

State Aid

& FINANCIAL PLANNING SERVICE



Reference Guide To Instructional Material Aids

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INTRODUCTION

Instructional Materials Aids are apportioned to school districts for the purchase of textbooks, computer software, instructional computer hardware and equipment, and library materials. The generation of these aids is based on expenses listed on the State Aid Claim forms submitted by districts at the end of each fiscal year.

TEXTBOOK AID

School districts receive a Textbook Aid apportionment for expenses based on the number of resident pupils within the district multiplied by a factor. Districts are eligible for reimbursement of textbook expenses up to \$58.25 multiplied by the number of children residing in the district and enrolled in a K-12 public school or nonpublic school and students with disabilities residing within the district. The resident pupil count does not include pre-kindergarten students and non-residents of New York State, including foreign exchange students.

Textbook Aid is paid to districts throughout the school year. An apportionment equal to \$15.00 multiplied by the pupil count for Textbook Aid is due to districts on September 1 as part of Lottery Aid. The remainder (\$43.25) is Regular Textbook Aid and is paid to each district as part of the Instructional Materials Aid (IMA) payment in March.

Aid Formula

The formula for computing Textbook Aid is:

$$\text{BASE YEAR ENROLLMENT} \times \text{BASE YEAR APPROVED EXPENSE PER PUPIL}$$

Enrollments:

- Total enrollment of resident pupils attending public schools
- Total enrollment of resident pupils attending nonpublic schools
- Total enrollment of resident pupils with disabilities attending private schools
- Total enrollment of resident pupils attending Special Act schools
- Total enrollment of resident pupils with disabilities attending the NYS School for the Deaf in Rome
- Total enrollment of resident pupils with disabilities attending the NYS School for the Blind in Batavia
- Total enrollment of resident pupils attending charter schools

Approved Expense per Pupil:

- Approved Expenses limited to \$58.25 per pupil (ST-3 codes: A2110.48, A2280.48, A2330.48)

Expenses Eligible for Textbook Aid

Textbooks are any book or book substitute including:

- Hard covered books
- Paperback books
- Courseware or other content-based instructional materials in electronic format
- Workbooks designed to be written in and used up
- Manuals
- Sheet music
- Newspapers or news magazines which have a general circulation, are printed and distributed at least biweekly, have a paid circulation within the school district, are entered with the U.S. Postal Service as second-class matter, are available to schools on the date of publication at a discount of not less than 33-1/3 percent from the regular price, and are accompanied by study guides on a regular basis from the publisher at no extra charge to the school district
- If used as textbooks, reproductions of downloaded NYS Common Core ELA/Literacy and Mathematics Curriculum Modules
- Hard-cover or paperback textbooks and workbooks that are provided in increments or sections that are returned to the district after use
- Braille books for students that are NOT eligible for high-cost aid through the STAC system. Otherwise, the costs should be coded to A2250.48 (Program for Students with Disabilities costs) and included with the costs reported in STAC. (In STAC the books can only be claimed in the year the Braille reader is purchased and claimed.)

Expenses Ineligible for Textbook Aid

Textbooks are NOT:

- Reference materials such as encyclopedias, almanacs, atlases, and general/special purpose dictionaries (unless dictionaries are individually assigned to all pupils in a particular class or program as a textbook substitute)
- Supplementary textbooks, novels, fiction, magazines, newspapers (except for those provided above), and audiovisual materials normally housed in a school library, classroom library or instructional materials center for short-term use by pupils

Expenses Ineligible for Textbook Aid (*continued*)

- Tests and testing materials, teacher's editions of textbooks, review books, materials in kit form (including book kits with a teacher edition bundled and science kits with components that are consumed or cannot be returned)
- Internet on-line services, such as tuition for online instructional coursework programs or the costs of supporting student information platforms
- Books or materials advocating or supporting a religious belief

Note: Expenses for subscribing to a service to get textbooks and other primary instructional resources for student use via a Kindle, iPad, e-reader, or similar equipment may be eligible for Textbook Aid, however, the law currently has not been updated to include whether these certain expenses are eligible or not. SED has stated that it is up to the district's discretion on whether these certain expenses fit the definition of a textbook.

Textbook Loan Program

According to Education Law, (Statute 701), school districts are required to loan, upon request, textbooks to all resident students who are enrolled in all public and nonpublic schools within the state on an equitable basis. For out of state school placements, school districts are only required to loan textbooks, upon request, to resident students attending day programs.

Textbook loan requests should be in written form and submitted to the district's Board of Education. Written requests are compared with district inventory to assess whether the request can be accommodated first from materials in-house then purchased if necessary.

As more schools move towards purchasing electronic-based books, SED has established a process on how to handle these requests from nonpublic schools. Please see SED's recommended steps below.

- Nonpublic school sends textbook request to public school district/BOCES
- District/BOCES reviews the appropriateness of textbook request
- District/BOCES works with vendor (i.e., Apple) to determine costs for books that are approvable, and determines amount school is eligible for
- District/BOCES pays a voucher to vendor for that amount

Textbook Loan Program (*continued*)

- Vendor only permits nonpublic to purchase items approved by District/BOCES with voucher
- Nonpublic downloads materials
- District/BOCES confirms that only approved items were downloaded
- District reports expenses under standard reporting mechanism for instructional materials aids
- Education Law 701 statutorily mandates that districts purchase and loan textbooks to resident public and nonpublic school pupils. This means actual books; a district may not monetarily reimburse a nonpublic school pupil for privately purchased textbooks.

For more information on recommended procedures for textbook purchases, loans and inventory control, please visit: [Recommended Procedures for Textbooks](#)

Claiming Textbook Aid

Textbook expenditures must be recorded in the following locations on State Aid Claim forms to generate Textbook Aid:

ST-3 General Fund, Schedule A4:

- A2110.48
- A2280.48
- A2330.48

(For Big 5 school districts only, entries in A2110.48 and A2330.48 are used for calculating Textbook Aid)

Expenditures are submitted with the district's State Aid claim forms due September 2nd. Any revisions to the expenditure data must be completed by mid-April as Textbook Aid is frozen as of April 30th each year. No prior year adjustments will be made after the April deadline.

COMPUTER SOFTWARE AID

School districts are eligible to receive an apportionment of Computer Software Aid based on student enrollment and eligible expenditures. Computer Software Aid is equal to eligible expenses up to a maximum of \$14.98 multiplied by an enrollment count. The pupil count is comprised of both public and nonpublic students that attend school within the district's boundaries as well as students with disabilities that reside in the district.

Computer Software Aid is paid to districts as part of the IMA payment in March.

Aid Formula

The Software Aid formula is:

$$\text{BASE YEAR ENROLLMENT} \times \text{BASE YEAR APPROVED EXPENSE} / \text{PUPIL}$$

Enrollment:

- Total enrollment of resident pupils attending public schools
- Total enrollment of resident pupils attending full time in BOCES
- Total enrollment of resident pupils with disabilities attending private schools
- Total enrollment of pupils attending nonpublic schools within the district
- Total enrollment of non-resident pupils attending public schools
- Total enrollment of resident pupils attending charter schools within the district
- Total enrollment of resident pupils with disabilities attending the NYS School for the Deaf in Rome
- Total enrollment of resident pupils with disabilities attending the NYS School for the Blind in Batavia
- Total enrollment of resident pupils attending Special Act schools

Approved Expense Per Pupil:

- Approved Expenses limited to \$14.98 per pupil (ST-3 code: A2630.46)

Expenses Eligible for Computer Software Aid

The following expenses are eligible for Computer Software Aid:

- Purchase price of prepared educational programs that are subject-oriented, for use by students in conjunction with computers or computer tablets; such programs shall be required for use as a learning aid in a particular class or program
- Shipping and freight costs associated with the transportation of software from the vendor to the district
- Annual licensing fees associated with software purchases
- Content based instructional materials in an electronic format aligned with state standards which are accessed or delivered through the internet on a subscription-based model

Expenses Ineligible for Computer Software Aid

The following expenses are ineligible for Computer Software Aid:

- Expenses associated with the lease of educational program software that is subject oriented and used in conjunction with computers
- Computer software programs that are of a religious nature
- Expenditures relating to distribution, storage, recordkeeping or administration of software

Computer Software Loan Program

Education Law Section 752 requires school districts to loan software program materials to students enrolled in public and nonpublic school programs within the district upon request. Districts are not required to loan software programs in excess of the amount of Computer Software Aid received. Loans of software programs should be made on an equitable basis to eligible children.

Claiming Computer Software Aid

Computer Software expenditures must be recorded in the following entries in order to generate Computer Software Aid:

ST-3 General Fund, Schedule A4:

- A2630.46 State Aided Computer Software

Expenditures are submitted with the district's State Aid claim forms due September 2nd. Any revisions to the expenditure data must be completed by mid-April as Computer Software Aid is frozen as of April 30th each year. No prior year adjustments will be made after the April deadline.

LIBRARY MATERIALS AID

School districts are eligible to receive an apportionment of Library Materials Aid based on student enrollment and eligible expenditures. Library Materials Aid is equal to eligible expenses up to a maximum of \$6.25 multiplied by an enrollment count. The pupil count is comprised of both public and nonpublic students that attend school within the district's boundaries as well as students with disabilities that reside in the district.

Library Materials Aid is paid to districts as part of the IMA payment in March.

Aid Formula

The formula for computing Library Materials Aid is:

$$\text{BASE YEAR ENROLLMENT} \times \text{BASE YEAR APPROVED EXPENSE PER PUPIL}$$

Enrollment:

- Total enrollment of resident pupils attending public schools
- Total enrollment of resident pupils attending full time in BOCES
- Total enrollment of resident pupils with disabilities attending private schools
- Total enrollment of pupils attending nonpublic schools within the district
- Total enrollment of non-resident pupils attending public schools
- Total enrollment of resident pupils attending charter schools within the district
- Total enrollment of resident pupils with disabilities attending the NYS School for the Deaf in Rome
- Total enrollment of resident pupils with disabilities attending the NYS School for the Blind in Batavia
- Total enrollment of resident pupils attending Special Act schools

Approved Expense Per Pupil

- Approved Expenses limited to \$6.25 per pupil. (ST-3 code: A2610.46)

Expenses Eligible for Library Materials Aid

The following expenses are eligible for Library Materials Aid:

A/V materials or printed materials that are:

- Catalogued and processed as part of school library or media center
- Materials that would be expected to have a useful life of over a year
- Not eligible for textbook aid or computer software aid
- Hardcover & paperback books, periodicals, pamphlets, musical scores
- Films, filmstrips, micro-film, sound recordings, processed slides, transparencies, kinescopes, video tapes, maps, charts, globes, pictorial works, reproductions, photographs, graphic works and any other A/V materials of a similar nature
- Enacted Statute (Chapter 571 of 2023) has amended the definition of Library Materials Aid. It now includes digital materials, such as e-books and subscription-based periodicals.

Expenses Ineligible for Library Materials Aid

The following expenses are ineligible for Library Materials Aid:

- Online databases

Library Materials Loan Program

Section 712 of Education Law requires school districts to loan library materials to students attending public and nonpublic schools within the district upon receipt. School districts are not required to loan materials in excess of the amount of library materials aid received. Loans of library materials should be made on an equitable basis to eligible children.

Claiming Library Materials Aid

Expenditures for library materials must be recorded in the following entries to generate Library Materials Aid for a school district:

ST-3 General Fund, Schedule A4

- A2610.46 School Library A/V Loan Program

Expenditures are submitted with the district's State Aid claim forms due September 2nd. Any revisions to the expenditure data must be completed by mid-April as Library Materials Aid is frozen as of April 30th each year. No prior year adjustments will be made after the April deadline.

INSTRUCTIONAL COMPUTER HARDWARE AND TECHNOLOGY EQUIPMENT AID

School districts receive an apportionment for instructional computer hardware and technology equipment aid in the amount of \$24.20 multiplied by a pupil count and the district's current RWADA aid ratio. To receive this aid, the district must create and maintain an approved technology plan that demonstrates that the instructional computer hardware needs of the district have been met. The district must also provide for the loan of instructional computer hardware to students attending nonpublic schools within the district in an equitable manner.

Computer Hardware Aid is paid to districts as part of the IMA payment in March.

Additional information is available at: <http://www.nysed.gov/edtech/state-aid-technology-purchases>

Aid Formula

Computer and Technology Aid formula is the lesser of:

DISTRICT APPROVED EXPENDITURES

OR

PUPILS FOR HARDWARE AID X \$24.20 X CURRENT RWADA AID RATIO

RWADA AID RATIO: This ratio is a per pupil wealth measure based on the district's full value and the attendance of resident pupils. The formula to compute the RWADA AID RATIO is:

$1 - (.51 \times (\text{DISTRICT SELECTED AV/RWADA}))$

STATE AVERAGE SELECTED AV/RWADA

APPROVED EXPENDITURES

- ST-3 Codes: A2630.22, A2630.4, A/V9785.6 and A/V9785.7 (Report Staff Development expenses on Form FB Entry 141 – State Aided Computer Hardware – Staff Development)

Aid Formula (*continued*)

Enrollment:

- Total enrollment of resident pupils attending public schools
- Total enrollment of resident pupils attending full time in BOCES
- Total enrollment of resident pupils with disabilities attending private schools
- Total enrollment of pupils attending nonpublic schools within the district
- Total enrollment of non-resident pupils attending public schools
- Total enrollment of resident pupils attending charter schools within the district
- Total enrollment of resident pupils with disabilities attending the NYS School for the Deaf in Rome
- Total enrollment of resident pupils with disabilities attending the NYS School for the Blind in Batavia
- Total enrollment of resident pupils attending Special Act schools

Expenses Eligible for Computer Hardware and Technology Equipment Aid

Expenses eligible for aid are those that are used for or are in close relation to serving the needs of a computer-based instructional program. In situations where a piece of hardware or equipment is used for both instructional and non-instructional purposes only the instructional portion of the expense can be claimed for aid purposes. Additionally, a portion of the aid received equivalent to a maximum of 20 percent may be used for staff development and hardware repair.

The following expenses are eligible for Instructional Computer Hardware and Technology Equipment Aid:

- Purchase/lease of micro/minicomputer equipment or terminals for instructional purposes

Expenses Eligible for Computer Hardware and Technology Equipment Aid (continued)

- Technology equipment used for instructional purposes, defined as: equipment with a useful life used in support of an educational programs including, but not limited to video, solar energy, robotic, satellite, laser and such other equipment as the commissioner shall approve, provided that expenses for the purchase or lease of such equipment shall not be used to claim any other aid.
- Repair of technology equipment, defined as the diagnosis of required repairs and the acquisition and replacement of parts of a nonfunctioning item of computer hardware as defined above.
- Training and staff development for instructional purposes.
 - **Note:** Expenditures for repair and staff development may constitute up to 20% of the calculated maximum aid.
- Peripheral devices (printers, video display plotters & disk storage units)
- Telecommunications hardware including modems
- Special hardware boards
- Cables
- A/V, touch-sensitive and other electronic to human machine interface hardware
- Other eligible computer hardware as may be required for the operation of a computer-based instructional program may include computer tablets and e-readers used for instructional purposes
- Graphing or scientific calculators with a useful life and necessary to meet State learning standards
- Other items that can be justified through usage of hardware to technical purchases such as: printer cartridges used for printers attached to computers for instructional use, service contracts for hardware equipment used for instructional purposes, computer tables/workstations/desks to house computers for instructional use, etc.

Expenses Ineligible for Computer Hardware & Technology Equipment Aid

The following expenses are ineligible for Instructional Computer Hardware and Technology Equipment Aid:

- Internet Connectivity
- T1 communication line access and use
- E-mail services
- Mileage
- Salary/benefits of IT personnel
- IT Consultant fees
- Carts for mobile computers (unless required for the operation of a computer-based instructional program)
- Expenses aidable under a BOCES COSER
- Computers used for bus routing, administrative, or attendance purposes

Computer Hardware Loan Program

Section 754 of Education Law requires public school districts to loan instructional computer hardware, upon request by an individual or a group of individual pupils, to all pupils legally attending nonpublic elementary or secondary schools located within the school district. Loans of computer hardware programs should be made on an equitable basis to eligible children. See: https://stateaid.nysed.gov/tsl/html_docs/hw_loan_cmpr_060607.htm

Loan of Smart Schools Classroom Technology

The Smart Schools Bond Act requires that school districts must loan, upon request, a portion of classroom technology and connectivity technology purchased by the district with Smart Schools Bond Act funding to students attending nonpublic schools within the same school district. Like the Computer Hardware Loan Program, the lending school district must retain ownership of the devices and responsibility for maintenance and repair.

- Upon request, school districts must loan, at no charge, technology obtained as part of the Smart Schools Bond Act, including, but not limited to interactive whiteboards, and desktop, laptop and tablet computers, servers and wireless routers to children attending nonpublic schools located within their district boundaries. These devices are not required to be the same as the ones purchased by the public school district.
- No school district may be required by the Smart Schools Bond Act to loan technology in amounts greater than that obtained under the Smart Schools Bond Act. (Pre-existing requirements to loan instructional materials, including hardware, remain in effect.)
- No school district may loan Smart Schools Bond Act classroom and school connectivity technology in an aggregate amount greater than two hundred and fifty dollars (\$250) multiplied by the nonpublic school enrollment in the base year at the time of enactment (e.g., 2021-22 enrollment). Although \$250 per nonpublic school pupil is the maximum, the total loan amount depends on a district's budget for classroom devices.
- School authorities shall adopt regulations specifying the date by which requests for the purchase and loan of Smart Schools Bond Act classroom technology must be received by the district. These requests must not be required to be made earlier than June 1st in each year.
 - Adequate notice of the required request date must be given to all non-public schools located in the school district.
 - Request for Smart Schools Bond Act classroom technology loans shall not be made earlier than the first day of June of the school year prior to that for which such Smart Schools Bond Act classroom technology is being requested.

Loan of Smart Schools Classroom Technology (*continued*)

- A parent or guardian of a child not attending a particular nonpublic school prior to January 1st or June 1st of the school year, as applicable, may submit a written request for Smart Schools classroom technology within thirty days after such child is enrolled in such nonpublic school.
- A request made later than the times otherwise provided shall not be denied where a reasonable explanation is given for the delay in making the request.
- Children whose tuition is paid for under Article 89 of the Education Law are deemed to be receiving equitable services by the virtue of the tuition payment, so no additional loans are necessary under the Smart Schools Bond Act. As such, the pupil enrollment in Chapter 853 or 4201 Schools should not be included.

For more information on the Smart Schools Bond Loan Program, see the Education Management Services webpage at [Smart Schools](#) & [Information Regarding Inclusion of Nonpublic Schools](#).

Claiming Computer Hardware and Technology Equipment Aid

Expenditures eligible for Computer Hardware and Technology Aid must be recorded in the following schedules to generate aid:

ST-3 General Fund

- A2630.22 State Aided Computer Hardware – Purchase
- A2630.4 Contractual & Other – State Aided Computer Hardware – Lease
- A2630.4 Contractual & Other – State Aided Computer Hardware – Repair
- A9785.6 Installment Purchase Debt – Principal – State Aided Computer Hardware
- A9785.7 Installment Purchase Debt – Interest – State Aided Computer Hardware

Claiming Computer Hardware and Technology Equipment Aid (*continued*)

ST-3 Debt Service Fund, Schedule F2

- V9785.6 Installment Purchase Debt – Principal – State Aided Computer Hardware
- V9785.7 Installment Purchase Debt – Interest – State Aided Computer Hardware

Form FB: Building & Miscellaneous

- Entry 141 State Aided Computer Hardware – Staff Development

Expenditures should be included and submitted with the district's State Aid claim form due on September 2nd. However, any changes or submissions to Computer Hardware and Technology Equipment expenses must be submitted by April 15th to be paid as current year aid.

OTHER METHODS BY WHICH TECHNOLOGY EXPENSES ARE AIDED

Building Aid for Computer Technology

Building Aid is available for computer hardware purchases that are part of an approved school construction project. These items are considered eligible for Building Aid purposes regardless of if the cost is under \$10,000.

Eligible expenses include:

- Incidental costs for installing original computer equipment in a new building or new addition
- Incidental cost for original purchase and installation of hardware (including computer hardware) and conduit, wiring, powering and testing of hardware installations
- Approved computer classrooms in a new building or addition or alterations to an existing classroom to create a new computer classroom
- Conduit, wiring, and powering/testing of hardware installation including network server and operating systems
- Wiring of building or campus wide LANs or in-building elements of other WANs

Ineligible expenses include:

- Individual computer hardware not located in a computer classroom
- Software purchases – including installation costs
- Lease or purchase of WAN hardware not located on district property
- Unnecessary upgrade of current LAN/WAN equipment beyond needs of new computer classrooms

BOCES Aid for Instructional Computer Technology Services – Shared Services Purchased Through a BOCES

Districts are eligible for BOCES aid on shared purchases for instructional computer technology services. The shared technology purchases will qualify for aid if this method is more cost effective than the district purchasing the technology as a singular entity.

Expenses eligible for aid include:

- Computer equipment
- Conduits
- Wiring
- Powering & testing of hardware installations
- Lease/purchase of LAN/WAN hardware for networks located in the district
- Incidental costs of original purchase & installation of hardware, including installation of basic operating systems software for hardware testing

EMERGING TECHNOLOGIES AND INSTRUCTIONAL MATERIALS AID

The statutes that govern Instructional Materials Aids do not address all current instructional technologies. As technology advances at an exponential rate, it would be nearly impossible to continuously update these statutes each time a new technology emerges. Expenses for instructional materials that are not directly addressed in statute must follow the same principles and intent of the statute. In this manner, districts must in good faith apply the regulations that currently exist to claim aid for expenses generated by newer technologies that are not specifically addressed.

INSTRUCTIONAL MATERIALS AID FLEXIBILITY

Reallocation of Actual Textbook, Software, Library Materials and Hardware Expense on Schedule C of the State Aid Claims Forms

Schedule C of Form A allows for the reallocation of excess expenditures (which are those exceeding maximum aid in any category) to a different category in which expenditures are not enough to earn maximum aid. For further information, you can view the following link:

https://stateaid.nysed.gov/tsl/html_docs/amendments_statutes_tsl_2011_12.htm

Do not complete this schedule if the total expense reported for all instructional materials categories (Items 1a through 1d) equals or exceeds the corresponding maximum aid allocation (Items 2a through 2d).

If the reported expense in all categories equals or exceeds the maximum instructional materials aid, there is no benefit to be derived from re-designating the expenses.

There is no reallocation of excess software, hardware or textbook expenses allowed to maximize library materials aid. (Note: Excess library material expenditures may be reallocated.)

Designated expenses in each category should never exceed the total reported expense eligible for aid.

The data displayed in Items 1 A-E and 2 A-E on the table will not be valid until you have entered and saved data for the following items on the ST-3. DO NOT complete this schedule until you have entered and saved the following data on the ST-3:

Actual

Schedule A-4b	A2110.48
	A2280.48
	A2330.48
	A2630.46
	A2610.46
	A2630.22
	A2630.4 (Line 251)
	A2630.4 (Line 252)

INSTRUCTIONAL MATERIAL AID FLEXIBILITY (CONTINUED)

Actual

Schedule A-4c A9785.6 (Line 414)
 A9785.7 (Line 452)

Actual

Schedule F2 V9785.6 (Line 39)
 V9785.7 (Line 73)

SAMS Form A Enrollment Data (Actual)

Lines: 1a,1b, 2, 3, 4, 76, 77, 78, 79a, 80, 81, 82, 83, 88 & 89

SAMS Schedule U Charter School Enrollment (Actual)

Lines: 1, 2, 3, 4, 5, 25, 26, 27, 28, & 29

SAMS Form FB (Actual)

Line 141 - State Aid Instructional Computer Hardware- Staff Development

Instructional Material Aids Reallocation Example

The following illustrates a sample Instructional Material Aids output report from a district which maximized its aid by designating excess expense from one category into another. Schedule C is also shown for this district which demonstrates how the expenses were reallocated under this form.

Sample Instructional Material Aids (IMA) Output Report

PART II: CALCULATION OF TEXTBOOK AID			
1	2022-23 RESIDENT PUBLIC SCHOOL ENROLLMENT	(SIRS)	906
2	2022-23 RESIDENT NON-PUBLIC ENROLLMENT	(BEDS)	42
3	2022-23 PRIVATE SCHOOL AND ROME/BATAVIA ENROLLMENT (SEC 4405)	(STAC)	3
4	2022-23 RESIDENT CHARTER SCHOOL ENROLLMENT	(SIRS)	0
5	TOTAL RESIDENT TEXTBOOK ENROLLMENT	(SUM ENTS 1 THRU 4) (IF SPECIAL ACT THEN 0))	951
6	MAXIMUM TEXTBOOK APPORTIONMENT	(ENT 5 * \$58.25, ROUND)	55,396
7A	ST-3 ELIGIBLE TEXTBOOK EXPENDITURES	((IF BIG 5, (ST-3 SCHEDULE A4B [A2110.48, A2330.48] SUM LINES 184, 226), ELSE (ST-3 SCHEDULE A4B [A2110.48, A2280.48, A2330.48] SUM LINES 184, 216, 226))	46,439
7B	FORM A SCHEDULE C DESIGNATED TEXTBOOK EXPENSES	(FORM A SCHEDULE C LINE 3A)	55,396
8A	TEXTBOOK AID BASED ON DESIGNATED SCHEDULE C EXPENSES	(IF INDICATORS A, B, C & D ARE ALL SET TO 1, THEN LESSER OF ENT 6 OR ENT 7B, ELSE 0)	55,396
8B	TEXTBOOK AID BASED ON ST-3 ELIGIBLE EXPENSES	(IF INDICATORS A, B, C & D ARE ALL SET TO 1, THEN 0, ELSE LESSER OF ENT 6 OR ENT 7A)	0

Textbook expenses reported by the district on the ST-3 were less than the Maximum Apportionment.

\$8,957 in excess expenditures from Instructional Computer Hardware was used to maximize the appropriation.

Schedule C #3A will report \$55,396 (\$46,439 + \$8,957) for Textbooks to reflect the reallocation of expenditures from Hardware to Textbooks, of which \$55,396 will be aided (Maximum Textbook Appropriation). Remember that the Schedule C, Column 3 Total cannot exceed the Column 1 Total (See Page 30)

Sample Instructional Material Aids (IMA) Output Report (*continued*)

9	2022-23 PUBLIC SCHOOL ENROLLMENT WITHIN DISTRICT	(SIRS)	895
10	2022-23 NONPUBLIC SCHOOL ENROLLMENT WITHIN DISTRICT	(BEDS)	0
11	2022-23 CHARTER SCHOOL ENROLLMENT WITHIN DISTRICT	(SIRS)	0
12	TOTAL ENROLLMENT DISTRICT OF ATTENDANCE	(ENT 3 + (SUM ENTS 9 THRU 11) (IF SPECIAL ACT THEN 0))	898
13	MAXIMUM SOFTWARE APPORTIONMENT	(ENT 12 * \$14.98, ROUND)	13,453
14A	ST-3 ELIGIBLE SOFTWARE EXPENDITURES	(ST-3 SCHEDULE A4B [A2630.46] LINE 255)	5,637
14B	FORM A SCHEDULE C DESIGNATED SOFTWARE EXPENSES	(FORM A SCHEDULE C LINE 3B)	13,453
15A	SOFTWARE AID BASED ON DESIGNATED SCHEDULE C EXPENSES	(IF INDICATORS A, B, C & D ARE ALL SET TO 1, THEN	13,453
15B	SOFTWARE AID BASED ON ST-3 ELIGIBLE EXPENSES	LESSER OF ENT 13 OR ENT 14B, ELSE 0) (IF INDICATORS A, B, C & D ARE ALL SET TO 1, THEN 0, ELSE LESSER OF ENT 13 OR ENT 14A)	0

Software expenses reported by the district in the ST-3 were less than the \$13,453 Maximum Apportionment.

\$7,816 in excess expenditures from Hardware was used to maximize the appropriation.

Schedule C #3B will report \$13,453 (\$5,637 + \$7,816) for Software to reflect the reallocation of \$7,055 of expenditures from Hardware and \$761 of Library Materials, of which \$13,453 will be aided (Maximum Software Apportionment). (See Page 30)

Sample Instructional Material Aids (IMA) Output Report (continued)

16	MAXIMUM LIBRARY MATERIALS APPORTIONMENT	(ENT 12 * \$6.25)	5,612	Library Materials expense reported by the district on the ST-3 exceeds the Maximum Apportionment by \$761 (\$6,373 - \$5,612). The district can reallocate Library Materials expenditures to other IMA categories that have not fully expended the maximum appropriations. No additional funds are permitted to be allocated to Library Materials.
17A	ST-3 ELIGIBLE LIBRARY MATERIALS EXPENDITURES	(ST-3 SCHEDULE A4B [A2610.46] LINE 237)	6,373	
17B	FORM A SCHEDULE C DESIGNATED LIBRARY EXPENSES	(FORM A SCHEDULE C LINE 3C)	5,612	Schedule C #3C will report \$5,612 for Library Materials, of which \$5,612 will be aided (Maximum Appropriation).
18A	2023-24 LIBRARY AID BASED ON DESIGNATED SCHEDULE C EXPENSES	(IF INDICATORS A, B, C & D ARE ALL SET TO 1, THEN LESSER OF ENT 16 OR ENT 17B, ELSE 0)	5,612	
18B	LIBRARY AID BASED ON ST-3 ELIGIBLE EXPENSES	(IF INDICATORS A, B, C & D ARE ALL SET TO 1, THEN 0, ELSE LESSER OF ENT 16 OR ENT 17A)	0	

Sample Instructional Material Aids (IMA) Output Report (continued)

19	2023-24 RWADA AID RATIO	(BLD-SBA ENT 13)	0.682
20	TECHNOLOGY FACTOR	(\$24.20)	24.20
21	TOTAL ENROLLMENT DISTRICT OF ATTENDANCE	(ENT 12)	898
22	MAXIMUM AID	(ENT 19 * ENT 20 * ENT 21, ROUND)	14,821
23	2022-23 PURCHASE OR LEASE EXPENSE	((ST-3 SCHEDULE A4B [A2630.22, A2630.4] SUM LINES (250, 251)) + (ST-3 SCHEDULE A4C [A9785.6, A9785.7] SUM LINES 414, 452) + (ST-3 SCHEDULE F2 [V9785.6, V9785.7] SUM LINES 39, 73)))	27,869
24	2022-23 REPAIRS TO COMPUTERS	(ST-3 SCHEDULE A4B [A2630.4] LINE 252)	
25	2022-23 STAFF DEVELOPMENT EXPENSE FOR COMPUTER HARDWARE	(FORM FB LINE 141)	45,311
26	SUM OF REPAIR AND STAFF DEVELOPMENT	(ENT 24 + ENT 25)	45,311
27	LESSER OF REPAIR/STAFF DEVELOPMENT EXPENSE OR 20% OF MAXIMUM AID	(LESSER OF ENT 26 OR (0.20 * ENT 22))	2,964
28A	TOTAL ST-3 ELIGIBLE INSTRUCTIONAL COMPUTER HARDWARE EXPENSES FOR AID	(ENT 23 + ENT 27)	30,833
28B	FORM A SCHEDULE C DESIGNATED INSTRUCTIONAL COMPUTER HARDWARE EXPENSES	(FORM A SCHEDULE C LINE 3D)	14,821
29A	INSTRUCTIONAL COMPUTER HARDWARE AID BASED ON DESIGNATED SCHEDULE C EXPENSES	(IF INDICATORS A, B, C & D ARE ALL SET TO 1, THEN LESSER OF ENT 22 OR ENT 28B, ELSE 0)	14,821
29B	INSTRUCTIONAL COMPUTER HARDWARE AID BASED ON ST-3 ELIGIBLE EXPENSES	(IF INDICATORS A, B, C & D ARE ALL SET TO 1, THEN 0, ELSE LESSER OF ENT 22 OR ENT 28A)	0

Instructional Computer Hardware expenses reported by the district on the ST-3 are more than the Maximum Apportionment by \$16,012 (\$30,833 - \$14,821). The district can reallocate Hardware expenditures to other IMA categories that have not fully expended the maximum appropriations.

Schedule C #3D will report \$14,821 for Hardware, of which \$14,821 will be aided (Maximum Appropriation).

Example Based on Sample Output Report

Schedule C: Designation of Projected Textbook, Software, Library Materials and Hardware Expenses

	1. District Reported 2023-24 Expense Eligible for Instructional Materials	2. 2024-25 Maximum Aid Allocations	3. District Designated 2023-24 Expense for 2024-25 Instructional Materials Aids Calculations
Aid Area			
A-Textbook	46,439	55,396	55,396
B- Software	5,637	13,453	13,453
C-Library Materials	6,373	5,612	5,612
D-Instructional Hardware	30,833	14,821	14,821
E-Total	89,282	89,282	89,282

In the example above, the expenses reported on the ST-3 (Column 1) is below the Maximum Allocation (Column 2) for Textbook and Software Aids. At the same time, Library Materials and Instructional Hardware expenses exceed the Maximum Aid Allocation.

Schedule C offers school districts the ability to designate expenditures (Column 3) that exceed the Maximum Aid Allocation toward other Instructional Material Aid categories that do not meet the Maximum Allocation. Please note, it is allowable to transfer any excess expenses out of library materials. However, it is not allowable to reallocate excess software, hardware, or textbook expenses to claim Library Materials Aid in instances in which a district spends less than its maximum library allocation.

NOTE: When submitting the State Aid Claims forms, Form A will not be accepted, and the district will receive an edit report if after the district has designated any expenses and maximized all aid categories, if the total of Column 3 exceeds the total in Column 1.

APPENDIX I

RELEVANT COMMISSIONER'S DECISIONS

Commissioner's Decisions regarding the equitable distribution of textbooks in a textbook loan program to nonpublic school students:

Decision No. 13,528 - Appeal of ROBERT M. KELLY from action of the Eastchester Union Free School District concerning the distribution of textbooks. (January 2, 1996) Decision includes definition of distribution on an "equitable basis".

Decision No. 15,799 - Appeal of GERT WERNER BRUNING and DIANE COBURN-BRUNING, on behalf of their children TROY and CLAY, from action of the Board of Education of the Tarrytown Union Free School District regarding the distribution of textbooks. (July 30, 2008)

Decision No. 15,629 - Appeal of Maryann Gallagher, on behalf of her children Margaret, Allyson and John Blackburn, from action of the Board of Education of the Ossining Union Free School District regarding the distribution of textbooks. (August 13, 2007)

Decision No. 15,889 - Appeal of LINDA and JEFFREY HOERTER, on behalf of their son CHRISTOPHER, from action of the Board of Education of the Arlington Central School District regarding distribution of textbooks. (March 6, 2009)

APPENDIX II

FAQS

1. Are digital cameras aidable for computer hardware?

If the use of the camera meets the definition "technology equipment with a useful life, used in conjunction with or in support of educational programs", yes.

2. Are competitive bids required on new textbooks?

Competitive bids are not required on new textbooks when the publisher is the sole source of supply.

3. Is a student instructed at home entitled to benefit from the loan programs (textbooks, library materials and computer software) available to students enrolled in nonpublic schools?

A student instructed at home is not enrolled in a nonpublic school and, therefore, the district is not obligated to loan those items which a district is required to provide, by statute, to children attending nonpublic schools. Although not required, a school district may offer such loans to the extent available.

4. Are braille books eligible for textbook aid?

Braille books are eligible for textbook aid only for students that are NOT eligible for high cost aid through the STAC system. Otherwise, the costs should be coded to A2250.48 (Program for Students with Disabilities costs) and included on the STAC. (In STAC the books can only be claimed in the year the Braille reader is purchased and claimed.)

5. Can shipping and freight costs be charged to a non-public school for the textbook loan program?

No. According to Education Law, (Statute 701), school districts are required to loan, upon request, textbooks to all public and nonpublic school students within district boundaries on an equitable basis. This includes shipping textbooks to the school.

6. Can a school district download and use the NYS Common Core ELA/Literacy and Mathematics curriculum modules posted online at <http://engageny.org/> and apply State Textbook Aid towards the cost of reproducing the materials for classroom use?

Yes, if the materials are used as student textbooks.

7. My district will be operating under a contingent budget for the upcoming school year. Am I allowed to use Instructional Material Computer Hardware and Technology Equipment Aid to purchase related hardware and equipment?

Yes. Per SED, districts may include expenditures for Instructional Computer Hardware and Technology Equipment under a contingent budget up to the amount of the maximum aid allocation.

APPENDIX II

FAQS

8. May a public school district monetarily reimburse a nonpublic school pupil for textbooks that pupil purchased privately?

No. Education Law 701 statutorily mandates that districts purchase and loan textbooks to resident public and nonpublic school pupils. This means actual books; a district may not monetarily reimburse a nonpublic school pupil for privately purchased textbooks. To do so violates the New York State Constitution which prohibits a gift of public funds for private benefit.