

FTC/PEP/FES-EO Purchasing Handbook for School Year 2026-2027

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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.

If you are not certain whether an item or service is an authorized use of your student's scholarship funds, you do not have to guess. AAA offers a Pre-Authorization process that lets you ask before you spend, using the PEP Pre-Authorization Form available on AAA's website. See **Pre-Authorization** below.

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. PEP parents must submit an annual Student Learning Plan or "SLP" for their eligible students prior to funds being accessed.

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. AAA offers two ways to use scholarship funds for eligible items and services. A guardian may submit a purchase request through AAA's online purchasing platform, in which case AAA has the items shipped directly to their home and the cost is charged against the student's available balance, or a guardian may purchase an eligible item directly and submit it for reimbursement. Instructional materials and other tangible goods available through the platform may be requested either way. Services, tuition and fees are handled through reimbursement. See **Direct Purchasing Through AAA's Online Platform**.

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.

How AAA Decides Whether an Expense Is Authorized

AAA approves a request when all of the following are true:

- The expense falls within one of the authorized use categories established by s. 1002.395(6)(d), Florida Statutes, and described in this handbook;
- The item or service serves the educational needs of the scholarship student, and the guardian has provided the documentation this handbook requires for that category;
- The item or service is appropriate to the student's age, grade, or ability and does not present a safety concern; and

- The expense is not listed as an ineligible expense.

AAA may deny requests where the expense is outside every authorized use category, where the required documentation has not been provided, where the item presents a safety concern, or where the record shows the purchase does not serve the student's instruction. Examples of each are provided under **Ineligible Expense Categories**.

DIRECT PURCHASING THROUGH AAA'S ONLINE PLATFORM

AAA's online purchasing platform allows a guardian to request eligible instructional materials and other tangible goods without paying for them first. The guardian identifies the items, AAA reviews the request, and AAA and has them shipped to the student's registered address. The cost is charged against the student's available scholarship balance. AAA currently uses Amazon as its online purchasing platform.

How to request. A purchase request is submitted through the Scholarship Management Portal and must identify each item, its disbursement category, price, quantity and web link, and must include a copy of the item list. Complete instructions are in AAA's guide, Shopping for Scholarship Items on Amazon, available at www.aaascholarships.org.

Review. AAA reviews each item in a purchase request against this handbook before the purchase is made. Items that are not an authorized use of scholarship funds will not be purchased, and AAA will notify the guardian and state the reason. The remaining approved items in the request will be purchased.

Educational benefit documentation. Where this handbook requires educational benefit documentation, a curriculum citation or other supporting information for an item, the guardian must provide it with the purchase request.

Pre-Authorization is not required. Because AAA reviews eligibility before buying, a guardian does not need to submit a Pre-Authorization Form for an item requested through the platform, including a durable good costing $250 or more.

Available balance. Amounts committed to pending purchase requests are held against the student's balance and are not available for other requests until the pending request is completed or cancelled.

Prices and amounts. Prices entered in a purchase request are estimates. The amount charged against the student's account is the actual amount AAA pays at the time of purchase, including applicable taxes and shipping, which may differ from the estimate.

Shipping address. Items purchased through the platform are shipped only to the Florida residential address associated with the student's scholarship account. A guardian whose address has changed must update the address with AAA before submitting a purchase request. See **Active-Duty Military Families** for the exception that applies to a family stationed outside Florida.

Eligibility is unchanged. Every provision of this handbook applies to items purchased through the platform. The availability of an item on the platform does not make it an authorized use of scholarship funds.

Multi-user items. Where an item will be used by other members of the household as well as the scholarship student, scholarship funds cover only the student's prorated share. Because AAA

pays the full purchase price when it buys through the platform, multi-user items are not available through the platform. A guardian who wants such an item should purchase it directly and submit the student's prorated share for reimbursement. See **Prorating Payments for Multi-User Items**.

Services, tuition and fees. The platform is used for tangible goods. Tuition and fees, classes, lessons, tutoring, memberships, field trips and other services continue to be submitted for reimbursement.

Returns. An item purchased through the platform was paid for with the student's scholarship funds rather than with the guardian's money. A guardian who receives an item that is damaged, incorrect or otherwise needs to be returned must contact AAA at acctg@aaascholarships.org and identify the item and the reason for the return. AAA will obtain a return label and provide it to the guardian. A guardian may not return a scholarship purchase through a personal account and may not accept a refund, store credit, gift card or other value for a returned scholarship item. Refunds are credited to the student's scholarship account. See **Monetary Benefit**.

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.

Active-Duty Military Family: A household in which a parent is an active duty member of the United States Armed Forces, including a member of the National Guard or a reserve component serving on active duty orders, and the scholarship student is that member's dependent child. Where this handbook requires that an item be shipped to, or a service be delivered at, a location in Florida, an Active-Duty Military Family stationed outside Florida whose home of record or state of legal residence is Florida may substitute the family's current duty-station residence.

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. **Note:** For purposes of determining a student's ability, AAA may consider the student's demonstrated academic, developmental, or functional level rather than solely the student's enrolled grade level. If instructional materials or services are substantially above or below the student's grade level, AAA may request additional documentation supporting the educational appropriateness of the item or service. Supporting documentation may include curriculum placement assessments, standardized test results, educational evaluations, learning plans, provider recommendations, or a written explanation from the parent describing how the item or service meets the student's individual educational needs.

Direct Buying Platform: AAA's online purchasing platform, through which guardians choose the items and AAA has them shipped directly to the guardian's home address. The cost is deducted from the student's available scholarship balance rather than reimbursing the guardian. See **Direct Purchasing Through AAA's Online Platform**.

Durable Good: An item of tangible personal property that, in the ordinary course of use, is not consumed by use, retains substantial functional value beyond a single school year, and has an individual purchase price of $250 or more. Durable goods do not include consumables, books, curriculum materials, subscriptions, tuition, or services. See **Pre-Authorization**.

Educational Benefit: The connection between an item or service and the instruction of the scholarship student. Where this handbook states that educational benefit documentation is

required, a brief written statement from the guardian identifying the subject or course the item supports, and how the student will use it, is sufficient. A curriculum page, course description, syllabus, lesson list, or provider description may be attached but is not required unless this handbook says so for that category.

Monetary Benefit: A family may not receive a payment, refund, or rebate of scholarship funds from a vendor. This includes a refund, credit, gift card or promotional reward arising from a purchase AAA made on the student's behalf through the direct buying platform. Any such amount belongs to the student's scholarship account.

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. See **Active-Duty Military Families**.

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.

Pre-Authorization: A determination by AAA, made before a purchase, that a specified item or service is an authorized use of the student's scholarship funds. Pre-Authorization is requested by submitting the PEP Pre-Authorization Form, available on AAA's website at www.aaascholarships.org, to AAA by email. It is available for any expense and is recommended for durable goods. See **Pre-Authorization**.

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. See **Active-Duty Military Families**.

Physical goods a guardian purchases directly and submits for reimbursement must be shipped to the residential address associated with the student's scholarship account. This requirement helps AAA confirm that the scholarship student is the beneficiary of the purchase. It does not apply to digital goods, subscriptions, services, tuition and fees, or any purchase involving no physical shipment; to items the guardian purchases in person or collects at a store or carrier location; to an alternate delivery address approved in advance through **Pre-Authorization**; or to **Active-Duty Military Families**.

Where goods were shipped to an address other than the one associated with the student's account and no exception applies, AAA will request an explanation before making a determination.

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. Multi-user items are purchased by the guardian and submitted for reimbursement at the student's prorated share. They are not available through the direct buying platform. See **Direct Purchasing Through AAA's Online Platform**.

PRE-AUTHORIZATION

AAA offers a Pre-Authorization process for PEP. Pre-Authorization lets you confirm that an item or service is an authorized use of your student's scholarship funds ***before*** you spend your own money. Where you are paying for an item or service yourself and submitting it for

reimbursement, Pre-Authorization is the way to avoid paying for something that is later determined not to be reimbursable. Pre-Authorization is not required for an item requested through the direct buying platform, because AAA reviews those items before they are purchased.

Pre-Authorization is not requested through the Scholarship Management Portal. Download the PEP Pre-Authorization Form from AAA's website at www.aaascholarships.org, complete it, and submit it with your supporting documents by email to PEP@aaascholarships.org. AAA will return a copy of the form to you showing whether the request is approved or denied.

Pre-Authorization is optional

You may submit a Pre-Authorization request for any expense at any time. AAA encourages you to do so whenever this handbook describes an item as one that "may be eligible," whenever the item is not specifically described in this handbook, or whenever you are simply not sure. There is no disadvantage to asking first.

When Pre-Authorization is recommended

Pre-Authorization is recommended before purchasing durable goods. A durable good is an item that is not consumed by use, retains substantial functional value beyond a single school year, and costs $250 or more. Item must be age appropriate for intended use. Additional information may be needed during review.

What to include with the Pre-Authorization form

- A screen shot, listing, or catalog page showing the specific item or service and its price
- The amount of the anticipated purchase
- The subject or course the item supports and how the student will use it
- The page of the curriculum, materials list, course description, or lesson plan that requires the item, where the item is a furnishing or supply not on a safe harbor list in this handbook
- If the item is a replacement for a durable good previously purchased with scholarship funds, an explanation of why replacement is needed

Effect of an approved Pre-Authorization

An approved Pre-Authorization confirms that the item or service described is an authorized use of scholarship funds. AAA will not later deny a reimbursement request on eligibility grounds where the item purchased matches the item approved, a copy of the approved form and its approval code are attached to the reimbursement request, and the request is otherwise properly supported. Approval does not guarantee that sufficient funds remain in the student's account at the time of reimbursement and does not confirm a provider's eligibility.

An approved Pre-Authorization expires 90 days from the approval date shown on the returned form. A copy of the approved form must be included with the Parent Reimbursement Request Form.

Timing

AAA will review Pre-Authorization requests and return the form generally within 10 business days. Requests for the 2026-2027 school year should be submitted by March 31st so that there is time to make the purchase and submit a reimbursement request before the end of the school year.

Attestation

The Pre-Authorization Form and the reimbursement request will include the following affirmation, in addition to the confirmation of the Sworn Compliance Statement already on the form:

> *I affirm that I have not previously purchased this item, or a substantially similar item, using scholarship funds from any scholarship funding organization within the past 24 months.*

ACTIVE-DUTY MILITARY FAMILIES

Section 1002.395(3)(b)1.a., Florida Statutes, provides that a student is eligible if the student is a resident of this state or is the dependent child of an active duty member of the United States Armed Forces who has 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.

A scholarship student who is the dependent child of an active duty member of the United States Armed Forces, and whose family's home of record or state of legal residence is Florida, does not lose access to authorized purchases because the family is stationed outside Florida under military orders. For such a student:

- Purchases made through the direct buying platform may be shipped to the family's current duty-station residence.
- Physical goods purchased directly and submitted for reimbursement may be shipped to the family's current duty-station residence.
- In-home internet service may be provided at the family's current duty-station residence.
- Field trips and physical education activities occurring in the state where the family is stationed are treated as in-state activities and are eligible on the same terms as activities occurring in Florida.
- Services may be delivered in the state where the family is stationed. All provider credential requirements in this handbook continue to apply without modification.

Documentation. A guardian relying on this section must submit once per school year a copy of current permanent change of station orders and a Leave and Earnings Statement or other official documentation showing Florida as the member's home of record or state of legal residence. Submit to Florida@aaascholarships.org. AAA will note the student's account, and this section will apply to requests for the remainder of that school year.

Scope. This section addresses the location of purchases and services only. Scholarship eligibility is determined under s. 1002.395, Florida Statutes, at application and at renewal, and is not affected by this section.

INELIGIBLE EXPENSE CATEGORIES

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

- Digital devices, such as desktop computers, laptop computers, tablets, etc. unless required to access the curriculum or instructional material the student is using **Note:** When requesting approval for a digital device, the parent should provide documentation demonstrating that the device is necessary to access the curriculum, educational software, online coursework, or instructional materials being used by the student. Supporting

documentation should be submitted through a preauthorization request and may include curriculum requirements, provider documentation, course enrollment records, or other evidence showing that the device is required for the student's educational program.

- Digital periphery devices, such as keyboards, monitors, scanners, printers, etc. unless required to access the curriculum or instructional material the student is using
- Primarily noneducational devices including televisions, telephones, home theater and audio equipment, unless required by the curriculum or instructional material the student is using.
- 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 (A membership purchased solely for the scholarship student may be eligible if it otherwise meets the program's educational requirements and falls within an approved category.)
- Pool tables
- Household items, including kitchen appliances and cookware
- Household furniture and fixtures customary for general household use rather than for the student’s instruction. Furnishings used by the student for instruction may be eligible; see At Home Classroom Furnishings under Instructional Materials
- 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, except as provided under **Active-Duty Military Families**
- 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. Scholarship funds are authorized for the instruction of the scholarship student. Materials and training directed to the instructor are the guardian’s responsibility.
- 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. Board games, card games, and similar items that are used as learning manipulatives are addressed under Learning Manipulatives/Creative Play Items and are not excluded by this provision.

- Expenses incurred before the school year during which the student's 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.

Examples of Expenses Outside the Authorized Use Categories

Some expenses are not authorized because no category in s. 1002.395(6)(d), Florida Statutes, covers them. Common examples include:

- Therapies, specialized services, and medical devices. These are authorized for students with unique abilities under a different program and a different statute, and are not an authorized use of FTC, FES-EO, or PEP funds.
- Full-time private school tuition for a PEP student.
- Transportation, lodging, and meals.
- Contributions to prepaid college or college savings plans.

Examples of Purchases That Do Not Serve the Student's Instruction

An item may fall within a category and still be denied where the record shows the purchase does not serve the scholarship student. Common examples include:

- The item was purchased for a sibling, a guardian, or the household rather than for the scholarship student.
- The item was purchased with scholarship funds, returned, and the proceeds kept.
- An item AAA purchased through the direct buying platform was returned through a personal account rather than through AAA, or a refund or credit for such an item was kept by the family.
- The stated educational purpose is contradicted by the student's record, for example laboratory equipment for a subject the student is not studying.
- The quantity purchased exceeds what one student could use for instruction.

APPEALING A DENIED REQUEST

You can often avoid denial altogether by submitting a Pre-Authorization Form before you purchase. If a request has already been denied, you may appeal. The same appeal process applies where AAA declines to purchase an item requested through the direct buying platform.

If a request is denied, you may appeal by:

1. Notifying AAA by email at PEP@aaascholarships.org,
2. Include an explanation in further detail the necessity and educational value of the item/service, and
3. Include the curriculum or instructional material that requires the item/service

AAA will review the appeal and provide a final decision, generally within 10 business days. Every denial notice will state the specific reason for the denial and what would be needed to approve the request.

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. See **Active-Duty Military Families**.

> **Proration Example:** To determine the eligible reimbursement amount, divide the total monthly internet bill by the number of household members residing in the home. The resulting amount represents the monthly share attributable to each household member. For example, if the monthly internet bill is $100 and there are 4 household members, the eligible amount attributable to one scholarship student would be $25 per month. Households with multiple scholarship students may claim the prorated amount for each eligible 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 is ineligible for purchase.

Educational Subscription Kits

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

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. **Annual Curriculum and Educational Subscriptions:** For curriculum or educational subscriptions paid annually in advance, reimbursement requests must be submitted on a quarterly basis. To determine the reimbursable amount for each quarter, divide the total annual subscription cost by four and submit one reimbursement request per quarter for the prorated amount.

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, except as provided under **Active-Duty Military Families**
- Pool Tables

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. **Museum, Zoo, etc. Memberships:** Eligible memberships must be submitted for reimbursement on a monthly or quarterly basis. Parents should prorate the total membership cost over the membership term and request reimbursement for only the applicable monthly or quarterly portion.

Examples include admission for the student only for in-state zoos, science or art centers, museums, plays, orchestras, musicals, etc. See **Active-Duty Military Families**.

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. Furnishings are not a separate category under Florida law. They are eligible where they are required by the instructional materials or curriculum the student is using, which is why this connection must be shown.

AAA will approve the following furnishings on a guardian's statement that the item is used by the student for instruction, without requiring a curriculum citation:

- Bulletin board and whiteboard
- Chair and desk, or table used as a work surface for the student
- Bookshelves and storage or organization containers used for the student's materials
- Educational posters and visual supports

- Maps, globes, and atlases
- Timers and clocks
- Rugs or floor tiles for a designated learning area
- Reading lamp or task lighting for the student's work surface

Other furnishings may be eligible where the guardian identifies the instructional materials or curriculum that requires them. Furnishings costing $250 or more are durable goods, for which Pre-Authorization is recommended.

School Supplies

School supplies required by the instructional materials may be eligible expenses. As with furnishings, supplies are not a separate category under Florida law, which is why the connection to the student's instruction must be shown.

AAA will approve the following supplies on a guardian's statement that the item is used by the student for instruction, without requiring a curriculum citation:

- Writing utensils, including pencils, pens, markers, crayons, and colored pencils
- Paper, notebooks, folders, and binders
- Adhesives, tape, staplers, and paperclips
- Scissors appropriate to the student's age
- Calculators
- Math tools, including rulers, compasses, protractors, and abacus
- Planners and organizers
- Bookbags and similar carriers for the student's materials
- Printer ink

Other supplies may be eligible where the guardian identifies the instructional materials or curriculum that requires them.

Learning Manipulatives/Creative Play Items

Items utilized for tactile learning, academic practice, or creative play may be eligible expenses. Manipulatives are expressly included in the definition of instructional materials at s. 1006.29(2), Florida Statutes, and do not require a separate showing that they are required by a curriculum.

Examples of eligible manipulatives include:

- Blocks and building sets
- Counting and sorting sets, base-ten blocks, fraction tiles
- Chess, checkers, dominoes, and card games used for academic practice
- Puzzles
- Letter and phonics tiles
- Play kitchen sets, dolls and accessories, and dress-up items used for early-learning play
- Water and sand tables

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

Where a curriculum is not publicly available, AAA recommends submitting a Pre-Authorization Form with a description of the course of study so that eligibility can be determined.

At Home Classroom Furnishings

Classroom furnishing required by a curriculum may be eligible. The safe harbor list under Instructional Materials above applies equally here.

School Supplies

School supplies required by a curriculum may be eligible. The safe harbor list under Instructional Materials above applies equally here.

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 and Fees at an Eligible PEP Hybrid Private School

Tuition and fees at a Florida Department of Education approved hybrid private school program, where PEP students attend in person at a physical location at least two full school days per week, are an eligible FTC-PEP expense so long as the student is not attending the private school on a full-time basis.

Not all schools are eligible to participate. Hybrid private school programs must meet state eligibility criteria and elect to participate with the FL DOE. A list of hybrid private schools eligible to serve PEP students can be found in the Florida Private Schools Directory.

For a PEP student, the requirement of regular and direct contact with teachers may be satisfied where the student has 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.

The eligible and prohibited fee lists for eligible private schools above apply to PEP Hybrid private schools.

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.

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.

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 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 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 2028-29)
- Edmentum/Apex Learning (Grades 6-12 through 2028-29)
- eDynamic Learning ULC (Grades 6-12 through 2027-28)
- Founders Education LLC (Grades 9-12 through 2028-29)
- Grade Results, Inc. (Grades K-12 through 2026-27)
- Harris Digital Learning (Grades 6-12 through 2027-28)
- Lux Mundi Learning (Grades 9-12 through 2026-27)
- National Highway Safety Administration (Grades 9-12 through 2027-28)
- Unbound Academy (Grades K-5 through 2026-27)
- 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)

- Second Mile Education (Grades 7-12 through 2026-27)
- Somerset Virtual Academy (Grades K-12 through 2026-27)
- UCP of Central Florida (Grades K-5 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;
- 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.

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.

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