



Education Scholarship Account (ESA) Allowable Expenses

Parents can only use ESA funds for the following expenses that are used directly to provide an organized, appropriate educational program with measurable annual goals to their participating student in at least the subjects of reading, grammar, mathematics, social studies and science:

1. Tuition and/or fees at an eligible school;
2. Textbooks;
3. Payment to a tutor;
4. Payment for purchase of curriculum, including any supplemental materials required by the curriculum;
5. Fees for transportation to and from an educational service provider paid to a fee-for-service transportation provider;
6. Tuition and/or fees for online learning programs or courses;
7. Fees for nationally standardized norm-referenced achievement tests, including alternate assessments; and fees for Advanced Placement examinations or similar courses and any examinations related to college or university admission;
8. Educational services or therapies from a licensed or certified practitioner or provider, including licensed or certified paraprofessionals or educational aides;
9. Services provided by a public school, including individual classes and extracurricular programs;
10. Tuition and fees at a postsecondary institution;
11. Textbooks related to coursework at a postsecondary institution;
12. Surety bond payments if required by the department;
13. No more than Fifty Dollars (\$50.00) in annual consumable school supplies necessary for educational services and therapies, daily classroom activities, and tutoring;
14. Computer hardware and software and other technological devices if an eligible school, licensed or 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 goals. Once a student is no longer eligible for the program, computer hardware and software and other technological devices purchased with ESA funds may be donated to a library or a nonprofit organization with expertise and training in working with parents to educate children with disabilities or a nonprofit organization with expertise and training in working with disabled adults.

Funds will be paid to the parent on a reimbursement basis quarterly (subject to availability of funds) after submission of a reimbursement request with proper documentation of expenses incurred. Funds can also be paid quarterly directly to an educational service provider if approved by the parent.

Participating students, or anyone acting on their behalf, may NOT receive cash or cash-equivalent items (gift cards, store credit, refunds, rebates, etc.) from any services or products paid for with ESA funds. If any of the above are received, they must be credited back to the participating student's ESA.

ESA funds may NOT be used to attend an eligible school that maintains its primary location in another state unless the facility is approved for the Educable Child Program. Exceptions may be made if a parent verifies in writing that their child cannot reasonably obtain appropriate special education and related services in Mississippi at a location within thirty (30) miles of their legal residence.

All expenses paid for from ESA funds must be supported by proper documentation (original invoices, original receipts, etc.) showing the items are allowable under the ESA program. Eligible schools, postsecondary institutions, and educational service providers that serve participating students shall provide parents with a receipt for all qualifying expenses.

All funds remaining in the participating student's ESA after eligibility ends will be forfeited.

*Eligible school is defined as a nonpublic school that has enrolled a participating student. An eligible school must be accredited by a state or regional accrediting agency or possess a provisional letter of accreditation from a state or regional accrediting agency or be approved/licensed by the Mississippi Department of Education. An eligible school does not include a home instruction program under Section 37-13-91, Mississippi Code of 1972.