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Florida Tax Credit Scholarship/Family Empowerment Scholarship for Educational Options
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REVIEW 14

**Florida Tax Credit Scholarship/Family Empowerment Scholarship for Educational Options Purchasing
Guide**

INTRODUCTION

Florida state law now requires Scholarship Funding Organizations (SFOs) to prepare a purchasing guide for scholarship students' guardians and update this guide at least annually.

PURCHASING POLICIES

As per Florida Statutes ss. 1002.394 & 1002.395 Family Empowerment Scholarship for Educational Options (FES-EO) and Florida Tax Credit (FTC) Scholarship (including Personalized Education Program (PEP)) funds must be used to meet the educational needs of an eligible student. Using a student's scholarship funds for other purposes is a crime. For example, purchasing a product with scholarship funds, returning that product, and then spending the returned funds on items that do not meet the educational needs of the scholarship student is illegal. Please contact your Scholarship Funding Organization (SFO) if you have questions about the legality of a financial transaction using scholarship funds prior to engaging in this transaction.

SFOs may require guardians to use an online platform for purchases provided their choice of curriculum or academic programs is not limited. SFOs may also reimburse guardians for their purchase of eligible products or services that meet their student's educational needs. Please verify with your SFO that a purchase is eligible for reimbursement before making the purchase. If a guardian purchases a product identical to one offered by an SFO's online platform for a lower price, the SFO is required by law to reimburse the guardian for the cost of the purchase.

Per Florida Statute s. 1000.21(5), "Parent" means either or both parents of a student, any guardian of a student, any person in a parental relationship to a student, or any person exercising supervisory authority over a student in place of the parent. For the purposes of the Purchasing Guide, the term "Guardian" will be used to include all eligible parents and guardians above who manage an ESA account for an eligible FTC, PEP, or FES-EO student.

GENERAL PURCHASING PROVISIONS

Product Safety: For safety reasons, SFOs review manufacturers' recommended minimum age use when determining if an education product is appropriate for a student.

Monetary Benefit: A family may not receive a payment, refund, or rebate of scholarship funds from a vendor.

Out-of-State Service Providers: With the exception of credentialed providers whose services may be delivered virtually (e.g., tutors, Choice Navigators), services must be delivered in Florida.

Purchase Location: Purchases made online through the direct buying platform must be shipped to the Florida residential address associated with the student's scholarship account.

Prorating Payments for Multi-User Items: Other family members often use products purchased with scholarship funds. Consequently, funding for these multi-user items is prorated to only cover the scholarship student's cost.

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Public and Private Schools Equivalency: Whether a product or service is available in public or private schools helps SFOs determine whether an item may be purchased with scholarship funds. SFOs also consider the availability of services and products in other Florida learning options supported by choice program funds (e.g., full time tutoring).

Pre-Authorizations:

- The Pre-Authorization process may be used to determine the eligibility of a purchase prior to spending funds.
- In some categories, Pre-Authorization is required.

ELIGIBLE EXPENSE CATEGORIES

FTC/FES-EO scholarship funds may be used to purchase educational products and services in legislatively defined categories outlined in Florida Statute s. 1002.396. Spending limits and frequency of purchase policies are listed below by item and category.

INSTRUCTIONAL MATERIALS

Eligible instructional materials include:

Digital Materials

Scholarship funds may be used to purchase digital material such as CDs, DVDs, and digital documents, including eBooks, and audiobooks. Subscription or membership access to eBooks or Audiobooks for the student is eligible.

Annual Digital Materials Categorical Spending Cap: \$750

Stand-Alone Online Class

Guardians may purchase online courses that are appropriate for their scholarship student. Scholarship funds may not be used to pay for full-time online instruction. A stand-alone online class does not permit live, interactive instruction.

Internet Resources

Guardians may use scholarship funds to pay for in-home internet services at the Florida residential address associated with their student's scholarship application. Modem or router rental from the internet service provider and billed with a monthly internet service is also eligible.

Annual Internet Resources Categorical Spending Cap: \$900

Physical Education

Authorized P.E. expenses include sports lessons, fees, or equipment (subject to manufacturer's age recommendations), including:

- Home Playsets/Swing sets (including rubber mulch or safety materials)
- Exercise Equipment (including stationary bikes, treadmills/walking pads, weight benches)
- Ping Pong Tables/Table Sports (Ping Pong, Basketball Shooting Games, Foosball Tables, Air Hockey)
- Sports lessons (including individual training or group trainings)
- Sports Equipment (balls, basketball goals, racquets, etc.)

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- Team fees (including registration, equipment rental, and competition fees)
- Stand-Alone Athletic Event Fees (including foot or bike race registrations, endurance events, Special Olympics Registrations)
- Gym/fitness memberships or “Class Passes” (for the student only), including on demand fitness classes.
- Individual trampolines
- Swim goggles, snorkels, masks, fins
- Skateboards
- Kayaks, Canoes, Surfboards, Boogieboards, Skim boards, Stand-Up Paddleboards

Annual P.E. Equipment or Fees Categorical Spending Cap: \$3,000 (piece of equipment will be reimbursed up to \$1,000). There is no annual spending cap on Sports Lessons.
Frequency of Purchase: 2 years (for equipment only)

Note: Adaptive exercise equipment is eligible with Pre-Authorization.

A Pre-Authorization is required for P.E. activities occurring outside of the state of Florida.

Prohibited Items:

- Motorized equipment (treadmills or walking pads are eligible)
- Trampolines (individual exercise trampolines are eligible)
- Motorized Boats
- Motorized scooters or ride-ons (including golf carts)
- In-Ground or Above Ground Swimming Pools
- Single-admission leisure events (including equipment rental)
- Activities occurring outside of the state of Florida that are not Pre-Authorized
- Pool Tables

Books

Books are neither capped in annual spending nor subject to frequency of purchase. Two copies of a book are permitted in the event that the second copy is used as a parent or companion reader. However, requests for more than two copies of the same book will be denied.

Books with content that may pose a threat to the student or others or promote violence or criminal behavior are ineligible for purchase.

Musical Instruments & Equipment

Annual Musical Instrument & Equipment Categorical Spending Cap: \$3,000
Frequency of Purchase: 4 years per item

Prohibited Expenses: Maintenance, tuning, insurance or service agreements and repair of instruments.

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Electives

Lessons, equipment, or consumables generally associated with elective or enrichment (non-core academic subjects), may be purchased, including:

- Music Lessons
- Art Lessons
- Art Supplies (including subscription kits)
- Club Fees (such as Boy/Girl Scouts, and 4H/FFA Clubs)
- Cooking Lessons
- Cooking Supplies (including subscription kits)
- Drama Lessons
- Foreign Language Lessons
- Sewing Lessons
- Sewing Supplies
- Animal Husbandry Lessons or Training Programs
- Animal Husbandry Supplies
- Woodworking/Building Lessons or Training Programs
- Woodworking/Building Supplies (tools must satisfy manufacturer age recommendations)
- Mechanical Lessons or Training Programs
- Mechanical Supplies (tools must satisfy manufacturer age recommendations)
- Gardening or Horticultural Lessons or Training Programs
- Garden Supplies (tools must satisfy manufacturer age recommendations)
- Safety items (including protective gloves and goggles)
- Programming/Digital Production Lessons
- Enrichment Classes/Courses

Eligible providers for enrichment or elective subjects should have one of the following:

- A valid or expired Florida educator's certificate.
- At least 3 years of experience in the relevant subject area as demonstrated by employment records (for example a resume or LinkedIn account).
- Currently enrolled in a postsecondary educational institution as a student of the relevant subject area.
- A degree from a postsecondary educational institution in the relevant subject area.
- A certification or national accreditation in the relevant subject area.

Annual Electives Categorical Spending Cap: \$2,000

Frequency of Purchase: 1 year for supplies; 2 years for equipment

Prohibited Items:

- Commercial-Grade Tools/Equipment
- Live Animals
- Housing/Food for Live Animals

These reimbursements requests must be accompanied by educational benefit documentation (standardized form will be provided)

Field Trips

The following items are eligible for student admission only. Family admissions reimbursements will be prorated to cover only the student's cost. A student's ticket price must be age appropriate. Tickets or admission must be purchased directly from the venue/vendor or an authorized third-party seller. Secondary market or resale tickets are not reimbursable.

- Museum Admission
- Aquarium/Zoo Admission
- Programs or Events at Museums/Zoos/Aquariums
- Museum or Library Memberships
- Aquarium/Zoo Memberships
- Ticketed Events (including plays, musicals, or orchestral performances)
- Admission to Cultural Programming Events or Facilities
- Admission to a Florida theme park
- School Field Trips fees paid to an Eligible Private School or eligible Home Education Program

Annual Field Trip Categorical Spending Cap: \$500

Frequency of Purchase: None

These reimbursements requests must be accompanied by educational benefit documentation (standardized form is provided)

A Pre-Authorization is required for non-school affiliated Field Trip activities occurring outside of the state of Florida, but within the United States.

Note on Florida Theme Park admission: Each scholarship student may submit one reimbursement request for admission to one Florida Theme Park during the school year for a value up to \$299 before tax. The parent/guardian may choose either a single or multi-day park admission ticket or an annual pass, which will be reimbursable at the actual paid rate for the student's age group up to \$299 plus tax. Because each scholarship student will be allowed one reimbursement submission, and the parent/guardian may only be reimbursed for the actual amount paid at the time of reimbursement submission, parents utilizing a payment plan must wait until the ticket or pass has been paid in full (or up to \$299) before submitting their reimbursement request. Reimbursement requests for theme parks may not be bundled with other reimbursement requests or receipts.

The reimbursement request should contain, in addition to the proof of payment and invoice with the corresponding student's name visible, a statement of educational benefit form for the student (this standardized form is available for download from Step Up For Students).

Please note that only the actual cost of the basic admission for the scholarship student will be covered. Additional services (such as parking, food and beverage packages, photographs or souvenirs, or premium access) will not be covered. Special event ticketing is also prohibited.

For a full checklist of reimbursement procedures, please refer to Appendix B.

At Home Classroom Furnishings

Furnishing used to create an at-home classroom are eligible expenses, including:

- Desk (age/size appropriate)
- Chair (age/size appropriate)
- Storage (including bookshelves and storage or organization containers)
- Architect/Drafting Table (age/size appropriate)
- Picnic Table
- Televisions (up to 55")
- Indoor Projector
- Standing or Drop-Down Screens
- Whiteboards
- Rugs or Foam Tiles
- Maps/Globes/Atlases
- Bulletin Boards
- Timers/Clocks
- Educational Posters/Visual Supports

Annual Classroom Furnishings Categorical Spending Cap: \$2,000 (Adaptive furnishings, or furniture that may be medically necessary for a student, may be eligible and exceed annual spending cap with Pre-Authorization.)

Frequency of Purchase: 2 years for furniture, or televisions/projectors

Prohibited Items:

- Multiples of an item type

School Supplies

School supplies generally found or required in classrooms may be purchased, including:

- Writing Utensils
- Crayons/Colored Pencils/Markers
- Math tools (Abacus/Compasses/Protractors/Rulers)
- Tape/Paperclips/Staplers
- Calculators
- Paper
- Notebooks/Folders/Binders
- Planners/Organizers
- Bookbags (Backpacks, Tote Bag, Messenger Bags)
- Lunchboxes

Annual School Supplies Categorical Spending Cap: \$500

Frequency of Purchase: None

Learning Manipulatives/Creative Play Items

Eligible items utilized for tactile learning, academic practice, or creative play including:

- Legos
- Dolls (and accessories)
- Stuffed Animals
- Blocks

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- Dominoes/Marbles
- Puzzles
- Board/Card Games
- Chess/Checker Sets
- Dress Up Clothing
- Play Kitchens
- Water Tables

Annual Learning Manipulatives/Creative Play Categorical Spending Cap: \$400

Frequency of Purchase: None

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.

Educational Subscription Kits

Educational Subscription Kits curated and mailed to the home by a kit company are eligible for reimbursement. Subscriptions must be age and size appropriate.

Annual Educational Subscription Kit Categorical Spending Cap: \$2,000

Frequency of Purchase: None

Educational Software/Subscriptions

The following items are eligible for single use/student pricing only. Reimbursements for multi-user access subscriptions will be prorated to only cover the student's cost.

Eligible Expenses

- Software Subscriptions (Word Processing, Microsoft Office, Adobe, Video or Music Editing Software, LexisNexis, QuickBooks)
- Magazine Subscription
- Newspaper subscription

Prohibited Expenses

- Video/TV/Online Streaming Services
- Musical Streaming Services
- In-Game Purchases or Credits
- Live Television
- Social Media (except LinkedIn Learning for Students)

CURRICULUM

State policy defines curriculum as a complete course of study for a particular content area or grade level, including any required supplemental materials, teachers' manuals, and associated online instruction.

For the purposes of this section, a complete course of study may include postsecondary programs aimed at career readiness or trade certification.

Guardians may choose to submit a Pre-Authorization to determine expense eligibility prior to purchasing a curriculum.

Curricula must be publicly available for SFOs to determine eligibility. Curricula that poses a safety threat to the student or others will not be approved.

TUITION AND FEES

Tuition and Fees at an Eligible Private School

Tuition and fees at an eligible private school may be covered by FTC/FES-EO funds, with the exception of full-time tuition which is not an eligible expense for FTC-PEP students.

Not all private schools are eligible to participate. Schools must meet state eligibility criteria and elect to participate in the FTC/FES-EO program with the Florida Department of Education (FLDOE). A list of schools eligible to serve scholarship students can be found at the [Florida Private Schools Directory](#).

The agreed upon amount of tuition and fees for each student is a contractual agreement between the guardian and their eligible private school. We recommend guardians communicate with their preferred private school about what is required before enrolling their student. For students utilizing the private school option for these scholarships, the SFO is obligated to commit funds on behalf of the student for tuition and fees for which the parent is responsible for payment at the private school before using scholarship funds for additional uses.

Eligible Fees:

- Application Fees (payable in the Fiscal Year preceding the academic year)
- Registration Fees (payable in the Fiscal Year preceding the academic year)
- Uniform Fees (basic uniform pieces purchased from a school-required vendor; shoes and accessories are not eligible).
- Book Fees
- Technology Fees
- Test Fees
- Athletics and Club Fees
- Graduation Fees
-

Prohibited Fees:

- Fundraising Fees/Donation Fees/Volunteer Waiver Fees
- Annual Funds
- Giving Funds
- Therapies or services as fees (Credentialed Services including tutoring and therapies should be billed in their categories)
- Costs associated with scholarship management
- Optional Fees

NOTE: Field Trip Fees at an Eligible Private School are reimbursable to the guardian under the Instructional Materials – Field Trip expense category.

Tuition and Fees for Home Education Instructional Programs for Personalized Education Program (PEP) Students

A “Personalized Education Program” means the sequentially progressive instruction of a student directed by his or her parent in order to satisfy the attendance requirements of ss. [1003.01](#)(13), and [1003.21](#)(1) while registered with an eligible nonprofit scholarship funding-organization pursuant to s. 1002.395.

FTC-PEP scholarship funds may be used to pay tuition and fees for programs, courses, or classes offered to PEP students. These services must be part of the student’s sequential instruction per the definition of a PEP student.

“Parent” is either or both parents of a student, any guardian of a student, any person in a parental relationship to a student, or any person exercising supervisory authority over a student in place of the parent (s. [1000.21\(5\)](#)).

The following considerations apply when determining whether a program is an eligible home education instructional program tuition & fee expense. Eligible programs must:

- Be a program selected by the parent as a part of their PEP student’s parent-directed instruction. (Programs may not be full-time or full-time equivalent). Private schools, virtual schools, and public or charter schools are not considered home education program.
- Provide courses and/or activities for PEP students that enhance or enrich the child’s learning opportunities.
- Have publicly available/reviewable program descriptions of courses and/or activities.
- Have a published tuition & fee schedule.
- Be in a non-residential physical location (cannot be in a home) **and**
- Be a business organization (tuition and fees may not be payable to an individual).

Full-time education is not eligible for payment under a Home Education Instructional Program and must be considered under the ~~Eligible Private School~~ or the group Full-Time tutoring.

Tuition and Fees at an Eligible Postsecondary Institution

Tuition and fees required for enrollment at an eligible postsecondary institution, or a program offered by an eligible postsecondary institution, are covered by FTC/FES-EO funds.

Eligible postsecondary institutions include:

- A Florida College System institution
- A state university
- A school district technical center
- A school district adult general education center
- An independent college or university that is eligible to participate in the William L Boyd, IV Effective Access to Student Education Grant Program under s. 1009.89
- An accredited independent postsecondary educational institution, as defined in s. 1005.02, which is licensed to operate in the state of Florida

Tuition and fee schedules must be published and made publicly available.

Tuition and Fees for an Approved Preapprenticeship Program

Tuition and fees for an organized course of instruction designed to prepare a person 16 years of age or older to become an apprentice in a course approved by and registered with the department and sponsored by a registered apprenticeship program under s. [446.042](#).

Tuition and fee schedules must be published and made publicly available.

Tuition and Fees for a Full-Time Private Tutoring Program Programs for Personalized Education Program (PEP) Students

Tuition and fees required for enrollment in an eligible Private Tutoring Program, authorized under s. [1002.43](#) are covered by FTC/FES-EO funds.

Requirements for approved Private Full-Time Tutors include:

- The tutor must hold a current, valid Florida teaching certificate for the subject or grade level in which they will tutor
- For grades K-3, full-time tutoring is considered 720 hours per school year
- For grades 4-12, full-time tutoring is considered 900 hours (equivalent to 180 teaching days)
- A tutor seeking to provide services must certify compliance with relevant statutes, including attendance requirements, and file annually a W9 form with the appropriate Scholarship Funding Organization prior to the receipt of education savings account funds (ESA), and then annually thereafter. The FLDOE may institute a standardized compliance form.

A full-time private tutor receiving ESA funds may not serve more than 5 students at one time. However, a full-time private tutor may provide tutoring for up to 25 students if the following facility requirements are satisfied:

Private tutoring may be provided for up to students in any commercial building with a valid certificate of occupancy, library, community service, museum, performing arts, theatre, cinema, or church facility; in any facility or on any land owned by a Florida College System institution or university; in any similar public institution facility; and in any facility recently used to house a school or child care facility licensed under s. 402.305 within the preexisting zoning and land use designations of the facility without obtaining a special exception, rezoning, or a land use change so long as the provision of such tutoring meets all applicable state and local health, safety, and welfare laws, codes, and rules, including those pertaining to fire safety and building safety.

Tuition and fee schedules must be published and made publicly available.

Tuition and Fees at an Approved Online or Virtual Provider

Tuition and fees required for enrollment at an eligible or approved online or virtual provider are covered by FTC/FES-EO funds.

Approved Online or Virtual Providers include:

- An approved private online provider under s. 1002.45(2)(a), F.S.

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- A program offered by the Florida Virtual School in which the eligible student is enrolled as a private paying student. (Note: If a student is enrolled in FLVS as a public-school student the student will be considered a public-school student and will be ineligible for a Family Empowerment Scholarship)
- An approved online course offered pursuant to ss. 1003.499 or 1004.0961, F.S.
- A private virtual school that meets the requirements of s. 1002.421, F.S.

The Florida Department of Education (FLDOE) has approval authority for these funding categories. The FLDOE may publish or maintain a list of approved online or virtual providers pursuant to the above statutory authority.

Approved Virtual Instruction Program (VIP) Providers (Approved as a Course and VIP Provider)

- [Accel Schools East](#) (Grades K-12 through 2023-24)
- [Connections Education of Florida, LLC](#) (Grades K-12 through 2024-25)
- [Graduation Alliance](#) (Grades 9-12 for 2023-24)
- Imagination Learning (Grade K-12 through 2024-25)
- [K12 Florida](#) (Grades K-12 for 2018-19 to 2024-25)
- [Mater Virtual Academy](#) (Grades K-12 through 2023-24)
- [OptimaED, LLC](#) (Grades K-9 through 2023-24)
- [Somerset Virtual Academy](#) (Grade K-12 through 2023-24)

Approved Online Course Providers

- Accelerate Education (Grades K-5 through 2025-26) / approved courses listed [here](#)
- EdisonLearning (Grades 6-12 for through 2024-25) / approved courses listed [here](#)
- Edmentum/Apex Learning (Grades 9-12 through 2025-26)/approved courses listed [here](#)
- eDynamic Learning ULC (Grades 6-12 through 2024-25) / approved courses listed [here](#)
- Founders Education LLC (Grades 9-12 through 2025-26) / approved courses listed [here](#)
- Grade Results, Inc. (Grades K-12 for through 2023-24) / approved courses listed [here](#)
- My Virtual Academy (Grades 9-12 through 2025-26) / approved courses listed [here](#)
- National Highway Safety Administration (Grades 9-12 through 2024-25) / approved courses listed [here](#)

Tuition and Fees as a Private-Pay Student for Florida Virtual School

Tuition and fees required for enrollment as a private-pay student at Florida Virtual School (FLVS) are covered by FTC/FES-EO funds.

Students utilizing Florida Virtual School (FLVS) must be enrolled as a private-pay student. FLVS will submit reimbursement requests to Step Up For Students, which must be approved by the guardian prior to payment being released. If a student is enrolled in FLVS and funded as a public-school student, the student may lose eligibility and funding for FTC/FES-EO scholarship.

Tuition and fee schedules must be published and made publicly available.

STANDARDIZED TESTING FEES

Fees associated with standardized testing or examinations are covered by FTC/FES-EO funds.

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Approved standardized testing or assessments include:

- Nationally standardized, norm-referenced assessments
- Advanced Placement (AP) examinations
- Industry certification examinations
- Assessments related to postsecondary education.
- Other assessments as outlined in the scholarship Purchasing Guide

CONTRACTED SERVICES PROVIDED BY A PUBLIC SCHOOL OR SCHOOL DISTRICT

Contracted services provided by a public district or charter school, or school district are covered by FTC/FES-EO funds.

A scholarship recipient may take courses, participate in programming (including after school, extracurricular, supplemental, or summer school programs) or receive services from a public school (including charter schools and the Florida Virtual School), if the student contracts for classes/services on a private pay basis.

The guardian can pay for services and request reimbursement, or the school district can choose to be paid directly as a provider.

There is no requirement for public district or charter schools, or school districts, to contract for services with a scholarship participant or to set up an account for payment as a provider. Participation is optional for the public schools and/or districts.

A student who receives contracted services under this paragraph is not considered enrolled in a public school for scholarship eligibility purposes. However, if the district reports the student for any FTE funding or other state funding, the student will be ineligible for the Family Empowerment Scholarship.

PART-TIME TUTORING AND CHOICE NAVIGATOR SERVICES

Tuition and fees for part-time tutoring or fees for Choice Navigator services are covered by FTC/FES-EO funds.

Part-time tutoring includes tuition and fees for services provided by a person who:

- Holds a valid Florida educator's certificate pursuant to s. 1012.56, F.S.;
- Holds an adjunct teaching certificate pursuant to s. 1012.57, F.S.;
- Has a bachelor's degree or a graduate degree in the subject area in which instruction is given;
- Is certified by a nationally or internationally recognized research-based training program as approved by the department; or
- Has demonstrated a mastery of subject area knowledge pursuant to s. 1012.56(5), F.S. by one of the following ways:
 - For a subject requiring only a baccalaureate degree for which a Florida subject area examination has been developed, achievement of a passing score on the Florida-developed subject area examination specified in state board rule;
 - For a subject for which a Florida subject area examination has not been developed, achievement of a passing score on a standardized examination specified in state board rule, including, but not limited to, passing scores on both the oral proficiency and written

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proficiency examinations administered by the American Council on the Teaching of Foreign Languages;

- For a subject for which a Florida subject area examination has not been developed or a standardized examination has not been specified in state board rule, completion of the subject area specialization requirements specified in state board rule and verification of the attainment of the essential subject matter competencies by the district school superintendent of the employing school district or chief administrative officer of the employing state-supported or private school;
- For a subject requiring a master's or higher degree, completion of the subject area specialization requirements specified in state board rule and achievement of a passing score on the Florida-developed subject area examination or a standardized examination that is directly related to the subject specified in state board rule;
- Documentation of successful completion of a United States Defense Language Institute Foreign Language Center program;
- Documentation of a passing score on the Defense Language Proficiency Test (DLPT); or
- For a subject requiring only a baccalaureate degree for which a Florida subject area examination has been developed, documentation of receipt of a master's or higher degree from an accredited postsecondary educational institution that the Department of Education has identified as having a quality program resulting in a baccalaureate degree or higher in the certificate subject area as identified by state board rule.

Tuition and fee schedules must be published and made publicly available.

A “Choice Navigator” means an individual who meets the credentialing requirements of a Part-Time Tutor (above) and who provides consultations, at a mutually agreed upon location, on the selection of, application for, and enrollment in educational options addressing the academic needs of a student; curriculum selection; and advice on career and postsecondary education opportunities. A Choice Navigator may not oversee or exercise control over the curricula or academic programs of a student.

Fee schedules must be published and made publicly available.

REVIEW

Step Up For Students has placed a [feedback form](#) on our website where guardians may submit suggestions for improving this Purchasing Guide. Step Up will periodically review these suggestions and implement improvements when appropriate.

**Ineligible Items/Services**

- Any item for which the scholarship student does not meet manufacturer's minimum age recommendation
- Digital Devices including laptops or desktops
- Live animals
- Food or housing for live animals
- Gas or electric powered gardening tools
- Ornamental plants (shrubs, landscaping, houseplants). Please note: this does not include seeds, seedlings, or fruit/vegetable/herb plants which are eligible expenses
- Household items, other than cooking supplies or items on the classroom furnishings list
- Commercial grade tools/equipment
- Blades or knives or items with blades or knives (with the exception of scissors, math tools, or some cooking equipment)
- Water parks admission or annual pass
- In-ground or above-ground swimming pools or jacuzzis
- Bouncy houses
- Inflatable slides
- Trampolines larger than those for an individual
- Motorized exercise equipment (other than treadmills or walking pads)
- Motorized boats
- Motorized scooters or ride-ons (including golf carts)
- Single-admission leisure events (with the exception of bowling, trampoline park, or ice skating sessions)
- Pool toys/floats (except kickboards)
- Family memberships to gyms, YMCAs, libraries, museums or other facilities
- Family or Multi-User Subscriptions (when a single-user subscription is available)
- Group admissions or rentals (with the exception of a canoe or two-person kayak rental)
- Pool tables
- Arcade games or visits
- Footwear of any kind
- Sports uniforms
- Performance costumes
- Outdoor televisions/Inflatable outdoor theatres
- Video Streaming Services
- Television Services
- In-Game/In-App Purchases or video game credits
- Social Media Subscriptions or purchases (except LinkedIn Learning for Students)
- Activities occurring outside of the state of Florida that are not Pre-Authorized
- Costs of Transportation (including gas, mileage, or public transportation)
- Costs of Accommodations (including lodging or meals)
- Medical items, including mobility aids, hearing aids, contact lenses, non-prescription eyeglasses, prescription sunglasses (Note: One pair of prescription eyeglasses may be submitted for reimbursement each year)



One reimbursement request for a Florida theme park ticket or annual pass during the school year (7/1/23 – 6/30/24) may be submitted per scholarship student, which may be reimbursed up to \$299 (before tax). Only the actual cost of the basic admission for the student will be covered. Additional services (such as parking, food and beverage packages, photographs or souvenirs, or premium access) will not be covered.

- The following Florida Theme Parks are eligible:
 - Animal Kingdom
 - Busch Gardens Tampa Bay
 - Epcot
 - Hollywood Studios
 - Islands of Adventure
 - Legoland Florida
 - Magic Kingdom
 - Peppa Pig Theme Park
 - SeaWorld Orlando
 - Universal Studios Florida

*An annual pass or multi-day ticket may include admission to more than one of the theme parks above in the same resort family.

- Admission to Amusement Parks, Waters Parks, and out of state Theme Parks is not an eligible expense.
- Special event ticketing (for example, seasonal or after-hours events) at a Florida Theme Park is not an eligible expense.

Reimbursement Requirements:

- The reimbursement request must be submitted under Instructional Materials > Field Trips > Florida Theme Park Admission and may not include any additional items for reimbursement.
- An Educational Benefit Form must be completed and submitted with the reimbursement request.
- The reimbursement request must be submitted after the ticket or pass has been paid in full, or the parent has incurred \$299 before tax.
- *For purchases made with a payment plan: the parent/guardian may only be reimbursed for the actual amount paid at the time of reimbursement submission, parents utilizing a payment plan must wait until the ticket or pass has been paid in full (or up to \$299) before submitting their reimbursement request.*
- Requests will be reviewed and reimbursed at the amount expended at the time of the reimbursement request.
- The purchase date is the date the ticket/pass is paid in full (or the purchaser has paid \$299, whichever is earlier). For example: an Annual Pass is purchased in August 2023, but paid on a payment plan; a total of \$299 has been paid as of November 15, 2023, and a reimbursement is submitted. The reimbursement request should be submitted with Invoice Date would be November 15, 2023.
- Proof of Purchase requirements:
 - Must include student name on the receipt or invoice.



Educational Benefit Form

Student Name: _____

Student ID: _____

Reimbursement Type (example: PE equipment, field trip, etc.): _____

Item for which Reimbursement is Requested (the item you purchased or plan to purchase):

Learning subject area(s) (for example: math, reading, physical education, social development):

Supporting curriculum or course description (curriculum or course with which the item requested will be used; curriculum may either be purchased or parent-designed. **Note:** This section required for Cooking, Gardening, Mechanical, and Woodworking Equipment and Supplies):

How will this item help my student learn? (Describe **in as much detail as you can** how this purchase will benefit your student's education): _____

Cost of purchase: _____

Place of purchase: _____

Date of purchase: _____

Link to website where item was purchased (if applicable; please provide the url to the purchased item): _____

☐ I affirm that scholarship program funds are used only for authorized purposes as described in Florida Statutes 1002.394(4) or 1002.395(6), as applicable, and serve the listed student's educational needs.

Parent Name: _____

Parent Signature: _____

PLEASE NOTE: Any violation of the FES/FTC scholarship statutes, rules, policies, or procedures may result in the loss of the scholarship, ineligibility for future scholarships, or financial or criminal penalties. Please review the Parent Handbooks for [FES-UA](#) or [FES-EO/FTC](#).