

Expenditure of State Funds for Textbooks

- Effective April 1, 1995, state textbook funds may be used to purchase any textbook selected by a local school system.

State funds for local textbook expenditure are allotted to local systems as part of Direct Instructional Operational Costs. Along with Textbooks, the other areas of Direct Instructional Operational Costs are Consumable Materials, Travel, and Equipment Replacement/Maintenance.

- Supplementary/ancillary materials for state-recommended textbooks may be purchased with state funds but should be reported back to the state as a Consumable Materials expenditure, not as a Textbook expenditure.
- Materials used as an alternative to a textbook may be purchased with state funds but should be reported back to the state as a Consumable Materials expenditure, not as a Textbook expenditure.