



FTC/FES-EO Purchasing Handbook for School Year 2025-2026

AAA Scholarship Foundation – Florida

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Refer to your SFO's Parent Handbook for detailed information about their scholarship policies and procedures.

INTRODUCTION

Florida state law requires Scholarship Funding Organizations (SFOs) to prepare a purchasing handbook detailing the authorized uses of scholarship funds.

This handbook serves as a guide to assist AAA scholarship student’s families to remain in compliance when requesting scholarship disbursements. It is not intended to provide detailed instructions on how to request a disbursement nor to prescribe any particular educational programs. Because each SFO is an independent non-profit organization they each have their own policies and procedures, it is important that you refer to your SFO’s purchasing Handbook and / or Parent Handbook for detailed information about their scholarship administration processes.

SCHOLARSHIP TYPES

Currently, there are two Florida income-based scholarship programs: the Florida Tax Credit Scholarship (“FTC”) and the Family Empowerment Scholarship for Educational Options (“FES-EO”).

Eligible FTC families may use the scholarship in one of two ways:

- 1) Full-Time Private School Scholarship - for students enrolled full-time at an eligible private school. Scholarship funds must be committed to payment of the tuition and fees of the eligible private school before any may be used for additional authorized purposes.
- 2) Personalized Education Program ("PEP") Scholarship - for students not primarily enrolled full-time in public or private school. Scholarship funds must be used by the parent/guardian to procure the services necessary to educate their students. The parent/guardian must annually submit a sworn compliance statement affirming that funds will be used only for authorized purposes serving the student's educational needs and that they are responsible for all excess expenses.

Eligible FES-EO families may use the scholarship in the same way as #1 above.

PURCHASING POLICIES

FES-EO and FTC scholarship funds must be used to meet the educational needs of an eligible student. Unless specifically stated, references to FTC include PEP.

Using a student’s scholarship funds for unauthorized purposes may violate Florida statute. 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 may be against the law. Please contact your SFO if you have questions about a financial transaction using scholarship funds prior to engaging in this transaction.

SFOs may require guardians to use an online platform for purchases provided the guardian’s 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. All reimbursement requests must be properly supported. Proper support would include but not be limited to a copy of the paid receipt from the provider listing the educational items and/or services purchased, the date the items were purchased, or the services were provided, and the name of the student for whom the items/services benefited.

Refer to your SFO’s Parent Handbook for detailed information about their scholarship policies and procedures.

GENERAL PURCHASING PROVISIONS AND DEFINITIONS

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

Age/Grade/Ability: SFOs reserve the right to deny a disbursement request if the item or service is determined to be inappropriate for the student's age, grade, or ability.

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

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

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 this handbook, the term "Guardian" will be used to include all eligible parents and guardians of eligible FTC, PEP, or FES-EO students.

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.

INELIGIBLE EXPENSE CATEGORIES

FES-EO/FTC scholarship funds may NOT be used to purchase the following educational products and services:

- Live animals
- Food or housing for live animals
- Gas or electric powered gardening tools
- In-ground or above-ground swimming pools
- Blades or knives or items with blades or knives
- Theme park admissions or annual passes
- Therapies or medical devices
- Family memberships to gyms, YMCAs, or other facilities
- Pool tables
- Household items, including kitchen appliances and cookware
- Household furniture (chairs, lamps, pictures, beds, etc.) or fixtures
- Outdoor equipment (playground, basketball equipment, etc.)
- Gaming consoles (Xbox, PlayStation, Nintendo, Nintendo switch, etc.)
- Mileage or fuel for transportation
- Meals
- Chemicals (epoxy, glues, commercial paint, Acids, etc.)
- Out of state field trips
- Overnight lodging
- Vehicles, including but not limited to two-, three-, and four-wheeled vehicles
- Teaching manuals, teacher's edition with the annotated student text and copies of supplementary materials (print or digital) with answer keys, worksheets, tests, diagrams, etc. and professional development which may include training, workshops, and consulting services.

Refer to your SFO's Parent Handbook for detailed information about their scholarship policies and procedures.

- Board games that: 1) were not specifically designed to provide instructional content and student learning activities for assisting in the instruction of a subject or course and/or 2) are not required supplemental materials for an approved curriculum for the student
- Expenses incurred before the school year during which the student's PEP account was established
- Private sale and/or cash purchases

Note that this is not an exhaustive list. AAA reserves the right to approve or deny requests based on each student's facts and circumstances.

ELIGIBLE EXPENSE CATEGORIES

FES-EO/FTC scholarship funds may be used to purchase instructional materials, curriculum, tuition and fees, standardized testing fees, contracted services provided by a public school or school district, and tuition and fees for part-time tutoring services or services provided by a choice navigator. Below is a description of these authorized educational items and services.

1) INSTRUCTIONAL MATERIALS

"Instructional materials," as provided in s. 1006.29(2), Florida Statutes, means items having intellectual content that by design serve as a major tool for assisting in the instruction of a subject or course. These items may be available in bound, unbound, kit, or package form and may consist of hard backed or soft backed textbooks, electronic content, consumables, learning laboratories, manipulatives, electronic media and computer courseware or software.

Digital Materials

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

Stand-Alone Online Class

Online courses that are appropriate for the scholarship student may be eligible. Scholarship funds may not be used to pay for full-time online instruction unless it is a virtual program offered by a FL DOE approved Virtual Instruction Program provider that has met the specifications in s. 1002.45(2)(a), Florida Statutes. A stand-alone online class does not permit live, interactive instruction.

Internet Resources

Internet resources include in-home internet services at the Florida residential address associated with the student's scholarship application. Modem or router rental from the internet service provider and billed with a monthly internet service may also be eligible. Monthly expenses will be prorated to cover only the student.

Books

Textbooks, workbooks, library books and other books may be eligible. Books with content that may pose a threat to the student or others or promote violence or criminal behavior are ineligible for purchase.

Lab fees and materials

Science, math and computer lab fees and equipment and lab safety equipment that is appropriate to the student's age, grade or ability may be eligible. Lab equipment that may pose a threat to the student or others or promote violence or criminal behavior are ineligible for purchase.

Refer to your SFO's Parent Handbook for detailed information about their scholarship policies and procedures.

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.

Educational Software/Subscriptions

The following items may be 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 may include:

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

Prohibited Expenses may include but not be limited to:

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

Electives

Lessons, equipment, or consumables generally associated with elective or enrichment (non-core academic subjects), may be eligible.

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.
- 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.

These reimbursements requests must be accompanied by educational benefit documentation.

Physical Education

Physical Education expenses including sports lessons, fees, and certain equipment may be eligible.

Prohibited expenses may include but not be limited to:

- Motorized equipment
 - Trampolines
 - Vehicles, including but not limited to two-, three-, and four-wheeled vehicles
 - 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
 - Pool Tables
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Refer to your SFO's Parent Handbook for detailed information about their scholarship policies and procedures.

Musical Instruments & Equipment

Musical lessons, instruments, and certain equipment may be eligible. Maintenance, tuning, insurance or service agreements and repair of instruments may be ineligible.

Field Trips

Field trip admission for the student only may be eligible. 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. Secondary market or resale tickets are not reimbursable.

Examples include admission for the student only for in-state zoos, science or art centers, museums, plays, orchestras, musicals, etc.

These reimbursements requests must be accompanied by educational benefit documentation.

At Home Classroom Furnishings

Classroom furnishing required by the instructional materials may be eligible expenses.

School Supplies

School supplies required by the instructional materials may be eligible expenses.

Learning Manipulatives/Creative Play Items

Items utilized for tactile learning, academic practice, or creative play may be eligible expenses.

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. Board games that: 1) were not specifically designed to provide instructional content and student learning activities for assisting in the instruction of a subject or course are ineligible for purchase with scholarship funds.

2) CURRICULUM

"Curriculum" as defined by s. 1002.394(2), Florida Statutes is a complete course of study for a particular content area or grade level, including any required supplemental materials 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.

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.

At Home Classroom Furnishings

Classroom furnishing required by a curriculum may be eligible.

School Supplies

School supplies required by a curriculum may be eligible.

Refer to your SFO's Parent Handbook for detailed information about their scholarship policies and procedures.

3) 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, except for full-time tuition which is NOT an eligible expense for 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 FL DOE. A list of schools eligible to serve scholarship students can be found on the FL DOE's online 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. The guardian must approve each payment to the eligible school before the SFO makes the funds transfer.

Eligible Private School fees may include but not be limited to:

- Application Fees
- Registration Fees
- Uniform Fees
- Book Fees
- Technology Fees
- Test Fees
- Graduation Fees

Prohibited Fees may include but not be limited to:

- 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

Tuition & 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), F.S. while registered with an eligible nonprofit scholarship funding-organization pursuant to s. 1002.395, F.S.

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.

Refer to your SFO's Parent Handbook for detailed information about their scholarship policies and procedures.

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 equivalents at private schools, virtual schools, hybrid schools, public schools or charter schools;
- 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; **and**
- Have a published tuition & fee schedule.

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 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 FL DOE and sponsored by a registered apprenticeship program under s. 446.071.

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

Tuition and Fees for a Private Tutoring Program

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 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 may need to file annually a W9 form with the appropriate SFO prior to payment, and then annually thereafter. The FLDOE may institute a standardized compliance form.

Refer to your SFO's Parent Handbook for detailed information about their scholarship policies and procedures.

A full-time private tutor receiving FTC/FES-EO 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 Instruction Providers include:

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

FL DOE Approved Online Course Providers:

- Accelerate Education (Grades K-5 through 2025-26)
- Edison Virtual Learning (Grades 6-12 through 2027-28)
- Edmentum/Apex Learning (Grades 9-12 through 2025-26)
- eDynamic Learning ULC (Grades 6-12 through 2027-28)
- Founders Education LLC (Grades 9-12 through 2025-26)
- Grade Results, Inc. (Grades K-12 through 2026-27)
- My Virtual Academy (Grades 9-12 through 2025-26)
- National Highway Safety Administration (Grades 9-12 through 2027-28)
- 2Sigma School, Inc. (Grades 9-12 through 2026-27)

FL DOE Approved Virtual Instruction Program (VIP) Providers:

- Accel Schools East (Grades K-12 through 2027-28)
- Connections Education of Florida, LLC (Grades K-12 through 2027-28)
- Graduation Alliance (Grades 9-12 through 2026-27)
- Imagine Learning (Grades K-12 through 2027-28)
- K12 Florida (Grades K-12 through 2027-28)
- K12 Preparatory Academy (Grades 9-12 through 2027-28)
- Mater Virtual Academy (Grades K-12 through 2026-27)
- OptimaEd, LLC (Grades K-9 through 2027-28)

Refer to your SFO's Parent Handbook for detailed information about their scholarship policies and procedures.

- Somerset Virtual Academy (Grades K-12 through 2026-27)

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.

FTC/FES-EO students utilizing Florida Virtual School (FLVS) must be enrolled as “private-pay” students. PEP students utilizing FLVS must enroll with them by selecting “Private School” as their school type and then scrolling down and selecting “Personalized Education Program -PEP” as the name of the school. If a scholarship student is enrolled in FLVS and funded as a public-school student, the student may lose eligibility and funding for their FTC/FES-EO/PEP scholarship.

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

4) STANDARDIZED TESTING FEES

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

Approved standardized testing or assessments include:

- [Nationally standardized, norm-referenced assessments](#)
- Advanced Placement (AP) examinations
- Industry certification examinations
- Assessments related to postsecondary education.

5) 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.

There is no requirement for public or charter schools, or school districts, to contract for services with a scholarship participant. 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 may lose eligibility and funding for an FTC/FES-EO scholarship.

6) 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;

Refer to your SFO's Parent Handbook for detailed information about their scholarship policies and procedures.

- 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 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 FL DOE 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.

END