Section 1. **Student Fee Fund.**

1. Educational Materials Fee invoices will include costs for: (1) textbook rental, and (2) related workbooks and consumable materials.

2. Schools will collect and deposit monies collected from students for educational materials fees into an extracurricular account designated for this purpose.

3. Schools will send all educational fees by check to the Business Office on the specified dates.

4. The amounts to be credited to the individual school accounts in the consumable materials fee area will be appropriated by the Business Office. The Business Office will notify principals of the program allocations for the student consumable materials fee.

Section 2. **Expenditures From Consumable Materials Fees**

1. Consumable Materials Fee allocations will be determined early in December by the Business Office. Official enrollments and data processing print-outs will be used in calculating the actual allocations.

2. Principals are responsible for the expenditure of monies according to designated allocations in the following manner:
   
   A. A commitment to purchase may be made by the principal or his designees. A purchase order will be issued for each purchase designated. This purchase order number will be used for reference on all purchases relating to consumable materials fees.

   B. Purchases which the principal deems necessary to be covered by a purchase order, will be submitted to the Purchasing Department for proper coding. When a purchase order is issued, the same procedures will be followed for making payment as for any other purchase order.

Section 3. **Individual Staff Member Claims.** In the case of a staff member purchasing materials in excess of $10.00 and preparing a claim for reimbursement, the paid receipt should be attached to the claim and the staff member listed as the vendor,
and signed by the staff member. Indiana sales tax should not be paid on such purchases. Those claims less than $10.00 should be taken from the petty cash fund.

The signed claim is returned to the principal's office for appropriate coding and the principal's signature, following the statement "I hereby certify the above............." The vendor number is to be completed by the Purchasing Office.

After the principal has signed the claim, forward the original copy of the claim to the Purchasing Office. The duplicate copy is to be retained in the school.

The Purchasing Office will prepare the claim for approval by the Board of School Trustees, after which checks will be issued for payment.

A monthly report will be processed by the Business Office and will be distributed to each school. The report will include the account number, allocation, monthly expenditures, year-to-date, encumbrances (providing purchase order was issued), and remaining balances.

Section 4. Intended Purpose. Schools will need to keep sufficient records so that money collected will be spent for the purposes for which they were collected. In spending the money from the Student Consumable Materials Fees it is important to remember that:

1. Money must be spent for the purposes for which they were collected.

2. Money may be spent only on consumable instructional materials.

3. Money may not be spent on materials that are primarily designed for the use of the teacher.

4. Money may not be spent for equipment.

5. Money for each school for consumable materials fees should be expended from 90% to 100% during the period for which it is collected for expenditure.

6. Principals are responsible to establish whatever measures are necessary within the school to insure that money will be spent for the students who pay the various fees.