

## Eligible Education Expenses

Idaho Code defines eligible education expenses. Approved and not approved items are listed below. This list is not conclusive. Examples are included but are not limited to the following items. The list presents examples of eligible and ineligible items in each category but is not extensive. Any questions should be escalated to OSBE for clarification.

| <b>Idaho Code § 33-1030 (a) Computer hardware, internet access, or other technological devices or services that are primarily used to meet a participant’s educational needs</b> |   |
|--|---|
| <b>Approved</b>  | <b>Not Approved</b>                         |
| Laptops, desktops, and tablets   | TV’s  |
| Headphones   | Smartwatches                                |
| Internet access  | Computer Components                         |
| Speakers   | Smartphones, Phones                         |
| Cameras  | Karaoke machines                            |
|  | Video game consoles and console accessories |
|  | Video games                                 |
|  | Video/TV/Online Streaming Services          |
|  | Live Television                             |
|  | Musical Streaming Services                  |

| <b>Idaho Code § 33-1030 (b) Textbooks, curriculum, or other instructional materials, including educational software and applications</b> |   |
|--|---|
| <b>Approved</b>  | <b>Not Approved</b>   |
| Textbooks  | Pornography   |
| K-12 Curriculum  | Content that poses a safety threat to the student or others |
| K-12 Books   | Adult content (such as mixology guides or books)            |
| Educational software   | In-Game Purchases or Credits                                |
| Educational applications   |   |
| Educational workbooks  |   |
| Dictionaries   |   |
| Software subscriptions (single use with a maximum of 3 users for a family)   |   |

| <b>Idaho Code § 33-1030 (c) Fees for national standardized assessments, advanced placement examinations, examinations related to college or university admissions, or industry-recognized certification examinations</b> |  |
|--|--|
| <b>Approved</b>  | <b>Not Approved</b>  |
| SAT, ACT, AP, and IB   | Fees for tests paid to a school district, public charter school, or career technical education program for students counted for public school enrollment |

**Idaho Code § 33-1030 (d) Therapies, including but not limited to occupational, behavioral, physical, speech-language, and audiology therapies, or other services or therapies specifically approved by the board**

| <b>Approved</b>      | <b>Not Approved</b>           |
|----------------------|-------------------------------|
| Speech therapy       | Services performed by interns |
| Occupational therapy |                               |
| Physical therapy     |                               |
| Behavioral therapy   |                               |
| Audiology therapy    |                               |
| Vision therapy       |                               |
| Dental therapy       |                               |

**Idaho Code § 33-1030 (e) Educational programs offered for a fee or pursuant to contract by a school district, public charter school, or career technical education program to nonpublic students, provided that such students may not be counted for purposes of calculating public school enrollment**

**Idaho Code § 33-1030 (f) Registration fees and required materials for education camps and classes offered for a fee by a Board approved vendor**

| <b>Approved</b>  | <b>Not Approved</b>  |
|--|--|
| Tuition, technology, textbook and curriculum fees, and instructional materials for camps and extracurricular classes | Tuition and fees for enrollment in a virtual school or class in which the eligible student is enrolled as a private paying student |
|  | Private school tuition and fees  |
|  | Religious camps  |
|  | Annual funds   |
|  | Giving Funds   |
|  | Fundraising fees, donation fees, volunteer waiver fees   |
|  | Homeschool co-op tuition and fees  |
|  | Gift cards   |
|  | Transportation and fees  |

**Idaho Code § 33-1030 (f) Non-technological education equipment that may be necessary to facilitate a student's participation in educational activities**

| <b>Approved Expenses</b>            | <b>Not Approved Expenses</b> |
|-------------------------------------|------------------------------|
| Backpacks, messenger bags, tote bag | Toys                         |
| Computer cases                      | Kitchen Appliances           |
| School supplies                     | Household Appliances         |

|   |  |
|---|--|
| Sensory items (handheld or specific to a student's educational program)   | Household items: cleaning supplies, batteries, packing tape, etc.  |
| Timers  | Furniture, bean bags, gaming chairs, and loungers  |
| K-12 lego kits  | Animals  |
| STEM project kits   | Cricut or Silhouette machines and accessories  |
| Art supplies and easels   | Food (human or animal)   |
| Board games   | Green Houses   |
| Calculators   | Gas or electric-powered gardening tools  |
| Planners/organizers   | Label-makers   |
| Educational flashcards  | Desk organization: pen holders, file organizers, etc.  |
| Microscopes   | Gift cards   |
| Telescopes  | Water and sensory tables   |
| Puzzles   | Liquid floor tiles   |
| Laptop stands   | Stuffed animals  |
| Horticulture and garden tools and kits  | Weighted blankets and sheets   |
| Sewing machines   |  |
| Lunchbox  | Swings (indoor and outdoor)  |
| Manipulatives: items that help with counting, time, measurement, shapes, addition, etc. (e.g. math cubes, legos, blocks, shapes, letters, etc.) | Games or puzzles with content that may pose a threat to the student or others or that promote violence or criminal behavior are ineligible for purchase. |
| Tools for CTE coursework  | Rugs or foam tiles   |
|   | Storage and organization containers  |

| <b>Idaho Code § 33-1030 (f) Physical educational equipment, gear, uniforms, or pay-to-play fees required for participation in organized physical education activities</b> |   |
|---|---|
| <b>Approved Expenses</b>  | <b>Not Approved Expenses</b>                          |
| Sports gear   | Motorized equipment (treadmills, stationary bikes)    |
| Sports competition fees   | Recreational equipment                                |
| Weights, weight benches   | Trampolines   |
| Balls and ball goals  | Motorized and recreational boats                      |
| Racquets and bats   | Scooters/ride-on (including motorized and golf carts) |
| Swim goggles, fins, kickboards  | Pools (in-ground and above)                           |
| Yoga mats, gymnastics mats  | Camping equipment                                     |
|   | Bikes   |
|   | Playsets/swing sets                                   |
|   | Bouncy houses   |

| <b>Idaho Code § 33-1030 (f) Musical instruments and tutoring services</b> |  |
|---|--|
| <b>Approved Expenses</b>  | <b>Not Approved Expenses</b>           |
| Instruments (purchase and rental)   | Maintenance, repairs, and related fees |
| In-person and online tutoring services                                    | Tuning                                 |
|   | Insurance and service agreements       |

| <b>Idaho Code § 33-1030 (f) Costumes and uniforms – clothing necessary to facilitate participation in an educational camp, class, or event</b> |                                      |
|--|--------------------------------------|
| <b>Approved Expenses</b>   | <b>Not Approved Expenses</b>         |
| Leotards   | School uniforms                      |
| Dance shoes  | Dress up and imaginary play clothing |
| Karate uniform and belts   |                                      |
| Extracurricular class and camp t-shirts that are required to participate   |                                      |
| Sport uniforms   |                                      |
| Dance uniforms and costumes  |                                      |
| Theatrical costumes  |                                      |
| Uniforms for competitive sports teams  |                                      |