

#### 4. ACCEPTABLE and UNACCEPTABLE Uses of K-12 Library Act Funds

For the purpose of the Library Act, **library resources** are materials that are used in, circulated from, or networked from the school site library media center. This funding may also be used to purchase the **equipment** necessary to provide access to school library resources within the library media center. In response to frequent questions the examples in Section 4 have been expanded by the addition of actual products. The examples are provided to illustrate only and do not represent all products available. (*Standards and Procedures for Audits of California K-12 Local Educational Agencies*, pages 110-114).

<i>Type of Resource:</i>	<i>Acceptable Expenditures:</i>	<i>Unacceptable Expenditures:</i>
<b>Books</b>  <b>Object Codes:</b> <b>4200</b> <b>6300</b>	<ul style="list-style-type: none"> <li>• Library books include fiction, nonfiction, and reference books in paperback or hardbound editions</li> <li>• Cataloging and processing may be ordered with purchase</li> <li>• Books in languages other than English</li> </ul>	<ul style="list-style-type: none"> <li>• Textbooks (<i>e.g. materials usually purchased in class sets for instruction, including decodable books</i>)</li> <li>• Classroom literature sets (<i>e.g. 20 or more copies of the same book title used for reading instruction in the classroom</i>)</li> <li>• Contracts for library services with county offices of education or public libraries</li> </ul>
<b>Periodicals</b>  <b>Object Codes:</b> <b>4300</b> <b>5800</b>	<ul style="list-style-type: none"> <li>• Newspaper subscriptions and magazine subscriptions in print and/or electronic format</li> </ul>	<ul style="list-style-type: none"> <li>• Classroom sets of a single magazine title (<i>e.g. Scholastic News, Weekly Reader</i>)</li> </ul>
<b>Microforms, AV materials, software, and online resources</b>  <b>Object Codes:</b> <b>4200</b> <b>4300</b> <b>5800</b>	<ul style="list-style-type: none"> <li>• CD ROM reference materials, databases</li> <li>• Library automation programs for circulation and electronic catalogs—networked or single station</li> <li>• Web based reference materials, databases, and library automation programs for circulation and electronic catalogs—networked or single station</li> <li>• Retrospective conversion of the card catalog to electronic format and/or the update of MARC records as part of automation</li> <li>• Resources on microfiche or microfilm to assist in research process</li> <li>• Audio and video tapes, laser disks, DVD</li> <li>• Art prints</li> </ul> <p style="text-align: center;"><i>continued</i></p>	<ul style="list-style-type: none"> <li>• Integrated learning systems (<i>e.g. packages of software that provide instructional content leveled to student task performance. Typing tutors, Skills Bank, and Millie’s Math House are just a few examples.</i>)</li> <li>• Classroom and/or lab sets of CD ROMs used outside the library (<i>e.g. multiple copies of the same CD ROM title for a computer lab or classroom</i>)</li> <li>• Service and/or technical support contracts and training (<i>e.g. library automation system service contract, training, salaries to update MARC records</i>)</li> <li>• Automated textbook management system (<i>e.g. Textbook Tracker, Follett Textbook Plus, The Eloquent Textbook Manager</i>)</li> <li>• Schoolwide networking infrastructure (<i>e.g. internal wiring, switches, routers, cabling, conduit, communication for electronic access outside the library</i>)</li> <li>• Reading incentive management software (<i>e.g. the disks for Accelerated Reader, Scholastic Reading Counts</i>)</li> <li>• District database support systems (<i>e.g. SASSI, Novell</i>)</li> </ul> <p style="text-align: center;"><i>continued</i></p>

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<i>Type of Resource:</i>	<i>Acceptable Expenditures:</i>	<i>Unacceptable Expenditures:</i>
<b>Microforms, AV materials, software, and online resources</b>		<ul style="list-style-type: none"> <li>• Web based instructional software designed for classroom use (<i>i.e. fee-based, licensed Web sites used primarily in classrooms; if site licenses are purchased, the library should not be the source of financial support for the license</i>)</li> <li>• Models, stuffed animals, toys and games</li> </ul>
<b>Equipment and other</b>  <b>Object Codes:</b> <b>4400</b> <b>6400</b>  <i><b>NOTE:</b></i> <i>Equipment purchased with these funds must be housed and used in the school library media center.</i>	<ul style="list-style-type: none"> <li>• Computer hardware that allows student access to library resources in library and online</li> <li>• Computer hardware for library management</li> <li>• Presentation hardware</li> <li>• Listening-viewing stations that allow individual and small group use of videos, audio materials, and student multi-media presentations</li> <li>• Microfiche reader/printer</li> <li>• Fax machine</li> </ul>	<ul style="list-style-type: none"> <li>• Service and/or technical support contracts and training (<i>e.g. library automation system service contract and training</i>)</li> <li>• Supplies (<i>e.g. barcodes, tape</i>)</li> <li>• Rebinding services (<i>e.g. sending books to a bindery for new covers</i>)</li> <li>• Hardware or infrastructure housed outside the library (<i>e.g. a computer lab down the hall</i>)</li> <li>• Copy machine</li> <li>• Security system (<i>e.g. Checkpoint, SelfCheck</i>)</li> <li>• Furniture, <i>e.g.</i> tables, chairs, shelving</li> <li>• Labor, salaries, staff development, conference attendance</li> </ul>