

Expenses

Allowable Expenses:

Below are examples of generally allowable expenses for reimbursement under the ESA program. Expenses must only be for the benefit of the qualified student for whom the account was created. All expenses are subject to the Office of Public Instruction approval.

- Qualified school tuition, fees, textbooks, software, or other instructional materials or services.
- Electronic educational program or course or distance learning programs.
- Curriculum materials
- Tutoring
- Educational therapies including occupational, behavioral, physical, speech, and audiology therapies from a licensed or certified provider.
- State of nationally recognized assessment tests, advanced placement exams, entrance exams for eligible post-secondary institutions.
- Services provided by a public school in the state, including classes and extracurricular activities.
- Eligible postsecondary institution tuition, books, online course, or certain fees.
- No more than \$50 annually in consumable education supplies such as paper, pens, and markers.
- Transportation required for another allowable education service. Transportation costs will be reimbursed at the federal per diem rate.
- Fees for a cooperative educational program.

Unallowable Expenses:

Expenses must be for educational purposes. The following types of expenses are generally unallowable for reimbursement under the ESA program. This list is not exhaustive. The Office of Public Instruction reserves the right under statute to deny unallowable expenses.

- Entertainment
- Primarily noneducational devices
- Televisions
- Telephones
- Video game consoles and accessories
- Home theater and audio equipment
- Amusement Park tickets
- Baby grand pianos
- BBQ Grills, Smokers & Fixed fire pits
- Bounce houses & Water slides
- Commercial grade items
- Day care fees
- Fuel (Outside the mileage reimbursement for transportation required for allowable education services)
- Garden sheds
- Gift cards of any kind
- Go-carts, Motorized scooters, kayaks
- Home furnishings & Fixtures
- Hotel, Lodging, Groceries