

Allowable Expenses for All ESA Students

Tuition or fees at a qualified school

Textbooks required by a qualified school

Tutoring and teaching services provided by an individual or facility accredited by a state, regional or national accrediting organization

Tuition or fees online learning program (non-public)

Fees for nationally standardized norm referenced achievement test, an advanced placement exam, or any exams related to college or university admission

Tuition or fees at an eligible postsecondary institution

Textbooks required by a postsecondary institution

Fees to manage the Arizona empowerment scholarship account

Services provided by a public school, including individual classes and extracurricular programs

Insurance or surety bond payments

Uniforms purchased from or through a qualified school

Public transportation services from the qualified student's residence to a qualified school, in which the student is enrolled

- Transportation network services
- Rideshares
- Commuter pass

Computer hardware and technological devices (primarily used for an educational purpose)

- Calculators
- Personal computers
- Laptops
- Tablet devices
- Microscopes
- Telescopes
- Printers

Curricula and Supplementary Materials

CURRICULA

- Curricula for all educational subjects
- Textbooks (including audio/digital/USB)
- Supplemental Materials (see the two sections below on what requires documentation and what does not)

SUPPLEMENTAL MATERIALS (No documentation needed)

All reasonable education-related expenses will be allowed. The below list is considered educational and does not require any documentation, to be purchased. Please keep in mind that each student's ESA account is funded for the individual student's education. This list is not exhaustive but is intended to provide examples of what is allowable without documentation.

- Books (including audio, digital, players) / Coloring books / Magazines
- Educational workbooks / Planners / Calendars
- Dictionaries / Thesaurus
- Educational flash cards / Prompt cue cards
- Periodic tables
- Writing utensils (pens, markers, pencils, highlighters, crayons, chalk)
- Art supplies/kits – Education based
- School supplies (index cards, poster boards, paper, folders, binders, notebooks, staplers, scissors, tape, glue, eraser, white out, sharpener, educational poster, small desk/reading lamps, pencil grips, bookmarks, envelopes, rubber bands, dividers, hole punch)
- Backpack / Lunch bags
- Atlases / Maps / Globes
- STEM Kits/Items (Science, technology, engineering, and mathematics)
- STEAM Kits/Items (Science, technology, engineering, the arts, and mathematics)
- Educational kits
- Manipulatives: items that help with counting, time, measurement, shapes, addition, etc. (math cubes, Legos, dominoes, blocks, shapes, etc.)
- Calculators (standard, graphing, scientific, etc.)
- Compass / Navigation / Protractors / Rulers
- Educational DVDs and CDs
- Audio / Visual players
- Physical Education – Sporting items / Gym memberships
- Microscopes / Telescopes
- Board games / Strategy games / Puzzles
- Timers / Clocks / Watches
- Dry erase boards / Easels
- Bulletin board and accessories
- Single tickets for educational events (zoos, science or art centers, museums, plays, ballet, orchestra, musicals, etc.)
- Educational subscriptions
- Educational software & apps
- School Desk (Reasonable and proportionate to qualified student's size)
- School Chair (Reasonable and proportionate to qualified student's size)
- Small bookshelf
- Desk organizer / Small file drawer
- School Mat / Rug
- Printing and binding services (for educational items for qualified student)
- Personal-sized laminators and supplies
- Computer Accessory Items (warranty, protective cases, chargers, mouse, stylus, keyboard, small speakers, etc.)

SUPPLEMENTAL MATERIALS (Documentation needed)

Supplemental materials that are not generally known to be educational items require:

1. Proof of class registration (or home-education attestation)
2. Formal curriculum where the item is listed on the materials list, within the curriculum.

Parent example: I am teaching my child the life cycle of a plant, at home. The formal curriculum that I submit has the following items listed on the materials list: soil, seeds, water, container, gloves, hand shovel.

ADE response: After reviewing the class registration/home attestation AND the formal curriculum, the ESA office approves all of the items on the materials list (soil, seeds, water, container, gloves and hand shovel) that was contained in the curriculum.

Allowable Expenses for ESA Students with a Disability

In addition to the *Allowable Expenses for All ESA Students* list, students that qualify for an ESA with a disability, are eligible to use ESA funds for the following:

Assistive Technology

Educational/Psychological Evaluations

Educational Therapies and Services

Paraprofessional

Life Skills/Vocational

Associated Good

Items on Qualifying Documentation

- Items that are typically unallowable but are recommended to a student with a disability by his or her qualified examiner or qualified service provider, may be an allowable ESA expense.