

Disallowable Expenses for ESA Students

**See note below regarding ESA students with disabilities*

Entertainment

Primarily non-educational devices

Televisions

Telephones

Video game consoles and accessories

Home theater and audio equipment

The Department of Education has made the decision to disallow the following items:

- Amusement Park tickets
- Baby grand pianos
- BBQ Grills, Smokers & Fixed fire pits
- Bounce houses & Water slides
- Commercial grade items
- Day care fees
- Fuel
- Garden sheds
- Gift cards of any kind
- Go-carts, Motorized scooters, Large kayaks
- Home furnishings & fixtures
- Hotel, Lodging, Groceries
- Inappropriate explicit material
- Jewelry & Precious metals
- Land/real property
- Large appliances
- Large chicken coops & runs
- Large green houses
- Large outdoor shade structures
- Large trampolines
- Live animals
- Medical services & Supplies
- Medications, Vitamins & Supplements
- Pizza ovens
- Planes, Automobiles, Motorcycles & Boats
- Playground & Lawn equipment
- Restaurants
- Solar panels or systems
- Swimming pools, Saunas & Ponds
- Trailers (of any kind)
- Weapons & Ammunition

**Special Note: For students with disabilities, any item that is listed on their documentation from a qualified examiner and/or qualified service provider, is an allowable expense.*