

## **Statute Related to Textbooks**

### **Section 7. Educational Services - Enumeration.**

Either in conjunction with public schools or otherwise under the control and supervision of school agencies and officials provided by law for the control and supervision of public schools, other educational services may include health activities, school lunch programs, audiovisual education, safety education, vocational rehabilitation education of exceptional and handicapped children, playground and physical education activities and such other special services, functions, and activities as may be authorized by law or by regulation of the State Board of Education. **(70-1-107)**

### **Section 7.1. Technology Defined.**

A. Unless otherwise specifically defined, technology is applied knowledge. For educational and governmental purposes, technology shall include but not be limited to information technology, telecommunications technology and implemental technology. Information technology shall include but not be limited to computers, computer hardware, scanners, multimedia materials, facsimile, e-mail, computer software, CD ROM material or other magnetic media, computer simulations, video, the World Wide Web (WWW) or Internet, Listservs, multiuser domains and other technology used in distance learning or distance education. Telecommunications technology shall include but not be limited to local area networks and wide area networks. Implemental technology shall include but not be limited to implements, equipment, instruments or devices that promote the technology education process and are employed in the science or study of the practical, industrial, or mechanical arts or applied sciences.

B. The provisions of subsection A of this section shall apply when related to the expenditure of public funds by educational and governmental entities. **(70-1-107.1)**

### **Section 553. District Purchase of Supplementary Textbooks and Materials.**

The funds allocated for textbooks in Section 16-114a of this title may be used by a school district for supplementary textbooks and other instructional materials other than those selected and listed by the State Textbook Committee. **(70-16- 111.1)**

## **Oklahoma Cost Accounting 2020 Manual**

**333\* State Textbook.** Funds appropriated by the Legislature and allocated to the LEA for the purchase of textbooks.

### **Probable Function Codes**

**1000\* INSTRUCTION.** Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, correspondence, and other educational or assistive technology devices. Included here are the activities of teacher assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process. The activities of tutors, translators, and interpreters would be recorded here. Also, include department chairpersons who teach for any portion of time. Tuition/transfer fees paid to other LEAs would be included here.

**2230\* Instruction-Related Technology.** This function encompasses all technology activities and services for the purpose of supporting instruction. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology center, instructional networks, and similar operations should be captured in this code. (Technology used by students in the classroom should be coded to 1000).

*Probable Object Codes could include 530, 641, 651, 644, 653 depending on type of technology. New OCAS Codes added in July 2019 should allow for more transparent expenditures of virtual charter schools and may change the way schools code specific expenditures. Kathy Black at the SDE is a good resource for information.*