

Request **FY17-18**

Restricted Lottery Funds Org LR001

Account	Account Description	Description	Cost	Department	Requestor	Phone#

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Possible Accounts for Consideration

4310	Inst Supplies & Materials
5650	Software Licensing/Maintenance Svcs
6310	Library Books
6311	Magazines & Periodicals
4312	All Computer Software
5604	Film Rentals
5861	Printing/Duplicating Service

Therefore, the expenditure of Proposition 20 funds should conform to **Education Code Section 60010(h)**, which states that "Instructional materials means all materials that are designed for use by pupils and their teachers as a learning resource and help pupils to acquire facts, skills, or opinions or to develop cognitive processes. Instructional materials may be printed or nonprinted, and may include textbooks,

Accounting for Proposition 20 Revenues

Lottery revenue restricted for instructional materials must be accounted for in the restricted sub-fund of the General Fund and recorded to revenue account 8680 State Non-Tax Revenues-State Lottery Proceeds. The expenditures are to be recorded within the subsidiary categories of Object 4000 Supplies and Materials: Software; Books, Magazines and Periodicals; and Instructional Supplies and Materials as appropriate. Also included are educational software licensing expenditures recorded within Object 5000 Other Operating Expenses and Services-Contract Services and expenditures recorded within Object 6300 Library Books. The expenditures should be for Activities 0100 through 4900, 6110 Learning Center, and 6120 Library.

"Instructional materials" means all materials that are designed for use by pupils and their teachers as a learning resource and help pupils to acquire facts, skills, or opinions or to develop cognitive processes. Instructional materials may be printed or nonprinted, and may include textbooks, technology-based materials, other educational materials, and tests.

<http://www.cde.ca.gov/ci/cr/cf/imfrpfaq1.asp>

The definition of instructional materials is in EC Section 60010 (h). This law states **"Instructional materials' means all materials that are designed for use by pupils and their teachers as a learning resource and help pupils to acquire facts, skills, or opinions or to develop cognitive processes. Instructional materials may be printed or non-printed, and may include textbooks, technology-based materials, other educational materials, and tests."**

The definition of technology-based materials is in EC Section 60010(m)(1). This law states **"Technology-based materials' means basic or supplemental instructional materials that are designed for use by pupils and teachers as learning resources and that require the availability of electronic equipment in order to be used as a learning resource. Technology-based materials include, but are not limited to, software programs, video disks, compact disks, optical disks, video and audio tapes, lesson plans, and data bases."**