



## Curricular Materials and Curricular Material Rental Frequently Asked Questions June 2022

This document provides guidance on the curricular material rental and reimbursement process and supersedes previous memoranda sent out regarding curricular material. Staff at the Indiana Department of Education (IDOE) encourages each school governing body to work with legal counsel to adopt a policy concerning curricular material rental.

Number	Question	Answer
1	<b>What is the definition of curricular materials?</b>	The definition of curricular materials can be found in I.C. 20-18-2-2.7. “Curricular materials means systematically organized material designed to provide a specific level of instruction in a subject matter category, including: (1) Books; (2) Hardware that will be consumed, accessed, or used by a single student during a semester or school year; (3) Computer software; and (4) Digital content.” A reference in this memorandum to books or textbooks is considered a reference to curricular materials.
2	<b>What is the maximum annual rental rate for curricular materials?</b>	Per I.C. 20-26-12-2(a), the maximum annual rental rate for curricular materials is twenty-five percent (25%) of the retail price of the curricular materials. IDOE believes that when the retail value of the curricular material has been recovered that a rental fee should not be imposed. However, current law allows schools to continue a rental fee, therefore it is a local decision until such time the law changes.
3	<b>What types of instructional resources can I charge for under curricular material rental fee?</b>	The general principal to apply in deciding what resources can be charged as curricular materials is that if the resource unit must be purchased for each student (such as a digital content subscription) or if the resource will be consumed, accessed, or used individually by students (such as laptops), then a curricular material fee could be applied to cover the cost of the resource. Hardware that is primarily used by the teacher or is considered school infrastructure, such as whiteboards, document cameras, LCD projectors, and wireless access points is considered the school’s responsibility and the cost of doing business. As such, traditional curricular material rental fees cannot be applied towards those purchases.
4	<b>Can schools charge for personal protective equipment (PPE)?</b>	No. PPE does not meet the definition of curricular material under I.C. 20-18-2-2.7. However, a school corporation may use CARES Act funds for PPE purchases. For guidance on the imposition of technology or other fees, school corporations should review guidance found in Chapter 9 of the State Board of Accounts Accounting and Uniform Compliance Guidelines Manual for Indiana Public Schools. For educational fees not specified in state law or the constitution, the written legal opinion of local counsel is required.
5	<b>What additional requirements should schools look for when adopting curricular materials to comply with the Individuals with Disabilities Education Act (IDEA)?</b>	Pursuant to I.C. 20-26-12-24(f), the school governing body will need to ensure that a publisher provides curricular material materials in NIMAS format and obtain NIMAC certification, or grants a license to the school corporation to allow for the reproduction of adopted curricular materials in (1) large type; (2) Braille; and (3) audio format. If this criteria is not met, the school governing body may not purchase materials from the publisher.



# Indiana Department of Education

Dr. Katie Jenner, Secretary of Education

6	<p><b>During summer school, students use the same curricular materials that are used during the regular school year. Can we charge a rental fee to students for their use?</b></p>	<p>Pursuant to I.C. 20-26-12-2, the maximum annual amount that can be charged for curricular material rental is 25% of the retail price of the curricular material. If the full 25% is charged during the school year, the school may <b>not</b> charge students to use the curricular material during the summer. For example, if a school offers Algebra I during the school year and charges students 25% of the retail price, the school may not charge additional rental fees for Algebra I curricular materials during the summer. If the school offers a course only during the summer and not during the regular academic year, the student may be charged up to 25% of the retail cost of the curricular material. The 25% cap also applies to curricular materials that are rented to students attending an accredited non-public school within the district's attendance zone.</p>
7	<p><b>What constitutes the "retail price of the curricular materials" as that phrase is used in the textbook reimbursement law?</b></p>	<p>The term "retail price of the curricular materials" means the actual price of the curricular materials paid by the school. Often retailers will offer discounts for large or cooperative purchases, so the retail price is the actual price paid for the curricular materials.</p>
8	<p><b>Our high school operates on a Block-4 calendar, with a full year of Algebra I being offered each semester. How much can we charge students for curricular material rental?</b></p>	<p>If two or more students use the same book during the same academic year, the annual rental amount (I.C. 12-26-12-2) that can be charged is 25% of the retail cost of the curricular material. To accommodate this, you should prorate the 25% of the retail price across the number of students using the curricular material. For example, if the curricular material costs \$100 and is used by 1 student in the first semester and a different student in the second semester, each student could be charged \$12.50 (\$25 divided by two students).</p>
9	<p><b>We have students with specific instructional materials included in their individual education program (IEP). Can we charge parents for the use of these materials?</b></p>	<p>No. Article VII and IDEA expressly prohibit charging students for related services, including instructional materials provided for in a student's IEP. Students are entitled to a free and appropriate education, which includes curricular materials.</p>
10	<p><b>My corporation is purchasing digital curriculum that replaces curricular material. The school governing body pays an annual site license fee, which makes the materials available to all students. How do I charge for this through curricular material rental fees?</b></p>	<p>If the school governing body has approved using digital curriculum in lieu of curricular materials, the annual cost may be prorated across the number of students who will use the materials at a maximum annual rental rate of 25%. <i>See I.C. 20-26-12.2</i></p> <p>If the corporation purchases an annual site license for \$20,000, which provides access to 2,000 students, the annual rental charge would be \$2.50 per student.</p> <p>If the corporation purchases a 2-year site license for \$60,000, which provides access to 2,000 students, the cost per year would be calculated as follows:</p> <p><math>\\$60,000/2(\text{time}) = \\$30,000 \text{ year}/2,000 \text{ students} * 25\% \text{ rental (max rental per year)} = \\$3.75 \text{ per student each year; or}</math></p> <p><math>\\$60,000/4,000 \text{ (total student over two years)} = \\$25 \text{ per student} * 25\% \text{ rental} = \\$3.75 \text{ per student each year.}</math></p>



# Indiana Department of Education

Dr. Katie Jenner, Secretary of Education

		If an item is not a consumable, the maximum rental fee is 25% of the retail value of the curricular material.
11	<b>We have many students in our district who use e-books, which have been purchased by their parents. Does this exempt the student/parent(s) from paying curricular material rental fees?</b>	The law would not necessarily exempt the school for charging a rental fee. I.C. 20-26-12-1 requires a school governing body to purchase curricular materials for each student enrolled in the school, and rent the curricular materials to each student at no more than the prescribed rate. So, a parent can purchase an e-curricular device for the child, but this would not necessarily exempt them from being required to rent curricular materials, should a school choose to require the student to use the curricular materials selected by the school. The decision to require a student to use the curricular materials selected by the school and to charge curricular material rental fees to parents who purchase their own electronic devices is at the discretion of the local school. Local schools/school corporations are advised to consult with local legal counsel to determine how to comply with their statutory rights and responsibilities.
12	<b>How can a school corporation pay for student devices in 1:1 computing using curricular material rental?</b>	The first step in using curricular material funds for the purchase of student devices is for the local school governing body to approve the device for use as a curricular material in the school district, or for use in lieu of a curricular material. The rules for curricular material rental differ depending on the source of funding for the devices, so please be sure to read carefully below to determine the applicable guidelines, based on the source of funding your school corporation has used (or will use) to pay for its 1:1 initiative. If the device is approved in this manner, the same funding mechanisms are available as for all curricular materials: the corporation may purchase the devices outright (IC 20-26-12-2) or borrow money to purchase the devices or issue notes (IC 20-26-12-23).
13	<b>How does a corporation charge parents for rental of a student device in 1:1 computing scenarios?</b>	<p>The ability to charge rental for student devices is largely dependent upon the source of funds used to pay for the devices. Under I.C. 20-26-12-2, the annual rental rate may not exceed twenty-five percent of the retail price of the device. However, the “retail price” of the device, for purposes of curricular material rental, only covers the portion of the device that was paid out of general funds or curricular material rental funds. For example, federal funds, like Title I, Part A, funds are sometimes used to purchase curricular materials. A school district would not be able to charge rental fees to the eligible students served with the curricular materials purchased with those funds. Other scenarios where a school would be prohibited from charging curricular rental fees, include, but are not limited to:</p> <p><b>Example 1:</b> Corporation A received a Classroom Innovation Grant, which fully funded its 1:1 initiative. Because the full price was paid for through a grant, the corporation cannot charge curricular material rental for the device.</p> <p><b>Example 2:</b> Corporation B purchases 1000 devices for \$400 each, for a total of \$400,000. The board approves an expenditure of \$100,000 out of the Operations fund to offset the cost and a bond issuance of \$200,000 with \$100,000 remaining cost. For the purpose of curricular material rental, the retail price of the device is \$100 (\$100,000/1000). The school could charge a student up to \$25 per year for rental (25% of \$100).</p>
14	<b>Can a school governing body require a student to pay for insurance for a device?</b>	The school governing body should adopt a policy concerning fees being charged under textbook rental, including information on damaged, destroyed, or lost devices. A school may choose to offer parents the option to purchase insurance through the corporation, to purchase insurance through a third-party, or to bear the cost of replacing a damaged or lost device; however, a school may not require parents to purchase insurance through the school. This is true because the law limits rental fees to the “price” of the curricular materials, and



# Indiana Department of Education

Dr. Katie Jenner, Secretary of Education

		discretionary insurance is not part of the price of the materials. IDOE recommends the school governing body work with legal counsel to adopt a policy that provides guidance on curricular material rental and lost/damaged devices and ensure that the policy is shared with parents.
15	<b>Can a school governing body withhold diplomas or deny participation in extracurricular activities if a student's curricular material fees have not been paid?</b>	No. Under I.C. 20-33-5-11, an eligible or ineligible student cannot be denied any right, benefit, or privilege due to unpaid fees. Recourse is against the parents and not against the student.
16	<b>If a school governing body adopts laptops in lieu of curricular materials, can the corporation still charge curricular material rental for the curricular materials?</b>	If the laptops are being used to replace curricular materials, the school governing body should not charge curricular material rental for the curricular materials that have been replaced. The fees assessed to a parent or emancipated minor should only include curricular material rental fees for materials that will be used by the students during the school year. If the school governing body continues to use curricular materials along with the laptops, the same pricing schemes apply as normal: students may only be charged up to 25% of the retail price of the curricular material or prorated if a classroom set is to be shared among students.
17	<b>Our school has a 1:1 device initiative to replace student curricular materials, but our teachers would still like to purchase teacher materials. Can curricular material fees pay for teacher materials?</b>	No. Curricular material fees can only be charged for materials used by the students during the instructional process. (I.C. 20-18-2-2.7) The legal authority to charge a rental fee for curricular materials applies to only those curricular materials purchased and provided to students by the school's governing body, not to teacher materials.
18	<b>How is a per pupil cost determined for class sets, shared curricular materials, and curricular materials used on a quarter or semester basis?</b>	When curricular material is used by more than one student, the rental fee must be prorated based on the number of students using the curricular material. This is done by taking the total price of the curricular material divided by the number of students using the curricular material to obtain a per pupil fee for curricular material. This same procedure should be used to determine the per pupil fee for kits. If a curricular material is used for two separate semesters by two different students, only half of the price may be assessed to each student. If on the other hand, a course is only taught one semester and the curricular material is then shelved for the second semester, the full price of the curricular material is taken into consideration.
19	<b>If curricular material is lost, stolen or damaged, can we seek reimbursement of the price of the curricular material</b>	The school governing body should seek the advice of local counsel in determining how to proceed if curricular material is lost, stolen or damaged. A local policy should apply uniformly throughout the school corporation.



# Indiana Department of Education

Dr. Katie Jenner, Secretary of Education

	<b>from the parent or guardian?</b>	
20	<b>Can computer software be claimed for reimbursement?</b>	Yes, under I.C. 20-18-2-2.7, curricular material includes computer software. The software must be approved by the school governing body under I.C. 20-26-12-24. Computer software may also be claimed as a "workbook" if it is consumable, copyrighted material used by students for no more than one school year if it supplements a curricular material and is designed to guide the work of a student by providing questions, exercises, etc.
21	<b>Can consumable kit materials such as chemicals, sand, and seeds be claimed for reimbursement?</b>	Yes, you can claim consumable kit materials if the material is part of approved curricular or other material. The retail price of the kit is claimed as a curricular material. When additional materials are needed, the cost should be claimed under "consumable curricular materials."
22	<b>Can Weekly Readers be claimed for reimbursement?</b>	No. Weekly Readers are strictly supplemental materials and may not be claimed for reimbursement. If applicable, Weekly Readers can be claimed for reimbursement as consumable instructional materials if the readers are used in gifted and talented or special education. If the Weekly Readers are required by a student's IEP, then the student may not be charged.
23	<b>Can miscellaneous supplies or fees be claimed for reimbursement?</b>	No. Specifically, locker fees, paper fees, and user fees cannot be claimed for reimbursement. These fees are the responsibility of the local school corporation. Band instruments are not considered curricular material.
24	<b>Can a flat fee be used for reimbursement for curricular materials and materials?</b>	A flat fee can only be used for special education students attending a cooperative. If the cooperative charges a flat fee for instructional materials, the flat fee amount may be shown on the claim form under consumable instructional materials. This will alleviate the school corporation from trying to obtain curricular material and workbook costs from the cooperative. Please note: Only the instructional material fee may be claimed for reimbursement, and this does not include tuition payments.
25	<b>What are developmentally appropriate materials?</b>	Pursuant to I.C. 20-33-5-7, developmentally appropriate materials are items used instead of the purchase of curricular material. These materials may be claimed for instruction in Kindergarten through grade three, laboratories, and children's literature programs if a curricular material is not used as part of the instruction. Developmentally appropriate materials may include hands-on manipulatives, authentic literature, and materials used in laboratory courses.
26	<b>What types of items can be claimed as "workbooks" for reimbursement?</b>	Workbooks are consumable, copyrighted materials which supplement a curricular material and are designed to guide the work of a student by providing questions, exercises, etc. Specific examples might include standard workbooks, activity logs, practice sets, and computer software, etc.
27	<b>Can testing materials be claimed for reimbursement?</b>	No. Testing materials may not be claimed for reimbursement.
28	<b>Can dictionaries and thesauruses be claimed for reimbursement?</b>	No. Dictionaries and thesauruses are strictly supplemental materials unless either or both are used as part of gifted and talented or special education class. (See I.C. 20-33-5-7 or 9)



# Indiana Department of Education

Dr. Katie Jenner, Secretary of Education

29	<b>Can teacher-generated materials be claimed for reimbursement?</b>	Only teacher-generated materials used in gifted and talented and special education may be claimed for reimbursement. These materials are claimed under "consumable instructional materials." (See I.C. 20-33-5-7 or 9)
30	<b>How does the state reimburse school corporations for curricular materials rental fees for free or reduced lunch students?</b>	I.C. 20-33-5-7, 9 and 9.5 outline the process for claiming and receiving curricular material reimbursement funds. Curricular material reimbursement is based on the statewide appropriation available divided by the total number of eligible students claimed by school corporations, charter schools, and accredited non-public schools on the curricular material count date each year.
31	<b>Are schools still required to file a claim for curricular material costs to receive reimbursement?</b>	Yes. Under I.C. 20-33-5-7 for public school corporations and I.C. 20-33-5-9 for accredited non-public schools, the law still requires submission of student-level data as well as curricular material costs to be eligible for curricular material reimbursement. This includes information on curricular materials, workbooks, digital content, consumable curricular materials, and any other information IDOE deems necessary.
32	<b>Can an Adult Learner charter school claim curricular material reimbursement costs?</b>	No, I.C. 20-24-7-14 does not allow Adult Learner Charter Schools to participate in the curricular material reimbursement process.
33	<b>Can school corporations transfer/deposit a percentage of curricular material grant funds to the rainy day fund?</b>	There does not appear to be anything that restricts the curricular material fund as the exclusive fund to purchase textbooks. If there is no restriction on a particular fund, such as the rainy day fund, then transfers/deposits should be fine.
34	<b>Can school corporations spend money for paper from the education fund?</b>	No, the education fund should not be used for purchases of paper.
35	<b>If a school corporation buys Chromebooks at \$50 one year, then in the second year buys more for some students at \$55, do they charge all students in that grade based on the additional amount or summarize by grade?</b>	Each school corporation should have a policy concerning rental fees. If a Chromebook is assigned to a specific student, the curricular material rental fee would be tied to the material being used by that student and could be higher/lower than another student in the same class if the other student has older or newer material being used for instructional purposes. In the future you may want to have a replacement policy that is established for each grade level to have more uniformity in rental charges for students in the same grade. However, the policy regarding curricular material rental fees is a local decision.



# Indiana Department of Education

Dr. Katie Jenner, Secretary of Education

36	<b>Can I claim unreimbursed curricular material costs as part of my annual budget process?</b>	Yes, I.C. 20-40-9-7 allows a school corporation to raise debt service funds for all unreimbursed costs of curricular materials for the school corporation's students who were eligible for free or reduced lunches in the previous school year. School personnel must maintain adequate documentation to support the unreimbursed levy requested as part of the annual budget process and must advertise a budget, tax rate, and levy high enough to support the amount requested. This process is not applicable to charter schools or nonpublic schools participating in the curricular material reimbursement process.
37	<b>If a child qualifies for the free/reduced lunch program, can the school request payment for curricular material?</b>	If the child qualifies for the free/reduced lunch program, the school can request, but not demand, payment of curricular material fees.
38	<b>Would a family that is not eligible for the free/reduced lunch program at the beginning of the school year, but then becomes eligible during the school year still qualify?</b>	Yes, families can apply for free or reduced lunch anytime throughout the school year.
39	<b>Can a family that becomes eligible after the school year ends still apply?</b>	Before collecting fees for school books and supplies, a school corporation is required to provide notice to parents of the availability of assistance, eligibility standards, procedures for obtaining assistance, and applications. (See IC 20-33-5-5) If a parent/guardian seeks to apply for assistance after the school year has concluded, the school should adopt a local policy on whether retroactive action will be taken on the application.
40	<b>Will IDOE provide information on the amount that can be claimed for unreimbursed curricular materials?</b>	Yes, IDOE provides an unreimbursed levy form to each school corporation after the state distributes curricular material reimbursement funds. Additionally, IDOE provides the Department of Local Government Finance with the same list. A school corporation may include any students who are eligible for free or reduced lunches and were not included on the original claim filed with IDOE. In the event of an audit, school corporations should keep documentation to support additional cost claimed. The unreimbursed levy process does not apply to charter or non-public schools.
41	<b>Due to adoption of a new curriculum, we have a surplus of used textbooks. How can we dispose of these textbooks?</b>	I.C. 20-26-12-3 and 5 used to provide guidance on how to dispose of old textbooks. This language required the school governing body to issue a written determination that the textbook would no longer be used, and the governing body could sell, exchange, transfer, or otherwise convey the textbook. While I.C. 5-22-22 governs the disposition of surplus property, curricular material is excluded under section (b)(19). As a result, there is no state code that governs the disposition of curricular material. At a minimum, schools should have a written policy on the disposition of surplus curricular material when it is no longer used in the classroom. Another option is to consult with your school attorney on how to dispose of the material.
42	<b>If a school building is eligible for the Community Eligibility Program,</b>	No. The Community Eligibility Program is a federal program that operates under federal rules while the Curricular Material Reimbursement Program is a state program funded through a state appropriation. Therefore, school officials are required to determine whether a student qualifies for curricular material assistance.



# Indiana Department of Education

Dr. Katie Jenner, Secretary of Education

	<b>does that automatically mean that all students in the school building are eligible for curricular material assistance?</b>	
43	<b>Does IDOE have a form that we can use to determine a student's eligibility for curricular material assistance?</b>	Yes, IDOE has a form posted in the Finance Moodle Community that school corporations may use to determine student eligibility for curricular material assistance.
44	<b>Can we claim reimbursement for curricular materials purchased with federal funds?</b>	No. If you have two funding streams (federal and state) supporting the items, you can allocate the cost across the two streams proportionally. You cannot, however, charge both funding streams for the full cost of the items. Therefore, you may not reimburse a federal grant program through the curricular material reimbursement process.
45	<b>Do direct certification students have to apply for curricular material assistance?</b>	Yes. The direct certification program is a federal program. Because curricular material reimbursement is a state program, a school corporation must determine the eligibility of each student for curricular material assistance.
46	<b>Do schools requesting curricular material reimbursement have to file both student level data and claim data?</b>	Yes, both student-level and claim data must be filed for a public or non-public school to be eligible for curricular material assistance. Student-level data is submitted directly in Data Exchange while curricular material costs are submitted through a JotForm. Both pieces must be in place for the school to receive any reimbursement.
47	<b>Can schools charge curricular material rental for a technology device (adopted as curriculum) paid for from donation funds?</b>	Yes, there is nothing that prohibits charging curricular material rental for materials purchased through donations.

For additional information, please email [DOEtextbooks@doe.in.gov](mailto:DOEtextbooks@doe.in.gov).