

Florida Choice Scholarships

PRIVATE SCHOOL PURCHASING GUIDE

(FES-EO & FTC)





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Introduction

Florida 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 parents and 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

Florida law requires that Family Empowerment Scholarship for Educational Options (FES-EO) and Florida Tax Credit (FTC) Scholarship 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 and 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 and guardians to use an online platform for purchases provided their choice of curriculum or academic programs is not limited. SFOs may also reimburse parents and guardians for their purchases of eligible products or services that meet their student's educational needs. Parents and guardians should verify with their SFO that a purchase is eligible for reimbursement before making the purchase. If a parent or 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 or guardian for the cost of that purchase.

Florida Statute 1000.21(5) defines “Parent” as 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 or FES-EO student.

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

- Enrolling in a public district school, charter school, or public online schools (including summer public school), without paying the public school.
- Misspending funds or committing fraud.
- Accepting any other scholarship or stipend while participating in FTC/FES-EO.



Step Up For Students reserves the right to deny an item or require clarification for items 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 items must meet 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.

Frequency of Purchase Limits: Certain items can only be purchased once every two years. This purchase limit applies across all scholarship programs, even if a student switches programs. For example, if a projector is purchased on November 10, 2025 with FES-UA funds, the student cannot purchase another projector with any other scholarship until November 11, 2027. Additionally, the limit cannot be circumvented by purchasing multiple units of the same item in a single transaction

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 Florida Statutes [1002.394\(2\)\(m\)](#) and [1000.21\(6\)](#).

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.

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 may require supporting documentation and an explanation of how the item is an eligible expense and benefits the student's education.

The pre-authorization request should be specific to the student and contain as much detail about the 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.

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 and depend on 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 the 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 scholarship portal.

Pre-authorizations are accepted until May 29, 2026. 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, 2026.

Product Safety: Some items or services may be unsafe for students and are not eligible program purchases, including any item or service that:

- May pose a threat to the student or others
- Promotes violence or criminal behavior
- The scholarship student does not meet the manufacturer's minimum age recommendation for
- Firearms, blades, knives, or items with blades or knives, except for scissors, math tools, and some cooking equipment

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 will be prorated to cover only the student's portion of the cost.

Purchase Location: Purchases made online through MyScholarShop using scholarship funds must be shipped to the mailing address associated with the student's scholarship account. Purchases submitted for reimbursement can be shipped to any Florida address, including P.O. Boxes.

Single User Designation: With the exception of the specific multi-user programs or items outlined in this guide, scholarship funds can only be used for single person items to benefit the student.



Authorized Expense Categories

Students receiving an FTC or FES-EO private school scholarship must be educated full-time at the physical location of an eligible private school.

Once tuition and fees are paid to the private school, students may use any remaining funds for other eligible expenses. FTC and FES-EO scholarship funds can be used to purchase educational products and services in legislatively defined categories outlined in Florida Statute 1002.394.

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
- CD, DVD, and music players
- Chair
- Desk
- Educational posters and visual support
- Indoor projector
- Maps, globes, atlases
- Picnic table
- Rugs or foam tiles
- Standing or drop-down screen
- Storage, including bookshelves and storage or organization containers
- Television up to 55" in size
- Timers and clocks
- Whiteboard

Frequency of purchase: Once every two (2) years for televisions, architect/drafting table, picnic table, or projectors; however, these items are eligible for replacement sooner with pre-authorization approval.

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, or educational applications. If a single-user subscription is available, the multi-user item purchase will be prorated to cover only the student's portion of the cost.

Educational Software & Subscriptions

The following items are eligible for single-user 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:

- Graphics and photo editing software
- Magazine subscriptions
- Newspaper subscriptions
- Software subscriptions (Word processing, Microsoft Office, Adobe, video or music editing software, LexisNexis, QuickBooks)
- Video, TV, or online streaming services
- Music streaming services
- In-game purchases or credits
- 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:

Elective Courses:

- Animal husbandry lessons
- Art lessons
- Club fees, including Scouts, 4H, and FFA clubs)
- Cooking lessons
- Drama lessons
- Enrichment classes
- Foreign language lessons
- Gardening and horticultural lessons or training programs



- Music lessons
- Mechanical lessons
- Photography and videography classes and courses
- Programming and digital production lessons
- Sewing lessons
- Woodworking lessons or training programs

Elective Course Supplies:

- Animal husbandry: bedding, grooming, cleaning supplies
- Art: paint, pencils, canvases, paper, clay, glue
- Cooking: measuring cups, utensils, mixing bowls, subscription kits
- Gardening: soil, fertilizer, seeds, seedlings, potted herbs, fruits/vegetables, plants in containers no larger than one gallon, or fruit trees not to exceed seven-gallon pots
- Mechanical: screws, wires, lubricants, solder
- Photography/Videography: batteries
- Safety Supplies: disposable gloves, masks, earplugs
- Sewing: thread, fabric, needles, patterns, bobbins
- Postsecondary and Career Education: tape, labels
- Woodworking: wood, nails, glue, sandpaper, stain

Elective Course Equipment:

- Animal husbandry: heating lamps, incubators, feeders, grooming
- Art: easels, ceramics kiln
- Cooking: Standing mixers, blenders, dehydrators
- Gardening: raised beds, compost tumblers,
- Mechanical: power tools, engine models
- Photography/Videography: cameras, tripods, lightning kits, microphones
- Safety Supplies: non-disposable goggles, gloves, respirators
- Sewing: sewing machine, mannequins, rotary cutters
- Postsecondary and Career Education: toolboxes, specialized trade tools
- Woodworking: workbenches, clamps, drills, sanders

Age-appropriate: Given the unique and varied needs of students participating in this scholarship program, age-appropriate items must meet minimum age requirements for safety purposes.

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

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

- Certification or national accreditation in the relevant subject area;



- Current enrollment in a postsecondary educational institution as a student of the relevant subject area;
- Degree from a postsecondary educational institution in the relevant subject area;
- Eligibility 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 & Other Activities Needed To Enhance Curriculum

The following items are eligible for student admission 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 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 or zoo admission
- Aquarium or zoo membership
- Museum admission
- Museum or library membership
- Programs or events at aquariums, museums, or zoos
- School field trip fees paid to an eligible private school or eligible home education instructional program
- Single-admission leisure events such as roller skating, ice skating, bowling, and trampoline parks (including equipment rental) under \$75
- State and National Park admission
- Ticketed events (including plays, musicals, or orchestral performances)

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 instructional 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 or 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 or guardian may only be reimbursed for the actual amount paid at the time of reimbursement submission, parents and 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.

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

One reimbursement request for a Florida theme park ticket or annual pass* during the school year (July 1, 2025-June 30, 2026) 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
- Dinosaur World
- Epic Universe
- Gatorland
- LEGOLAND Florida Resort*
 - LEGOLAND
 - Peppa Pig Theme Park
- SeaWorld Orlando
- 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.



- The reimbursement request must include the proof of purchase with the student's name on the receipt or invoice, and it must be submitted after the ticket or pass has been paid in full.
 - The purchase date is the date the ticket or pass is paid in full, or the purchaser has paid \$299, whichever is earlier. For example: an Annual Pass is purchased in August 2025 but paid on a payment plan; a total of \$299 has been paid as of November 15, 2025, and a reimbursement is submitted. The reimbursement request should be submitted with Invoice Date of November 15, 2025.
 - For purchases made with a payment plan: the parent or guardian may only be reimbursed for the actual amount paid at the time of reimbursement submission.
 - Parents and 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 and 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 & 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 promotes 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 and card games
- Blocks
- Chess and checker sets
- Dolls and accessories
- Dominoes and marbles
- Dress-up clothing



- LEGO
- Marbles
- 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

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 (reimbursement with pre-authorization only)
- Gym and fitness memberships or "Class Passes" for the student only, including on-demand fitness classes
- Individual exercise trampoline
- Nintendo Wii © equipment or similar movement-based platforms
- Safety equipment
- Skateboards
- Sports equipment, including basketball hoops, goals, nets
- Sports lessons, including individual training or group training
- Sports supplies, including balls, racquets
- Specialized or sport-specific footwear
- Sports uniforms, including all required accessories
- 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

PE Equipment

- Exercise equipment, including stationary bike, treadmill or walking pad, weight bench
- Home playsets or swing sets, including rubber mulch or safety materials
- Table sports, including ping-pong, pool, basketball shooting games, foosball, air hockey



- Two- or three-wheeled bicycles
- Watercraft, including boogie boards, canoes, kayaks, skim boards, stand-up paddleboards

Frequency of purchase: Once every (2) years for adaptive exercise equipment, exercise equipment, home playsets/swing sets, sports equipment (including hoops, goals, nets, basketball shooting games,), table sports (including ping pong, pool table, foosball, air hockey), bicycles, watercrafts (including kayak, canoe, surfboard, stand-up paddleboard). 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 may be eligible with pre-authorization

Prohibited P.E. items:

- Activities occurring outside of the state of Florida that are not pre-authorized
- Bouncy houses
- Footwear not specialized or sport-specific
- 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 toys and floats (kickboards are eligible)
- Single admission leisure events, including equipment rental (bowling, trampoline parks, or ice-skating sessions are eligible) over \$75
- Trampolines larger than an individual-sized trampoline

School Supplies

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

- Adhesives
- Bookbags; including backpacks, tote bags, messenger bags
- Calculator
- Lunchboxes, including bento boxes
- Math tools; including abacus, compass, protractor, ruler
- Notebooks, folders, binders
- Paper
- Planners and organizers
- Prescription eyeglasses
- Scissors
- Printer ink



- Tape, paperclips, stapler
- Wax filament
- Writing utensils; including crayons, colored pencils, and markers

Stand-Alone Online Class

Parents and 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.

Sensory Materials

Sensory materials that encourage learning through sensory stimulation are eligible.

- Balance Ball
- Manipulatives and Hands-on Materials
- Sensory bundles (e.g. travel sensory kit/calming weighted bundle)
- Sensory lighting (e.g. lava lamps/bubble tubes)
- Sensory manipulatives (e.g. fidgets/boink toys)
- Sensory swing
- Sensory table
- Specialized furniture/comfort chairs (e.g. beanbag chairs/Nugget couches)

Curriculum & 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 and guardians must submit a pre-authorization request form for curriculum materials that are not publicly available.

FTC/FES-EO Private School Scholarship students must be enrolled full-time in an eligible private school and cannot use their scholarship funds to pay for full-time online instruction. However, this Curriculum category can be used for self-paced, pre-recorded online courses.

Tuition & Fees

Tuition & Fees At An Eligible Private School

Tuition and fees at an eligible private school are eligible FTC/FES-EO expenses. 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. 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 & 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 or guardian and their eligible participating private school. Parents and 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 Florida Statute 1002.394(10)(a)5. 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.

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

Eligible fees include:

- Academic services fee
- Activity fee, including choir, band, etc.
- Application fee (payable in the fiscal year preceding the academic year, e.g. pay in February prior to August enrollment)
- Athletics fee
- Club fee
- Book fee
- Enrollment fee
- Graduation fee
- Registration fee (payable in the fiscal year preceding the academic year, e.g. pay in February prior to August enrollment)
- Security fee
- Technology fee
- Test fee
- Uniform fee (basic uniform pieces purchased from a school-required vendor, including sports uniforms)

Prohibited fees:

- Annual funds
- Costs associated with scholarship management
- Food fees, including breakfast and lunch
- Fundraising fees, donation fees, volunteer waiver fees
- Giving funds
- Optional fees
- Shoes and accessories fees



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 & 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 eligible expenses under 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 Florida Statute 1009.89.
- An accredited independent postsecondary educational institution, as defined in Florida Statute 1005.02, 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 Florida Statute 1000.35(2).

More information on eligible postsecondary institutions can be found [here](#).

Tuition & 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 & 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 Florida Statute [446.042](#).

Tuition and fee schedules must be published and made publicly available. Approved Pre-Apprenticeship Programs can be found on the Florida Department of Education website [here](#).

Tuition & Fees At An Approved Online or Virtual Provider

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

Approved online or virtual providers include:

- A virtual program offered by a department-approved private online provider that meets the provider qualifications specified in Florida Statute 1002.45(2)
- An approved online course offered pursuant to Florida Statutes 1003.499 or 1004.0961



The Florida Department of Education has approval authority for these funding categories and publishes a list of approved online or virtual providers. Parents and guardians can find the list of providers online [here](#).

Tuition & Fees As A Private-Pay Student At The Florida Virtual School

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

Students utilizing FLVS must be enrolled as a private-pay student. If a student is enrolled on a full-time basis in FLVS and funded as a public-school student, the student will lose eligibility and funding for their FTC or FES-EO scholarship. For further information on using the FTC and FES-EO scholarships to pay for FLVS enrollment visit the [FLVS website for school choice scholarships](#).

Testing and Assessments

Fees associated with standardized testing or examinations are eligible FTC/FES-EO expenses.

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 eligible FTC/FES-EO expenses.

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 the Florida Virtual School) **if the student contracts for classes or services on a private-pay basis.**

The parent or 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 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 & 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. Examples include:
 - The Barton Reading & Spelling System
 - The Orton-Gillingham Approach
 - Wilson Reading System
- Montessori Accreditation Council for Teacher Education (MACTE)
- 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 and guardians may submit suggestions to improve this FTC/FES-EO 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
- Bouncy houses
- Business and Starlink RV internet services
- Commercial-grade tools and equipment, including commercial-grade cooking equipment
- 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 instructional 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 and consoles (including Nintendo Switch systems) 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 drives (including hard drive and flash drive)
- Scanner
- Digital pencil
- TTY and TDD conversion modems
- Virtual and augmented reality headsets or 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
- Firearms, blades, knives, or items with blades or knives (except for scissors, math tools, and some cooking equipment)
- 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 and expenses
- Excludes cooking supplies or items on the [At-Home Classroom Furnishings](#) list
- Includes home improvements, including irrigation systems
- Housing or food for live animals
- Inflatable slides
- In-ground or above-ground swimming pools or Jacuzzis
- Live animals
- Live mature or ornamental plants in containers that exceed one gallon, except for fruit trees, which cannot exceed seven gallons
- Medical items, including mobility aids, hearing aids, contact lenses, non-prescription eyeglasses, and prescription sunglasses (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
- Outdoor televisions and inflatable outdoor theatres
- Performance costumes
- Pool toys and 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 (seasonal or after-hours events, for example) 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 fees, donation fees, and volunteer waiver fees
 - Giving funds
 - Optional fees
 - Shoes and accessories fees
- Sporting event tickets
- Supplies that are considered general household expenses or improvements, including chicken coops, irrigation systems, large appliances
- 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 under the [Physical Education \(P.E.\)](#), [Electives](#), and [At-Home Classroom Furnishings](#) sections
- 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

Out-of-State Items Requiring Pre-Authorization

- Physical Education (P.E.) activities occurring outside of the State of Florida, including:
 - Dance lessons
 - Gym and fitness membership, class passes, on-demand fitness classes
 - Sports lessons
 - Sports participation fees and team fees
 - Stand-alone athletic event fees
- Field trips occurring outside of the State of Florida, including:
 - Cultural programming event or admission
 - Museum admission
 - Museum and library memberships
 - State and National park admission
 - Ticketed events (including plays, musicals, or orchestral performances)
 - Zoo and aquarium admission
 - Zoo and aquarium membership
 - Zoo and aquarium programs or event admission

Children of active-duty members of the United States Armed Forces who live outside of Florida but whose state of legal residence is Florida may have authorized purchases made using EMA shipped to them outside of Florida. Orders made using MyScholarShop may not be shipped outside of Florida.

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.

Internet Resources: In-home internet services (including mobile hot-spots and streaming services) must be provided to the Florida residential address associated with their student's scholarship application.

Purchase Location: Purchases made online through MyScholarShop using scholarship funds must be shipped to the mailing address associated with the student's scholarship account. Purchases submitted for reimbursement can be purchased out of state. Purchases submitted for reimbursement must be shipped to a Florida address, including P.O. Boxes (military families living out of state are the only exception to this rule).



Appendix D

Authorized Uses of Scholarship Funds Chart

Authorized Use of Scholarship Funds	Scholarship Program				Payment Method
	FES-UA	FTC/FES-EO	PEP	NWSA	
Instructional materials	X	X	X	X (DP)	DP or R
Curriculum and curriculum materials	X	X	X	X (DP)	DP or R
Tuition and fees for:					
Full-time, in-person private school	X	X			DP or R
Part-time, in-person eligible private school	X		X		DP or R
Hybrid private school			X		DP or R
Home education instructional programs	X		X		DP or R
Eligible postsecondary institution	X	X	X		DP or R
Dual enrollment	X	X	X		DP or R
Approved pre-apprenticeship programs	X	X	X		Reimbursement
Approved online or virtual provider	X	X	X		DP or R
Private-pay Florida Virtual School	X	X	X		DP or R
Approved VPK program provider	X				DP or R
Approved school readiness provider	X				DP or R
Standardized testing fees	X	X	X		DP or R
Contracted services provided by a public school or school district	X	X	X		DP or R
Private tutoring					
Full-time private tutoring	X		X		DP or R
Part-time private tutoring	X	X	X	X (DP)	DP or R
Services provided by a Choice Navigator	X	X	X		DP or R
Contributions to approved college savings programs					
Stanley G. Tate FL Prepaid College Program	X				Reimbursement
FL 529 Savings Program	X				Direct Pay
Specialized services by approved providers or a Florida hospital					
Applied behavior analysis	X				DP or R
Speech-language pathologist services	X				DP or R
Occupational therapy services	X				DP or R
Physical therapy services	X				DP or R
Listening and spoken language specialist services	X				DP or R
Fees for specialized summer education programs	X				DP or R
Fees for specialized after-school education programs	X				DP or R
Fees for summer education programs that improve reading, literacy, or math skills				X (DP)	Direct Pay
Fees for after-school education programs that improve reading, literacy, or math skills				X (DP)	Direct Pay
Transition services provided by job coaches	X				Reimbursement
Annual home education evaluation fees	X				DP or R
Fees for horse therapy	X				DP or R
Fees for music and art therapy	X				DP or R

"DP" = Direct Pay through EMA or MSS; "R" = Reimbursement. All NWSA purchases must be made by Direct Pay