receipt all cash and checks received through a 'point of sale' program or district issued receipt book. (See the *Cash Handling* section.)
 - The ASB Bookkeeper should return the receipt produced above to the adult supervisor or student store manager.

Deposit the cash receipts within 24 hours (RCW 43.09.240) and send documentation to the district office.

D. CHANGE FUND/STARTUP CASH

1. The initial change fund/startup cash for the student store is to be issued by the district office from the ASB's General Ledger "200" account with a Purchase Order. The change fund is not created by holding back cash from sales or deposits. Do not deposit or reimburse a change fund.
 2. The change fund/startup cash is to be stored in a school safe.
 3. If your change fund needs to be increased or decreased, contact your district office.
- At the end of the school year, the change fund should be returned to ASB Bookkeeper or district office per procedure.

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E. INVENTORY and PERMANENT RECORDS

1. A complete physical inventory count of the goods for sale in the student store must be performed at the beginning and ending of each school year. Physical counts should also be completed periodically throughout the school year.(For example, at the quarter or semester breaks)
2. In addition, a physical inventory should be done of the equipment and supplies at the beginning and ending of each school year.
3. At the end of the year, a list of this inventory must be sent to the district office.
4. The student manager, with adult supervision, should always complete a physical count of the inventory before adding new items. This should be reconciled to the existing inventory.
5. Student store accounting records are public records and are to be retained according to the State guidelines for records retention. For further information, refer to the *Records Retention* and *Inventory* sections.