

Samples of Allowable Expenses Arizona Allows for Voucher-Type Program

Recently Fordham Institute and Buckeye Institute had a forum to push the “fund the student” concept. A panelist from Arizona extolled the “virtues” of the Arizona universal voucher-type program-- (Education Savings Account (ESA))--in which the state gives parents funds to purchase education goods and services. Arizona has legislated wide-ranging lists of allowable expenditures.

Parents are permitted to spend the state funds for:

- Tuition or fees at a qualified private school, including required textbooks
- Tutoring services
- Curriculum
- Online learning programs
- Achievement tests and grade level tests
- Tuition at a post-secondary institution
- Account fees
- Uniforms
- Services at a public school

Educational Materials:

- Atlases
- Board games
- Books (including audio/digital)
- Calculators (e.g., standard, graphing, scientific, etc.)
- Coloring books
- Curriculum
- Dictionaries
- Educational DVDs and CD
- Educational flash cards
- Educational workbooks
- Globes
- Magazines
- Manipulatives: items that help with counting, time, measurement, shapes, addition, etc. (e.g., math cubes, Legos, blocks, shapes, letters, etc.)
- Maps
- Microscopes and slides
- Periodic tables
- Planners
- Prompt cue cards for behavioral/educational support
- Puzzles
- Textbooks (including audio/digital/USB)
- Timers

Supplemental Materials:

- Art supplies (required by a class or course of study)
- Dolls
- Educational area rugs
- Gardens
- Gym equipment
- Instruments
- Kitchen items/Home Economics (cannot be commercial or full size)
- Non-educational CDs or DVDs
- Stickers
- Supplies (pursuant to A.R.S.§15-2402(6)(c) this cannot include consumables, such as paper, pens, or markers)
- Telescope
- Toys
- Workshops

Hence, the allowable expenditures are very broad. Some of the allowable expenditures have dubious educational benefits.

Educator Credentials:

Educator credentials for teachers and tutors are at a minimum level. An associate degree is sufficient for teachers and tutors.

The most onerous problem with the Arizona ESA is that there are no accountability requirements for education outcomes. The privatizers have no concern for education quality or the public good. They bow down at the altar of choice, even if it means sacrificing the future of children. Essentially Arizona has repealed compulsory attendance. Is this what Ohioans want for students?

[2022-2023 ESA Program Handbook \(SBE Approved 4-29-22\).pdf \(azed.gov\)](#)