



Indiana Education Scholarship Account Spending Categories

ESA SPENDING CATEGORIES

This list is **not exhaustive**; the Office of the Indiana Treasurer of State reserves the right under statute to approve or deny items not listed. The eligible ESA provider must invoice the ESA student's parent/legal guardian for the ESA expense.

The Education Scholarship Account is unable to reimburse a parent/legal guardian for any expense.

Approved Spending Categories listed in IC 20-51.4-2-9	Description
Tuition or fees	<p>Tuition or fees at a private, public, magnet school, or charter school serving ESA students grades K-12.</p> <p>Eligible expenses include:</p> <ul style="list-style-type: none"> A. Course(s) B. Application/Enrollment/Registration fee C. Computer lab fee D. Facility fee E. Lab fee (science lab, math lab, etc.) F. Required book or textbook fee G. Supply fee H. Tutoring fee I. Extracurricular activities or programs (additional definition below under "extracurricular activities") J. Additional programs, resources, or staffing defined in the student's education plan <p>Excluded expenses:</p> <ul style="list-style-type: none"> • Online/virtual schools, programs, courses • Distinct learning courses or programs • Uniforms (school or other); clothing or shoes; cap and gown • Personal computer, laptop, or technological devices • Room/board • Meals, food/beverage or meal plans • Postsecondary education • Payment processing fees.

ESA SPENDING CATEGORIES

Curricular materials	<p>Curricular materials (IC 20-18-2-2.7) are organized materials designed to provide a specific level of instruction in a subject matter category <u>other than</u> computer hardware or other technological devices.</p> <p>Curricular materials including:</p> <ul style="list-style-type: none">(1) Books;(2) Computer software; and(3) Digital content <p>Excluded expenses:</p> <p>Computer hardware and technological devices include:</p> <ul style="list-style-type: none">• Personal computer, laptops, or tablet devices e-reader;• Printers;• Televisions;• Video game consoles and accessories;• Home theater and audio equipment. <p>NOTE: Audio equipment primarily used for education, such as headphones or earbuds, are an allowable expense.</p>
Supplementary Materials	<p>This list of approved supplemental materials is a brief example of items supporting curriculum.</p> <ul style="list-style-type: none">• Art supplies / kits – Education based• Atlases / Maps / Globes• Audio equipment (Headphones, earbuds)• Board games / Strategy games / Puzzles• Books (including audio, digital, players)• Bulletin board and accessories• Calculators (standard, graphing, scientific, etc.);• Coloring books / Magazines• Compass / Navigation / Protractors / Rulers• Dictionaries / Thesaurus• Dry erase boards / Easels• Educational DVDs and CDs• Educational flash cards / Prompt cue cards• Educational kits

ESA SPENDING CATEGORIES

Supplementary Materials continued

- Educational software & apps
- Educational workbooks / Planners / Calendars
- Manipulatives: items that help with counting, time, measurement, shapes, addition, etc. (math cubes, Legos, dominoes, blocks, shapes, etc.)
- Microscopes / Telescopes
- Periodic tables
- Personal-sized laminators and supplies
- Printing and binding services (for educational items for qualified student)
- School supplies (index cards, poster boards, paper, folders, binders, notebooks, staplers, scissors, tape, glue, eraser, white out, sharpener, educational poster, pencil grips, bookmarks, envelopes, rubber bands, dividers, hole punch)
- STEAM Kits / Items (Science, technology, engineering, the arts, and mathematics)
- STEM Kits / Items (Science, technology, engineering, and mathematics)
- Writing utensils (pens, markers, pencils, highlighters, crayons, chalk)

Excluded expenses:

- Audio / Visual players
- Backpack / Lunch bags
- Bookshelf
- Computer Accessory Items (warranty, protective cases, chargers, mouse, stylus, keyboard, small speakers, etc.)
- Desk
- Desk organizer / Small file drawer
- Educational annual subscriptions
- Reading lamps
- School Chair
- School Desk
- School Mat / Rug
- Timers / Clocks / Watches

Questions about making a purchase?

Contact the Scholarship Accounts Division staff

ESA@tos.in.gov or 317-232-0723.

ESA SPENDING CATEGORIES

<p>Educational Services</p>	<p>Educational Services are an approved expense for a student with a disability.</p> <p>In accordance with IC 20-51.4-2-9 (3) both in person and virtual educational therapies from a licensed, accredited practitioner or provider are approved ESA expenses. Review “List of Approved Therapies” below for additional information on education service providers.</p> <p>Excluded expenses: Fees for late, cancelled, or missed appointments are not allowed expenses.</p>
<p>Occupational Therapy</p>	<p>Occupational Therapy is an approved expense for a student with a disability.</p> <p>Provided in accordance with the eligible student's Individualized Education Plan (IEP), Choice Service Plan (CSEP), ESA SP, or Service Plan (SP).</p> <p>Excluded expenses: Fees for late, cancelled, or missed appointments are not allowed expenses.</p>
<p>Paraprofessional or Educational aides</p>	<p>Paraprofessionals are not the same as tutors or teachers; these individuals are there to assist the tutor, teacher, or parent with the education of the student.</p> <p>Credential requirements are below “Approved Paraprofessional or Educational Aide Credentials”.</p>
<p>Tutoring or Teaching Services</p>	<p>Tutoring or teaching services must be provided by an individual or through a facility / business, with one of the “Approved Tutoring/Teaching Service,” list below.</p> <p>Note: ESA fund is unable to reimburse a parent/legal guardian for tutoring/teaching their ESA student.</p> <p>Excluded expenses: Fees for late, cancelled, or missed appointments are not allowed expenses.</p>

ESA SPENDING CATEGORIES

Transportation	<p>Transportation is an approved expense for a student with a disability.</p> <p>Up to \$750 per school year, fees for transportation paid to a fee-for-service transportation provider for the eligible student to travel to and from an approved special education service provider.</p> <p>Waiver Process: A parent/legal guardian may make a formal request by contacting the Scholarship Account Division for a waiver of the transportation expense limit of \$750 per school year. Waivers are not guaranteed and the request for said waiver may be denied. If a waiver is granted, the waiver allows an additional \$750 of your ESA funds allocated to be used for transportation. The amount for transportation may not exceed \$1,500 annually.</p> <p>Excluded expenses:</p> <ul style="list-style-type: none">• Gas card• Mileage reimbursement• Motor vehicle – purchase or lease• Motor vehicle insurance• Any expense that will be reimbursed from another source;• Any expense of a personal nature, Or• Any expense incurred by Parent/EES with their own personal funds.• Multi student - when two (2) or more students are traveling the same general route, the Scholarship Accounts Division requires that only one (1) reimbursement be submitted per vehicle.
Training Programs and Camps	Training program and camps with a focus on: <ul style="list-style-type: none">A. Vocational skills;B. Academic skills;C. Life skills;

ESA SPENDING CATEGORIES

	<p>D. Independence; or E. Soft job skills</p> <p>Training Programs and Camps such as horseback riding lessons, home economics, cooking classes, sewing, personal finance, and woodworking classes may be approved if credentials are provided for the individual or facility providing the service.</p> <p>Gym or physical education facility memberships are allowed for the individual ESA student; family memberships are not allowed.</p> <p>Excluded expenses: Annual memberships or family memberships.</p>
<p>Extracurricular Activities, Classes, Programs, Resources</p>	<p>Other types of approved activities include those that are physical education related, including access to facilities that offer exercise related activities, gyms (including memberships), and sports (i.e., baseball, football, soccer, basketball, track) that are offered through a school corporation, charter school, magnet school, or qualified school.</p> <ul style="list-style-type: none"> • Sports and educational camps provided by a credentialed individual, or an accredited facility are approved. • Gym or physical education facility memberships are allowed for the individual ESA student; family memberships are not allowed. • Additional classes by a school corporation, charter school, magnet school, or qualified school are approved. <p>Excluded expenses:</p> <ul style="list-style-type: none"> • Local league extracurricular activities. • Annual memberships • Family memberships • Uniforms for extracurricular activities, physical education & educational camps are not allowable.

ESA SPENDING CATEGORIES

<p>Extracurricular Activities, Classes, Programs, Resources continued</p>	<ul style="list-style-type: none"> • Single Tickets for educational events (zoos, science or art centers, museums, plays, ballet, orchestra, musicals, etc.).
<p>Services Provided by a Public School</p>	<p>ESA funds may be used to pay for individual classes and / or extracurricular programs provided by a public school, such as drama club, band, cheerleading, sports, art classes, music classes, speech and debate, Career and Technical Education (CTE), etc. Uniforms for these activities cannot be purchased with ESA funds.</p> <p>Please keep in mind that public schools have discretion on whether to accept ESA recipients for such activities, even if ESA funds are being used to pay for the classes or extracurricular activities.</p> <p>If a public school accepts an ESA student, please make sure that the following is done to avoid account suspension:</p> <ul style="list-style-type: none"> • Make sure the student is <u>not</u> enrolled in the school as “ADM 1- resident enrollment” (public schools understand this terminology). Enrolling in a public school violates the ESA statute and contract. Improper enrollment may result in termination from the ESA program and require a repayment of ESA funds. • Make sure that the public school provides an itemized and complete paid invoice for all activities and / or classes. <p>For any questions about paying for services at the public school, contact the school or district office.</p>
<p>Fees for Examinations:</p> <ul style="list-style-type: none"> ✓ National norm referenced or criterion referenced examinations ✓ Advanced placement examinations ✓ Cambridge International courses 	<p>Account holders may utilize ESA funds to pay for their student to participate in nationally standardized norm-referenced or criterion reference tests.</p> <p>These assessments are useful for identifying where a student stands in relation to their peers, some examples include standardized tests like the SAT and the ACT. Criterion-referenced assessments focus on measuring a student's skills or knowledge based on predefined</p>

ESA SPENDING CATEGORIES

<ul style="list-style-type: none"> ✓ International Baccalaureate courses, or ✓ College-Level Examination Program (CLEP) 	<p>criteria or learning objectives. These assessments are often used in classrooms to gauge whether a student has mastered specific content or skills, such as multiplication in math or sentence structure in English.</p> <p>Funds may also be used for advanced placement exams, or any exams related to college or university admission.</p> <p>Prep courses for these exams are also allowed.</p>
<p>Statewide assessments</p>	<p>All ESA students must take statewide tests.</p> <p>Tests are approved by the Indiana Department of Education and are dependent on grade level & IEP/ISP/CSEP/ESA SP accommodations. Examples of tests include the ILEARN, SAT, PSAT/NMSQT, IREAD-3, I AM, and WIDA ACCESS.</p> <p>Statewide assessments are an approved expense.</p>
<p>Additional services and therapies</p>	<p>Additional services and therapies are an approved expense for a student with a disability.</p> <p>Additional services and therapies prescribed by the eligible student's treating physician in accordance with generally accepted standards of care to improve outcomes for the student in addition to any services currently being provided by the school, insurance, or the Medicaid program.</p> <p>In order to process a reimbursement for additional services and/or therapies for an ESA student, provide your students' treating physician's prescription to the Scholarship Accounts Division. For more information on how to submit contact the Scholarship Accounts Division staff ESA@tos.in.gov or 317-232-0723.</p> <p>Excluded expenses:</p> <ul style="list-style-type: none"> • Acupuncture • Blood work (labs) • Chiropractors • Craniosacral therapy • Dental exams or services

ESA SPENDING CATEGORIES

<p>Additional services and therapies continued</p>	<ul style="list-style-type: none"> • Eye exams • Health exams • Hyperbaric oxygen therapy • Massage therapy • Medical equipment • Nutritionist • Physical exams
<p>Other</p>	<p>Excluded expenses:</p> <ul style="list-style-type: none"> • Amusement park tickets • Appliances • Bean bags • Bike, scooter go-carts, motorized scooters • Bounce houses, water slides • Daycare fees • Early withdrawal fees, late fees, optional fees • Entertainment • Fuel • Gardening items • Home theater and audio equipment • Hotel, lodging, • Meal fees • Phones • Pianos • Playground or lawn equipment • Room and board fees for conferences, conventions • Sensory pads • Sporting equipment, trampolines • Televisions • Video game consoles and accessories

NOTE: Many schools and/or providers charge expenses for items that by law, cannot be approved. As a result, expenses should be itemized.

ESA SPENDING CATEGORIES

List of Approved Therapies

NOTE: This is not an exhaustive list, for questions about therapies that are not listed, please contact the ESA office.

Therapy	Accreditation
Applied Behavior Analysis (ABA) and Verbal Behavior Analysis Cognitive Behavioral Therapy and Play Therapy	BCBA (Board Certified Behavioral Analyst) BCBA-D (Board Certified Behavioral Analyst – Doctorate) BCaBA (Board Certified Assistant Behavioral Analyst) Licensed Psychologist or Counselor
Aquatic Therapy Aquatic Physical Therapy license	Aquatic Therapy Aquatic Physical Therapy license Occupational Therapy license Physical Therapy license
Art Therapy American Art Therapy Association (AATA)	American Art Therapy Association (AATA) Occupational Therapy license Physical Therapy license
Equine Therapy; Hippotherapy;	Equine Assisted Growth and Learning Association (Eagala) National Association of Certified Professionals of Equine (NACPET) North American Handicap Riding Association (NAHRA) Occupational Therapy license or OT assistant license Physical Therapy license or PT assistant license Professional Association of Therapeutic Horsemanship International (PATH) Recreational Therapy Certificate
Hand Therapy	Occupational Therapy license or related therapy credential Physical Therapy license; PT assistant; OT assistant
Music Therapy	American Music Therapy Association (AMTA) Certification Board for Music Therapists (CBMT)
Occupational Therapy (OT)	Occupational Therapy (OT) Occupational Therapy license (OT assistants are approved)
Orientation and Mobility Specialist (COMS)	ACVREP Certified Orientation and Mobility Specialist

ESA SPENDING CATEGORIES

Physical Therapy (PT)	Physical Therapy license (PT assistants are approved)
Recreational Therapy	American Therapeutic Recreation Association (ATRA) National Council for Therapeutic Recreation Certification (NCTRC) Recreational Therapy License
Relationship Development Intervention (RDI) Therapy	BCBA (Board Certified Behavioral Analyst or Doctorate) BCaBA (Board Certified Assistant Behavioral Analyst) Licensed Psychologist and counselor RDI certificate Registered Behavior Technician (RBT)
Social Group Therapy	Certification in Cognitive-Behavioral Therapy (CBT) Licensed counselor Psychologist license School counselor or special education teacher (certified) Social Work Counselor Certificate Speech therapy or Occupational therapy license
Speech Therapy	Speech Language Pathologist Therapy license (SLP Assistants are approved)
Vision Therapy	Optometrist (pediatric, behavioral, or developmental)
<ul style="list-style-type: none"> • Fees for late, cancelled, or missed appointments are disallowed • Pursuant to IC 20-51.4-2-4 (B) students who are not identified as a student with a disability are not authorized to use ESA funds for therapies. A student must have an IEP, SP, CSEP, or ESA SP plan issued by an Indiana public school evaluation. 	

ESA SPENDING CATEGORIES

Approved Tutoring/Teaching Service

An individual tutor must hold one of the following:

Tutoring or Teaching Services	Approved Credentials & Accreditations
Individual	Active Professional License along with any other certifications they may hold
Facility	Business License, articles of incorporation, LLC documentation, non-profit charter, etc.

All ESA approved tutors will need to provide the current billing rate for services provided.

Approved Paraprofessional or Educational Aide Credentials

Paraprofessional requirements:

A paraprofessional or educational aides must hold one of the following:

Credentials
Two-year college degree
Passed a ParaPro Assessment
Child Development Associate Credentials (CDA)
Completed LEA required professional development training modules
Provide documentation from school corporation or business documenting that you are or have worked as paraprofessional for a minimum of 2yrs.

For more information on how to become a paraprofessional please click [here](#).

All ESA approved paraprofessionals will need to provide the current billing rate for services provided.

Scholarship Accounts Division

Office of the Indiana Treasurer of State
101 West Ohio Street, Suite 1450
Indianapolis, IN 46204

Office Hours

Monday – Friday 8:00 AM – 4:30 PM

ESA@tos.IN.gov

(317) 232-0723

www.in.gov/tos/scholarship/

