



— 2024-25 —

# **PURCHASING GUIDE**

**Florida Tax Credit Scholarship  
Family Empowerment Scholarship for Educational Options  
Personalized Education Program**



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## **Introduction**

Florida state law requires Scholarship Funding Organizations (SFOs) to prepare purchasing handbook (the “guidelines”) for authorized uses of scholarship funds and to update the guidelines at least annually, including a list of prohibited items and services and items or services that require preauthorization or additional documentation.

These guidelines are intended to be general in nature and to assist students’ parents/guardians to remain in compliance when requesting scholarship disbursements. They are not intended to provide detailed instructions or to prescribe any particular educational programs. Because each SFO is an independent non-profit organization, they each have their own policies and procedures, so it is important to refer to your SFO’s [Parent/Guardian Handbook](#) and materials for detailed information about their scholarship administration processes.

## **Purchasing Policies**

As per ss. 1002.394 & 1002.395, F.S. Family Empowerment Scholarship for Educational Options (FES-EO) and Florida Tax Credit (FTC) Scholarship (including the 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 may violate Florida Statutes and may be a crime. Parents/guardians should contact their SFO if they have questions about the eligibility of a financial transaction using scholarship funds prior to engaging in this transaction.

SFOs may require parents/guardians to use an online platform for purchases provided their choice of curriculum or academic programs is not limited. SFOs may also reimburse parents/guardians for their purchase(s) of eligible products or services that meet their student’s educational needs. Parents/guardians should verify with their SFO that a purchase is eligible for reimbursement before making the purchase. If a parent/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 parent/guardian for the cost of that purchase.

Per s. 1000.21(5), F.S., “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 Education Savings Account (ESA) for an eligible FTC, PEP, or FES-EO student.

The Florida Department of Education (FLDOE) reserves the right to terminate an FTC/FES-EO/PEP scholarship for violations of the scholarship guidelines, applicable policies, rules, or laws. Examples of violations that are likely to result in termination include:

- Enrolling the student in a public district school, charter school, and/or public online schools (including summer public school), without paying the public school



- Misspending funds or committing fraud.
- Accepting any other scholarship or tax credit scholarship while participating in FTC/FES-EO/PEP.

Step Up For Students reserves the right to deny an item or require clarification for item(s) that are not age-appropriate or promote violence, criminal activity, or illegal behavior.

## **General Purchasing Provisions**

**Age-appropriate:** Given the unique and varied needs of students participating in this scholarship program, age-appropriate evaluations are primarily focused on minimum age requirements for safety purposes.

**Cash Purchases:** Cash payments to private sellers are not eligible for reimbursement.

**Educational Benefit:** Educational benefit is defined as products, practices, or services that support and advance student learning. Some items or services may require additional information to demonstrate the educational benefit of the item or service to the educational needs of the student.

**Monetary Benefit:** A family shall not receive a payment, refund, or rebate of scholarship funds from a vendor or provider of any services.

**Out-of-State Activities:** Out-of-state activities that meet general expense criteria are eligible with Pre-Authorization approval.

**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.

**Parent:** The term parent has the same meaning as in s. 1002.394(2)(m), F.S.

**Pre-Authorizations:** Many items and services have been pre-approved as authorized uses of scholarship funds. However, some items or services require a parent to submit a pre-authorization request prior to making the purchase. See Appendix B for a full list.

Note: Items or services not listed as eligible in this Purchasing Guide require a pre-authorization approval before purchasing the item or service. Step Up For Students will not accept or consider pre-authorization requests for items that are prohibited.

A pre-authorization request requires:

- Completion of the pre-authorization request form and the completion of the [Educational Benefit Form](#).
  - A pre-authorization request requires supporting documentation and an explanation of how the item is an eligible expense.



- The pre-authorization request should be specific to the student and contain as much detail about the specific item or service being requested, including the approximate cost of the item or service.
- Completion of the reimbursement or direct pay request if the pre-authorization request is approved. The items or services submitted for reimbursement should correspond to the pre-authorization request.

**Note:** A pre-authorization request is not a confirmation of the provider's eligibility or the funding available for the reimbursement.

Approvals of pre-authorizations are decided on a case-by-case basis relevant to the needs of the individual student. An approved pre-authorization is valid for purchases in the school year in which it was approved.

Pre-authorizations are submitted through scholarship portal once a student's account has been funded. The pre-authorization request will be reviewed in the order it was received, and a notification of the outcome will be sent via email. If the pre-authorization is approved, once you have purchased the item, submit a reimbursement request in the parent/guardian portal.

Pre-authorizations are accepted until April 30, 2025. This will ensure that pre-authorizations have time to be approved and parents have time to make the purchase and submit a reimbursement request prior to the end of the school year on June 30, 2025.

**Product Safety:** For safety reasons, SFOs should review manufacturers recommended minimum age use when determining if an education product is age-appropriate.

**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. If a single-user subscription is available, the multi-user item purchase is prohibited.

**Purchase Location:** Purchases made online through the direct buying platform using scholarship funds must be shipped to the Florida residential address associated with the student's scholarship account. This requirement does not apply to FTCPEP scholarship dependent children of active-duty members of the United States Armed Forces who have received permanent change of station orders to this state or, at the time of renewal, whose home of record or state of legal residence is Florida.

### **Authorized Expense Categories**

FTC/FES-EO scholarship funds can be used to purchase educational products and services in legislatively defined categories outlined in s. 1002.394, F.S.



## Instructional Materials

Eligible instructional materials include:

### At-Home Classroom Furnishings

Furnishings used to create an at-home classroom are eligible expenses, including, but not limited to:

- Architect/drafting table
- Bulletin board
- Chair
- Desk
- Educational posters/visual support
- Indoor projector
- Map/globe/atlas
- Picnic table
- Rugs or foam tiles
- Standing or drop-down screen
- Storage (including bookshelves and storage or organization containers)
- Television (up to 55")
- Timer/clock
- Whiteboard

**Frequency of purchase:** Two years for furniture, televisions, or projectors; however, these items are eligible for replacement sooner with pre-authorization.

**Note:** Multiple of a single At-Home Classroom Furnishings item that exceeds \$50.

### Books

Textbooks, workbooks, and other books are eligible expenses. Books are neither capped in annual spending nor subject to frequency of purchase. Two copies of a book are permitted.

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

### Digital Materials

Scholarship funds can be used to purchase digital material such as CDs, DVDs, and digital documents, including subscriptions or memberships to eBooks, and audiobooks, productivity, behavioral, and/or educational applications (app). Family or multi-user subscriptions are prohibited when a single-user subscription is available.



## 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. Software and subscriptions should be safe for student use and provide opportunities for instruction.

Eligible expenses include, but are not limited to:

- Magazine subscriptions
- Newspaper subscriptions
- Software subscriptions (Word processing, Microsoft Office, Adobe, video or music editing software, LexisNexis, QuickBooks)

Educational Software and Subscriptions requiring the completion of the [Educational Benefit Form](#) include, but are not limited to:

- Video/TV/online streaming service
- Musical streaming service
- In-game purchase or credit
- Live television
- Social media (except LinkedIn Learning for Students)
- Family or Multi-User software subscriptions

## Educational Subscription Kits

Educational Subscription Kits curated and mailed to the home by a kit company are eligible for reimbursement. Subscriptions should be safe for student use and provide opportunities for instruction.

## Electives

Lessons, equipment, or consumables generally associated with elective or enrichment (non-core academic subjects), can be purchased, including, but not limited to:

- Animal husbandry lessons or training programs
- Animal husbandry supplies
- 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
- Music lessons
- Sewing lessons
- Sewing supplies





- Woodworking/building lessons or training programs
- Woodworking/building supplies (tools must satisfy manufacturer age recommendations)

Electives requiring the completion of an [Educational Benefit Form](#) include but are not limited to:

- Mechanical lessons or training programs
- Mechanical supplies (tools must satisfy manufacturer age recommendations)
- Garden supplies (tools must satisfy manufacturer age recommendations)
- Gardening or horticultural lessons or training programs
- Safety items (including protective gloves and goggles)
- Programming/digital production lessons
- Enrichment classes/courses

**Frequency of purchase:** Two years for equipment; however, equipment is eligible for replacement sooner with pre-authorization. Multiples of a single elective item that exceeds \$50 require a pre-authorization.

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

- Certification or national accreditation in the relevant subject area.
- Currently enrolled in a postsecondary educational institution as a student of the relevant subject area;
- Degree from a postsecondary educational institution in the relevant subject area;
- Eligible to provide part-time tutoring services as identified in the requirements listed in the Tuition and Fees for Part-Time Tutoring Services or Fees for Choice Navigator Services
- Minimum of three years of experience in the relevant subject area as demonstrated by employment records (i.e. a resume, website, LinkedIn profile, etc.); or
- Valid or expired Florida educator's certificate

## Field Trips and Other Activities Needed to Enhance Curriculum

The following items are eligible for student admission only. Field trip is eligible for the student only. With a family admission package, reimbursements will be prorated to cover only the student's cost. A student's ticket price must correspond to the student's age (if prices vary by age). 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.

- Admission to a Florida theme park\*
- Admission to cultural programming events or facilities
- Aquarium/zoo admission
- Aquarium/zoo memberships
- Museum admission
- Museum or library memberships



- Programs or events at museums/zoos/aquariums
- School field trip fees paid to an eligible private school or eligible home education program
- Ticketed events (including plays, musicals, or orchestral performances)

Out-of-state field trips and Florida theme park admission reimbursement requests must be accompanied by educational benefit documentation.

A pre-authorization is required for non-school affiliated field trip activities occurring outside of the State of Florida, but within the United States.

School field trip fees paid to an eligible private school or eligible home education program may be submitted under the Field Trip category or included within tuition and fees.

**\*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 rate paid 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/guardians 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, an [Educational Benefit Form](#) is required.

For a full checklist of reimbursement procedures, please refer to the [FTC/FES-EO/PEP Parent/Guardian Handbook](#).

One reimbursement request for a Florida theme park ticket or annual pass\* during the school year (July 1, 2024 – June 30, 2025) 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) are not eligible expenses.

The following Florida Theme Parks are eligible:

- Busch Gardens Tampa Bay
- SeaWorld Orlando
- LEGOLAND Florida Resort\*
  - LEGOLAND
  - Peppa Pig Theme Park
- Universal Orlando Resort\*



- Universal Studios Florida
- Islands of Adventure
- Walt Disney World\*
  - Animal Kingdom
  - Epcot
  - Hollywood Studios
  - Magic Kingdom

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

#### **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 include the proof of purchase with the student's name on the receipt or invoice and must be submitted after the ticket or pass has been paid in full.
  - 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 2024, but paid on a payment plan; a total of \$299 has been paid as of November 15, 2024, and a reimbursement is submitted. The reimbursement request should be submitted with Invoice Date of November 15, 2024.
  - 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/guardians 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.

## **Internet Resources**

Parents/guardians may use scholarship funds to pay for in-home internet services (including mobile hot-spots and streaming services) at the Florida residential address associated with their student's scholarship application.

Other family members often use internet services covered by scholarship funds. In this unique instance, the service will not be prorated to only cover the student's cost.



Modem or router rental from the internet service provider and billed with a monthly internet service is also eligible. Streaming services must be age-appropriate (as defined in [General Purchasing Provisions](#)).

## Lab Fees and Materials

Science, math, and computer lab fees and equipment, including lab safety equipment, are eligible expenses. Lab equipment should be safe for student use and provide opportunities for instruction. Lab equipment that poses a threat to the student or others or promote violence or criminal behavior is ineligible for purchase.

## Learning Manipulatives/Creative Play Items

Items utilized for tactile learning, academic practice, or creative play provide opportunities for instruction, including, but not limited to:

- Board/card games
- Blocks
- Chess/checker sets
- Dolls (and accessories)
- Dominoes/marbles
- Dress-up clothing
- Legos
- Play kitchen
- Puzzles
- Stuffed animals
- Water table

## Musical Instruments & Equipment

Musical instruments and certain equipment and services are eligible expenses, including:

- Insurance
- Maintenance
- Repair
- Service agreements
- Tuning

**Frequency of purchase:** Four years per item. Multiples of a single musical instrument and equipment that exceeds \$50 require a pre-authorization.



## Physical Education (P.E.)

Authorized P.E. expenses include sports lessons, fees, or equipment (subject to manufacturer's age recommendations), including, but not limited to:

- Dance lessons
- Dance supplies (including footwear)
- Digital or video-based sport instruction
- Exercise equipment (including stationary bike, treadmill/walking pad, weight bench)
- Gym/fitness memberships or "Class Passes" (for the student only), including on-demand fitness classes
- Home playset/swing set (including rubber mulch or safety materials)
- Individual exercise trampoline
- Nintendo Wii © equipment or similar movement-based platforms
- Ping-pong table/table sports (ping-pong, basketball shooting games, foosball table, air hockey)
- Skateboard
- Sports lessons (including individual training or group training)
- Sports equipment (balls, basketball goals, racquets, specialized or sport-specific footwear, etc.)
  - Specialized or sport-specific footwear: i.e. ice skates, cleats – allowed; Air Force 1's, sneakers – prohibited
- Stand-alone athletic event fees (including foot or bike race registrations, endurance events, Special Olympics registrations)
- Swim goggles, snorkel, mask, fins
- Team fees (including registration, equipment rental, and competition fees)
- Two or three wheeled bicycles
- Watercrafts

**Frequency of purchase:** Two years for equipment only; however, equipment may be eligible for replacement sooner with pre-authorization.

**Note:** Adaptive exercise equipment and P.E. activities occurring outside of the state of Florida are eligible with pre-authorization. Exercise equipment is eligible with an [Educational Benefit Form](#).

### Prohibited items:

- Activities occurring outside of the state of Florida that are not pre-authorized
- Bouncy houses
- Footwear not specialized or sport specific (i.e. Air Force 1's, sneakers, etc.)
- Group rentals
- Inflatable slides



- In-ground or above-ground swimming pools or Jacuzzis
- Motorized exercise equipment (treadmills or walking pads are eligible)
- Motorized scooters or ride-ons (including golf carts)
- Motorized watercrafts and sailboats
- Pool tables
- Pool toys/floats (kickboards are eligible)
- Single admission leisure events, including equipment rental (bowling, trampoline parks, or ice-skating sessions are eligible)
- Sports uniforms
- Trampolines (individual exercise trampolines are eligible)

## School Supplies

School supplies are eligible for purchase, including, but not limited to:

- Bookbags (backpack, tote bag, messenger bag)
- Calculator
- Crayons/colored pencils/markers
- Lunchbox
- Math tools (abacus/compass/protractor/ruler)
- Notebook/folder/binder
- Paper
- Planner/organizer
- Printer ink
- Tape/paperclips/stapler
- Wax filament
- Writing utensils

## Stand-Alone Online Class

Parents/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.

## Curriculum and Curriculum Materials

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.



Parents/guardians must submit a pre-authorization request form for curriculum materials that are not publicly available.

## **Tuition and Fees**

### **Tuition and Fees at an Eligible Private School**

Tuition and fees at an eligible private school are covered by an FTC/FES-EO scholarship. Not all private schools are eligible to participate. Eligible schools must meet state eligibility criteria and elect to participate in the FTC/FES-EO scholarship programs with the Florida Department of Education (FLDOE). A list of schools eligible to serve scholarship students can be found in the [Florida Private Schools Directory](#). Select your county; then select Either FES Educational Options or FTC Schools.

### **Tuition and Fees for Full-Time In-Person Learners**

The agreed-upon amount of tuition and fees for each student is a contractual agreement between the parent/guardian and their eligible participating private school. Parents/guardians are required to meet with the eligible private school's principal or the principal's designee to review the school's academic programs and policies, specialized services, code of student conduct, and attendance policies before enrollment under s. 1002.394(10)(a)5., F.S. For students enrolling in an eligible, participating private school on a full-time basis, the SFO is obligated to commit scholarship funds on behalf of the student for tuition and fees for which the parent is responsible to pay to the private school before the student may use scholarship funds for additional uses.

**Note:** This option is only available to FTC/FES-EO full-time private school scholarship students.

Eligible fees include:

- Academic services fee
- Activity fee (i.e. choir, band, etc.)
- Application fee (payable in the fiscal year preceding the academic year)
- Athletics fee
- Club fee
- Book fee
- Enrollment fee
- Graduation fee
- Registration fee (payable in the fiscal year preceding the academic year)
- Security fee
- Technology fee
- Test fee
- Uniform fee (basic uniform pieces purchased from a school-required vendor)



### Prohibited fees:

- Annual funds
- Costs associated with scholarship management
- Food fees (i.e. lunch)
- Fundraising fee/donation fee/volunteer waiver fees
- Giving funds
- Optional fees
- Shoes and accessories fees

**Note:** Part-time tutoring, if provided by an eligible private school, may be listed as a fee. These providers and services will not be credentialed at the provider level, and they may be billed to the school and included in the fee schedule for services occurring during the school day by otherwise credentialed providers.

### Tuition and Fees for Part-Time PEP Students

Tuition and fees for part-time PEP students at an FLDOE approved Eligible Private School to attend in person is an eligible PEP expense. Not all private schools are eligible, the school must accept the FTC Scholarship to participate. A list of FTC schools eligible to serve scholarship students can be found in the [Florida Private Schools Directory](#).

### Tuition and Fees for Hybrid Private School Program PEP Students

Tuition and fees at a FLDOE approved hybrid private school program where PEP students attend in person at least two full school days per week at a physical location is an eligible PEP expense. Not all schools are eligible to participate. Hybrid private schools must meet state eligibility criteria and elect to participate in the program with the FLDOE. A list of hybrid private schools eligible to serve PEP students can be found in the [Florida Private Schools Directory](#).

Regular and direct contact with teachers may be satisfied for students enrolled in a personalized education program if students have regular and direct contact with teachers at the school's physical location at least two school days per week and the student learning plan addresses the remaining instructional time.

**Note:** This option is only available to PEP scholarship students.

### Tuition and Fees for Home Education Programs for 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\(1\)](#), F.S. while registered with an eligible nonprofit scholarship funding organization pursuant to s. 1002.395, F.S.





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 under the PEP student definition.

"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\(5\), F.S.](#)).

The following considerations apply when determining whether a program is an eligible home education instructional program tuition and fee expense.

**Eligible programs must:**

- Be a program selected by the parent/guardian as a part of their home education student's parent-directed instruction.
  - Private schools, virtual schools, and public or charter schools are not considered home education programs;
- Provide courses and/or activities for home education students that enhance or enrich the student's learning opportunities;
- Have publicly available/reviewable program descriptions of courses and/or activities.
- Have a published tuition and fee schedule;
- Be operated in a physical location (cannot be online); and
- Be a business organization (tuition and fees may not be payable to an individual, with the exception of regional program directors or designated liaisons of national home educational communities).

All other live instruction, whether in-person or via remote access online, must meet the requirements for part-time tutoring services to be reimbursed by FES-UA funds.

## 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.

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, F.S.
- An accredited independent postsecondary educational institution, as defined in s. 1005.02, F.S., which is licensed to operate in the state of Florida (under part III of



chapter 1005) or is approved to participate in a reciprocity agreement as defined in s. 1000.35(2), F.S.

## Tuition and Fees for Dual Enrollment

Students may participate in dual enrollment at an approved postsecondary institution. Participation in the scholarship program does not affect the ability to use funds for dual enrollment.

## Tuition and Fees for an Approved Pre-Apprenticeship 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, F.S.](#)

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

## Tuition and Fees for a Full-Time Private Tutoring Program for PEP Students

Tuition and fees required for enrollment in an eligible private tutoring program, authorized under s. [1002.43](#), F.S. are covered by FTC/FES-EO.

### Requirements for approved private full-time tutors include:

- 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)
- Tutor seeking to provide services must certify compliance with relevant statutes, including attendance requirements, and file annually a W-9 form with the appropriate SFO prior to the receipt of ESA funds, 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 five 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 25 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, F.S. 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 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.

Approved online or virtual providers include:

- An approved private online provider under s. 1002.45(2)(a), F.S.
- A program offered by the Florida Virtual School (FLVS) in which the eligible student is enrolled as a private paying student. (Note: If a student is enrolled in FLVS on a full-time basis as a public school student the student will be considered a public-school student and will be ineligible for a Family Empowerment Scholarship and Florida Tax Credit 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.

FLDOE has approval authority for these funding categories. The FLDOE publishes or maintains a list of approved online or virtual providers pursuant to the above statutory authority.

Parents/Guardians can find the list of providers online at [FLDOE Approved Virtual Instruction Program \(VIP\)](#).

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

Tuition and fees required for enrollment as a private-pay student at an approved virtual school are covered by FTC/FES-EO.

Students utilizing 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 parent/guardian prior to payment being released. If a student is enrolled in FLVS and funded as a public school student, the student will lose eligibility and funding for FTC/FES-EO scholarship. For further information on using the FES-UA scholarship to pay for FLVS enrollment visit the [FLVS website for school choice scholarships](#).

## Standardized Testing Fees

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

Approved standardized testing or assessments include:

- Advanced Placement (AP) examinations
- Assessments related to postsecondary education.
- Conducting career and interest assessments
- Industry certification examinations



- Initial or re-evaluation assessments
- Nationally and state standardized, norm-referenced assessments

### **Contracted Services Provided by a Public School or School District**

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

A scholarship recipient is eligible to 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 FLVS) if the student contracts for classes/services on a private-pay basis.

The parent/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 schools 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 and Florida Tax Credit Scholarship programs.

### **Part-Time Tutoring and Choice Navigator Services**

Tuition and fees for part-time tutoring or fees for Choice Navigator services is an eligible FTC/FES-EO expense.

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

- Holds a valid Florida educator's certificate
- Holds an adjunct teaching certificate
- Holds a valid professional standard teaching certificate issued by another state
- Has a bachelor's degree or a graduate degree in the subject area of instruction
- Is certified by a nationally or internationally recognized research-based training program as approved by the department.
- Holds a valid certificate issued by the national Board for Professional Teaching Standards (NBPTS) or the American Board for Certification of Teacher Excellence (ABCTE)
- Has an official FTCE score report indicating a passing score on a Florida subject area exam, not more than 10 years old
- Has a passing score report that is not more than 10 years old, above the intermediate level, on both the oral and written exams for a foreign language subject area (excluding



French, German, or Spanish) administered by the American Council on the Teaching of Foreign Language (ACTFL)

- Has a form provided by a Florida school district and signed by the school district, indicating there is no standardized exam in the subject area, but the person has attained the essential subject matter competencies and subject area specialization requirements
- Has a valid Statement of Status (SOE) issued by Educator Certification that indicates the educator is eligible for a Professional Certificate
- For a subject requiring a master's or higher degree (i.e., Reading), has a score report indicating a passing score on a Florida subject area exam (not more than 10 years old) AND a valid Statement of Status of Eligibility (SOE) issued by Educator Certification that indicates the educator is eligible for a Temporary or Professional Certificate

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.**

## Review

Step Up For Students has created a [feedback form](#) where parents/guardians may submit suggestions to improve this FTC/FES-EO/PEP Purchasing Guide. Step Up For Students will periodically review these suggestions and implement improvements when appropriate.



## Appendix A

### Summary of Prohibited or Ineligible Items

Prohibited items include, but are not limited to:

- Any activities occurring outside of the state of Florida that are not pre-authorized
- Admission or annual passes to amusement or theme parks not listed under the Theme Parks section, water parks, and out-of-state theme parks Any item or service that may pose a threat to the student or others or promote violence or criminal behavior.
- Any item for which the scholarship student does not meet the manufacturer's minimum age recommendation
- Arcade games or visits
- Guns, blades or knives or items with blades or knives (except for scissors, math tools, or some cooking equipment)
- Bouncy houses
- Business and Starlink RV internet services
- Commercial-grade tools/equipment
- Concert tickets (except plays, musicals, or orchestral performances)
- Costs of accommodations (including lodging or meals)
- Costs of transportation (including gas, mileage, or public transportation)
- Costs outside of basic admission for field trips and theme parks (including lodging, parking, food and beverage packages, photographs or souvenirs, premium access, and special event tickets) Note: School field trip fees paid to an eligible private school or eligible home education program may be submitted under the Field Trip category or included within tuition and fees.
- Digital devices
  - Desktop computer
  - Laptop computer
  - Web-centric laptop computers (such as Chromebook or Surface)
  - Tablet
  - e-Reader
  - Cellular phones
  - Smart watches
  - Gaming systems/Consoles purchased with accompanying educational software (except for Nintendo Wii © equipment or similar movement-based platforms)
- Digital periphery devices
  - Keyboard
  - Computer monitor
  - Mouse/touchpad/trackball



- Printer (including 3D printers)
- Speakers
- Headsets
- External drive (including hard drive and flash drive)
- Scanner
- Digital pencil
- TTY/TDD conversion modems
- Virtual and augmented reality headsets/goggles
- Wands and Sticks
- Wi-Fi routers, modems, and extenders (except rental from the internet service provider billed with a monthly internet service)
- [Educational Subscription Kits](#) not age and size appropriate for the student
- Family memberships to gyms, YMCAs, libraries, museums or other facilities
- Family or multi-user subscriptions (when a single-user subscription is available)
- Footwear (except for specialized or sport specific footwear)
- Full-time online instruction
- Gaming subscription services
- Gas or electric-powered gardening tools
- Group admissions or rentals
- Household items, other than cooking supplies or items on the [At-Home Classroom Furnishings](#) list
- Housing/food for live animals
- Inflatable slides
- In-ground or above-ground swimming pools or jacuzzis
- Live animals
- Medical items, including mobility aids, hearing aids, contact lenses, non-prescription eyeglasses, and prescription sunglasses (except one pair of prescription eyeglasses may be submitted for reimbursement each year)
- Motorized exercise equipment (except for treadmills or walking pads)
- Motorized scooters or ride-ons (including golf carts)
- Motorized watercrafts and sailboats
- Ornamental plants (shrubs, landscaping, houseplants)
- Outdoor televisions/inflatable outdoor theatres
- Performance costumes
- Pool tables
- Pool toys/floats (except for kickboards)
- Secondary market or resale tickets
- Single-admission leisure events, including equipment rental (except for bowling, trampoline parks, or ice-skating sessions)



- Special event tickets (for example, seasonal or after-hours events) at a Florida theme park
- Specific tuition and fees at an Eligible Private School
  - Annual funds
  - Before or after-school care
  - Costs associated with scholarship management
  - Food fees (i.e. lunch)
  - Fundraising fee/donation fee/volunteer waiver fee
  - Giving funds
  - Optional fees
  - Shoes and accessories fees
- Sporting event tickets
- Sports uniforms
- Televisions over 55"
- Trampolines (except for individual exercise trampolines)





## Appendix B

### Items requiring Pre-Authorization

- Adaptive exercise equipment
- [Curriculum](#) that is not publicly available
- Items or services that fall outside the frequency of purchase requirements listed in the handbook (within [Physical Education \(P.E.\)](#), [Electives](#), [At-Home Classroom Furnishings](#))
- Multiple of a single [At-Home Classroom Furnishings](#) item that exceeds \$50
- Multiples of a single [Electives](#) item that exceeds \$50
- Non-school affiliated [Field Trip](#) activities occurring outside of the state of Florida, but within the United States
- [Physical Education \(P.E.\)](#) activities occurring outside of the state of Florida



## Appendix C

### Items and Services requiring Educational Benefit Form

- [Electives](#), including:
  - Enrichment classes/courses
  - Garden supplies (tools must satisfy manufacturer age recommendations)
  - Gardening or horticultural lessons or training programs
  - Mechanical lessons or training programs
  - Mechanical supplies (tools must satisfy manufacturer age recommendations)
  - Programming/digital production lessons
  - Safety items (including protective gloves and goggles)
- Exercise equipment (including, but not limited to, stationary bike, treadmill/walking pad, weight bench)
- Out-of-state field trips and Florida theme park admission (as notated within [Field Trips and Other Activities Needed to Enhance Curriculum](#))

Florida theme park ticket or annual pass, including:

- Busch Gardens Tampa Bay
- SeaWorld Orlando
- LEGOLAND Florida Resort
  - LEGOLAND
  - Peppa Pig Theme Park
- Universal Orlando Resort
  - Universal Studios Florida
  - Islands of Adventure
- Walt Disney World
  - Animal Kingdom
  - Epcot
  - Hollywood Studios
  - Magic Kingdom
- [Educational Software and Subscriptions](#), including, but not limited to:
  - Video/TV/online streaming service
  - Musical streaming service
  - In-game purchase or credit
  - Live television
  - Social media (except LinkedIn Learning for Students)
  - Family or Multi-User software subscriptions