

Educational Scholarship Account (ESA)

Allowable Expenses

Parents can only use ESA funds for the expenses listed. Expenses must be to provide an organized appropriate educational program with measurable goals to their participating students in at least the subjects of reading, grammar, mathematics, social studies, and science.

Eligible Expenses

- a) Tuition and or academic fees from an eligible school- Fees in addition to tuition are allowable only if they directly impact the educational needs of the student.
- b) Textbooks related to academic coursework
- c) Payment to a tutor - Documentation must be provided that verifies the tutor is certified or licensed by a state, regional, or national certification, licensing or accreditation
- d) Payment for purchase of curriculum including any supplemental materials required by the curriculum
- e) Fees for nationally standardized norm-referenced achievement tests, including alternate assessments; Advanced Placement exams or similar courses; and any exams related to college/university admission
- f) Educational services or therapies from a licensed or certified practitioner or provider, including licensed or certified paraprofessionals or educational aides;
- g) Tuition, and fees related to dual enrollment at a postsecondary institution, - These expenses are allowable for a **high school student** taking a class or classes at a postsecondary institution (community college, college, or university accredited by a state, regional or national accrediting organization) but they are not allowable for a student who has graduated from high school and is enrolled at a postsecondary institution.
- h) Textbooks related to dual enrollment academic coursework at a postsecondary institution
- i) No more than \$50.00 in annual consumable school supplies necessary for educational services and therapies, daily classroom activities, and tutoring
- j) Computer hardware and software and other technological devices if an eligible school, licensed and certified tutor, licensed or certified educational service practitioner or provider, or licensed medical professional verifies in writing that these items are essential for the student to meet annual, measurable educational and academic goals or goals within the scope of the eligible student's IEP. Qualifying expenses for computer hardware and software include only those expenses incurred within the awarded year. Once a student is no longer participating in the program all computer hardware and technology devices must be donated to the public school or library.