

Handbook



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INTRODUCTION AND OVERVIEW

Welcome to the Indiana Education Scholarship Account (INESA), which provides tax-funded scholarship dollars to K-12 Indiana students with disabilities (and their siblings).

The purpose of this handbook is to provide guidance to help navigate this innovative school choice program with information concerning policies, procedures, and implementation of the INESA program. In addition, we have a variety of resources on our [website](#).

Administration

INESA is administered by the Indiana Treasurer of State (TOS), in accordance with Indiana Code 20-51.4 <https://iga.in.gov/laws/2024/ic/titles/20#20-51.4>. INESA allows parents to select the educational environment that best suits their child's needs – private school, home-based education, or a hybrid educational environment. Your options are endless with INESA.


Contact Us

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/

INESA Social Media

f [@IndianaEducationScholarshipAccount](#)
in [@Indiana-Education-Scholarship-Account](#)
▶ [@IndianaESA](#)  [@indianaesa](#)

Treasurer Daniel Elliott Social Media

f [@TreasurerDanielElliott](#)  [@TOS_Elliott](#)

Updates

This handbook, developed in consultation with INESA parents, is reviewed by the Indiana Treasurer of State (TOS). TOS limits substantive changes to the handbook to once every three years.

However, new legislation, court decisions, rule changes, and/or suggestions for best practices may necessitate more frequent changes.

In such cases, INESA staff will notify you of changes to the handbook and their effective dates via the INESA website and/or other communication channels.

Account Changes (email, address, phone numbers)

Account Holders have 45 business days to update any changes in their contact information within the INESA portal and ClassWallet. They can do so by logging in to [Access Indiana](#) via the student's INESA portal.

Privacy and Security

The Treasurer of State (TOS) and INESA administration are committed to ensuring the integrity of the information and systems it maintains. As such, TOS has instituted security measures for all information systems under our control so that information will not be lost, misused, or altered.

- For site security purposes, IN.gov uses software to monitor traffic and identify unauthorized attempts to upload or change information or otherwise cause damage. In the event of authorized law enforcement investigations, and in accordance with any required legal process, information from these sources may be used to help identify an individual.
- Your IN.gov account information is password-protected for your privacy and security. In certain areas, IN.gov uses industry-standard socket layer (SSL) encryption to protect data transmissions.
- The Treasurer of State has adopted the Ed-Fi data standard through Data Exchange implementation. These standards are outlined [here](#).

Audits

Ref. IC 20-51.4-3-3

The INESA program is subject to annual audit by an independent public accounting firm retained by the Treasurer of State.

Scholarship Accounts School Year Calendar

Ref. Policy #SA201

The TOS shall review, develop, and recommend a Scholarship Account School Year Calendar for the upcoming school year, which shall include 180 school days. The Executive Director shall present its recommendations to TOS for review, amendment, and approval no later than February 1 of every year. After TOS approval, the calendar will be posted on the website no later than March 1. Proration of scholarship funds will be administered by this Scholarship Account School Year Calendar.

FUNDING SPECIFICS

Ref. IC 20-51.4-4

Scholarship amounts are calculated as follows:

Funding varies based on annual legislative budget allocation and the specific INESA eligible category. INESA students receive 90% of the per-student state funding for the student's school corporation of residence.

Students who require special education services receive 100% of special education funding that would have gone to the public or charter school, in accordance with their qualifying service plan. [Current special education service rates](#).

The parent or guardian (Account Holder) must use at least a portion of the funds to provide education in the core disciplines of reading, grammar, mathematics, social studies, science, or for the use of the student's service plan.

Funds may be used on qualified educational expenses in the following categories:

- ✓ Private school tuition/fees
- ✓ Curriculum
- ✓ Educational services
- ✓ Occupational therapy
- ✓ Paraprofessional or educational aides
- ✓ Tutoring or teaching services
- ✓ Transportation
- ✓ Training programs and camps
- ✓ Extracurricular activities, classes, programs, or resources
- ✓ Examinations, including required state testing

**A portion of INESA funding may be used for required state testing OR the Account Holder must pay out-of-pocket.*

See the Spending Categories section of this handbook for more details.



Prorated Funds

If an INESA student's agreement is in effect for less than an entire school year, the INESA annual grant amount will be reduced on a prorated basis and is determined by the Scholarship Account School Year Calendar.

If an INESA account is terminated because the eligible student enrolls in a public or charter school that receives tuition support, the balance in the INESA account shall be transferred to the school corporation or charter school in which the eligible student enrolls.

If special education grant funding has been deposited into the eligible student's INESA account BUT the eligible student begins receiving special education services from a public or charter school, the balance in the INESA account shall be transferred to the school corporation or charter school that provides the special education services to the student.

Rollover

At the end of the state fiscal year (June), an Account Holder may roll over up \$1,000 per year of unused funds to the following year (July).

Each year thereafter, the Account Holder may roll over \$1,000 plus any amount rolled over the previous year.

The Account Holder must comply with INESA terms and agreements AND renew the INESA contract to be eligible for rollover.

Refunds

In some circumstances, funds need to be returned to an Account Holder (i.e. overpayment, duplicate payment). In such cases, TOS will notify the vendor to process the refund on behalf of the Account Holder. Refunds may only be made to the State. The State will reallocate the funds to the Account Holder's ESA grant fund for use.

Scholarship Disbursement Schedule

In collaboration with Indiana Department of Education (IDOE), the TOS shall review, develop, and recommend a scholarship disbursement schedule for the upcoming school year, which should include a minimum of four disbursements.

The Executive Director shall present its recommendations to TOS for review, amendment, and approval no later than May 1 of every year. After TOS approval, the disbursement schedule will be published on the website no later than July 1.

Tax Treatment

Money in the INESA account may not be treated as income or a resource for purposes of qualifying for any other federal or state grant or program administered by the state or a political subdivision.



APPLICATION AND ELIGIBILITY

Ref. IC 20-51.4-2-4

Applying for the Indiana Education Scholarship Account (INESA)

Student applications must be submitted via our website during the open enrollment period, typically March 1 – September 1. Applications are reviewed on a rolling basis. Once all necessary documents are submitted, **allow five (5) to seven (7) business days** for INESA staff to review your child's application and ensure that all formal requirements are met. Once approved, you'll receive an email and updated status in your INESA portal.

Required Documents to Determine Eligibility

Category	Document Type
Age and Grade of Student K-12 student must be at least five (5) years of age and less than twenty-two (22) years of age on, not after, October 1st of the upcoming school year. Ref. IC 20-33-2-7	<ul style="list-style-type: none"> Birth Certificate <p><i>*See Refugee and Immigrant Students section in the appendix.</i></p>
Residency One of the listed documents	<ul style="list-style-type: none"> Tax return Utility or mortgage bill – dated within last two months Current lease/rental agreement Driver's license Indiana voter registration
Relationship One of the listed documents	<ul style="list-style-type: none"> Natural parent – birth certificate Adoptive parent – adoption certificate or reissued birth certificate with adoptive parent(s) named Court-appointed guardian – court order Court-ordered custody – court order Foster parent – foster care papers Self (emancipated student) – formal emancipation documentation
Income One of the listed documents <i>(for each household member earning income – not to exceed 400% of amount required to qualify for federal free or reduced-price lunch)</i>	<ul style="list-style-type: none"> 1040 tax return (preferred) W-2 Unemployment compensation 1099 and/or statements from financial institution showing interest earnings Earnings from investments, bonds, estates, or trust accounts Social security statement Pension or annuity Military retirement benefits <p><i>*An individual is a household member defined as IC 31-9-2-44.5.</i></p>
Special Education Services One of the listed documents	<ul style="list-style-type: none"> Indiana ESA Service Plan (ESA SP), inclusive of IEP Individualized education program (IEP) Indiana Service Plan (SP) Indiana Choice Special Education Plan (CSEP) <p><i>*Move-in students see Article 7 in the appendix for more information.</i></p>

**An Account Holder who selects to personalize their student's special education services outside of the school system, MUST obtain an IEP with ESA SP activation form from their school corporation of legal settlement.*

This process ensures the Account Holder receives special education service monies deposited to your ESA grant fund for spending. See Special Education Service Plans Options on pages 10-11 for more information.

**Public or charter school students are not eligible for the INESA program.*



Sibling Eligibility

Ref. IC 20-51.4-2-4 Eligible Student

As of July 1, 2024, parents of approved INESA students can apply for funding for eligible-age siblings as well. A sibling is defined as a child having a parent in common by blood, adoption, or marriage.

The student who requires special education services must be approved before INESA administration may approve a sibling.

Once all necessary documents are submitted, **allow five (5) to seven (7) business days** for INESA staff to review your child's application and ensure that all formal requirements are met. Once approved, you'll receive an email and updated status in your INESA portal.

Status definitions of your application include:

1

DRAFT

You have begun the application process but have not yet completed it.

2

READY FOR REVIEW

You have submitted the application and are waiting for INESA staff to review and approve it.

3

FILES REQUESTED

Information is missing and needs to be submitted before your student's application can be processed.

4

APPROVED

All documentation has been submitted and your student meets all requirements.

5

FUNDED

Your application has been approved and funding allotment has been decided according to state tuition support and level(s) of disability.

6

SIBLING HOLD

Your application has been reviewed and tentatively approved. ESA student scholarship application must be approved before the application for a sibling student can be approved.

7

WAITLIST

INESA is now full. The funding for the school year has been allocated. Your application has been added to the waitlist. When funding becomes available spots are filled on a first-come, first-served basis.

Accepting the Indiana Education Scholarship Account (INESA)

Ref. IC 20-51.4-4-1

By accepting an INESA, you (the Account Holder) enter into an agreement with the Treasurer of State (TOS). In exchange for your commitment to the obligations set forth in the INESA agreement, TOS creates an INESA for the current school year and agrees to transfer funds on a quarterly basis.

TOS reserves the right to terminate an INESA for violations of the contract, applicable policies, rules, or laws. Examples of violations include:

- Enrolling the student in a public school, charter school, and/or public online schools (including summer public school), without paying the public school directly
- Failing to spend a portion of your student's INESA funds in the subjects of reading, grammar, mathematics, social studies, science, or for the use of the student's service plan
- Failure to comply with state assessments
- Mispending funds or committing fraud

Advocates

An advocate is defined as any individual or entity that provides assistance to an INESA family for official communication and tasks (i.e. a teacher, school, counselor, attorney, family member, etc.).

TOS staff protects INESA students' personally identifiable information by communicating with INESA Account Holders and Applicants directly. If an Applicant or Account Holder wants to include an advocate in their communications with TOS, then the Applicant or Account Holder must submit a written request to TOS.

Applicants/Account Holders may use advocates for assistance throughout the INESA application process, and in conversations and correspondence regarding the INESA account. However, TOS expectation is that the Applicant/Account Holder is always on the call or email when communicating with our staff and takes full responsibility for the INESA, use of funds, and accountability tied to the INESA.



PARTICIPATION REQUIREMENTS

Indiana Code and the Parent Agreement

An Account Holder is required to administer INESA in compliance with ESA program [Indiana Code 20-51.4](#) and in compliance with the [Parent Agreement](#).

Statewide Assessment

The student must take the statewide assessment(s), based on the student’s grade level, as provided under IC 20-32-5.1, or the assessment specified in the eligible student’s special education service plan.

If your student is enrolled in a private school that administers the statewide assessment, no other arrangements are required. If your student is not enrolled in a private school that administers the statewide assessment, you will need to make arrangements with INESA’s testing provider. Visit our state testing [webpage](#) to learn about your options.

The following chart shows the Indiana State Assessments per grade level. Please review the chart and your student’s service plan for applicable tests.

Grade Level	ILEARN (math)	ILEARN (English/language arts/ELA)	ILEARN (science/Biology)	ILEARN (social studies, US Government)	I AM (math)	I AM (English/language arts/ELA)	I AM (science/Biology)	I AM (social studies)	SAT (math and reading, NO essay)	IREAD-3	WIDA ACCESS or Alternate ACCESS	ISPROUT
PK												X, entry and exit in special education preschool programs
K											X, until fluent	
1												
2												
3												
4			X				X			X until pass		
5	X	X		X	X	X		X				
6			X				X					
7			Enrolled in Biology	Enrolled in US Government (optional)			Completed Biology Content Connectors instruction					
8												
9												
10												
11									X			
12												

SPECIAL EDUCATION SERVICE PLAN OPTIONS

A student must have a disability that requires a special education service plan at the time of INESA application.

How to request an evaluation:

1 The parent(s) make a written or verbal request for evaluation to the principal, teacher, or special education director.

2 Within 10 instructional days of the request, the school must provide written notice to the parent(s) whether the school intends to conduct the evaluation.

* If the school refuses to conduct an educational evaluation, the parent can challenge the refusal by requesting mediation or a due process hearing. More information on this process can be found [here](#).

3 The parent(s) must provide written consent for the school to conduct the evaluation.

4 The multidisciplinary team (known as the Case Conference Committee or CCC) identifies the suspected disability or disabilities for which the student should be evaluated and determines what additional information is needed to help the CCC determine whether the student is eligible for special education services.

5 Within 50 instructional days of parental consent to conduct the evaluation, the multidisciplinary team must complete its evaluation and the Case Conference Committee (CCC) must convene a meeting to determine student eligibility.

For more information contact Indiana Department of Special Education osemonitoring@doe.in.gov or <https://www.in.gov/doe/students/special-education/>

**There is no requirement that evaluations be conducted over the summer or meet the ESA program application deadline. Timelines for conducting educational evaluations are governed by Article 7. You may apply for INESA while awaiting your student's IEP.*

TOS requires the notice received from the special education department of the school who is conducting the evaluation to be submitted in ESA portal step: Disability Documentation.

Special education service plans include:

Type of Plan	Description	Who provides services?	What services are provided?	Special Education Service Funding (APC \$)	Location where the child attends school	Who should parents contact?	Timeline
Individualized Education Program (IEP)	Outlines services that will be provided to receive a Free Appropriate Public Education (FAPE)	Public school	All services outlined in IEP to receive FAPE	Special Education Service \$ (APC) go to the public school	Public school OR different location if the Case Conference Committee (CCC) determines it is appropriate for FAPE <i>*Public school may place student at a private school as part of FAPE</i>	Public school where you live Parent may ask for an evaluation from the School Corporation of Legal Settlement (SCOLS -the local school district where the student resides)	The IEP Case Conference Committee (CCC) may meet annually to review and revise the IEP
Service Plan (SP)	Outlines services that will be provided for a student that has been parentally placed in a nonpublic school. (FAPE has been rejected by the parent)	Public school	All services outlined in the Service Plan – Services are less than what would be included in an IEP for FAPE	Special Education Service \$ (APC) go to the public school	Non-public school (includes private school and educate @ home)	If attending non-public school - contact the public school where the non-public school is located If educating @ home - contact the public school where you live	The SP Case Conference Committee (CCC) must meet annually to review and revise the SP
Education Scholarship Account Service Plan (ESA SP)	Includes the IEP document (developed by the SCOLS) and the ESA SP activation document Parent rejects FAPE and the SP	Parent chooses vendors to provide special education services	Services included in the ESA SP that the parent selects	Special Education Service \$ (APC) go to INESA grant fund account	Educate @ home or non-public school	Public school where you live	The ESA SP remains valid for up to 3-years or until the 3-year reevaluation, whichever comes first, unless the Case Conference Committee (CCC) agrees that a reevaluation is not needed and revises the IEP
Choice Service Plan (CSEP)	Outlines services that will be provided for a Choice scholarship student that has been parentally placed in a non-public school (FAPE) has been rejected by the parent	Choice school	All services outlined in the Choice Special Education Plan - Services are less than what would be included in an IEP for FAPE	Special Education Service \$ (APC) goes to the Choice school	Choice Scholarship Program non-public school	The participating Choice school, who is responsible for the CSEP	The CSEP must be reviewed at the start of each school year

For more information on special education options contact Indiana Department of Education, Office of Special Education at OSE@doe.in.gov.

**Rejecting the offer of FAPE does not decline the need for services, nor does the rejection remove testing accommodations for statewide assessment(s).*

Example of ESA SP acknowledgement form:



INDIANA
DEPARTMENT of
EDUCATION

EDUCATION SCHOLARSHIP ACCOUNT (ESA) SERVICE PLAN

Student: _____ STN: _____

DOB: _____ Age: _____ Grade: _____ Gender: _____

ESA Education Service Plan (ESA Service Plan)

I, PARENT or EMANCIPATED ELIGIBLE STUDENT, choose to have special education funds included in the ESA. Therefore, I decline the provision of special education and related services described in the written notice dated __/__/__ and choose to receive special education and related services under the ESA Service Plan. By my signature, I acknowledge that I have read, understand, and agree to the procedures for implementing and maintaining the student's ESA Service Plan.

The procedures include:

- ☐ I am responsible for arranging for the provision of any of the special education and related services specified in the ESA Service Plan chosen for the student.
- ☐ Neither the school corporation of legal settlement (SCOLS) that convened the case conference committee (CCC) to develop the ESA Service Plan or any other public agency is required to provide any of the services identified in the plan unless the parent or emancipated eligible student contracts with the SCOLS or public agency to provide specific services.
- ☐ I am responsible for arranging payment for any contracted services.
- ☐ The ESA Service Plan is valid for a period not to exceed three (3) years, or the date the student's reevaluation is due, whichever occurs first.

The ESA Service Plan remains valid for up to three (3) years, or until the three-year reevaluation, whichever occurs first, unless revised by the student's CCC.

Sign _____ Date _____

FOR SCHOOL CORPORATION OF LEGAL SETTLEMENT/PUBLIC AGENCY USE ONLY

Date the CCC meeting/proposed IEP was developed: __/__/____

Name of school personnel: _____

Date school personnel presented the ESA Service Plan template to the parent __/__/____

HOW TO USE INESA

The INESA program is intended to allow parents to make the educational choices that best serve their student's needs. Tasked with administering the program by the Indiana State Legislature, TOS is required by law to follow all INESA program statutes. These statutes can be found in the [Resources](#) section of this document.

Important things to keep in mind:

- 1** The INESA program has a list of approved schools, vendors, and providers in the INESA portal.
- 2** Account Holder is responsible to choose the provider and ensure that he/she has the proper credentials prior to receiving service.
- 3** Account Holder is responsible to follow Indiana law, INESA program agreement, and use INESA funds for items allowed under eligible expenses. Although TOS cannot provide legal advice, this handbook will provide technical assistance to help determine what items are allowed.
- 4** Invoices shall be submitted within 90 days of receipt.
- 5** Hiring another INESA student's parent and paying them directly with INESA funds is strictly prohibited. However, payment to a student's parent's business or employer for services is allowed.
- 6** A portion of INESA funds must be used in at least the subjects of reading, grammar, mathematics, social studies, and science, or for use of the student's special education services plan.
- 7** Account Holders cannot use one student's INESA account to cover another student's education expenses.
- 8** Pre-payment of a service is not allowed. An exception may be granted for private school enrollment fees and camp programs.
- 9** INESA funds may not pay for Indiana College Core or dual enrollment at a university or college.
- 10** The INESA program may not reimburse Account Holders for services provided to their INESA student/child.

The INESA program may reimburse Account Holder's business/school/organization if they are an approved INESA provider, *BUT not if Account Holder is the sole owner and provider for their INESA student/child.*

Establishing a ClassWallet Account

ClassWallet is a third-party vendor that administers INESA funds in a digital account. The platform is designed to streamline and automate the spending and tracking of INESA funds and allow Account Holders to manage payment to INESA schools, providers, and vendors.

- Once a student's INESA contract is signed, it takes 2-3 days to create the Class Wallet account.
- Add/save info@classwallet.com as a safe sender with your email service provider to ensure the email is received. Check your spam folder if you do not receive an email.
- Once the ClassWallet account is set up, INESA will request quarterly funds from TOS.
- Upon TOS approval, the treasury will release funds to ClassWallet for disbursement.
- Depending on when your application was approved, you may not see funding in your account until the funding disbursement schedule.
- TOS will email Account Holders informing them when funds are available.

If an Account Holder has multiple students (including students in the [Career Scholarship Account](#)) within the ClassWallet platform, they log in once and toggle between the ClassWallet accounts using the dropdown menu on the top right of the homepage. Account Holders can access their student's ClassWallet account at <https://app.classwallet.com/login>.

Three Ways to Pay with ClassWallet

Ref. IC 20-51.4-5-5

Provider Invoicing

If a student's private school, providers, and/or vendors are registered in ClassWallet, they are in the Pay Vendor section on the ClassWallet homepage. Using Pay Vendor, payments can be made directly to private schools, providers, and vendors.

A complete invoice must be uploaded for Pay Vendor transactions. Invoices must include:

- Student's full name (no nicknames)
- ED-ID (preferred not required)
- Name of business, school, organization who provided the service
- Service provider's full name
- Date(s) of service (all services must be provided prior to submitting the invoice)
- Description of expense (i.e. tuition, transportation, technology fee, etc.)
- Rate amount if applicable and total amount due

INVOICE			
DATE	INVOICE NO	YOUR COMPANY	
April 1, 2024	12345	Street Address City, ST ZIP Code Phone Email	
INVOICE TO Student First Name Student Last Name Ed-ID			
ESA PROGRAM	PAYMENT TERMS	DUE DATE	
DATE OF SERVICE	DESCRIPTION	UNIT PRICE	\$ AMOUNT
July 15, 2023	Private school registration fee	\$150.00	\$150.00
Sept. 15	Books/fees	\$643.00	\$643.00
Nov. 15	Field trip	\$150.00	\$150.00
Sept. 1	5 Math tutoring session by Brad King at Private school	\$50.00	\$250.00
Sept. 1-March 29	5 rides Transportation to/from OT service provider	\$100.00	\$500.00
March 10	State Assessment fee	\$200.00	\$200.00
		Subtotal	\$1,893.00
		Sales Tax	\$0
		Total	\$1,893.00

TOS accepts invoices on a rolling basis. Expect three (3) to five (5) business days to review a submitted invoice. Upon review, any invoice with ineligible line items or insufficient details will be returned. The Account Holder is responsible to work with the Provider to correct the invoice and resubmit. Once an invoice is approved, payment will be processed within seven (7) business days.

Processing Fee: TOS pays processing fees. The Account Holder nor the vendor will incur fees.

ClassWallet Marketplace

Account Holders can place orders with various online vendors within the ClassWallet Marketplace. TOS reviews each purchase and approves or denies. *If an Account Holder is unsure if an item will be approved, submit it separately to expedite the review and approval process.* If one item is denied on an invoice, the entire invoice is rejected, requiring the Account Holder to resubmit. Upon approval, all orders are shipped directly to the address on record.

Marketplace returns or refunds: Account Holder contacts ClassWallet customer service team at orders@classwallet.com.

Private School Direct Payment Option

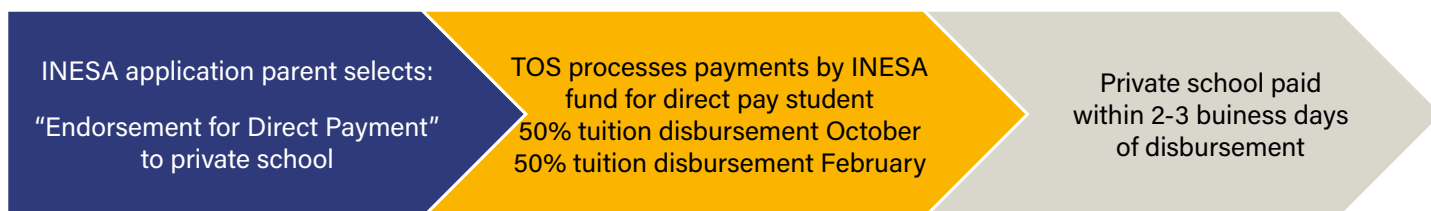
In the INESA application, the Account Holder selects if they would like to direct pay their student's private school from the INESA grant fund.

By completing the "Endorsement for Direct Payments", the Account Holder is making a formal request for TOS to pay your student's tuition and fees for the applying school year. Account Holder understands that your student's private school must be an approved INESA school to qualify.

If a scholarship is awarded, TOS will directly pay your students' private school from your INESA annual grant amount. The direct payment amount may not exceed the student's annual tuition support grant amount. Additional payments from your INESA fund to your private school would follow the INESA invoice process.

**If your student's private school tuition is less than the state awarded tuition amount, TOS will place left over monies into the students INESA fund.*

Private School Direct Pay



Private School Invoice Process



Request a New Service Provider or Curriculum Vendor

If your preferred service provider or curriculum vendor is not on ClassWallet, you can request that they be added. Fill out this [form](#) to get the process started, and INESA staff will contact your provider or vendor.

The process of adding a new provider can take some time – approximately 7-10 days for a new service provider and 8-10 weeks for a new curriculum provider.

All curriculum vendors must be approved by INESA and ClassWallet to join the Marketplace. TOS is required to review and approve each vendor to ensure compliance with Indiana law. After approval, ClassWallet must review the vendor's website infrastructure, return process, legal, and banking, and then facilitate onboarding to the Marketplace.

ClassWallet Customer Service

Information on navigating the platform and helpful tutorials are available from ClassWallet at classwallet.com.

ClassWallet's customer service representatives are bilingual in English and Spanish and are available from 8 a.m. – 8 p.m. Monday – Friday and from 10 a.m. – 4 p.m. Saturday (Eastern Time).

Contact ClassWallet at help@classwallet.com or 1-877-969-5536.





SPENDING CATEGORIES

Ref. IC 20-51.4-2-9

This list is not exhaustive. The TOS reserves the right under statute to approve or deny items not listed. The INESA provider must invoice the student's Account Holder for the expense. TOS is unable to reimburse an Account Holder for any expense.

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

**INESA staff are trained to provide support and offer technical assistance regarding applications, program questions, purchases, and expenses, but staff cannot provide guidance or recommendations to families about schools, vendors, or providers.*

Tuition/Fees

Tuition or fees at a private, public, magnet, charter school, microschool, business, or individual serving INESA student's grades K-12 up to age 22.



Approved expenses for:

- ✓ Students with a disability
- ✓ Siblings

Approved expenses:

- Application/Enrollment/Registration fees
- Computer lab fees
- Course(s)
- Extracurricular activities and programs through accredited schools - see page 20
- Facility fees
- Lab fees (science lab, math lab, etc.)
- Required book or textbook fees
- Supply fees
- Tutoring fees
- Additional programs, resources, or staffing defined in the student's education plan

Excluded expenses:

- Distant learning courses or programs
- Early withdrawal fees
- Late fees
- Meals, food/beverage, or meal plans
- Musical instruments
- Online/virtual schools, programs, courses
- Optional fees
- Payment processing fees
- Personal computer, laptop, or technological devices
- Postsecondary education (Indiana College Core, dual credit)
- Room/board
- Uniforms (school or other), clothing or shoes, cap and gown

Services Provided by a Public School

INESA funds may be used to pay for selected services from the public school, for example special education services and state testing. Public schools have discretion on whether to provide services to students, even when INESA funds are being used.

Approved expenses for:

- ✓ Students with a disability
- ✓ Siblings

Approved expenses:

- Special education services in accordance with student's IEP, SP, or ESA SP
- State assessments required for the student's grade level in accordance with accommodations on student's IEP, SP, or ESA SP (IREAD, ILEARN, IAM, WIDA, SAT)

Excluded expenses:

Private school enrollment with special education services through the public school:

1. Student is enrolled in a private school.
2. Parent chooses for their student to receive special education services at the private school.
3. A service plan (SP) is created for your student by the public school district, in partnership with the private school.
4. The public school will submit "count data" for the service(s) provided to your student to receive payment.
5. TOS will pay your student's special education services grant award to the public school on your behalf per INESA funding schedule.

Educating at home with special education services through the public school:

1. Student is educated at home.
2. Parent chooses for their student to receive special education services through the public school.
3. A service plan (SP) is created for your student by the public school district.
4. The public school will submit "count data" for the service(s) provided to your student to receive payment.
5. TOS will pay your student's special education services grant award to the public school on your behalf per INESA funding schedule.

When contracting with the public school district for special education services, the district is entitled to receive all of the student's special education services grant award. **Special education services through the public school is an ALL or NOTHING contract.*

**See page 4 for more information on funding, page 9 for more information on state assessments, and page 11 for more information on special education service plans.*



Extracurriculars, Programs, Resources, Staffing

INESA funds may be used to pay for extracurricular services provided by accredited schools (recognized by the Indiana State Board of Education).

Approved expenses for:

- ✓ Students with a disability
- ✓ Siblings

Approved expenses:

- Band
- Cheerleading
- Clubs
- Sports
- Etc.

Excluded expenses:

- Extras provided by non-accredited schools or entities such as microschools, businesses, or individuals
- Equipment, supplies, clothing, uniforms, gear (if not included in the overall program fee)
- Fees for late, cancelled, or missed appointments
- Musical instruments

Paraprofessional or Educational Aides

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.

Approved expenses for:

- ✓ Students with a disability
- ✓ Siblings

Approved expenses:

- Paraprofessional or educational aide holding one of the below credentials

Excluded expenses:

- Fees for late, canceled, or missed appointments

Paraprofessional or educational aide requirements

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

Credentials

- Two-year college degree
- Passed a ParaPro Assessment
- Completed LEA required professional development training modules
- Child Development Associate Credentials (CDA)
- Documentation from school corporation/business certifying that you have worked as a paraprofessional for at least 2 years

**All INESA paraprofessionals will need to provide the current billing rate for services provided. For more information on how to become a paraprofessional please click [here](#).*



Tutoring or Teaching Services

Tutoring or teaching services must be provided by an individual, facility, or business. Qualified tutors or teaching services individuals must hold one of the below credentials to be an eligible ESA provider.

Approved expenses for:

- ✓ Students with a disability
- ✓ Siblings

Approved expenses:

- Tutor or teaching service holding one of the below credentials
- INESA may reimburse an Account Holder's business/school/organization if they are an approved INESA provider.

Excluded expenses:

- Fees for late, canceled, or missed appointments
- Professional services provided to their own INESA student/child
- Professional services from Account Holder's INESA-approved business/school/organization IF Account Holder is the sole owner and provider for their own INESA student/child

Tutoring and teaching service requirements

An individual tutor must hold one of the following:

Tutoring or Teaching Services	Approved Credentials & Accreditations
Individual	<ul style="list-style-type: none">▪ A current, valid Indiana teaching certificate for the subject or grade level▪ Active professional license along with any other certifications▪ A Baccalaureate or graduate degree in Math, Reading, English, STEM focus or Elementary Education▪ Documentation from school corporation or business documenting that you are or have worked as tutor/teaching service for a minimum of 2 years
Facility	Business license, articles of incorporation, LLC documentation, non-profit charter, etc.

**All INESA tutors must provide the current billing rate for services provided. The provider is responsible for determining and providing their rates for services on an annual basis.*

Therapies

A list of approved therapies and required accreditations can be found in the [Appendix](#) section on page 42. For more information or questions about therapies that are not listed in the appendix, please contact us at 317-232-0723 or ESA@tos.in.gov.

Approved expenses for:

- ✓ Students with a disability
- ✗ Siblings

Approved expenses:

- **Occupational therapy** - provided in accordance with the eligible student's Individualized Education Plan (IEP), Choice Service Plan (CSEP), ESA SP, or Service Plan (SP)
- **In-person and virtual educational therapies prescribed by the eligible student's treating physician** - in accordance with generally accepted standards of care, to improve outcomes for the student
- To process an invoice for additional services and/or therapies prescribed by a physician, provide the treating physician's prescription to TOS.

Excluded expenses:

- Acupuncture
- Blood work (labs)
- Chiropractors
- Craniosacral therapy
- Dental exams or services
- Eye exams
- Fees for late, cancelled, or missed appointments
- Health exams
- Hyperbaric oxygen therapy
- Massage therapy
- Therapy/service aids - balls, putty, weights, aquatic, exercise mats, balance boards, over door pulleys, wall padding, storage, etc.
- Medical equipment
- Nutritionist
- Physical exams

**Invoice must be after services are provided to your student.*



Transportation

\$750 per school year with waiver eligibility.

Mileage reimbursement will be calculated by multiplying the number of miles traveled by the currently approved Standard Mileage Rate published by the State of Indiana (currently \$0.49 per mile). These rates apply to electric and hybrid-electric automobiles as well as gasoline and diesel-powered vehicles.

Approved expenses for:

- ✓ Students with a disability
- ✗ Siblings

Approved expenses:

- Ride provided by a service provider
- Public transportation
- Medical transport
- School bus
- Ride share

Mileage amounts must be verifiable by commercially available websites (ex. Google Maps) using the "shortest route" option. ESA provider is required to submit maps with invoice.

Excluded expenses:

- Account holder reimbursement
- Any expense that will be reimbursed from another source
- Bike, tricycle, scooter (Lime, Byrd)
- Gas card
- Mileage reimbursement
- Motor vehicle – purchase or lease
- Motor vehicle insurance
- Multi student - when two or more students are traveling the same general route
- Parking of personal nature
- Speeding tickets, parking tickets, automobile accidents, car insurance, car payments, incidentals, etc.

**A parent/legal guardian may make a formal request by contacting TOS for a waiver, which allows an additional \$750 of your ESA funds allocated to be used for transportation. Waivers are not guaranteed, and the amount for transportation may not exceed \$1500 annually.*

Curricular Materials (Curriculum)

Curricular materials must be purchased through ClassWallet Marketplace.
To request a new vendor, [fill out this form](#).

Approved expenses for:

- ✓ Students with a disability
- ✓ Siblings

Approved expenses:

- Books (digital books are included)
- Computer software
- Digital content (book and/or app that supports course work, but not online/digital classes)

Educational subscriptions must be **monthly** to be approved.

Excluded expenses:

- Computer hardware and technological devices including:
 - Computer, laptops, or tablet devices
 - e-reader
 - Augmentative Alternative Communication (AAC) device(s) (PRC, Tobii Dynavox, Eye gaze, MegaBee, GOTALK, Forbes, Lightwriter, etc.)
- Multiple month subscriptions (i.e. 3 months, 6 months, or annual subscriptions)
- Home theater and audio equipment
- Printers
- Purchases outside of ClassWallet Marketplace
- Televisions
- Video game consoles and accessories

**Audio equipment primarily used for education, such as headphones or earbuds, are an allowable expense.*



Supplementary Materials

This list of approved supplemental materials is an example of items that are used to *support curricular materials/curriculum*. Purchases must be reasonable in price.

Approved expenses for:

- ✓ Students with a disability
- ✓ Siblings

Approved expenses:

- Art supplies / kits – education based (paint, putty)
- Atlases / maps / globes
- Audio equipment (earbuds, noise reduction earmuffs, headphones)
- Board games / strategy games / puzzles
- Books (including audio books, digital)
- Bulletin board/accessories (check lists, choice board, communication apron schedule sets)
- Calculators (standard, graphing, scientific)
- Coloring books / guides
- Compass / navigation / protractors / rulers
- Dictionaries / thesaurus
- Dry erase boards / easels
- Educational DVDs and CDs
- Educational flash cards / prompt cue cards
- Educational STEM or STEAM kits (science, technology, engineering, the arts, and mathematics)

To create an educational kit outside of a pre-assembled kit for your student, the Account Holder must submit class/course curriculum with supply list and the date supply order was placed to ESA@tos.in.gov for processing.

- Educational software & apps
- Educational workbooks / planners / calendars
- Manipulatives: items that help with counting, time, measurement, shapes, addition. (math cubes, blocks, dominoes, shapes)

- Microscopes / telescopes
- Periodic tables
- Personal-sized laminators and supplies
- Reading guides, slide readers, finger spacer writing tools, bright line paper
- Recorder (sound recorder, write/wipe surface, visual supports for students with language difficulties, or incorporate them into classroom activities to assist with comprehension)
- School supplies (binders, chalk, crayons, dividers, dry erase markers, eraser, folders, glue sticks/glue, graph paper, handwriting tools, highlighters, hole punch, index cards, markers, notebooks, paper, pencil sharpener, pencil/pen grips, pencils, pens, poster boards, rubber bands, ruler, scissor, stapler, sticky notes, supply box/ pouch, tape/dispenser, white out)
- Speech and communication kits (auditory memory stories, functional communication board game, language builder cards, picture communication kit, social/emotional kits, “WH” [who, what, when, where, why] activities)
- Time tracker, timer, clocks, watches, time/sound mirror

Supplementary Materials (Continued)



Excluded expenses:

- Activity center (dance floor/center, interactive play center, Baby Einstein, grow-with-me functionality, Fisher-Price centers/toys, water play center)
- Annual, 6-month, or 3-month educational subscriptions (educational subscriptions must be monthly)
- Audio / visual players (LCD project, film projector, TV, computer, VCD player, virtual classroom, multimedia)
- Backpack / lunch bags / water bottles
- Bike, tricycle, seesaw, scooter, teeter popper, wiggle car
- Bubbles, slime, foam, play dough
- Computer accessory items (case, charger, keyboard, mouse, speaker, warranty)
- First aid kits/supplies
- Focus helpers (bendy, crawlers, exercise band for legs/bouncy band, fidget, liquid timer, stress balls, tactile atom ball, tangle)
- Furniture (bean bag, bookshelf, chairs, cubes, desk, drawers, file drawers, organizer, rocker, table)
- Lego – see manipulatives for eligible options
- Magnet toys, MAGNA-TILES, Picasso Tiles– see manipulatives for eligible options
- Mat, rug, floor coverings
- Musical instruments
- Physical therapy items (balance ball, mats, pads)
- Play gym, outdoor equipment, gym equipment, climbing dome/gym/area, slide, tactile walkway, skip ball
- Reading lamps
- Sensory items/calming products (balance board, ball pit, bean bag, blankets, compression items, cube, dizzy disc, floor surfer, hammock, lamp, light filters, lights, pillow, pressure clothing, sensory box, sensory den, sensory kits/bins, stuffed animal/squishmallows, swing, tents, wobble disk, weighted items)
- Therapy/service aids – balls, putty, weights, aquatic, exercise mats, balance boards, over door pulleys, wall padding, storage, etc.
- Toys
- Water tables, water play
- Warranty, product insurance, service agreement

Statewide Assessments

All INESA students must take statewide tests.

Tests are approved by the Indiana Department of Education and are dependent on grade level and special education services accommodations.

Additional test(s) may be approved expenses, but **do not** count towards statewide testing requirement. Reference [Fees for Examinations](#).

Approved expenses for:

✓ Students with a disability

✓ Siblings

Grade Level	ILEARN (math)	ILEARN (English/ language arts/ELA)	ILEARN (science/ Biology)	ILEARN (social studies, US Government)	I AM (math)	I AM (English/ language arts/ELA)	I AM (science/ Biology)	I AM (social studies)	SAT (math and reading, NO essay)	IREAD-3	WIDA ACCESS or Alternate ACCESS	ISPROUT	
PK												X, entry and exit in special education preschool programs	
K											X, until fluent		
1													
2										X until pass			
3	X	X			X	X							
4			X				X					X until pass	
5				X				X					
6			X				X						
7			Enrolled in Biology	Enrolled in US Government (optional)			Completed Biology Content Connectors instruction						
8													
9													
10													
11												X	
12													



Training Programs and Camps

INESA funds may be used to pay for training programs and camps with a focus on vocational, academic, life, independence, or soft job skills.

Approved expenses for:

- ✓ Students with a disability
- ✓ Siblings

Approved expenses:

- Cooking classes
- Day or overnight camps
- Dyslexia education program
- Home economics
- Horseback riding lessons
- Personal finance
- Special education student workshops
- Sewing
- Woodworking classes

Excluded expenses:

- Annual memberships or family memberships
- Musical instruments
- Equipment, supplies, clothing, uniform, gear for program or camp if not included in overall program or camp fee

**Gym or physical education facility memberships are allowed for the individual INESA student.*

Fees for Examinations

Account Holders may utilize INESA funds to pay for their student to participate in standardized nationally norm-referenced or criterion reference tests.

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 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.

Approved expenses for:

- ✓ Students with a disability
- ✓ Siblings

Approved expenses:

- Advanced placement examinations
- Cambridge International courses
- College admission exams
- College-Level Examination Program (CLEP)
- International Baccalaureate courses
- National norm referenced or criterion referenced examinations
- Prep courses





Disputes About Services Provided to Students

Any questions and/or disputes regarding services rendered are to be managed between the Provider and the Account Holder of an INESA student.

Any questions and/or disputes between the Provider and its subcontractors, independent contractors, or other third parties are to be handled between the Provider and the subcontractors, independent contractors, or other third parties.

INESA is not a party to said disputes nor will intervene or interfere with the contractual obligations arising from said agreements. Any Provider found to be in violation of the Provider Agreement may be removed and/or disqualified from participating in the INESA program.



STUDENT RENEWAL

Ref. IC 20-51.4-4-1

An Account Holder must reapply on an annual basis. If the INESA account is not renewed within three hundred ninety-five (395) days after the date the account was either established or last renewed, the INESA grant fund will be closed, and the scholarship dollars will be returned to the state general fund.

ACCOUNT FREEZE

Ref. IC 20-51.4-4-10

Certain circumstances may require the TOS staff to freeze an account, including:

- Failure to comply with the terms of IC 20-51.4-4-1
- Failure to comply with applicable laws and regulations
- Substantial misuse of funds in the account

In such cases, Account Holders will not be able to initiate any payments. Account Holders will be able to review their current balance, outstanding invoices, and receipts of payments made.

TOS will email the Account Holder with an explanation of why the account has been placed in "Frozen Pending Closed" status.

Petition Process

Account Holders have within 30 days after receiving the email notification to provide written explanation to ESA@tos.in.gov stating why the TOS was incorrect in freezing the INESA grant fund.

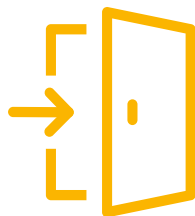
Petitions will receive a response from the TOS within fifteen (15) business days of receipt and issue a decision through email.

- If the TOS overturns the initial decision to freeze the account, the TOS will reopen the account for immediate use.
- If the TOS confirms the decision to freeze the account, the TOS shall give notice through email with information on how to process outstanding invoices.

If the Account Holder chooses not to submit a petition within thirty (30) days, the TOS shall move to terminate the INESA grant fund and all the monies in the account will return to the State general fund.

ACCOUNT CLOSURE

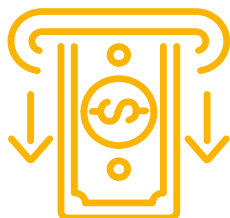
Ref. IC 20-51.4-4-10; IC 20-43



Termination

An INESA may be terminated before the end of the school year under certain circumstances such as:

- Enrollment in a public, charter, or magnet school
- Eligible student no longer lives in Indiana
- Account Holder has not renewed the INESA contract within 395 days after the date the account was established or last renewed
- Selection is not made between School Choice Voucher Program and Indiana Education Scholarship Program.



Withdrawal/Non-renewal

An Account Holder shall inform TOS at ESA@tos.in.gov of their intent to withdraw or not renew.

Account Holder has thirty (30) days to process outstanding invoices and/or authorize direct payments, or by June 15, whichever comes first. After thirty (30) days, the INESA grant fund will be closed. Scholarship dollars remaining in the account will be returned to the state general fund.



Completing the INESA Program

Congratulations to your child on their graduation or certificate of completion. Account Holders of an INESA student shall notify the TOS if an INESA student graduates or receives a certificate of completion.

The Account Holder has thirty (30) days to process outstanding invoices and/or authorize direct payments, or by June 15, whichever comes first. After thirty (30) days, Account Holder grant fund will be closed. Scholarship dollars remaining in the account will be returned to the state general fund. Scholarship dollars are unable to transfer to a college fund.

GLOSSARY

Indiana Education Scholarship Account (INESA, ESA, Indiana ESA)

Provides scholarship funding to students with disabilities and their sibling(s), which provides full flexibility to parents/guardians to access and create the educational environment that best meets their child's learning needs. Parents of eligible students, or emancipated students, may spend scholarship money on pre-approved educational programs, therapies, services, curricular materials, tuition and fees at private schools, and other expenses related to the student's education.

IC 20-51.4 <https://iga.in.gov/laws/2024/ic/titles/20#20-51.4-1>

Account Freeze

Account Holder will not be able to initiate payments for scholarship programs. Contact TOS for information on your account.

Account Holder

Parent or guardian of an INESA student, or an emancipated student.

Account Petition

Account Holder has received notice that ESA account has been placed in frozen status aligned with program law. Account Holder may petition the Treasurer of State for redetermination of the decision for the ESA account.

Account Termination

To close Account Holder ESA grant fund, all monies in the account are returned to the State general fund. Account Holder may reapply in subsequent school years during open enrollment period(s).

Account Withdrawal/Non-renewal

Account Holder decision to withdraw from ESA. All monies in the account are returned to the State general fund.

Annual Grant Amount

Funding is determined by the Indiana General Assembly. The amount of special education funding a student receives is dependent upon the student's diagnosed disability. An ESA student with an ESA-SP can expect to receive 100% of the APC amount. These funds are to be used to pay ESA vendors for qualified expenses. ESA students can expect to receive 90% of the ADM amount.

Average Daily Membership (ADM)

The Indiana Department of Education (IDOE) will collect an average daily membership (ADM) count of students in the fall and in the spring.

The State calculation of monies allocated to your student is determined by the school corporation in which the student lives.

Indiana Code 20-43-4-3 <https://iga.in.gov/laws/2024/ic/titles/20#20-43>

Adjusted Pupil Count (APC)

APC funds are special education monies based on the level of a student's identified disability. The APC is based on the primary disability of a student and an additional count of students with a secondary disability.

For students receiving special education services through a public school, APC dollars are paid directly to the public school corporation. For students on an ESA-SP, equivalent funds are disbursed into a student's ESA to be used to pay for qualified expenses provided by participating entities.

Americans with Disability Act (ADA)

Prohibits discrimination against people with disabilities in several areas, including employment, transportation, public accommodations, communications, and access to state and local government programs and services.

<https://www.ada.gov/law-and-regs/ada/>

Adjusted Gross Income (AGI)

Gross income minus adjusted income. Your AGI is entered on line 11 of Form 1040, U.S. Individual Income Tax Return.

Advanced Placement (AP)

Advanced Placement (AP) courses enable students to pursue college-level studies while still in high school. Each of the 38 AP courses is modeled upon a comparable college course, and college and university faculty play a vital role in ensuring that AP courses align with college-level standards.

Each AP course concludes with a college-level assessment developed and scored by college and university faculty and experienced AP teachers. Most four-year colleges and universities in the United States, as well as universities in more than 60 countries, recognize AP in the admission process and grant students credit, placement, or both on the basis of successful AP Exam scores.

Cambridge International Courses

A set of challenging, flexible, and internationally recognized qualifications that prepare students for university.

Case Conference Committee (CCC)

The group of persons described in 511 IAC 7-42-3 (including parents and public agency personnel) who are responsible for reviewing the educational evaluation report and determining a student's eligibility for special education and related services.

Charter school

These schools are funded by the state in a similar way to traditional public schools, but they do not share the same accountability requirements.

Choice Scholarship Program (Voucher program)

Provides scholarships to eligible Indiana students in grades K – 12 to offset tuition costs at participating private accredited schools.

Participating schools and interested parents/guardians work together to enroll students. The Choice Scholarship application is submitted electronically to the Indiana Department of Education by the participating school.

While a student may be eligible for and apply for more than one scholarship program, a student may not receive funding through more than one scholarship program. The Account Holder will need to decide if they would like to be funded by ESA or Choice.

Choice Special Education Plan (CSEP)

If the Choice school is able to provide special education services, the Choice school should advise the parent of the nature of those services. The Choice school should also let the parent know that if the Choice school is selected as the special education service provider, the Choice school will meet with the parent to determine the appropriate services and a written Choice Special Education Plan (CSEP) will be developed and implemented.

If the Choice school is not able to provide any special education services, the Choice school should advise the parent accordingly. The parent's selection of the Choice school as the special education service provider is contingent upon the Choice school's willingness and ability to provide special education services.

ClassWallet (CW)

A digital wallet and financial platform that helps users manage funds, make purchases, and track expenses. Treasurer of State (TOS) contracts with ClassWallet for TOS administered scholarship account programs.

College-Level Examination Program (CLEP)

The most widely accepted credit-by-examination program in the United States, helping students of all ages earn college degrees faster by getting credit for what they already know.

Criterion-Referenced Test (CRT)

A test that measures student performance on a specific set of learning objectives, regardless of how other students perform. These tests can also have cut scores that determine whether a test-taker has passed or failed the test or has basic, proficient, or advanced skills. Examples include algebra CRTs, AP exams, classroom tests, college final exams.

Education Scholarship Account Service Plan (ESA SP)

Includes the IEP document (developed by the SCOLS) and the ESA SP activation document. Parent rejects FAPE and the SP. The student will be using vendors outside of their private school special education services relationship.

The ESA SP remains valid for up to 3 years or until the 3 year reevaluation, whichever comes first, unless the Case Conference Committee (CCC) agrees that a reevaluation is not needed and revises the IEP.

Emancipated Eligible Student or student emancipation (EES)

In the state of Indiana, a student is emancipated when the student: (1) furnishes the student's support from the student's own resources; (2) is not dependent in any material way on the student's parents for support; (3) files or is required by applicable law to file a separate tax return; and (4) maintains a residence separate from that of the student's parents.

IC 20-26-11-4 <https://iga.in.gov/laws/2024/ic/titles/20#20-26-11-4>

Family Educational Rights and Privacy Act (FERPA)

A federal law that protects the privacy of students' educational records. FERPA gives parents and students certain rights regarding their education records.

Free and Appropriate Public Education (FAPE)

A legal right that guarantees children with disabilities the same access to a free public education as students without disabilities. FAPE requires schools to provide special education and related services that are designed to meet a student's unique needs.

Indiana Department of Education (IDOE, DOE, Department)

The governing body that oversees primary and secondary education in Indiana.

Indiana Treasurer of State (TOS)

Oversees management of more than \$13 billion on a daily basis. TOS upholds fiduciary responsibilities while investing and safeguarding public funds, overseeing the management of the state's financial assets, and providing accurate and timely funding to state and local stakeholders.

TOS administers a variety of financial and educational programs – Indiana529, Indiana 911, TrustIndiana, ABLE Authority, Board for Depositories, Indiana Bond Bank, Indiana Education Scholarship Account, and Career Scholarship Account.

Individualized Education Program or Individualized Education Plan (IEP)

The purpose of an IEP is to lay out the special education instruction, supports, and services a student needs to thrive in school. IEPs are part of PreK–12 public education.

Individual Service Plan (ISP, SP)

Outlines services that will be provided for a student that has been parentally placed in a private school (FAPE has been rejected by the parent). The SP Case Conference Committee (CCC) must meet annually to review and revise the SP.

Intelligence Quotient (IQ)

A total score derived from a set of standardized tests or subtests designed to assess human intelligence. The quotient is traditionally derived by dividing an individual's mental age by his chronological age and multiplying the result by 100.

Local Educational Agency (LEA)

An LEA is a public board of education or other public authority legally constituted within a State for either administrative control of or direction of, or to perform service functions for, public elementary or secondary schools in a city, county, township, school district, or other political subdivision of a State; or such combination of school districts or counties a State recognizes as an administrative agency for its public elementary and secondary schools; or any other public institution or agency that has administrative control and direction of a public elementary or secondary school.

<https://sites.ed.gov/idea/regs/c/a/303.23>

<https://www.in.gov/doe/files/art-7-english-may-2019-update-index.pdf>

Norm-referenced test (NRT)

A type of test, assessment, or evaluation which measure student performance relative to other students, with respect to the trait being measured. Assigning scores on such tests determines a student's placement on a normal distribution curve. Examples include SAT, ACT, and most IQ tests.

Occupational Therapist (OT)

Help people with injuries, illnesses, or disabilities develop, recover, and maintain the skills they need for daily life. They work with clients to identify goals and overcome challenges and provide resources to help clients feel safe and supported.

In Indiana, an occupational therapist is a person who is licensed by the state to practice occupational therapy. The Indiana Occupational Therapy Committee is responsible for licensing occupational therapists in the state.

To become an occupational therapist in Indiana, you must: (1) Graduate from an accredited educational program; (2) Pass a national certification exam; (3) Gain clinical experience, ideally in multiple clinical settings.

<https://www.in.gov/pla/files/Article-10-occupational-Therapists-and-Occupational-Therapy-Assistants.pdf>

Private schools

These schools are maintained by private individuals or organizations and require fees or tuition to attend.

Public school

In Indiana, a school that is maintained by a school corporation or a charter school. The school is free to attend, open to all students, and operated by a school district. Schools that are not considered public schools are voucher schools, private schools.

Qualified expenses

ESA expenses billed by an ESA vendor related to the education and/or services of an ESA student for which INESA grant funds may be used.

<https://iga.in.gov/laws/2024/ic/titles/20#20-51.4-2-9> "20-.51.4-2-9

Qualified school

A private school accredited by either the state board or a national or regional accreditation agency that is recognized by the state board: (1) to which an eligible student is required to pay tuition to attend; and (2) that agrees to enroll an eligible student.

Scholarship Granting Organizations (SGO)

SGO scholarships may be granted to Indiana students in pre-k through grade 12. While SGOs may determine their own additional policies with additional requirements for the scholarships they provide, in accordance with Indiana Code 20-51-1-5, at a minimum, students must meet the following requirements to qualify for an SGO: (1) Student must have legal settlement in Indiana; (2) Student must be at least four (4) years old and less than 22 years old by August 1 of the school year that the student is applying; and (3) Student is a member of a household with an annual income of not more than 400% of the amount to qualify for the federal free and reduced price lunch program. If you have further questions, please contact sgo@doe.in.gov.

Scholastic Aptitude Test (SAT)

The SAT is an entrance exam used by most colleges and universities to make admissions decisions. The SAT is a multiple-choice, computer-based test created and administered by the College Board. The SAT is a norm-referenced test, an approved ESA expense.

School Corporation of Legal Settlement (SCOLS)

The local public school corporation where the student lives. Legal settlement defines which school corporation has responsibility for payment of education costs defined by Indiana law.

School Scholarship and School Scholarship Tax Credit Program

Authorized under [Indiana Code 20-51](#) and [Indiana Code 6-3.1-30.5](#). Funding for scholarships come from private, charitable donations to qualified scholarship granting organizations (SGOs).

Donors (individuals or corporations) are eligible to take advantage of a 50% tax credit. While there are no limits on the size of qualifying contributions to an SGO, the entire tax credit program has a limit of \$18.5 million for each fiscal year beginning July 1, 2023, and each state fiscal year thereafter.

The total credits awarded to date are posted on the Indiana Department of Revenue's (IDOR's) [School Scholarship Credit](#) webpage.

Sibling

As of July 1, 2024, parents of approved INESA students can apply for funding for eligible-age siblings. A sibling is defined as a child having a parent in common by blood, adoption, or marriage.

The student who requires special education services must be approved before TOS may process a sibling application.

Supplemental Nutrition Assistance Program (SNAP)

Provides nutrition assistance to eligible, low-income individuals and households via a monthly benefit on an Electronic Benefits Transfer (EBT) card, similar to a debit card, which can be used at authorized retailer stores to purchase food.

Voucher school (Choice)

These schools are private, usually religious, schools that can accept state-funded vouchers to pay tuition.

RESOURCES

Indiana Treasurer of State

<https://www.in.gov/tos/>

Indiana Education Scholarship Account

<https://www.in.gov/tos/inesa/home/>

INESA program Indiana Code 20-51.4

<https://www.iga.in.gov/>

Career Scholarship Account

<https://www.in.gov/tos/csa/>

The Arc of Indiana

<https://www.arcind.org/>

ClassWallet

<https://www.classwallet.com/>

EdChoice

<https://www.edchoice.org/>

ExcelinEd

<https://excelined.org/>

Indiana Department of Education

<https://www.in.gov/doe/>

Indiana Choice Scholarship Program

<https://www.in.gov/doe/students/indiana-choice-scholarship-program/>

Indiana Council of Administrators of Special Education (ICASE)

<https://www.icaso.org/>

Indiana Department of Education Office of Special Education

<https://www.in.gov/doe/students/special-education/>

Indiana Nonpublic Education Association (INPEA)

<https://inpea.org/>

Institute for Quality Education

<https://www.i4qed.org/>

INSOURCE

<https://insource.org/>

INVIEW

<https://www.inview.doe.in.gov/>

Nonpublic Schools

<https://www.in.gov/doe/it/accountability-dashboard/nonpublic-schools/>

Special Education Dispute Resolution

<https://www.in.gov/doe/students/special-education/dispute-resolution/>

Special Education Laws and Resources

<https://www.in.gov/doe/students/special-education/laws-and-resources/>

School Scholarship Granting Organization

<https://www.in.gov/doe/students/indiana-choice-scholarship-program/school-scholarships/>

yes. every kid.

<https://yeseverykid.com/>



APPENDIX

Refugee and Immigrant Students: Non-Availability of a Birth Certificate (NABC)

If a student does not have a birth certificate, the student must provide secondary evidence of age as described below. Some examples of not having a NABC include:

- Your birth was never officially recorded.
- Your birth records have been destroyed in a fire or civil disturbance.
- The appropriate government authority did not/ will not issue one.

Age and Relationship Requirements -- Proof of age and proof of relationship must be provided in order to process a student's INESA application. Obtain a certified statement from the appropriate government authority (an official ordinarily having custody of such records or an appointed deputy).

The statement must describe, on their letterhead or on a prescribed form if they have one (such as Certificate of Unavailability), the reason your birth record is not available after diligent search, and whether similar records for the time and place are available.

Secondary evidence documents include (in order of preference):

1. **Permanent resident card**
2. **Hospital birth record** which has the name of child and parent(s) - If available, include a doctor's or midwife's certificate, as long as it has the names of the child and parent(s).
3. **Medical records** which have the name of child and parent(s)
4. **School record** which has the name of child and parent(s) - May be a letter from a school authority showing the date of admission, the child's birthdate or age at that time, birthplace, and names of parent(s).

5. **State or Federal Census records** which have the names of the child and both parents - It should show birthplace, birthdate, or child's age.
6. **Church record** in the form of a certificate under the seal of the church where the baptism, dedication, presentation, or comparable rite occurred within two months after birth, showing the date and place of child's birth, date of religious ceremony, and the names of the child and parent(s)
7. **An adoption order** for the adopted child
8. **Two written statements**, sworn to or affirmed by at least two people who were adults living at the time, and who have personal knowledge of the events you are trying to prove - The persons making the statements may be your relatives and need not be U.S. citizens. Statements written by the requester, or the beneficiary, are not acceptable.

Written statements should include:

- Witness's full name and address,
- Witness's birthdate and birthplace,
- Witness's relationship to you, if any, and
- Full information concerning the birthdate and birthplace of your child and complete details concerning how he/she acquired knowledge of the event.

Child Find

Ref. 511 IAC 7-40, 511 IAC 7-40-1, 511 IAC 7-32-46

In Indiana, public schools are responsible for identifying all children with disabilities within their geographic boundaries. This is known as “Child Find.”

INESA students with disabilities who attend private schools or who are educated at home may be eligible for some services through their school district. Parents may choose not to use those services but should be aware that this may be an option. Accepting or rejecting this process has no bearing on your INESA contract or eligibility.

Article 7 Move in Student

In accordance with Article 7, a Case Conference Committee (CCC) meeting must convene to implement an Individualized Education Program (IEP) within 10 instructional days of enrollment for a student who has been receiving special education services in another district (in or out of state).

The new public agency (school district), in consultation with the student’s parent, must immediately provide the student with a free appropriate public education (FAPE), including services comparable to those described in the student’s IEP from the previous public agency, until the new public agency:

<p>From another state:</p> <p>Conducts an educational evaluation under 511 IAC 7-40, if the new public agency (school district) determines that this is necessary</p> <p>AND</p> <p>Develops, adopts, and implements a new IEP, if appropriate, that meets the applicable requirements in this rule.</p>	<p>From another district:</p> <p>Adopts the student’s IEP from the previous public agency (school district)</p> <p>OR</p> <p>Develops, adopts, and implements a new IEP that meets the applicable requirements of this rule.</p>
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The Indiana Department of Education (IDOE) provides more detailed information [here](#).

Facilitating the Transition of a New Student

To facilitate the transition of new students, the new public agency must take reasonable steps to promptly obtain the student’s records from the previous public agency. Such records include the IEP, supporting documents, and other records relating to special education and related services.

Further, the previous public agency must take reasonable steps to promptly respond to the request from the new public agency.

If a parent revokes consent for special education and related services, the public agency must terminate the implementation of the student’s IEP on the eleventh instructional day after the public agency provides the parent with written notice – unless the parent consents in writing that the services will be terminated prior to the eleventh day.

The Indiana Department of Education (IDOE) provides more detailed information [here](#).

List of Approved Therapies (See Spending Categories - Page 17)

Therapy	Accreditations
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	Aquatic Therapy Aquatic Physical Therapy license Occupational Therapy license Physical Therapy license
Art Therapy	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
Physical Therapy	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)

**This is not an exhaustive list. For questions about therapies that are not listed, please contact TOS.*



**Today, the ESA.
Tomorrow, endless possibilities.**

NOTES

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NOTES

Scholarship Accounts Division

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