

FLORIDA SCHOLARSHIP PURCHASING HANDBOOK



2026-2027 School Year

Effective July 1, 2026

Covering the following programs:

- Family Empowerment Scholarship for Students with Unique Abilities (FES-UA)
- Personalized Education Program (PEP)
- Florida Tax Credit Scholarship (FTC) & FES-Educational Options

This handbook complies with s. 1002.395(6)(t), Florida Statutes. It includes enhanced internal controls regarding fraud prevention, conflict of interest, and documentation standards specific to this SGO.

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1 Introduction and Statutory Authority

1.1 Purpose of this Handbook

This Purchasing Handbook serves as the official policy guide for the administration of Florida's K-12 scholarship programs managed by Sunshine State Kids Foundation, Inc., It consolidates rules for the Family Empowerment Scholarship for Students with Unique Abilities (**FES-UA**), the Personalized Education Program (**PEP**), and the Florida Tax Credit Scholarship (**FTC**).

This document fulfills the requirements of s. 1002.395(6)(t), Florida Statutes, which mandates that Scholarship Funding Organizations (SFOs) provide parents with a handbook detailing authorized uses, prohibited items, and documentation standards.

1.2 Annual Updates and Revision Timeline

As required by law:

- This handbook is published annually by ****July 1****.
- In the event of legislative changes or Florida Department of Education (DOE) rule updates, revisions to this handbook will be published on the [SGO Name] website within ****30 days**** of such changes.
- Parents are responsible for adhering to the most current version of the handbook available online.

1.3 Handbook Feedback

We welcome feedback to improve this guide. Parents may submit suggestions for updates or clarifications via the Feedback Form on our website.

1.4 Program Definitions

- **FES-UA (Unique Abilities):** A scholarship for students with specific disabilities to customize their education (s. 1002.394). Funds may be used for tuition, therapy, curriculum, and technology.
- **PEP (Personalized Education Program):** A parent-directed educational option for students who are not full-time private school students (s. 1002.394). PEP students operate under a Student Learning Plan (SLP) but are **not** registered as home education students under s. 1002.41.
- **FTC / FES-EO:** Scholarships primarily for private school tuition (s. 1002.395).

2 General Purchasing Policies

The following policies apply to **ALL** scholarship programs unless otherwise noted.

2.1 Educational Benefit

All items and services purchased with scholarship funds must provide a demonstrable educational benefit. To meet this standard, an item must:

1. Explicitly support academic instruction or a defined learning goal.
2. Advance the student's academic progress.
3. Be appropriate for the student's age and ability level.
4. Be used directly by the student.

Items that are primarily recreational, household in nature, or used by the entire family do not meet this standard.

Documentation Request: The SGO reserves the right to request additional documentation, such as lesson plans, academic justification, or student-specific goals, to establish the educational benefit of any purchase.

2.2 Safety and Appropriateness

The SGO shall deny any item that poses a health or safety risk to the student. Items must also meet manufacturer minimum age requirements for safety purposes.

2.3 No Cash Purchases

Cash payments to private sellers are **not eligible** for reimbursement. All purchases must be trace- able. Acceptable forms of payment include checks, credit cards, debit cards, or digital payments (PayPal/Venmo) where a distinct transaction record is generated.

2.4 Shipping Guidelines

All items must be shipped to a residential address within the State of Florida.

- ****Marketplace Orders:**** Must ship to the FL address on file.
- ****Reimbursements:**** Items purchased out-of-pocket must be shipped to a FL address (or FL P.O. Box).
- ****Exception:**** Active-duty military families with PCS orders may have items shipped to their stationed location.

2.5 Refunds and Rebates (Mandatory Return)

Strict Policy: Any and all refunds for items purchased with scholarship funds must be credited back to the students scholarship account.

- Refunds may **never** be issued to the parent as cash, store credit, or gift cards.

- **Subscription Proration:** If a student withdraws or cancels a subscription, the unused portion must be refunded to the SGO.
- Accepting a cash refund for a scholarship purchase is a violation of program rules and may result in account suspension.

2.6 Multi-User Items (Strict Proration)

For subscription services or items that may be used by the whole family (e.g., internet, streaming services):

- If a "single-user" version of the subscription exists, reimbursement will be capped at the single-user rate, regardless of the family plan purchased.
- The SGO does not reimburse for the "Family Plan" upcharge.

2.7 Conflict of Interest (Family Restrictions)

Strict Policy: Immediate family members (parents, stepparents, guardians, siblings, grandparents) **may not** receive scholarship funds for providing services to their own beneficiary. This prohibition includes:

- Tutoring services.
- Choice Navigator services.
- Homework help.
- Music or Art lessons.
- Any other compensated service.

3 Personalized Education Program (PEP) Specifics

PEP is a distinct educational pathway authorized under s. 1002.394, F.S. It allows parents to direct their child's education using an Education Savings Account (ESA).

3.1 PEP vs. Home Education

While PEP is similar to homeschooling, it is legally distinct:

- **PEP Students:** Are registered with an SGO (like us), adhere to a Student Learning Plan (SLP), and receive state funding. They are legally defined as "PEP Students," not home education students.
- **Home Education Students:** Are registered with the district superintendent under s. 1002.41 and do **not** receive PEP funding (unless they are FES-UA).

3.2 PEP Accountability Requirements

To maintain eligibility, PEP students must:

- Submit a ****Student Learning Plan (SLP)**** annually to the SGO.
- Take a ****nationally norm-referenced test**** annually (e.g., MAP, IOWA, CLT) and submit scores to the SGO.
- Complete an annual sworn compliance statement.

3.3 PEP Allowable Uses & Restrictions

- **Allowable:** Curriculum, instructional materials, tuition for part-time tutoring, hybrid private schools, FLVS (private pay), standardized testing fees, Lab fees, Musical instruments, Sensory materials, School supplies, Learning manipulatives, Stand-alone online classes and Curriculum rules for "publicly available" materials
- **Restricted:** Unlike FES-UA students, PEP students are **NOT** eligible for:
 - **Medical Therapies:** ABA, Speech, OT, PT, or other specialized services.
 - **Technology:** Computers, laptops, and tablets are considered standard school supplies and are not reimbursable for PEP (unless explicitly authorized by future statute).
 - **College Savings:** Contributions to Florida Prepaid or 529 plans are ****not eligible**** for PEP students.

4 Authorized Expense Categories & Eligibility Matrix

4.1 Consolidated Eligibility Matrix

Use this chart to quickly determine if a category is eligible for your student's specific scholarship program.

Category	FES-UA	PEP	FTC / FES-EO
Tuition & Fees	✓ Eligible	✓ Eligible	✓ Eligible
Curriculum	✓ Eligible	✓ Eligible	✓ Eligible
Computers / Tablets	✓ Eligible	X Prohibited*	X Prohibited
Specialized Services (Therapies)	✓ Eligible	X Prohibited	X Prohibited
Sensory Materials	✓ Eligible	✓ Eligible	X Prohibited
Choice Navigator	✓ Eligible	✓ Eligible	✓ Eligible
College Savings	✓ Eligible	X Prohibited	X Prohibited
VPK / Readiness	✓ Eligible	X Prohibited	X Prohibited
Home Ed Eval	✓ Eligible	X Prohibited	X Prohibited

4.2 Tuition and Fees

Eligible Programs: FES-UA, PEP, FTC.

- **Allowable:** Registration, tuition, books, testing fees, uniforms (required vendor only).
- ****FTC/FES-EO Note:**** Funds may only be used for other purchases after all school tuition and required fees are fully obligated.
- **Documentation Required:** Invoice from school/provider showing student name, fee break-down, service dates, and zero balance/proof of payment and proof of payment. The school must be an eligible private school listed in the DOE directory.

4.3 Instructional Materials & Curriculum

Eligible Programs: FES-UA, PEP, FTC (restricted).

- **Allowable:** Textbooks, workbooks, online curriculum subscriptions, manipulatives (globes, maps, blocks).
- **Documentation Required:** Itemized receipt listing specific book titles or items. General receipts saying "Books" or "Amazon Order" are not accepted and proof of payment.

4.4 Technology and Digital Devices

Eligible Programs: **FES-UA ONLY** (PEP/FTC Prohibited)

- **Allowable:** Laptops, desktops, tablets, printers, monitors.
- **Frequency Limit:** Once every two (2) years per item type.
- **Replacement:** Early replacement requires a **Police Report** (theft) or **Repair Shop Letter** (irreparable damage).
- **Documentation Required:** Receipt showing make, model, and serial number and proof of payment.

4.5 Specialized Services (Therapies)

Eligible Programs: **FES-UA ONLY** (PEP/FTC Prohibited)

- **Allowable:** ABA, Speech, OT, PT, Music Therapy, Horse Therapy (PATH certified center).
- **Documentation Required:** Invoice showing provider license number, dates of service, specific service code/description, and proof of payment.

4.6 Tutoring, Homework Help, and Pre-Teaching

Eligible Programs: FES-UA, PEP, FTC.

4.6.1 Services Under \$50 per Hour

- No credential required if the service is academic in nature.
- **Documentation Required:** Invoice with provider name, contact info, dates of service, subject taught, hourly rate, and proof of payment.

4.6.2 Services \$50 per Hour or More

The provider must meet **one** of the following criteria:

- Valid or expired Florida teaching certificate.
- Bachelors degree in the relevant subject area.
- Three years of experience teaching or tutoring the subject (resume or LinkedIn).
- Enrollment in a related postsecondary program.
- National or industry certification in an academic field.

4.6.3 High-Cost Tutoring Services

Any reimbursement request for tutoring services that appears unreasonable in cost or frequency will be subject to a review of educational need, pricing, and eligibility. Contracts or cumulative services exceeding typical market rates may require additional justification or pre-authorization.

4.6.4 Immediate Relative Restriction

Tutoring or academic support **cannot** be provided by:

- Parents or Guardians.
- Grandparents.
- Siblings.
- Aunts, uncles, or cousins.
- Anyone living in the same household.
- Household employees.

Exception: A credentialed relative may only provide services through a fully documented, licensed business and only with pre-authorization.

4.6.5 Supervision is Not Tutoring

The following activities are **ineligible** for reimbursement:

- Watching or supervising homework without instruction.
- Babysitting or behavioral supervision.
- Monitoring screen time.
- Sitting beside a student without providing instruction.

4.7 Electives and Enrichment

Eligible Programs: FES-UA and PEP.

- **Art:** Paint, brushes, canvas, clay, kilns.
- **Music:** Instruments (purchase/rental), lessons, sheet music.
- **Gardening:** Soil, seeds, pots, fruit trees (max 7-gal), raised beds.
- **Cooking/Sewing:** Fabric, sewing machines, mixers, blenders.
- **Prohibited:** Commercial-grade equipment, live animals, permanent landscaping.
- **Documentation Required:** Itemized receipt. For lessons: Invoice with dates and rate, and proof of payment..

4.8 Physical Education (P.E.)

Eligible Programs: FES-UA, PEP.

- **Allowable:** Sports equipment (balls, nets, rackets), weights, non-motorized bicycles, kayaks, individual trampolines.
- **Lessons:** Dance, martial arts, swimming, team sports.
- **FTC/FES-EO Note:** PE Lessons are eligible, but individual equipment is prohibited.
- **Documentation Required:** Receipt clearly identifying item. For lessons: Invoice showing dates and student name and proof of payment.

4.9 Field Trips

Eligible Programs: FES-UA, PEP.

- **Allowable:** Museums, zoos, science centers, historical sites.
- **FL Theme Parks:** Max \$299/year. (Disney, Universal, SeaWorld, etc.).
- **Documentation Required:** Ticket stub or receipt showing student admission price. Family memberships must be prorated, and proof of payment.

4.10 Internet Resources

Eligible Programs: FES-UA, PEP.

- **Allowable:** Residential internet service, mobile hotspots.
- **Prohibited:** Starlink RV/Business, cable TV bundles.
- **Documentation Required:** Monthly bill showing service address (must match student address) and proof of payment.

4.11 College Savings Programs

Eligible Programs: FES-UA ONLY

- **Eligible:** Stanley G. Tate Florida Prepaid College Program, Florida 529 Savings Program.
- **PEP Status: X Prohibited** (as per State Authorized Use Chart).
- **Documentation Required:** Statement showing contribution to the specific beneficiary account and proof of payment.

4.12 VPK and School Readiness

Eligible Programs: FES-UA ONLY

- **Eligible:** Tuition and fees for approved VPK or School Readiness providers.
- **PEP Status: X Prohibited.**

4.13 Annual Home Education Evaluation

Eligible Programs: FES-UA ONLY

- **Eligible:** Fees for portfolio review by a certified teacher.
- **PEP Status: X Prohibited** (PEP students take norm-referenced tests, not portfolio evaluations).

4.14 Camp Eligibility Policy

This section explains how camp-related expenses are treated under each scholarship program. Camp eligibility varies significantly by program and must follow strict statutory compliance.

4.14.1 FTC and FES-EO (Private School Scholarships)

- ****Policy:**** Camp expenses are ****not eligible**** under FTC or FES-EO. These scholarships may only be used for private school tuition, approved fees, and specific instructional materials.
- ****Prohibited:**** Recreational, sports, academic, summer, day, or overnight camps.

4.14.2 FES-UA and PEP (ESA Track)

Camp expenses may be eligible ****only**** when the program meets strict instructional and credentialing standards. Camps considered recreational or nonsupervised are prohibited.

- ****Eligible Camps:****
 - Academic or skill-based camps that provide structured instruction or
 - Programs led by a credentialed instructor (teacher certificate, degree, professional cert).
 - In all cases the camps must be directly aligned to the student's educational goals or IEP needs. We may need professional documentation substantiating this connection.

- Programs providing documented, curriculum-driven instruction.
- ****Ineligible items****
 - Recreational, sport, or general day camps.
 - Programs primarily focused on leisure, childcare, or entertainment.
 - Non direct camp costs, including transportation, food, lodging, or apparel.
 - Programs lacking credentialed instructional staff.

4.14.3 Out-of-State Camps

Any camp held outside the state of Florida or any overnight camp, as they will be overnight should receive ****Pre-Authorization****. Approval is not guaranteed and must demonstrate:

- The educational necessity of the program.
- Availability of qualified instructional staff.
- A direct benefit to the student's academic development.

4.14.4 Documentation Requirements (UA & PEP Only)

****Pre-Authorization is NOT required**** for in-state camps if the parent provides the following documentation with their reimbursement request:

- Detailed invoice or receipt and proof of payment.
- Program description outlining instructional content.
- Reasonable proof of provider ability to provide the necessary service (e.g., license, certification).
- Dates of attendance.
- A statement describing the educational benefit to the student. Medical or professional documentation of need may be required.

Programs failing to meet instructional standards or documentation requirements will be denied.

5 Provider & Claims Procedures

5.1 Claim Submission Deadlines

Reimbursement requests must be submitted no later than ****July 31**** following the end of the school year in which the expense was incurred.

5.2 Pre-Authorization Deadline

Pre-authorization requests for the current school year are accepted until ****May 29****. Requests submitted after this date may not be processed in time for end-of-year purchasing.

5.3 Appeals Process

If a reimbursement request is denied, the parent may file an appeal.

1. **Notification:** The parent receives a denial notice stating the specific reason.
2. **Appeal Submission:** Parents may submit one (1) appeal per denied item within 30 days of the denial notification.
3. **Documentation:** The appeal must include new or clarified information (e.g., corrected receipt, educational justification).
4. **Final Decision:** Appeals will only be reviewed through this established process. Email appeals are not accepted. After the appeal decision is made, additional appeals for the same item will not be reviewed. The SGO's decision on the appeal is final based on statutory guidelines.

6 Travel and Out-of-State Policy

6.1 Out-of-State Activities

Generally, scholarship funds are intended for use within Florida. However, certain educational activities may be reimbursed if they occur out-of-state but within the United States.

- **Requirement:** ALL out-of-state activities require ****Pre-Authorization****.
- **Allowable:** Academic camps, specialized therapy centers not available in FL, historical field trips.
- **Documentation:** Must provide proof of attendance and educational itinerary.

6.2 Travel Expenses

Strictly Prohibited: Scholarship funds may **never** be used for:

- Airfare or train tickets.
- Hotel or lodging costs.
- Rental cars or ride-shares (Uber/Lyft).
- Gas or mileage reimbursement.
- Meals during travel.

7 Item Frequency Limits

To ensure funds are available for diverse needs, the following frequency limits apply to purchasing specific items. These limits apply per student, regardless of whether they switch scholarship programs.

Item Category	Frequency Limit
Computers / Laptops / Tablets (FES-UA)	1 every 2 years
Monitors / Printers (FES-UA)	1 every 2 years
Televisions (max 55")	1 every 2 years
Smartwatches (FES-UA)	1 every 2 years
Musical Instruments	1 every 2 years
Exercise Equipment (Treadmill, etc.)	1 every 2 years
Bicycles	1 every 2 years
Furniture (Desk, Chair)	1 every 2 years
Theme Park Tickets	1 per school year
Zoo/Museum Memberships	1 per institution/year

Exceptions: Items lost or broken before the 2-year limit may be replaced only with Pre-Authorization and required documentation (Police Report/Repair Letter).

8 Compliance & Accountability

8.1 Program Violations

The following actions constitute violations of the scholarship program:

- Purchasing non-educational or prohibited items.
- Accepting cash, store credit, or gift cards in exchange for returned scholarship items.
- Sharing account credentials with providers.
- Falsifying documents or invoices.
- Paying immediate family members for services.

8.2 Consequences

- **Denial of Funds:** Reimbursement requests will be rejected.
- **Repayment:** Parents may be required to repay misused funds to the SGO.
- **Account Suspension:** The scholarship account may be frozen pending investigation.
- **Termination:** Repeated or egregious violations will result in permanent removal.
- **Fraud Referral:** Suspected fraud will be reported to the FL DOE and Dept. of Financial Services.

8.3 DOE Authority

Parents acknowledge that the Florida Department of Education (DOE) retains the ultimate authority to:

- Determine student eligibility.
- Revoke a scholarship for non-compliance.
- Remove a provider from the program.
- Require the repayment of ineligible expenses.

A Consolidated Prohibited Items List

This list fulfills the statutory requirement for a "routinely updated list of prohibited items."

A.1 Universal Prohibitions (All Programs)

- **Motorized Vehicles:** Golf carts, go-karts, dirt bikes, electric scooters, hoverboards, jet skis, boats.
- **Animals:** Live pets, therapy animals, livestock, and pet food/housing.
- **General Household Items:** Furniture (couches, dining tables), large appliances (refrigerators, stoves, washing machines), home decor, cleaning supplies, groceries.
- **Home Improvements:** In-ground/above-ground pools, fences, sheds, permanent playground structures, flooring, lighting fixtures, irrigation systems, chicken coops.
- **Entertainment (Non-Educational):** Video game consoles (Xbox, PlayStation, Nintendo Switch), cable TV, streaming services (Netflix/Hulu).
- **Internet:** Starlink RV or Business internet services (Residential only allowed).
- **Travel:** Gas, mileage, airfare, hotels, rental cars.
- **Resale Tickets:** Tickets from scalpers or secondary markets (StubHub, eBay).
- **Services by Family:** Any compensated service provided by an immediate relative.
- **Inflatables:** Bouncy houses, giant inflatable slides.

A.2 FTC / PEP Specific Prohibitions

- Computers, laptops, tablets, e-readers.
- Medical therapies (ABA, Speech, OT, PT).
- Assistive technology devices.
- Medical devices and non-educational supplements.

A.3 FTC / FES-EO Specific Prohibitions

- Furniture.
- Field trips.
- Internet service.
- Individual PE equipment.

B Items Requiring Pre-Authorization

The following items or services require SGO review and approval **prior** to purchase. **Any item or service NOT explicitly listed as eligible in this guide requires Pre-Authorization.**

1. **Out-of-State Activities:** Any activity occurring outside Florida.
2. **Replacement Technology (FES-UA):** Replacement before the 2-year limit.
3. **Large Televisions:** TVs between 40-55 inches.
4. **Specialized Camps:** To verify academic/specialized criteria.
5. **Full-Time Tutoring:** Services exceeding standard part-time hours.
6. **Ceramic Kilns:** Due to installation/safety requirements.
7. **Non-School Field Trips:** Independent family trips.
8. **High-Risk Purchases:** Any item deemed "high risk" by the SGO audit team (e.g., items exceeding reasonable market rates, items frequently subject to fraud, or items that deviate from standard educational use).
9. **Custom Curriculum:** Materials not publicly available.
10. **Adaptive Exercise Equipment:** Specialized equipment for P.E.

C Glossary of Terms

Choice Navigator: An individual who helps parents select educational options and curriculum. They do not oversee the student's instruction but act as a consultant.

Educational Benefit: Products or services that support and advance a student's academic or functional goals.

Eligible Student: A student who meets the requirements for one of the Florida scholarship programs and has been awarded funds by the SGO.

Instructional Materials: Tools used for learning, including books, workbooks, digital courses, and manipulatives.

Parent: A resident of this state who is the natural or adoptive parent, legal guardian, or person otherwise having primary responsibility for an eligible student (s. 1000.21).

PEP (Personalized Education Program): A parent-directed educational option under s. 1002.394 where the student is not enrolled full-time in a private or public school.

Pre-Authorization: The process of obtaining SGO approval for specific items or services before a purchase is made.

Provider: An individual or organization authorized to provide services (like tutoring or therapy) to scholarship students.

SGO (Scholarship Funding Organization): A non-profit organization authorized by the state to administer scholarship funds.

D Statutory Compliance Crosswalk

Statutory Requirement (s. 1002.395(6)(t))	Handbook Section
Policies for authorized uses of scholarship funds	Section 4
Routinely updated list of prohibited items	Appendix A
Items/services requiring pre-authorization	Appendix B
Definition of "Parent" and "Provider"	Glossary (Appendix E)
Requirement to publish/update annually	Section 1.2
PEP-specific requirements (s. 1002.394)	Section 3
Documentation and Receipt Standards	Section 4 & 5
Refund policies	Section 2.5