



## **2025 - 2026 SFO Renewal Application**



October 4, 2024

Mr. Manny Diaz, Jr.  
Commissioner of Education  
Office of the Commissioner  
Turlington Building, Suite 1514  
325 West Gaines Street  
Tallahassee, FL 32399

Dear Commissioner Diaz,

We respectfully submit our application to serve as a Scholarship Funding Organization in 2025-26 under ss. 1002.394, 1002.395, 1002.40, and 1002.411, Florida Statutes, and look forward to answering any questions you may have.

Step Up For Students served 129,988 of Florida's most economically disadvantaged students on the Florida Tax Credit Scholarship Program last year. The average household income for a family of four was \$85,658, with 56% of students identifying as Black or Hispanic, and 39% living in a single-parent household. Our department's researcher has reported that these students were the lowest academic achievers from the public schools they left behind and that they are continuing to achieve the same annual standardized test score gains as students of all income levels nationally.

In addition to the Florida Tax Credit Scholarship Program, Step Up For Students served 90,387 students with unique abilities on the Family Empowerment Scholarship for Students with Unique Abilities Scholarship Program, 148,146 through the Family Empowerment Scholarship Program, 712 students through the Hope Scholarship Program, and 31,775 students through the New Worlds Scholarship Accounts program.

Your department should take pride in the breadth of learning options that Florida, its school districts, and a network of more than 2,000 participating private schools provide to parents. We remain dedicated to assuring the FTC Scholarship, Family Empowerment Scholarship, Hope Scholarship, and New Worlds Scholarship Accounts programs are administered faithfully and transparently. We welcome your feedback as we work to serve Florida students.

Sincerely,

A handwritten signature in blue ink, appearing to read "Gretchen Schoenhaar", is written over a light blue horizontal line.

Gretchen Schoenhaar  
Chief Executive Officer

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[www.stepupforstudents.org](http://www.stepupforstudents.org)

**ST. PETERSBURG OFFICE • 1901 Ulmerton Road, Suite 180, Clearwater, FL 33762 • 813.258.2700**  
**JACKSONVILLE OFFICE • 4655 Salisbury Road, Suite 400, Jacksonville, FL 32256 • 904.247.6033**

**Step Up For Students  
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# NONPROFIT SCHOLARSHIP FUNDING ORGANIZATION

## PARTICIPATION RENEWAL FOR SCHOLARSHIP FUNDING ORGANIZATION



If your nonprofit charitable organization desires to participate, please complete this form and submit it to the **Department of Education** with information as requested below.  
If you have any questions, contact the Office of Independent Education and Parental Choice at:  
Telephone (850) 245-0502 or FAX (850) 245-0875 or by mail to: 325 W. Gaines Street,  
Suite 1044, Tallahassee, FL 32399-0400.

### INFORMATION REQUIRED ABOUT YOUR ORGANIZATION

Step Up For Students - Florida, Inc.

(Name of Organization)

Joe Pfountz

jpfontz@sufs.org

904-352-2246

(Principal Contact)

(E-mail)

(Phone)

(Fax)

4655 Salisbury Road

(Mailing Address)

Suite 400

(Mailing Address Cont.)

Jacksonville

32256

(City)

(Zip Code)

Gretchen Schoenhaar

(Name of Principal Officer or Legal Representative)

### CHARITABLE SFO ASSURANCES / VERIFICATION

WHICH BEST DESCRIBES YOUR ORGANIZATION?

(Circle one)

Municipal (serving one city or county)

Regional

Statewide

WHICH SCHOLARSHIP PROGRAM(S) DOES YOUR ORGANIZATION PLAN TO ADMINISTER?

- ☒ Florida Tax Credit Scholarship Program
- ☒ Family Empowerment Scholarship
- ☒ New Worlds Scholarship Accounts

TO BE CONSIDERED AS AN ELIGIBLE SFO, PLEASE SUBMIT THE FOLLOWING DOCUMENTATION TO THE DEPARTMENT OF EDUCATION:

- A signed IEPC-SFO-2 form.
- A copy of your IRS Determination Letter as a 501(c)(3) not-for-profit organization.
- A copy of your organization's incorporation and registration with the Florida Division of Corporations, Office of the Secretary of State.
- Level 2 criminal background screening results for owners and operators.
- A description of your organization's financial plan that demonstrates sufficient funds to operate throughout the school year.

Rule 6A-6.0960

IEPC SFO-2


Effective September 2024

- A description of the geographic region that the organization intends to serve and an analysis of the demand and unmet need for eligible students in that area.
- The organization's organizational chart.
- A description of the criteria and methodology that the organization will use to evaluate scholarship eligibility.
- A description of the application process, including deadlines and any associated fees.
- A description of the deadlines for attendance verification and scholarship payments.
- A copy of the organization's policies on conflict of interest and whistleblowers.
- A surety bond or letter of credit in an amount equal to the amount of the undisbursed donations held by the organization based on the annual report provided to the Auditor General and the Department of Education and conducted by an independent certified public accountant (s. 1002.395(6)(m), F.S.). The amount of the surety bond or letter of credit must be at least \$100,000.00, but no more than \$25 million.
- The organization's completed IRS Form 990 (due no later than November 30).
- A copy of the statutorily required audit to the Department of Education and Auditor General.
- An annual report that includes the number of students who completed applications, by county and by grade, the number of students who were approved for scholarships, by county and by grade, and the number of students who received funding for scholarships within each category, by county and by grade, as well as the amount of funds received, the amount of funds distributed in scholarships, and an accounting of remaining funds and the obligations of those funds.
- A detailed accounting of how the organization spent the administrative funds, *if applicable*.
- A copy of the organization's purchasing handbook (s. 1002.395(6)(t), F.S.).


**PLEASE REVIEW THE FOLLOWING DECLARATIONS:**

- I have read and agree to comply with Florida Administrative Code 6A-6.0952 related to the Family Empowerment Scholarship Program, 6A-6.0960 related to the Florida Tax Credit Scholarship Program, and 6A-6.0962 related to New Worlds Scholarship Accounts, if applicable.
- I have read and agree to comply with Florida Statutes Sections 1002.394, 1002.395, 1002.411, and 212.099, if applicable.
- I will notify the Department of Education within 7 days if personal or corporate bankruptcy is filed within the next year.
- I have not filed for personal or corporate bankruptcy in a corporation of which I owned more than 20 percent in the last 7 years.

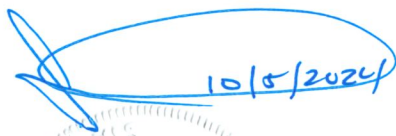
**I HEREBY ATTEST THAT AS THE PRINCIPAL OFFICER OF THE ABOVE-NAMED SCHOLARSHIP FUNDING ORGANIZATION ALL OF THE DOCUMENTATION SUBMITTED AND INFORMATION PROVIDED AS A RESULT OF THIS FORM IS TRUE AND CORRECT.**

  
Signature of Principal Officer

Gretchen Schoenhaar  
Please print or type signature name

  
Date

NOTARIZATION ENCOURAGED



JOSEPH DEMETRO  
Notary Public, State of New Jersey  
Comm. # 50104999  
My Commission Expires 5/14/2029

Rule 6A-6.0960  
IEPC SFO-2  
Effective September 2024

**FOR DOE PURPOSES ONLY:**

Date Received:	_____		
Received by:	_____		
Action:	_____ _____		
Authorization:	_____	Date:	_____
SFO Notified:	_____	DOR Notified:	_____
		DABT Notified:	_____

*NOTE: Section 1002.395, F.S., requires the Department of Education to annually notify and provide a list of eligible Scholarship Funding Organizations to the Department of Revenue and the Division of Alcoholic Beverages and Tobacco of the Business and Professional Regulation by March 15 for the following fiscal year.*



IRS Department of the Treasury  
Internal Revenue Service

P.O. Box 2508, Room 4010  
Cincinnati OH 45201

In reply refer to: 4077556534  
Aug. 12, 2011 LTR 4168C 0  
59-3649371 000000 00

00025515  
BODC: TE

STEP UP FOR STUDENTS INC  
% JOHN F KIRTLEY  
337 S PLANT AVE  
TAMPA FL 33606-2325

008932

Employer Identification Number: 59-3649371  
Person to Contact: SHARON LENARD  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your July 18, 2011, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in July 2000.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.


Please refer to our website [www.irs.gov/eo](http://www.irs.gov/eo) for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

4077556534  
Aug. 12, 2011 LTR 4168C 0  
59-3649371 000000 00  
00025516

STEP UP FOR STUDENTS INC  
% JOHN F KIRTLEY  
337 S PLANT AVE  
TAMPA FL 33606-2325

If you have any questions, please call us at the telephone number  
shown in the heading of this letter.

Sincerely yours,



Cindy Thomas  
Manager, EO Determinations

# N000000001090

Wilson W. Wright

Requestor's Name

217 South Adams Street

Address

Tallahassee, FL 32301 224-5169

City/State/Zip

Phone #

Office Use Only

SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

00 FEB 18 AM 10:11

APPROVED  
AND  
FILED

**CORPORATION NAME(S) & DOCUMENT NUMBER(S), (if known):**

1. The National Education Development Fund, Incorporated  
(Corporation Name) (Document #)

2. \_\_\_\_\_  
(Corporation Name) (Document #)

3. \_\_\_\_\_  
(Corporation Name) (Document #)

4. \_\_\_\_\_  
(Corporation Name) (Document #)

☒ Walk in

☐ Pick up time \_\_\_\_\_

☐ Certified Copy

☐ Mail out

☐ Will wait

☐ Photocopy

☐ Certificate of Status

NEW FILINGS	
<input type="checkbox"/>	Profit
<input checked="" type="checkbox"/>	NonProfit
<input type="checkbox"/>	Limited Liability
<input type="checkbox"/>	Domestication
<input type="checkbox"/>	Other

AMENDMENTS	
<input type="checkbox"/>	Amendment
<input type="checkbox"/>	Resignation of R.A., Officer/ Director
<input type="checkbox"/>	Change of Registered Agent
<input type="checkbox"/>	Dissolution/Withdrawal
<input type="checkbox"/>	Merger

OTHER FILINGS	
<input type="checkbox"/>	Annual Report
<input type="checkbox"/>	Fictitious Name
<input type="checkbox"/>	Name Reservation

REGISTRATION/ QUALIFICATION	
<input type="checkbox"/>	Foreign
<input type="checkbox"/>	Limited Partnership
<input type="checkbox"/>	Reinstatement
<input type="checkbox"/>	Trademark
<input type="checkbox"/>	Other

600003139316--2

-02/18/00--01020--025

\*\*\*\*\*78.75 \*\*\*\*\*78.75

*Will Wait*

Examiner's Initials

218-00 7-3

**ARTICLES OF INCORPORATION  
OF  
THE NATIONAL EDUCATION DEVELOPMENT FUND, INCORPORATED**

**ARTICLE I NAME**

The name of the corporation shall be:

**THE NATIONAL EDUCATION DEVELOPMENT FUND, INCORPORATED**

SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

00 FEB 18 AM 10:11

APPROVED  
AND  
FILED

**ARTICLE II PRINCIPAL OFFICE**

The principal place of business and mailing address of this corporation shall be:

601 North Ashley Drive, Suite 500  
Tampa, Florida 33602

**ARTICLE III PURPOSE(S)**

The corporation shall be a not-for-profit entity and no economic benefit shall accrue to any member of this corporation. The corporation is being formed for the purpose of providing economic and other assistance (usually acting as an intermediary) to private schools (as opposed to public schools operated by a school system) which carry out their educational missions from physical facilities located in inner city areas of municipalities located throughout the United States and which are also, in large part, not-for-profit institutions.

**ARTICLE IV MANNER OF ELECTION OF DIRECTORS**

The corporation's affairs and its assets shall be carried out and maintained by a Board of Directors having not less than one nor more than seven members. The members of the Board of Directors shall be elected annually in January of each year by the majority vote of the members of the corporation, each member being entitled to one vote. Cumulative voting shall not be permitted in the election of directors. Vacancies occurring on the Board of Directors may be filled, until the next election of directors, by appointment by virtue of majority action of the then members of the Board of Directors. Members of the Board of Directors of the corporation need not be members of the corporation.

ARTICLE V INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and Florida street address of the initial registered agent are:

WILLIAM T. KIRTLEY, Esq.  
2940 South Tamiami Trail  
Sarasota, Florida 34239

ARTICLE VI INCORPORATOR

The name and address of the Incorporator to these Articles of Incorporation are:

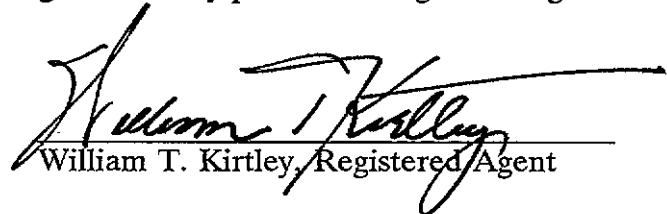
WILLIAM T. KIRTLEY, Esq.  
2940 South Tamiami Trail  
Sarasota, Florida 34239

IN WITNESS WHEREOF, these Articles of Incorporation have been executed as of the 16th day of February, 2000.

  
William T. Kirtley, Incorporator

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

Dated: February 16, 2000

  
William T. Kirtley, Registered Agent



[Department of State](#) / [Division of Corporations](#) / [Search Records](#) / [Return to Detail Screen](#) /

[Return to Detail Screen](#)

## Events

### STEP UP FOR STUDENTS-FLORIDA, INC.

**Document Number** N00000001090  
**Date Filed** 02/18/2000  
**Effective Date** None  
**Status** Active

Event Type	Filed Date	Effective Date	Description
AMENDED AND RESTATED ARTICLES/NAME CHANGE	01/10/2022		OLD NAME WAS : STEP UP FOR STUDENTS, INC.
AMENDMENT AND NAME CHANGE	01/06/2011		OLD NAME WAS : THE FLORIDA SCHOOL CHOICE FUND, INCORPORATED
AMENDMENT AND NAME CHANGE	06/01/2000		OLD NAME WAS : THE NATIONAL EDUCATION DEVELOPMENT FUND, INCORPORATED

[Return to Detail Screen](#)

Florida Department of State, Division of Corporations

# *State of Florida*

## *Department of State*

I certify from the records of this office that STEP UP FOR STUDENTS-FLORIDA, INC. is a corporation organized under the laws of the State of Florida, filed on February 18, 2000.


The document number of this corporation is N00000001090.

I further certify that said corporation has paid all fees due this office through December 31, 2022, that its most recent annual report/uniform business report was filed on February 28, 2022, and that its status is active.

I further certify that said corporation has not filed Articles of Dissolution.

*Given under my hand and the  
Great Seal of the State of Florida  
at Tallahassee, the Capital, this  
the Twelfth day of August, 2022*



  
*Secretary of State*

Tracking Number: 4038131493CU

To authenticate this certificate, visit the following site, enter this number, and then follow the instructions displayed.

<https://services.sunbiz.org/Filings/CertificateOfStatus/CertificateAuthentication>

# Step Up For Students

## Level 2 Criminal Background Screening Information



October 1, 2024

RE: Level 2 Background Screening Results for Operators and Owners

The background screenings for all owners and operators are satisfactory and are on file with the Florida Department of Law Enforcement. Step Up For Students' officers are Gretchen Schoenhaar, Joe Pfountz, and Lesley Searcy.

Background screenings were also completed on our other, non-sworn in, officers – Alex Mangan, Jill LaRose, Doug Tuthill, Samantha Espinosa, and Frank Sikernitsky.

**Step Up For Students Florida, Inc.**  
**3 Year Plan - Income Statement by Category**

Each Year, Step Up For Students Florida, Inc. prepares a detailed three year projection of its revenues and expenses. The income statement for the SFO application year is highlighted. Each year's budget targets a net operating margin that provides for capital investment to support future growth and stability of the programs.

The senior leadership team participates in the budgeting process and the board of directors reviews and approves the budgets before the beginning of each fiscal year. Monthly financial results are published and shared with the senior leadership team and board of directors, allowing for timely corrective action when needed. Additionally, to prepare for the unknown and to account for potential risk, a contingency budget is captured within the budget process, and unforeseen expenditures are managed through this budget item. The contingency is reflected in the "other" line item. Also included in "other" is expense related to a \$25M Bond for the Florida State-Funded Organization.

Our revenue sources include administrative allowance from the FTC (which includes Hope), FTC Personalized Education Program (PEP), FES Educational Options, FES Unique Abilities, and New Worlds programs. Each program's revenue and expenses are accounted for separately in the general ledger via fund accounting, and separate bank accounts are maintained for each program's scholarship funds. For all programs, we recognize an administrative allowance of 3% on all funded students. These administrative allowances are used to fund operating expenses related to administering the programs which include application and reimbursement processing costs. Additionally, we have planned grant income which provides funding for additional advocacy initiatives that will help to broaden awareness of the programs. The last revenue source is included in "other income", and is related to our philanthropic efforts, where we plan to fundraise non-tax credit donations which can be used on expenditures that further the mission of the organization.

<b>Fundraising Cap</b>	<b>\$874M</b>	<b>\$874M</b>	<b>\$874M</b>
------------------------	---------------	---------------	---------------

<i>12 Months ending June 30, 2025</i>			
<b>Operating Revenues</b>	<b>2025 Operating Budget</b>	<b>2026 Annual Plan</b>	<b>2027 Annual Plan</b>
Florida Tax Credit Administrative Allowance	9,978,493	5,295,939	971,964
FTC PEP Administrative Allowance	14,013,404	18,104,100	22,428,000
FES - EO Administrative Allowance	64,283,888	68,856,613	73,756,699
FES - UA Administrative Allowance	34,853,730	37,334,232	39,993,403
New Worlds Administrative Allowance	1,148,790	1,152,000	1,152,000
Grants	158,914	166,850	175,190
Other Income	222,604	233,715	245,460
<b>Total Revenues</b>	<b>\$124,659,823</b>	<b>\$131,143,449</b>	<b>\$138,722,716</b>

<b>Operating Expenses</b>	<b>2025 Operating Budget</b>	<b>2026 Annual Plan</b>	<b>2027 Annual Plan</b>
Salaries, wages and benefits	27,967,751	29,422,548	31,123,676
Voice & Data	1,368,349	1,423,083	1,480,006
Travel	363,114	381,270	400,334
Dues, Fees & Subscriptions	2,466,908	2,590,253	2,719,766
Professional Services	100,000	105,000	110,250
Marketing/Advertising	2,131,745	2,238,333	2,350,249
Contract Services	74,843,369	79,060,964	83,014,013
Postage & Delivery	63,791	65,705	67,676
Printing & Reproduction	196,468	202,362	208,433
Software Licenses	784,936	808,484	848,909
Conferences & Seminars	143,222	147,519	151,945
Training	99,453	102,436	105,509
Employee Recruitment	91,620	96,201	101,011
Sponsorship/Tradeshows	165,894	170,871	175,997
Bank Fees	265,020	524,574	554,891
Milestone and Company Events	17,852	18,387	18,939
Equipment	4,057	4,179	4,304
Supplies	89,321	92,001	94,761
Depreciation	2,677,069	4,754,058	7,039,307
Other	5,125,000	5,125,000	5,125,000
<b>Total Operating Expenses</b>	<b>\$118,964,939</b>	<b>\$127,333,228</b>	<b>\$135,694,975</b>

*\*See footnote*

<b>Net Income/(Loss)</b>	<b>\$5,694,884</b>	<b>\$3,810,222</b>	<b>\$3,027,742</b>
<b>Net Income % of Revenue</b>	<b>4.6%</b>	<b>2.9%</b>	<b>2.2%</b>

<b>Capital expenditure</b>	<b>\$11,077,562</b>	<b>\$7,000,000</b>	<b>\$7,000,000</b>
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*\*Contract service expense includes \$39M for administrative support from Step Up For Students, Inc.*

**Step Up For Students Florida, Inc.**  
**Operational Cash Flow 2025 Plan**

The financial planning process includes operational cashflow projections. Cash on hand is approximately 33 days of expenses at June 30, 2025.

No. of Days Operating Cash on Hand at June 30, 2025	33
Daily Cash Expenditure	471,706.64
PROJECTED Year-End Balance:	\$15,544,391

<b>Operating Cash at July 1, 2024</b>	<b>\$14,000,000</b>
<b>Operating Revenue</b>	
Tax Credit Allowance (incl. FTC PEP)	23,991,897
ESA Allowance	36,002,520
FES Allowance	64,283,888
Grants	158,914
Other Income	222,604
<b>Net Cash Received From Revenue</b>	<b>124,659,823</b>
<b>Operating Expenses</b>	
Departmental Operating	111,287,870
Expenses Capital Expenditure	11,077,562
Other Changes in Working Capital	750,000
<b>Net Cash For Operating Expenses</b>	<b>123,115,432</b>
<b>Net Cash Inflow/(Outflow)</b>	<b>1,544,391</b>
<b>Operating Cash at June 30, 2025</b>	<b>\$15,544,391</b>

**Step Up For Students Florida, Inc.**  
**SCHOLARSHIP CASH FLOW ('000) 2025 PLAN**

Scholarship cash flow is also projected during the planning process. During the 2024 - 2025 school year, Step Up For Students Florida, Inc. will serve approximately 101,012 students between the FTC (which will include Hope) and FTC PEP programs. To determine the amount of total scholarship payments and funding for the year, Step Up For Students Florida, Inc. balances the desire to maximize scholarship payments with the uncertainty associated with estimating the actual number of students that will take advantage of their scholarship awards and the need to reserve enough funds to make the following year's first scholarship payment. As a safeguard to ensure sufficient scholarship cash is available, Step Up For Students Florida, Inc. maintains a \$60 million line of credit which can be used to bridge any gap between scholarship commitments and available funds.

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	2025 Total
Opening Cash & Cash Equivalents	88,699	270,936	276,348	233,289	307,213	196,156	234,140	267,144	194,312	196,072	181,375	130,193	88,699
Gross Donations	44,184	53,941	96,162	114,236	57,550	79,716	71,359	60,927	50,141	81,001	43,023	30,260	782,500
Administrative Allowance	(10,357)	(10,357)	(10,357)	(10,357)	(10,357)	(10,357)	(10,357)	(10,357)	(10,357)	(10,357)	(10,357)	(10,357)	(124,278)
AAA Scholarship Foundation	69,850												69,850
Hope Transfer	77,241												77,241
<b>Net Donations</b>	<b>180,919</b>	<b>43,585</b>	<b>85,806</b>	<b>103,879</b>	<b>47,193</b>	<b>69,360</b>	<b>61,002</b>	<b>50,570</b>	<b>39,785</b>	<b>70,645</b>	<b>32,666</b>	<b>19,903</b>	<b>805,313</b>
Interest Income	1,319	1,413	1,459	1,794	1,527	1,725	1,707	1,365	1,514	1,413	1,374	1,307	17,916
FTC Scholarship Payments		(17,256)	(56,808)	(9,383)	(77,904)	(1,747)	(366)	(81,457)	(20,632)	(59,991)	(4,347)	(2,725)	(332,616)
FTC PEP Funding		(22,330)	(73,515)	(22,366)	(81,874)	(31,353)	(29,341)	(43,309)	(18,906)	(26,764)	(80,875)	(36,480)	(467,113)
Line of Credit													
<b>Balance at end of month</b>	<b>270,936</b>	<b>276,348</b>	<b>233,289</b>	<b>307,213</b>	<b>196,156</b>	<b>234,140</b>	<b>267,144</b>	<b>194,312</b>	<b>196,072</b>	<b>181,375</b>	<b>130,193</b>	<b>112,198</b>	<b>112,198</b>

## **Step Up For Students**

### **Geographic Regions Served and Demand/Unmet Need for Eligible Students in the Area**

Step Up For Students intends to continue serving Florida students statewide in any of the 67 counties for the 2024-25 school year. Step Up operates statewide and has seen a growing demand for scholarships which has been evidenced by an increasing number of applications each year.

Our programs have a broad range, with many of them in the vast majority, if not all, counties. We plan to share with families in every county each of our scholarship programs.

In 2014-15, 120,215 students started applications for a Florida Tax Credit Scholarship, and 75,859 awarded. This season ended with a waitlist.

In 2015-16, 125,115 students started applications, and 91,575 students were awarded an FTC scholarship. This season ended with a waitlist.

In 2016-17, 166,189 students started applications, and 122,013 students were awarded an FTC scholarship. This season ended with a waitlist.

In 2017-18, 179,388 students started applications, and 121,949 students were awarded an FTC scholarship.

In 2018-19, 170,063 students started applications, with 99,727 students awarded an FTC scholarship. This season ended with a waitlist.

In 2019-20, the addition of the Family Empowerment Scholarship Program (FES) resulted in a single application for both the Florida Tax Credit Scholarship Program and the Family Empowerment Scholarship Program (FES). 198,045 students started applications, 107,809 students were funded through the FTC program, and approximately 18,000 students were funded through the FES program.

In 2020-21, 176,305 students started applications, with 140,5651 students were funded through the two income-based programs.

In 2021-22, 231,220 students started applications, with 163,722 students funded through an income- based scholarship.

In 2022-23, 257,341 students started applications, with 186,251 students funded through an income- based scholarship.

In 2023-24, 493,911 students had started an application for the 2023-24 school year for the FTC, FTC-PEP, FES-EO and FES-UA scholarships. Of those students, 368,521 accepted a scholarship and were funded.

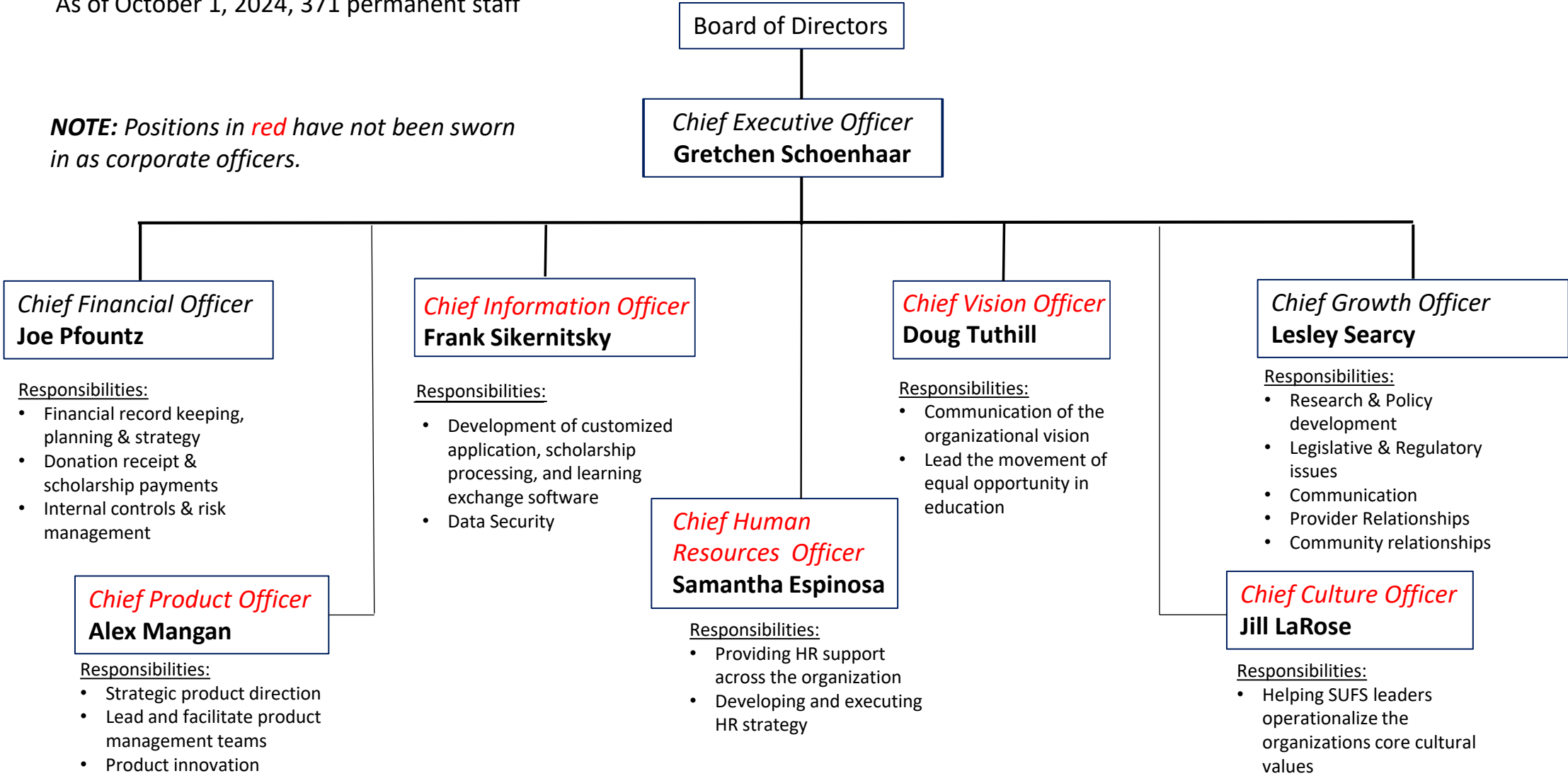
As of October 1, 2024, Step Up had received applications from 573,326 students for the FTC, FTC-PEP, FES-EO and FES-UA scholarships. Of those students 521,091 were awarded a scholarship. Of those students, 434,419 accepted a scholarship and were funded.

Year over year growth of both applying and awarded students demonstrates continued demand for our programs across the state. Ongoing interest in our programs continues to reflect the unmet needs of eligible students statewide who would like to participate in our programs.

Step Up For Students Inc - Florida  
Organization Chart

As of October 1, 2024, 371 permanent staff

**NOTE:** Positions in red have not been sworn in as corporate officers.



## **Step Up For Students**

### **The Application Process, Deadlines and Associated Fees**

#### **Florida Tax Credit Scholarship Program (FTC)**

Families interested in receiving the Florida Tax Credit scholarship must submit an online application in advance of the school year.

In keeping with the guiding statute, renewing families receive priority and awards are granted on a first-come, first-served basis. For the 2024-2025 school year, renewal families were able to begin applying on April 3rd, 2024, with a renewal priority deadline of May 31st, 2024. Interest List (also referred to as “new”) families were informed of application opening on April 10th, 2024. For the 2025-26 school year, renewal and new families will be able to begin applying on February 1st, 2025, and the renewal priority deadline will be April 30th, 2025. Children in foster or out-of-home care or who are dependents of military families or who have experienced bullying may apply at any time during the year. These dates are communicated out to renewal families and interest lists in a timely manner. Following the submission of an online application, families may be required to submit supporting documentation to substantiate eligibility. All necessary documentation must be provided before the communicated application deadline date. The last day to submit a scholarship application for the 2024-25 school year will be Friday, December 6th, 2024. The last date to submit documentation required to process a scholarship application will be Friday, December 13th, 2024. After review of the online application and supporting documentation, students found to be eligible are presented to the Florida Department of Education for funding and are notified of award status via email communication.

#### **Eligibility/Priority**

##### *Age Eligibility:*

Students entering Kindergarten must be 5 on or before September 1 of the applying school year. Students entering first grade must be 6 on or before September 1 of the applying school year.

Students must not be older than 21 years of age.

##### *Eligibility:*

Contingent upon available funds, and on a first come, first-served basis, a student must meet the eligibility criteria requirements to qualify for FTC.

#### **Student Eligibility Criteria:**

- The student is a resident of this state or 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; and
- The student is eligible to enroll in kindergarten through grade 12 in a public school in this state or received a scholarship under the Hope Scholarship Program in the 2023-2024 school year.
- Other Sources of Eligibility:
  - Foster/Out of Home Care (Please see definitions under the FTC Scholarship)
  - Dependent children of a member of the United States Armed Forces, or reservist
  - Dependent children of a law enforcement officer
  - Siblings of students participating in the Family Empowerment Scholarship for Unique Abilities program

##### *Priority:*

Scholarships are awarded on a first-come, first-served basis with priority given to renewal families followed by new families with the greatest financial need.

#### **Priority is as follows:**

- Renewal Families
- Tier 1 Priority: Students whose families have a household income up to 185% of Federal Poverty Level by household size, or students who are in foster or out-of-home care
- Tier 2 Priority: Students whose families have a household income of between 186% and 400% of Federal

Poverty Level by household size

- No Priority: Students whose families have a household income of greater than 400% of Federal Poverty Level by household size, or students whose families do not wish to be considered for application priority. Household members include anyone who permanently resides at the residence

### **Methodology for Evaluating Income Eligibility**

#### *Direct Certification:*

Direct certification is the process by which the SFO certifies children who are members of households receiving assistance under SNAP, based on information provided electronically by the State/Local agency administering those programs.

Eligibility is extended to all children in a household if one member has been directly certified as eligible under the Assistance Programs. These children are also considered directly certified.

Because of year-long duration of eligibility, households are not required to report changes in their categorical eligibility status.

- The Step Up For Students online application, at the time the applicant completes the application, submits a bundle of data to the SNAP database housed at the Department of Education, and returns a YES or NO if a student on the application is found to be in the SNAP database.
- Applications that are directly certified do not require any additional income validating documentation.

#### *Receipt of SNAP, TANF or FDPIR:*

Demonstration of any member of the household receiving one of these benefit services from the State of Florida.

Validating documentation is the most recent document from the SNAP, TANF or FDPIR agency showing the names of the household members, address, and the valid date of the benefit.

#### *“Once-In, Always-In”:*

A student who was found eligible and received a scholarship in the prior school year is considered eligible for a scholarship until they graduate or turn 21 years of age, whichever comes first.

If a student leaves the program, they will be considered a new applicant if they ever decide to apply for the program in the future.

#### *Determination by Income:*

For the 2024-2025 school year, income eligibility was based on total gross household income, annualized by the frequency of receipt of the different sources of income. Income validation may include one or more of the documents listed as Income Validation Documents on the attached Acceptable Document Listing found at the end of this document.

Questions regarding different sources of income are listed on the application, and validating documentation varies depending on the income source. Please see the attached Acceptable Document Listing.

Members of the family unit are identified on the application along with the type and amount of income for each member.

Household income calculation is based on gross income. Gross income is defined as the full amount of pay before taxes or other deductions and includes:

- Gross wages or salary
- Tips
- Commissions
- Incentives, bonuses and/or overtime that is regular and recurring
- Holiday, vacation, PTO and/or sick pay
- Medical, dental and/or vision benefits paid directly to the employee
- Per diem pay
- Housing allowance

If the total annualized income for all adult members of the economic unit is less than or equal to the approved income cap guidelines for a household of that size (see Eligibility chart below), the family is considered to be “income eligible”. After being determined eligible, the student will be awarded a scholarship in the priority order outlined in statute. Students whose families do not wish to provide their annual income can choose to be excluded from application priority and will be processed in the “No Priority” tier.

*Other Sources of Priority Tier Eligibility Foster or out-of-home care:*

A student who is/was placed at any time in foster care or out-of-home care during the current or previous state fiscal year.

A child in foster care is defined by the following:

“Foster care” means care provided a child in a foster family or boarding home, group home, agency boarding home, childcare institution, or any combination thereof, as defined by s. 39.01(30) F.S.

A child in out-of-home care placement is defined by the following:

“Out-of-home” means a placement outside of the home of the parents or a parent, as defined by s. 39.01(55) F.S.

“Out-of-Home Care” means the placement of a child in licensed and non-licensed settings, arranged, and supervised by the department or contracted service provider, outside of the home of the parent, as defined by DCF Rule: 65C-30.001 F.S.

These students may apply at any time during the school year and will receive a scholarship, as long as funds are available. In order to apply after the regular application processing season closes applicants are directed to call our hotline at 877-735-7837 for assistance.

Acceptable validating documentation for these students is:

- a copy of the official state placement papers
- a copy of the current Foster Care license
- a copy of the court documents demonstrating placement of the child with a relative caregiver

Additionally, children who are indicated as part of the Migrant Education Program (MEP), who are under the Runaway and Homeless Youth Act, or who are identified as homeless and residing with another household are considered to be categorically income eligible.

**Application Process Fees and Deadlines**

There is no application or appeal fee.

Step Up For Students operates under the priority mandated in Florida statute 1002.395 using a rolling admissions- style process with deadlines established based on historical trends in application volumes and utilization rates, and as funding becomes scarce. The renewal application deadline is April 30th, and the new application deadline is December 15th. If funding becomes available after the application period has closed, applicants may request an incomplete application to be reopened for processing.

Scholarship awards have an expiration date that is determined each year and will be communicated with scholarship families who have not yet utilized their award. Students must be enrolled in an eligible, participating school by the expiration date, or request an extension.

Indicating intent to enroll at a later date. Awards not utilized by the expiration date will be expired. If funding is still available after an award is expired, a family may request the award be reinstated with a new expiration timeframe. All requests for reinstatement or extension are subject to the availability of funding.

### **Deadlines for Attendance Verification and Scholarship Payments**

Attendance verification will take place quarterly prior to each scholarship payment.

### **Exceptions**

Policy exceptions must follow the documented exception process.

### **Family Empowerment Scholarship for Educational Options (FES – EO)**

Families interested in receiving the Family Empowerment Scholarship for Educational Options must submit an online application in advance of the school year.

In keeping with the guiding statute, renewing families receive priority and awards are granted on a first-come, first-served basis. For the 2024-2025 school year, renewal families were able to begin applying on April 3rd, 2024, with a renewal priority deadline of May 31st, 2024. Interest List (also referred to as “new”) families were informed of application opening on April 10th, 2024. For the 2025-26 school year, renewal and new families will be able to begin applying on February 1st, 2025, and the renewal priority deadline will be April 30th, 2025. Children in foster or out-of-home care or who are dependents of military families or who have experienced bullying may apply at any time during the year. These dates are communicated out to renewal families and interest lists in a timely manner.

Following the submission of an online application, families may be required to submit supporting documentation to substantiate eligibility. All necessary documentation must be provided before the communicated application deadline date. The last day to submit a scholarship application for the 2024-25 school year will be Friday, December 6th, 2024. The last date to submit documentation required to process a scholarship application will be Friday, December 13th, 2024. After review of the online application and supporting documentation, students found to be eligible are presented to the Florida Department of Education for funding and are notified of award status via email communication.

### **Eligibility/Priority**

#### *Age Eligibility:*

Students entering Kindergarten must be 5 on or before September 1 of the applying school year. Students entering first grade must be 6 on or before September 1 of the applying school year. Students must not be older than 21 years of age.

#### *Eligibility:*

Contingent upon available funds, and on a first come, first-served basis, a student must meet the eligibility criteria requirements to qualify for FES-EO.

#### **Student Eligibility Criteria:**

- The student is a resident of this state 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; and
- The student is eligible to enroll in kindergarten through grade 12 in a public school in this state or received a

scholarship under the Hope Scholarship Program in the 2023-2024 school year

- Other Sources of Eligibility:
  - Foster/Out of Home Care (Please see definitions under the FTC Scholarship)
  - Dependent children of a member of the United States Armed Forces, or reservist
  - Dependent children of a law enforcement officer
  - Siblings of students participating in the Family Empowerment Scholarship for Unique Abilities program

#### *Priority:*

Scholarships are awarded on a first-come, first-served basis with priority given to renewal families followed by new families with the greatest financial need.

#### Priority is as follows:

- Renewal Families
  - Tier 1 Priority: Students whose families have a household income up to 185% of Federal Poverty Level by household size, or students who are in foster or out-of-home care
  - Tier 2 Priority: Students whose families have a household income of between 186% and 400% of Federal Poverty Level by household size
  - No Priority: Students whose families have a household income of greater than 400% of Federal Poverty Level by household size, or students whose families do not wish to be considered for application priority
- Household members include anyone who permanently resides at the residence

#### **Methodology for Evaluating Eligibility**

Step Up For Students utilizes one application for Income-Based scholarships. The application and supporting documentation procedures are the same for FES-EO as the Florida Tax Credit Scholarship program. (Please see the Methodology for Determination under the FTC Scholarship).

#### **Application Process Fees and Deadlines**

There is no application or appeal fee.

#### **Deadlines for Attendance Verification and Scholarship Payments**

Attendance verification will take place quarterly prior to each scholarship payment.

#### **Exceptions**

Policy exceptions must follow the documented exception process.

#### **Personalized Education Program (PEP)**

A “personalized education program” means the sequentially progressive instruction of a student directed by his or her parent to satisfy the attendance requirements of ss. 1003.01(16) and 1003.21(1), F.S. while registered with an eligible nonprofit scholarship-funding organization pursuant to s. 1002.395, F.S. A personalized education student shall be provided the same flexibility and opportunities as provided in s. 1002.41(3)-(12), F.S.

Families interested in receiving the Personalized Education Program scholarship must submit an online application in advance of the school year.

In keeping with the guiding statute, renewing families receive priority and awards are granted on a first-come, first-served basis. For the 2024-2025 school year, renewal families were able to begin applying on April 3rd, 2024, with a renewal priority deadline of May 31st, 2024. Interest List (also referred to as “new”) families were informed of application opening on April 10th, 2024. For the 2025-26 school year, renewal and new families will be able to begin applying on February 1st, 2025, and the renewal priority deadline will be April 30th, 2025. Children in foster or out-of-home care or who are dependents of military families or who have experienced bullying may apply at any time during the year. These dates are communicated out to renewal families and interest lists in a timely manner.

Following the submission of an online application, families may be required to submit supporting documentation to substantiate eligibility. All necessary documentation must be provided before the communicated application deadline date.

The last day to submit a scholarship application for the 2024-25 school year will be Friday, December 6, 2024. The last date to submit documentation required to process a scholarship application will be Friday, December 13, 2024. PEP applications may close earlier if the program reaches its full capacity. Parents or guardians will have an opportunity to register for a program interest list.

For the 2023-2024 school year, Florida SFOs were permitted to fund no more than 20,000 scholarships for students who are enrolled in the PEP program. The number of scholarships funded for such students may increase by 40,000 in each subsequent school year until July 1, 2027, at which point the cap on the number of PEP scholarships that can be awarded each year will be removed.

### **Eligibility/Priority**

#### *Age Eligibility:*

Students entering Kindergarten must be 5 on or before September 1 of the applying school year. Students entering first grade must be 6 on or before September 1 of the applying school year. Students must not be older than 21 years of age.

#### *Eligibility:*

Contingent upon available funds, and on a first come, first-served basis, a student must meet the eligibility criteria requirements to qualify for PEP.

#### Student Eligibility Criteria:

- The student is a resident of this state 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; and
- The student is eligible to enroll in kindergarten through grade 12 in a public school in this state.

#### *Priority:*

Scholarships are awarded on a first-come, first-served basis with priority given to renewal families followed by new families with the greatest financial need.

Priority is as follows:

- Renewal Families
- Tier 1 Priority: Students whose families have a household income up to 185% of Federal Poverty Level by household size, or students who are in foster or out-of-home care
- Tier 2 Priority: Students whose families have a household income of between 186% and 400% of Federal Poverty Level by household size
- No Priority: Students whose families have a household income of greater than 400% of Federal Poverty Level by household size, or students whose families do not wish to be considered for application priority Household members include anyone who permanently resides at the residence

### **Methodology for Evaluating Eligibility**

Step Up For Students utilizes one application for Income-Based scholarships. The application and supporting documentation procedures are the same for FES-EO as the FTC Scholarship program, inclusive of the PEP program. (Please see the Methodology for Determination under the FTC Scholarship).

### **Application Process Fees and Deadlines**

There is no application or appeal fee.

### **Deadlines for Attendance Verification and Scholarship Payments**

PEP scholarships are provided to parent/guardian-led education students; therefore, the parent/guardian is responsible for handling the attendance records of students. Scholarship payments are made by Step Up For Students on a quarterly

basis and are deposited in the students' EMA account.

### **Exceptions**

Policy exceptions must follow the documented exception process.

### **Family Empowerment Scholarship for Students with Unique Abilities (FES-UA)**

Families interested in receiving a Family Empowerment Scholarship for Students with Unique Abilities (FES-UA) submit an online application annually. Application start dates and deadlines are established each year, with renewals having priority, followed by students on the 'at capacity' list from the prior year, then new students.

Applications are generally available in the spring semester, first to renewing applicants, and then to and prior year 'at capacity' list from the prior year, then to new applicants. Applications are processed on a first-come, first-served basis. As scholarships become scarce students are placed on an 'at capacity' list.

Following submission of an online application, new families are required to submit supporting documentation to substantiate eligibility, including the student's age, diagnosis, and Florida residency. Once a student is found eligible, parents access the student eligibility ID within the parent login area of the Education Market Assistant (EMA) website. The conditional eligibility letter describes the process that the Department of Education (DOE) uses to fund students.

Step Up For Students will provide the Department of Education with a list of eligible students prior to each of four payment dates. The Department of Education then verifies student eligibility and ensures that the student is not already being funded by another scholarship program. Once the student passes final verification, the Department of Education will send funds to Step Up For Students for those students who are funded on each payment and Step Up For Students will load funding to the student's ESA account.

Beginning with the 2021-22 school year the scholarship award is based on a matrix established in the following way:

- 1) renewal students receive the higher of the awarded amount in the 2020-21 school year OR the calculated amount for the Level 1-3;
- 2) new students that do not have a matrix level of services, are funded at the Level 1-3 matrix amount. If the student has a matrix level of services on file with the Florida Department of Education, due to public school enrollment, of 254 or 255, they will be funded at that matrix level. There are deadlines throughout the year which in turn impact funding amounts.

### **Eligibility**

The FES-UA scholarship is available to Florida students age 3-22 that have an IEP provided by a Florida public school or a diagnosis of a physician or psychologist for one of the following: Autism spectrum disorder, cerebral palsy, Down syndrome, intellectual disability, speech impairment, language impairment, orthopedic impairment, other health impairment, emotional or a behavioral disability, a specific learning disability (including, but not limited to dyslexia, dyscalculia, or developmental aphasia), Phelan McDermid syndrome, Prader-Willi syndrome, Spina bifida, muscular dystrophy, Williams syndrome, rare disease (as defined by the National Organization for Rare Disorders), anaphylaxis, hearing impairment (including deafness), visual impairment (including blindness), traumatic brain injury, dual sensory impairment, hospital or homebound as defined by the rules of the State Board of Education, or a 3, 4 or 5 year-old deemed high-risk due to developmental delays.

### **Methodology For Evaluating Eligibility**

For Evaluating Eligibility Validation of the student's qualifying diagnosis is required and must come from a Florida physician, an autonomous Advanced Practice Registered Nurse (APRN), or a psychologist or physician who holds an active license issued by another state or territory of the United States, the District of Columbia, or the Commonwealth of Puerto Rico. A student may also qualify with an official, district provided IEP written within the past three years in accordance with the rules of the State Board of Education or with the rules of another state.

The FES-UA Program is limited in size by a legislative cap. However, eligible students who meet any of the following requirements are not subject to the cap, and may be awarded even if the maximum number of students has been met:

- Students who attended VPK in the prior school year and have an IEP
- Students in foster care or who have been adopted
- Dependents of member of the armed forces, reserves, or law enforcement officers
- Students in public school for the 2023-24 school year
- Students who received McKay Scholarship funding for the 2021-22 school year

### **Application Process Fees and Deadlines**

There is no application fee for the FES - UA Program.

Funding is prorated based on the date the student is found eligible by the Scholarship Funding Organization. The application must be received on or before August 1 and found eligible on or before September 1st for 100% scholarship. Application must be received on or before October 1st and found eligible on or before November 1st for a 75% scholarship. Application must be received on or before January 1st and found eligible on or before February 1st for a 50% scholarship. Application must be received on or before March 1st and found eligible on or before April 1st for a 25% scholarship.

### **Deadlines for Attendance Verification and Scholarship Payments**

Step Up For Students has policies and procedures that prevent unauthorized uses of program funds. All scholarship expenditures, including Education Savings Account reimbursements, are reviewed to ensure funds are used in accordance with relevant Florida statutes and rules, benefit the child educationally, and are cost-effective.

Reimbursement requests for expenses incurred during the course of the school year (July 1, 2023 to June 30, 2024) must be submitted no later than July 31, 2024. Funds may be rolled over into subsequent years.

Scholarship accounts must be closed, and any remaining funds returned to the state, if the student's scholarship is revoked, if a period of three consecutive years from high school completion passes without the student's enrollment in an approved post-secondary institution or program, or if the student account is inactive for a period of two consecutive fiscal years.

### **Exceptions**

Policy exceptions must follow the documented exception process.

### **Hope Scholarship Program**

In 2018, the Florida Legislature created the Hope Scholarship Program to give public school children in Florida relief from bullying and violence. The Hope Scholarship Program gives parents the opportunity to transfer their child to another K-12 public school with available capacity within the school district, receive a scholarship to transport the student to a public school in another school district, or to request a scholarship for the student to attend an eligible private school.

Pursuant to s. 1002.40, F.S., a qualifying incident must have taken place at a public K-12 educational institution, any school-related or school-sponsored program or activity, riding on the school bus or waiting at the school bus stop. Qualifying incidents include battery; harassment; hazing; bullying; kidnapping; physical attack; robbery; sexual offenses, harassment, assault or battery; threat or intimidation; or fighting at school as defined by the Florida Department of Education in accordance with s. 1006.09(6).

Beginning in the 2018-19 school year, once a parent/guardian or child submits a report of an incident, the school principal, or his/her designee, will provide a copy of the report to the parent/guardian and investigate the incident. Once the investigation is complete, or within 15 days after the incident was reported, whichever occurs first, the principal, or his/her designee, will notify the parent/guardian about the Hope Scholarship Program, and provide the Hope Scholarship Notification Form required for Step Up For Students to determine scholarship eligibility.

### **Eligibility**

Step Up For Students will require an application to be submitted by a parent/guardian, along with a valid Hope Notification Form (IEPC-HS1) that has been provided by a public school principal, or his/her designee, after a qualifying incident is reported. Step Up For Students will verify that the Hope Notification Form submitted is complete, and that one of the qualifying incident type(s) has been identified on the form.

Upon approval, parents/guardians must complete and submit a scholarship application through the EMA portal via the link provided.

Pursuant to Rule 6A-6.0951, F.A.C., the application submitted by the parent/guardian must include, at a minimum, the student's name, student's Florida Education Identifier (FLEID), date of birth, gender, race, current public school district, current public school attended, grade level, parent's/guardian's name, telephone number, mailing address and email address.

A completed Hope Notification Form (IEPC-HS1) must be submitted with the application.

Step Up For Students will confirm that this information, and supporting documentation, has been submitted for each student, will process applications in the order they are received, and will award scholarships on a first-come, first-served basis, pending funding availability.

### **Application Process Fees and Deadlines**

There are no fees to apply. Application deadlines are established by Step Up For Students.

### **Deadlines for Attendance Verification and Scholarship Payments**

Attendance verification will take place quarterly prior to each scholarship payment.

### **Exceptions**

Policy exceptions must follow the documented exception process.

### **New Worlds Scholarship Accounts Program**

#### **Eligibility/Priority**

Contingent upon available funds, and on a first-come, first-served basis, each student who is enrolled in VPK or a Florida public school in kindergarten through grade 5 is eligible for a scholarship account if the student:

- (a) Has a substantial reading deficiency or exhibits characteristics of dyslexia as identified under s. 1008.25(5)(a), F.S. or scored below a Level 3 on the statewide, standardized English Language Arts (ELA) assessment in the prior school year. An eligible student who is classified as an English Language Learner and is enrolled in a program or receiving services that are specifically designed to meet the instructional needs of English Language Learner students will receive priority.
- (b) Has a substantial deficiency in mathematics or the characteristics of dyscalculia as identified under s. 1008.25(6)(a), F.S. or scored below a Level 3 on the statewide, standardized Mathematics assessment in the prior school year.

### **Methodology for Evaluating Eligibility**

Students will complete and submit applications directly to Step Up For Students, providing their name, demographic data, and grade level.

Step Up For Students will work with the Department of Education to review applicants for eligibility, including crosschecking students to ensure that they are not participating in any other scholarship program.

### **Application Process Fees and Deadlines**

There are no fees to apply, and application deadlines may be established by Step Up For Students. The application closes after the last Progress Monitoring report results are shared with families unless available funding requires an earlier deadline.

### **Deadlines for Attendance Verification and Scholarship Payments**

New Worlds Scholarships are provided to public school students; therefore, the public-school district is responsible for handling the attendance records of students. Scholarship payments are made by Step Up For Students and the parents/guardians must use one of Step Up's direct pay systems to spend their funds.

### **Exceptions**

Policy exceptions must follow the documented exception process.

### **SFO Obligations**

For FTC/FES-EO students, SFOs must verify that scholarship funds are used for:

- Tuition and fees for full-time or part-time enrollment in an eligible private school.
- Instructional materials, including digital materials and Internet resources.
- Curriculum as defined in s. 1002.394(2), F.S.
- Tuition and fees associated with full-time or part-time enrollment in a home education instructional program; an eligible postsecondary educational institution or a program offered by the postsecondary educational institution, unless the program is subject to s. 1009.25, F.S. or reimbursed pursuant to s. 1009.30, F.S.; an approved pre-apprenticeship program as defined in s. 446.021(5), F.S. which is not subject to s. 1009.25, F.S. and complies with all applicable requirements of the Department of Education pursuant to chapter 1005; a private tutoring program authorized under s. 1002.43, F.S.; a virtual program offered by a department-approved private online provider that meets the provider qualifications specified in s. 1002.45(2)(a), F.S.; the Florida Virtual School as a private paying student; or an approved online course offered pursuant to ss. 1003.499 or 1004.0961, F.S.
- Fees for nationally standardized, norm-referenced achievement tests, Advanced Placement Examinations, industry certification examinations, assessments related to postsecondary education, or other assessments.
- Contracted services provided by a public school or school district, including classes. A student who receives contracted services under this sub-subparagraph is not considered enrolled in a public school for eligibility purposes but rather attending a public school on a part-time basis as authorized under s. 1002.44, F.S.
- Tuition and fees for part-time tutoring services or fees for services provided by a choice navigator. Such services must be provided by a person who holds a valid Florida educator's certificate pursuant to s. 1012.56, F.S., a person who holds an adjunct teaching certificate pursuant to s. 1012.57, F.S., a person who has a bachelor's degree or a graduate degree in the subject area in which instruction is given, a person who has demonstrated a mastery of subject area knowledge pursuant to s. 1012.56(5), F.S., or a person certified by a nationally or internationally recognized research-based training program as approved by the Department of Education. As used in this paragraph, the term "part-time tutoring services" does not qualify as regular school attendance as defined in s. 1003.01(16)(e), F.S.

For PEP students, SFOs must:

- Maintain a signed agreement from the parent which constitutes compliance with the attendance requirements under ss. 21003.01(16) and 1003.21(1), F.S.
- Receive eligible student test scores and, beginning with the 2027-2028 school year, by August 15, annually report test scores for students and to a state university.
- Provide parents with information, guidance, and support to create and annually update a student learning plan for their student. The organization must maintain the plan and allow parents to electronically submit, access, and revise the plan continuously.
- Upon submission by the parent of an annual student learning plan, fund a scholarship for a student determined eligible.

- A parent whose student will participate in PEP must:
- Apply to an eligible nonprofit scholarship-funding organization to participate in the program as a personalized education student by a date set by the organization. The request must be communicated directly to the organization in a manner that creates a written or electronic record of the request and the date of receipt of the request.
- Sign an agreement with the organization and annually submit a sworn compliance statement to the organization to satisfy or maintain program eligibility, including eligibility to receive and spend program payments, by:
  - Affirming that the program funds are used only for authorized purposes serving the student's educational needs, and that they will not receive a payment, refund, or rebate of any funds provided under this section.
  - Affirming that the parent is responsible for all eligible expenses in excess of the amount of the scholarship and for the education of his or her student.
- Submitting a student learning plan to the organization and revising the plan at least annually before program renewal.
- Requiring his or her student to take a nationally norm-referenced test identified by the Department of Education, or a statewide assessment under s. 1008.22, F.S. and provide assessment results to the organization before the student's program renewal.
- Renewing participation in the program each year. A student whose participation in the program is not renewed may continue to spend scholarship funds that are in his or her account from prior years unless the account must be closed pursuant to s. 1002.394(5)(a)2, F.S.
- Procuring the services necessary to educate the student. When the student receives a scholarship, the district school board is not obligated to provide the student with a free appropriate public education.

## Income-Based Scholarship Guidelines 2024-2025 School Year

Persons in family/household	Priority 1 ≤ 185%	Priority 2 186%-400%
1	\$27,861	\$60,240
2	\$37,814	\$81,760
3	\$47,767	\$103,280
4	\$57,720	\$124,800
5	\$67,673	\$146,320
6	\$77,626	\$167,840
7	\$87,579	\$189,360
8	\$97,532	\$210,880
9	\$107,485	\$232,400
10	\$117,438	\$253,920
	Each additional member +\$9,953	Each additional member +\$21,520

Based on guidelines published by the Department of Health & Human Services  
in National Registry on January 2024

Students must have a birth date of NO LATER THAN September 1, 2018 (K5) or 2017 (1st) to be eligible.

\* For the Family Empowerment Scholarship, the student must be entering  
kindergarten OR have attended a Florida public school for the 2023-24 school  
year to qualify.

Based on guidelines published by the Department of Health & Human Services in National Registry on January 2022

## Acceptable Documents for Income-Based Scholarship Application

### Documents required for all renewal applications (FTC, FES-EO, PEP and FES-UA)

A student is considered a renewal if funded for the 2023-24 school year.

#### Proof of Florida residency (for primary parent/guardian only)

All documents must be current (within 2 months from the submission date, if a recurring bill/statement), valid, and match the primary parent's/guardian's full name and the current physical street address provided on the application.

Proof of Residence can be established with one document from Column A or two different documents from Column B.

Column A (upload <u>one</u> document)	Column B (upload <u>two different</u> documents)
Utility bill (electric, gas, water)	Florida driver's license or state-issued ID*
Mortgage statement or residential lease agreement	Paystub*
Proof of current government benefits: Social Security, Veterans Affairs, Disability, Medicare, Section 8/ HUD, TANF, SNAP, DCF correspondence	Automobile insurance statement*
Homestead or Property tax statement/assessment	Health insurance statement*
Permanent change of station (PCS) military orders	Homeowners or renters insurance policy*
Homeless Verification or Certificate	Mortgage acceptance letter*
Migrant Address Verification Letter	*A secondary document is necessary.
Property deed	

New for the 2024-25 school year: Proof of residency is no longer required for secondary guardians.

### Documents required for all new applications (FTC, FES-EO, PEP and FES-UA)

#### Proof of Florida residency (for primary parent/guardian only)

All documents must be current (within 2 months from the submission date, if a recurring bill/statement), valid, and match the primary parent's/guardian's full name and the current physical street address provided on the application.

Proof of Residence can be established with one document from Column A or two different documents from Column B.

Column A (upload <u>one</u> document)	Column B (upload <u>two different</u> documents)
Utility bill (electric, gas, water)	Florida driver's license or state-issued ID*
Mortgage statement or residential lease agreement	Paystub*
Proof of current government benefits: Social Security, Veterans Affairs, Disability, Medicare, Section 8/ HUD, TANF, SNAP, DCF correspondence	Automobile insurance statement*
Homestead or Property tax statement/assessment	Health insurance statement*
Permanent change of station (PCS) military orders	Homeowners or renters insurance policy*
Homeless Verification or Certificate	Mortgage acceptance letter*
Migrant Address Verification Letter	*A secondary document is necessary.
Property deed	

New for the 2024-25 school year: Proof of residency is no longer required for secondary guardians.

#1025-SEP / Separation
#1055-CW / Cash Wages
Adoption Benefits Verification
Current Bank Statements
Current Child Support Documentation (myfloridacounty.com print out)
Current SNAP/TANF/Food and Distribution Program on Indian Reservation statement
Personal Income Documentation for a Child in Foster Care
Housing / Clothing Allowance Verification
IRS Form 1099 for SSI OR VA OR Pension ONLY
LES (Leave & Earning Statement)
Current Pay Stubs
Current Profit and Loss Statement (Self-Employment ONLY)
SSI Dependent Statement
SSI Statement
SSI Supplement Statement
Prior Year Tax Return (Self-Employment or appeal)
Tax Schedules (Self-Employment or appeal)
Unemployment Statement or Paystubs
VA Statement

## Conflict of Interest

Effective Date:	01/2009	Reviewed Date:	10/2/2024
Revision Date:	08/10/2021	Reviewed by:	Lauren Howe
Revision No.:	2	Revision effective date:	9/8/2021

**Purpose** The purpose of the conflict of interest policy is to protect the interests of Step Up For Students, a 501(c)3 tax-exempt organization, when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the Organization or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

### Guidelines

#### Definitions

##### 1. Interested Person

Any director, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

##### 2. Financial Interest

A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

- An ownership or investment interest in any entity with which the Organization has a transaction or arrangement,
- A compensation arrangement with the Organization or with any entity or individual with which the Organization has a transaction or arrangement, or
- A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Organization is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. Under Section 2 of the Procedures, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

### Procedures

##### 1. Duty to Disclose

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts

## Conflict of Interest

to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

### **2. Determining Whether a Conflict of Interest Exists**

After disclosure of the financial interest and all material facts, and after any discussion with the interested person, they shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

### **3. Procedures for Addressing the Conflict of Interest**

- a. An interested person may make a presentation at the governing board or committee meeting, but after the presentation, they shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
- b. The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
- c. After exercising due diligence, the governing board or committee shall determine whether the Organization can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.
- d. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the Organization's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

### **4. Violations of the Conflicts of Interest Policy**

- a. If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.
- b. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

## Conflict of Interest

### Records of Proceedings

The minutes of the governing board and all committees with board delegated powers shall contain:

- a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing board's or committee's decision as to whether a conflict of interest in fact existed.
- b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

### Compensation

- a. A voting member of the governing board who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.
- b. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.
- c. No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

### Annual Statements

Each director, principal officer and member of a committee with governing board delegated powers shall annually sign a statement which affirms such person:

- a. Has received a copy of the conflicts of interest policy,
- b. Has read and understands the policy,
- c. Has agreed to comply with the policy, and
- d. Understands the Organization is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

## Conflict of Interest

### Periodic Reviews

To ensure the Organization operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

- a. Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's length bargaining.
- b. Whether partnerships, joint ventures, and arrangements with management organizations conform to the Organization's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

### Use of Outside Experts

When conducting the periodic reviews, the Organization may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.

### Authority and Interpretation

Step Up For Students has the legal right to revise or eliminate this policy at any given time with or without notice. The Human Resources department is responsible for interpretations of this policy.

Approved: Doug Tuthill,  
President, Step Up For Students

Signature  Date: 9/3/2021  
FD8E198E872E4A4...

### Signature of Individual

I hereby certify that I have read, understand and agree to abide by this Step Up For Students Conflict of Interest Policy.

Print Name \_\_\_\_\_ Date: \_\_\_\_\_

Signature: \_\_\_\_\_

## Employee Protection -Whistleblower

Effective Date:	July 17, 2011	Reviewed Date:	October 2, 2024
Revision Date:	May 9, 2022	Reviewed by:	Lauren Howe
Revision No.:	2	Revision effective date:	June 30, 2022

**Purpose** Step Up For Students, Inc. and its subsidiaries (SUFS) requires directors, officers, and employees of its subsidiaries to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the organization, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

**Guidelines** **Reporting Responsibility**

It is the responsibility of all directors, officers, and employees to report ethics violations or suspected violations in accordance with this Whistleblower Policy.

**No Retaliation**

No director, officer, or employee who in good faith reports an ethics violation shall suffer harassment, retaliation, or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the organization prior to seeking resolution outside the organization.

**Reporting Violations**

SUFS has an open-door policy and suggests that employees share their questions, concerns, suggestions, or complaints with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern. However, if employees are not comfortable speaking with their supervisor or are not satisfied with the supervisor's response, employees are encouraged to speak with anyone in management whom they are comfortable approaching. Supervisors and managers are required to report suspected ethics violations to the organization's Compliance Officer, who has specific and exclusive responsibility to investigate all reported violations. When employees are not satisfied or uncomfortable with following the organization's open-door policy, they may contact the organization's Compliance Officer directly.

**Compliance Officer**

The organization's Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations and, at their discretion, shall advise the President and/or the Chairman. The Compliance Officer has direct access to the board of directors and is required to report to the board at least annually on compliance activity. The Compliance Officer is the Chief Financial Officer.

## Employee Protection -Whistleblower

Effective Date:	July 17, 2011	Reviewed Date:	October 2, 2024
Revision Date:	May 9, 2022	Reviewed by:	Lauren Howe
Revision No.:	2	Revision effective date:	June 30, 2022

### **Acting in Good Faith**

Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

### **Confidentiality**

Violations or suspected violations may be submitted on a confidential basis by the complainant or submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

### **Handling of Reported Violations**

The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated, and appropriate corrective action will be taken if warranted by the investigation. Employees using and having access to these corporate assets must take reasonable and prudent steps to preserve the integrity of the systems, data and to protect the assets. These assets should be used primarily for purposes that benefit SUFS and that are directly applicable to an employee's job function and authority. Occasional personal use is acceptable provided such use does not interfere with company business or the performance of job duties and incurs little or no cost. All communications from SUFS or made and transmitted within SUFS shall be professional in nature as they represent the corporation, its employees, board of directors, and others.

Violation of policy or misuse of corporate assets is subject to disciplinary action up to and including termination. Failure to report known violations of policy constitutes a violation of policy and is therefore subject to disciplinary action.

These policies are intended to augment existing State, Federal, and copyright laws. Failure to comply with applicable State, Federal, or copyright laws is considered a violation of policy and subject to disciplinary action up to and including termination.

## Employee Protection -Whistleblower

Effective Date:	July 17, 2011	Reviewed Date:	October 2, 2024
Revision Date:	May 9, 2022	Reviewed by:	Lauren Howe
Revision No.:	2	Revision effective date:	June 30, 2022

### Authority and

**Interpretation** Step Up For Students, Inc. has the legal right to revise or eliminate this policy at any given time with or without advance notice. The People Strategy and Organizational Development department is responsible for interpretations of this policy.

### Approved

Doug Tuthill,  
President, Step Up For Students, Inc.

### Signature

DocuSigned by:  
  
FD8E198E872E4A4... Date: 5/9/2022

State of Florida

**SCHOLARSHIP FUNDING ORGANIZATION BOND**

Bond No. 21BSBHF7433  
(To be Assigned by Surety)

Know All Men By These Presents, that we Step Up For Students, Inc.  
(Principal)  
located at 4655 Salisbury Road Suite 400 Jacksonville, FL 32256  
(Address of Principal)  
as Principal and Hartford Fire Insurance Company, a corporation of the State of Connecticut lawfully doing business in  
(Surety Company)

the State of Florida, as Surety, are held and firmly bound unto an eligible nonprofit scholarship-funding organization, pursuant to 1002.395 F.S. for the use and benefit of any student who would have had scholarships funded but for a diversion of funds giving rise to the claim against this bond in the sum of \$25,000,000.00 for which sum well and truly to be paid to the eligible nonprofit scholarship-funding organization, for the use and benefit of any student who would have had scholarship funded but for the diversion of funds giving rise to the claim against the bond, said Principal and Surety bind themselves, their heirs, executors, administrators, successors, and assigns, jointly and severally, firmly by these presents.

Whereas, the above bounded Principal, a "Scholarship Funding Organization," desires to operate its organization at the above stated location as authorized by and in conformity with the provisions of the Florida Statutes and all rules and regulations promulgated by the Department of Education thereunder, and

Whereas, said "Florida K-20 Education Code" requires the filing of a letter of credit or a surety bond in the sum of \$25,000,000.00 (as determined by the formula in section 1002.395, F.S., adjustable quarterly to equal the actual amount of undisbursed funds based upon submission by the organization of a statement from a certified public accountant verifying the amount of undisbursed funds) before a 'Certificate of Authorization' can be issued to the organization.

Now, Therefore, The Condition Of This Obligation is that if the Principal or any of its officers, agents, or employees, shall well and truly perform its obligations as set forth under section 1002.395, F.S., then this obligation shall be null and void; otherwise it shall remain in full force and effect.

1. The aggregate Liability of the Surety shall not exceed the penal sum of the bond, as required by section 1002.395, F.S., on all breaches of the condition of the bond by the Principal and its officers, agents, or employees, nor shall the sum of the bond be considered cumulative from year to year. Should the Principal fail with respect to any of its statutory obligations under section 1002.395, F.S., as evidenced by agency action taken by the Florida Department of Education, resulting in a diversion, giving rise to the claim against the bond, of funds that would have been provided as scholarship funds to student(s), then immediately upon demand, the Surety will be obligated to pay such scholarship funds hereunder up to the amount of such bond to the eligible nonprofit scholarship funding organization.

2. The Surety shall have the right to cancel this bond at any time by written notice, stating when the cancellation shall take effect and served by registered mail to the Office of Independent Education and Parental Choice at least thirty (30) days prior to the date that the cancellation becomes effective, but said Surety so filing said notice shall not be discharged from any liability already accrued or incurred under this bond or which shall accrue or incur hereunder before the expiration of said thirty (30) day period, whether known or unknown at the time of expiration.

3. Without limiting the effect of any other provision herein which is not in conflict therewith, this bond is to be construed as a statutory bond under the provision of section 1002.395, F.S., the Florida K-20 Education Code.

Signed and sealed this 1<sup>st</sup> day of August 2015.

Attest

[Signature]  
(Witness)  
[Signature]  
(Witness)  
Vincent Deduca  
(Witness)  
Margie Hall  
(Witness)

Step Up For Students, Inc.  
(Principal)  
By [Signature]  
Hartford Fire Insurance Company  
(Surety)  
By [Signature]  
Tyler D. DeBord: Attorney In-Fact & Resident Agent

# POWER OF ATTORNEY

Direct Inquiries/Claims to:

**THE HARTFORD**

Bond T-4

One Hartford Plaza

Hartford, Connecticut 06155

call: 888-266-3488 or fax: 860-757-5835)

KNOW ALL PERSONS BY THESE PRESENTS THAT:

Agency Code: 21-220889

- ☒ Hartford Fire Insurance Company, a corporation duly organized under the laws of the State of Connecticut  
☒ Hartford Casualty Insurance Company, a corporation duly organized under the laws of the State of Indiana  
☒ Hartford Accident and Indemnity Company, a corporation duly organized under the laws of the State of Connecticut  
☐ Hartford Underwriters Insurance Company, a corporation duly organized under the laws of the State of Connecticut  
☐ Twin City Fire Insurance Company, a corporation duly organized under the laws of the State of Indiana  
☐ Hartford Insurance Company of Illinois, a corporation duly organized under the laws of the State of Illinois  
☐ Hartford Insurance Company of the Midwest, a corporation duly organized under the laws of the State of Indiana  
☐ Hartford Insurance Company of the Southeast, a corporation duly organized under the laws of the State of Florida

having their home office in Hartford, Connecticut (hereinafter collectively referred to as the "Companies") do hereby make, constitute and appoint, **up to the amount of Unlimited** :

Ryan P. Rothrock, Tyler D. DeBord, Steve P. Farmer, Rebecca A. Robinson, Pamela J. Thompson, M. Decker Youngman, III of DAYTONA BEACH, Florida

their true and lawful Attorney(s)-in-Fact, each in their separate capacity if more than one is named above, to sign its name as surety(ies) only as delineated above by ☒, and to execute, seal and acknowledge any and all bonds, undertakings, contracts and other written instruments in the nature thereof, on behalf of the Companies in their business of guaranteeing the fidelity of persons, guaranteeing the performance of contracts and executing or guaranteeing bonds and undertakings required or permitted in any actions or proceedings allowed by law.

In Witness Whereof, and as authorized by a Resolution of the Board of Directors of the Companies on August 1, 2009, the Companies have caused these presents to be signed by its Vice President and its corporate seals to be hereto affixed, duly attested by its Assistant Secretary. Further, pursuant to Resolution of the Board of Directors of the Companies, the Companies hereby unambiguously affirm that they are and will be bound by any mechanically applied signatures applied to this Power of Attorney.



*Wesley W. Cowling*

Wesley W. Cowling, Assistant Secretary

*M. Ross Fisher*

M. Ross Fisher, Vice President

STATE OF CONNECTICUT

} ss.

Hartford

COUNTY OF HARTFORD

On this 12th day of July, 2012, before me personally came M. Ross Fisher, to me known, who being by me duly sworn, did depose and say: that he resides in the County of Hartford, State of Connecticut; that he is the Vice President of the Companies, the corporations described in and which executed the above instrument; that he knows the seals of the said corporations; that the seals affixed to the said instrument are such corporate seals; that they were so affixed by authority of the Boards of Directors of said corporations and that he signed his name thereto by like authority.



CERTIFICATE

*Kathleen T. Maynard*

Kathleen T. Maynard  
Notary Public

My Commission Expires July 31, 2016

I, the undersigned, Vice President of the Companies, DO HEREBY CERTIFY that the above and foregoing is a true and correct copy of the Power of Attorney executed by said Companies, which is still in full force effective as of August 1, 2015

Signed and sealed at the City of Hartford.



*Gary W. Stumper*

Gary W. Stumper, Vice President



## Verification Certificate

This is to certify that Bond No. 21BSBHF7433 issued by the member company of The Hartford  
subscribing this certificate, dated August 1, 2024  
in the amount of Twenty-Five Million Dollars  
\$25,000,000.00

on behalf of Step Up For Students - Florida Inc. , as Principal,  
and in favor of A Scholarship Funding Organization on behalf of The State of Florida , as Obligee,  
covers an indefinite term which began on August 1, 2024 , and ends with the cancellation of  
said bond; that said bond is now in full force and effect and will continue in full force and effect until cancelled.

**ANNIVERSARY PREMIUM PERIOD:** August 1, 2024 - August 1, 2025

**Signed, Sealed, and Dated** May 6, 2024

Attest or Witness

*Shelby Wiggins*

Surety

Hartford Fire Insurance Company

By:

*Joelle L LaPierre*  
Joelle L LaPierre , Attorney in fact



1030-E-1

# POWER OF ATTORNEY

Direct Inquiries/Claims to:  
**THE HARTFORD**  
BOND, T-11  
One Hartford Plaza  
Hartford, Connecticut 06155  
[Bond.Claims@thehartford.com](mailto:Bond.Claims@thehartford.com)  
call: 888-266-3488 or fax: 860-757-5835

KNOW ALL PERSONS BY THESE PRESENTS THAT:

Agency Name: HYLANT GROUP INC  
Agency Code: 21-211417

- ☒ **Hartford Fire Insurance Company**, a corporation duly organized under the laws of the State of Connecticut  
☐ **Hartford Casualty Insurance Company**, a corporation duly organized under the laws of the State of Indiana  
☐ **Hartford Accident and Indemnity Company**, a corporation duly organized under the laws of the State of Connecticut  
☐ **Hartford Underwriters Insurance Company**, a corporation duly organized under the laws of the State of Connecticut  
☐ **Twin City Fire Insurance Company**, a corporation duly organized under the laws of the State of Indiana  
☐ **Hartford Insurance Company of Illinois**, a corporation duly organized under the laws of the State of Illinois  
☐ **Hartford Insurance Company of the Midwest**, a corporation duly organized under the laws of the State of Indiana  
☐ **Hartford Insurance Company of the Southeast**, a corporation duly organized under the laws of the State of Florida

having their home office in Hartford, Connecticut (hereinafter collectively referred to as the "Companies") do hereby make, constitute and appoint Joelle L LaPierre of Lake Mary, Florida, its true and lawful Attorney-in-Fact, to sign its name as surety(ies) only as delineated above by , and to execute, seal and acknowledge the following bond, undertaking, contract or written instrument:

Bond No.21BSBH7433

Naming Step Up for Students - Florida Inc. as Principal,

and A Scholarship Funding Organization on behalf of The State of Florida as Obligee,

in the amount of See Bond Form(s) on behalf of Company in its business of guaranteeing the fidelity of persons, guaranteeing the performance of contracts and executing or guaranteeing bonds and undertakings required or permitted in any actions or proceedings allowed by law.

In Witness Whereof, and as authorized by a Resolution of the Board of Directors of the Companies on May 23, 2016 the Companies have caused these presents to be signed by its Assistant Vice President and its corporate seals to be hereto affixed, duly attested by its Assistant Secretary. Further, pursuant to Resolution of the Board of Directors of the Companies, the Companies hereby unambiguously affirm that they are and will be bound by any mechanically applied signatures applied to this Power of Attorney.



*Shelby Wiggins*

Shelby Wiggins, Assistant Secretary

*Joelle L. LaPierre*

Joelle L. LaPierre, Assistant Vice President

STATE OF FLORIDA

COUNTY OF SEMINOLE

ss. Lake Mary

On this 20th day of May, 2021, before me personally came Joelle LaPierre, to me known, who being by me duly sworn, did depose and say: that (s)he resides in Seminole County, State of Florida; that (s)he is the Assistant Vice President of the Companies, the corporations described in and which executed the above instrument; that (s)he knows the seals of the said corporations; that the seals affixed to the said instrument are such corporate seals; that they were so affixed by authority of the Boards of Directors of said corporations and that (s)he signed his/her name thereto by like authority.



*Jessica Ciccone*

Jessica Ciccone  
My Commission HH 122280  
Expires June 20, 2025

I, the undersigned, Assistant Vice President of the Companies, DO HEREBY CERTIFY that the above and foregoing is a true and correct copy of the Power of Attorney executed by said Companies, which is still in full force effective as of May 6, 2024.

Signed and sealed in Lake Mary, Florida.



*Keith D. Dozois*

Keith D. Dozois, Assistant Vice President

PUBLIC DISCLOSURE COPY

NOVEMBER 13, 2023

STEP UP FOR STUDENTS - FLORIDA, INC.  
4655 SALISBURY ROAD 400  
JACKSONVILLE, FL 32256

STEP UP FOR STUDENTS - FLORIDA, INC.:

ENCLOSED ARE THE ORIGINAL AND ONE COPY OF THE 2022 EXEMPT ORGANIZATION RETURN,  
AS FOLLOWS...

2022 FORM 990

WE PREPARED THE RETURNS FROM THE INFORMATION FURNISHED BY YOU. PLEASE REVIEW  
BEFORE FILING TO ENSURE THERE ARE NO OMISSIONS OR MISSTATEMENTS OF MATERIAL  
FACTS. PLEASE NOTE THAT UPON EXAMINATION OF THE RETURNS BY TAXING AUTHORITIES,  
REQUESTS MAY BE MADE FOR UNDERLYING DATA. WE THEREFORE RECOMMEND THAT YOU  
PRESERVE ALL RECORDS WHICH YOU MAY BE CALLED UPON TO PRODUCE IN CONNECTION  
WITH SUCH AN EXAMINATION.

EACH ORIGINAL SHOULD BE DATED, SIGNED AND FILED IN ACCORDANCE WITH THE FILING  
INSTRUCTIONS. THE COPY SHOULD BE RETAINED FOR YOUR FILES.

WE SINCERELY APPRECIATE THE OPPORTUNITY TO SERVE YOU. PLEASE CONTACT US IF  
YOU HAVE ANY QUESTIONS CONCERNING THE TAX RETURN.

REGARDS,

JULIANA KREUL

# TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

JUNE 30, 2023

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**PREPARED FOR:**

STEP UP FOR STUDENTS - FLORIDA, INC.  
4655 SALISBURY ROAD 400  
JACKSONVILLE, FL 32256

---

**PREPARED BY:**

RSM US LLP  
7351 OFFICE PARK PLACE  
MELBOURNE, FL 32940-8229

---

**AMOUNT DUE OR REFUND:**

NOT APPLICABLE

---

**MAKE CHECK PAYABLE TO:**

NOT APPLICABLE

---

**MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:**

NOT APPLICABLE

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**RETURN MUST BE MAILED ON OR BEFORE:**

NOT APPLICABLE

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**SPECIAL INSTRUCTIONS:**

THIS COPY OF THE RETURN IS PROVIDED ONLY FOR PUBLIC DISCLOSURE PURPOSES. ANY CONFIDENTIAL INFORMATION REGARDING LARGE DONORS HAS BEEN REMOVED.

STEP UP FOR STUDENTS - FLORIDA, INC.  
4655 SALISBURY ROAD, 400  
JACKSONVILLE, FL 32256

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE CENTER  
OGDEN, UT 84201-0027



FORM 990

Form **990**

# Return of Organization Exempt From Income Tax

OMB No. 1545-0047

**2022**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**A** For the **2022** calendar year, or tax year beginning **JUL 1, 2022** and ending **JUN 30, 2023**

<b>B</b> Check if applicable:	<b>C</b> Name of organization  <b>STEP UP FOR STUDENTS - FLORIDA, INC.</b> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>4655 SALISBURY ROAD 400</b> City or town, state or province, country, and ZIP or foreign postal code <b>JACKSONVILLE, FL 32256</b>	<b>D</b> Employer identification number  <b>59-3649371</b>
Address change Name change Initial return Final return/terminated Amended return Application pending	<b>F</b> Name and address of principal officer: <b>JOE PFOUNTZ</b> <b>SAME AS C ABOVE</b>	<b>E</b> Telephone number <b>904-352-2246</b>
	<b>G</b> Gross receipts \$ <b>913,033,619.</b>	<b>H(a)</b> Is this a group return for subordinates? ..... Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? ..... Yes No If "No," attach a list. See instructions
	<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) 501(c) ( ) (insert no.) 4947(a)(1) or 527	<b>H(c)</b> Group exemption number
	<b>J</b> Website: <b>WWW.STEPUFORSTUDENTS.ORG</b>	
	<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation Trust Association Other	<b>L</b> Year of formation: <b>2000</b> <b>M</b> State of legal domicile: <b>FL</b>

**Part I Summary**

<b>1</b>	Briefly describe the organization's mission or most significant activities: <b>STEP UP FOR STUDENTS EMPOWERS FAMILIES TO PURSUE AND ENGAGE IN THE MOST APPROPRIATE LEARNING</b>		
<b>2</b>	Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.		
<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>10</b>
<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>10</b>
<b>5</b>	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	<b>5</b>	<b>182</b>
<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	<b>356</b>
<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
<b>7b</b>	Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0.</b>
<b>8</b>	Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
<b>9</b>	Program service revenue (Part VIII, line 2g)	<b>821,353,700.</b>	<b>896,372,611.</b>
<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>0.</b>	<b>0.</b>
<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>457,345.</b>	<b>16,661,008.</b>
<b>12</b>	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>59,161.</b>	<b>0.</b>
<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>821,870,206.</b>	<b>913,033,619.</b>
<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	<b>571,985,310.</b>	<b>701,246,384.</b>
<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>0.</b>	<b>0.</b>
<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	<b>22,563,348.</b>	<b>25,311,886.</b>
<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25)	<b>0.</b>	<b>0.</b>
<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>1,821,891.</b>	<b>18,441,526.</b>
<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>18,441,526.</b>	<b>28,738,930.</b>
<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	<b>612,990,184.</b>	<b>755,297,200.</b>
<b>20</b>	Total assets (Part X, line 16)	<b>208,880,022.</b>	<b>157,736,419.</b>
<b>21</b>	Total liabilities (Part X, line 26)	<b>Beginning of Current Year</b>	<b>End of Year</b>
<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	<b>1207920053.</b>	<b>1519328624.</b>
		<b>232,935,432.</b>	<b>386,607,584.</b>
		<b>974,984,621.</b>	<b>1132721040.</b>

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer <b>JOE PFOUNTZ, CFO</b> Type or print name and title	Date
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>JULIANA KREUL</b>	Preparer's signature  Date <b>11/13/23</b>
	Firm's name <b>RSM US LLP</b>	Check if self-employed <input type="checkbox"/> PTIN <b>P01204534</b>
	Firm's address <b>7351 OFFICE PARK PLACE MELBOURNE, FL 32940-8229</b>	Firm's EIN <b>42-0714325</b> Phone no. <b>321-751-6200</b>

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III ☒ **X****1** Briefly describe the organization's mission:

STEP UP FOR STUDENTS EMPOWERS FAMILIES TO PURSUE AND ENGAGE IN THE MOST APPROPRIATE LEARNING OPTIONS FOR THEIR CHILDREN, WITH AN EMPHASIS ON FAMILIES WHO LACK THE INFORMATION AND FINANCIAL RESOURCES TO ACCESS THESE OPTIONS. BY PURSUING THIS MISSION, WE HELP PUBLIC EDUCATION

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

**4a** (Code: ) (Expenses \$ 717,171,898. including grants of \$ 695,626,649. ) (Revenue \$ )  
 FLORIDA TAX CREDIT SCHOLARSHIP PROGRAM: IN THE 2022-23 SCHOOL YEAR, 100,198 UNDERPRIVILEGED STUDENTS ATTENDED 2,090 PRIVATE SCHOOLS ON A STEP UP FOR STUDENTS' TAX CREDIT SCHOLARSHIP. THE K-12 SCHOLARSHIP PROGRAM WAS CREATED IN 2001 TO HELP ALLEVIATE THE ENORMOUS EDUCATIONAL CHALLENGES FACED BY CHILDREN WHO LIVE IN POVERTY, AND IT IS NOW THE LARGEST SUCH SCHOLARSHIP IN THE NATION. QUALIFIED STUDENTS COULD RECEIVE UP TO A MAXIMUM SCHOLARSHIP OF \$10,373, DEPENDING ON GRADE LEVEL AND COUNTY RESIDENCE, FOR PRIVATE SCHOOL TUITION AND FEES OR UP TO \$750 IN TRANSPORTATION COSTS TO ATTEND AN OUT-OF-DISTRICT PUBLIC SCHOOL.

**4b** (Code: ) (Expenses \$ 15,812,721. including grants of \$ ) (Revenue \$ )  
 THE FAMILY EMPOWERMENT SCHOLARSHIP PROGRAM WAS ESTABLISHED IN 2019 TO PROVIDE CHILDREN AND FAMILIES IN THE STATE OF FLORIDA WHICH HAVE LIMITED RESOURCES WITH EDUCATIONAL OPTIONS TO ACHIEVE SUCCESS IN THEIR EDUCATION. THE FAMILY EMPOWERMENT SCHOLARSHIP WAS EXPANDED INTO TWO BRANCHES: FAMILY EMPOWERMENT SCHOLARSHIP FOR EDUCATIONAL OPTIONS AND FOR STUDENTS WITH UNIQUE ABILITIES (FORMALLY KNOWN AS GARDINER SCHOLARSHIP).

FAMILY EMPOWERMENT SCHOLARSHIP EDUCATIONAL OPTIONS: THIS SCHOLARSHIP IS INTENDED TO HELP REDUCE THE WAIT LIST FOR THE TAX CREDIT SCHOLARSHIP PROGRAM AND SIMILARLY SERVES STUDENTS FROM LOW-INCOME AND WORKING-CLASS HOUSEHOLDS. STEP UP FOR STUDENTS-FLORIDA, AS AN APPROVED

**4c** (Code: ) (Expenses \$ 6,134,780. including grants of \$ 5,619,735. ) (Revenue \$ )  
 HOPE SCHOLARSHIP PROGRAM: STEP UP FOR STUDENTS-FLORIDA ADMINISTERS THE HOPE SCHOLARSHIP, WHICH WAS CREATED IN 2018 TO PROVIDE THE OPTION OF PRIVATE SCHOOL SCHOLARSHIPS TO STUDENTS IN PUBLIC SCHOOLS WHO HAVE EXPERIENCED ACTS OF BULLYING AND INTIMIDATION. THE SCHOLARSHIPS ARE FINANCED BY CONTRIBUTIONS FROM AUTOMOBILE BUYERS, WHO ARE ALLOWED UNDER THE LAW TO REDIRECT UP TO \$105 OF THEIR STATE TAXES ON EACH PURCHASE. THOSE CONTRIBUTIONS ARE USED TO PROVIDE TUITION SCHOLARSHIPS TO PARTICIPATING PRIVATE SCHOOLS FOR A MAXIMUM SCHOLARSHIP OF \$10,373, DEPENDING ON GRADE LEVEL AND COUNTY RESIDENCE, OR A \$750 TRANSPORTATION SCHOLARSHIP TO A ATTEND AN OUT-OF-DISTRICT PUBLIC SCHOOL. THE SCHOLARSHIP BEGAN IN 2018 AND SERVED 871 STUDENTS DURING THE 2022-23 SCHOOL YEAR. ANY UNUSED FUNDS IN THE HOPE SCHOLARSHIP PROGRAM CAN BE

**4d** Other program services (Describe on Schedule O.)(Expenses \$ 6,374,412. including grants of \$ ) (Revenue \$ )**4e** Total program service expenses 745,493,811.Form **990** (2022)

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	<b>1</b> X	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	<b>2</b> X	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	<b>3</b>	X
<b>4</b> <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	<b>4</b> X	
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	<b>5</b>	X
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	<b>6</b>	X
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	<b>7</b>	X
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	<b>8</b>	X
<b>9</b> Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	<b>9</b> X	
<b>10</b> Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	<b>10</b>	X
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	<b>11a</b> X	
<b>b</b> Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	<b>11b</b>	X
<b>c</b> Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	<b>11c</b>	X
<b>d</b> Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	<b>11d</b> X	
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	<b>11e</b>	X
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	<b>11f</b> X	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	<b>12a</b>	X
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	<b>12b</b> X	
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	<b>13</b>	X
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?	<b>14a</b>	X
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	<b>14b</b>	X
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	<b>15</b>	X
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	<b>16</b>	X
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>	<b>17</b>	X
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	<b>18</b>	X
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	<b>19</b>	X
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	<b>20a</b>	X
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	<b>20b</b>	
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	<b>21</b>	X

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....	<b>22</b> X	
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....	<b>23</b> X	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....	<b>24a</b>	X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....	<b>24b</b>	
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....	<b>24c</b>	
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....	<b>24d</b>	
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....	<b>25a</b>	X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....	<b>25b</b>	X
<b>26</b> Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i> .....	<b>26</b>	X
<b>27</b> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> .....	<b>27</b>	X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i> .....	<b>28a</b>	X
<b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> .....	<b>28b</b>	X
<b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i> .....	<b>28c</b>	X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....	<b>29</b>	X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....	<b>30</b>	X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....	<b>31</b>	X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....	<b>32</b>	X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....	<b>33</b>	X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....	<b>34</b> X	
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....	<b>35a</b> X	
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....	<b>35b</b>	X
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....	<b>36</b>	X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....	<b>37</b>	X
<b>38</b> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? .....	<b>38</b> X	

Note: All Form 990 filers are required to complete Schedule O

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable .....	<b>1a</b> 1036	
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable .....	<b>1b</b> 0	
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	<b>1c</b> X	

**Part V** Statements Regarding Other IRS Filings and Tax Compliance (continued)

	Yes	No
<b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	<b>2a</b>	182
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	<b>2b</b>	X
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>	X
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<b>3b</b>	
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<b>4a</b>	X
<b>b</b> If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>	X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>	X
<b>c</b> If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>	
<b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	<b>6a</b>	X
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>	
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<b>7a</b>	X
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>	
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>	X
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>	
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>	X
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>	X
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>	
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>	
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>	
<b>9 Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>	
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>	
<b>10 Section 501(c)(7) organizations.</b> Enter:		
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>	
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>	
<b>11 Section 501(c)(12) organizations.</b> Enter:		
<b>a</b> Gross income from members or shareholders	<b>11a</b>	
<b>b</b> Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>	
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>	
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>	
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>	
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<b>13b</b>	
<b>c</b> Enter the amount of reserves on hand	<b>13c</b>	
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>	X
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>	
<b>15</b> Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	<b>15</b>	X
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>	X
<b>17 Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	<b>17</b>	

**Part VI Governance, Management, and Disclosure.** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI ☒

**Section A. Governing Body and Management**

	1a	1b	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year	10			
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
<b>b</b> Enter the number of voting members included on line 1a, above, who are independent		10		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?				X
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?				X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?				X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?				X
<b>6</b> Did the organization have members or stockholders?				X
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?				X
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?				X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
<b>a</b> The governing body?			X	
<b>b</b> Each committee with authority to act on behalf of the governing body?			X	
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O				X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates?		X
<b>b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
<b>b</b> Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
<b>13</b> Did the organization have a written whistleblower policy?	X	
<b>14</b> Did the organization have a written document retention and destruction policy?	X	
<b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>a</b> The organization's CEO, Executive Director, or top management official	X	
<b>b</b> Other officers or key employees of the organization	X	
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
<b>b</b> If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed AK, AR, CA, CO, CT, FL, DC, GA, HI, IL, KS, KY

**18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

**19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

**20** State the name, address, and telephone number of the person who possesses the organization's books and records  
**JOE PFOUNTZ - 904-352-2246**  
**4655 SALISBURY RD, SUITE 400, JACKSONVILLE, FL 32256**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DOUG TUTHILL PRESIDENT, SUFS	36.00 4.00			X				258,138.	28,682.	33,909.
(2) JOE PFOUNTZ TREASURER & CFO, SUFS	36.00 4.00			X				213,140.	23,682.	23,450.
(3) LESLEY SEARCY CEAO, SUFS	36.00 4.00			X				190,880.	21,209.	16,250.
(4) ANNE WHITE CAO, SUFS (THRU 12/22)	36.00 4.00			X				182,374.	20,264.	18,898.
(5) ALISSA RANDALL (THRU 06/2022) CMO, SUFS	36.00 4.00					X		161,981.	17,998.	19,130.
(6) CRAIG GONSALVES VP OF IT SOLUTIONS	36.00 4.00					X		144,205.	16,023.	29,354.
(7) SUSAN DUGAN VP FINANCE	36.00 4.00					X		153,239.	17,027.	15,920.
(8) JILL LAROSE VP LEADERSHIP DEVELOPMENT	36.00 4.00					X		153,543.	17,060.	11,517.
(9) JILLIAN METZ VP OF EXTERNAL RELATIONS	36.00 4.00					X		135,371.	15,041.	18,812.
(10) JOHN KIRTLEY CHAIRMAN, SUFS/DIRECTOR, A	36.00 4.00	X						0.	0.	0.
(11) ALFRED "AL" LAWSON DIRECTOR, SUFS	2.00 4.00	X						0.	0.	0.
(12) RICHARD OUTRAM DIRECTOR, SUFS	2.00 4.00	X						0.	0.	0.
(13) CURTIS STOKES DIRECTOR, SUFS	2.00 4.00	X						0.	0.	0.
(14) TERRY JOVE DIRECTOR, SUFS	2.00 4.00	X						0.	0.	0.
(15) JOHN LEGG DIRECTOR, SUFS	2.00 4.00	X						0.	0.	0.
(16) DENISHA MERRIWEATHER DIRECTOR, SUFS	2.00 4.00	X						0.	0.	0.
(17) LINH LAM DIRECTOR, SUFS	2.00 4.00	X						0.	0.	0.

**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) BARON CONCORDS DIRECTOR, SUFS	2.00 4.00	X						0.	0.	0.
(19) KAREN HOBBS DIRECTOR, SUFS	2.00 4.00	X						0.	0.	0.
<b>1b Subtotal</b>								1,592,871.	176,986.	187,240.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								1,592,871.	176,986.	187,240.

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization

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- 3** Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4	X	
5		X

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NLP LOGIX LLC, 4215 SOUTHPPOINT BLVD., STE 140, JACKSONVILLE, FL 32216	SOFTWARE DEVELOPMENT	6,743,985.
SOLIX, INC. P.O. BOX 641773, PITTSBURGH, PA 15264-1772	CUSTOMER SERVICE CALL CENTER	2,335,516.
SUTHERLAND GLOBAL SERVICES CANADA ULC, 500 OUELLETTE AVE, 8TH FLOOR, WINDOR, ONTARIO,	CUSTOMER SERVICE CALL CENTER	2,185,498.
PRAXENT LLC, 9450 SW GEMINI DR. PMB 99128, BEAVERTON, OR 97008	SOFTWARE DEVELOPMENT	1,609,268.
ASTON CARTER P.O. BOX 7410408, CHICAGO, IL 60674-0408	TEMP AGENCY	1,242,137.

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization

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Form 990 (2022)

**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b>					
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>					
	<b>d</b> Related organizations .....	<b>1d</b>					
	<b>e</b> Government grants (contributions) .....	<b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b>	896,372,611.				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$				
	<b>h Total.</b> Add lines 1a-1f .....				896372611.		
<b>Program Service Revenue</b>			<b>Business Code</b>				
	<b>2 a</b> .....						
	<b>b</b> .....						
	<b>c</b> .....						
	<b>d</b> .....						
	<b>e</b> .....						
	<b>f</b> All other program service revenue .....						
	<b>g Total.</b> Add lines 2a-2f .....						
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....			16,661,008.			16661008.
	<b>4</b> Income from investment of tax-exempt bond proceeds .....						
	<b>5</b> Royalties .....						
	<b>6 a</b> Gross rents .....	<b>6a</b>	(i) Real (ii) Personal				
	<b>b</b> Less: rental expenses ...	<b>6b</b>					
	<b>c</b> Rental income or (loss) .....	<b>6c</b>					
	<b>d</b> Net rental income or (loss) .....						
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	<b>7a</b>	(i) Securities (ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses .....	<b>7b</b>					
	<b>c</b> Gain or (loss) .....	<b>7c</b>					
	<b>d</b> Net gain or (loss) .....						
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>8a</b>					
	<b>b</b> Less: direct expenses .....	<b>8b</b>					
	<b>c</b> Net income or (loss) from fundraising events .....						
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>					
<b>b</b> Less: direct expenses .....	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities .....							
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>10a</b>						
<b>b</b> Less: cost of goods sold .....	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory .....							
<b>Miscellaneous Revenue</b>			<b>Business Code</b>				
	<b>11 a</b> .....						
	<b>b</b> .....						
	<b>c</b> .....						
	<b>d</b> All other revenue .....						
	<b>e Total.</b> Add lines 11a-11d .....						
<b>12 Total revenue.</b> See instructions .....				913033619.	0.	0.	16661008.

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....	701,246,384.	701,246,384.		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
<b>4</b> Benefits paid to or for members .....				
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....	1,942,374.	474,889.	1,467,485.	
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
<b>7</b> Other salaries and wages .....	18,534,094.	13,473,415.	4,063,750.	996,929.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) .....	804,621.	570,027.	190,194.	44,400.
<b>9</b> Other employee benefits .....	2,465,075.	1,877,100.	481,344.	106,631.
<b>10</b> Payroll taxes .....	1,565,722.	1,073,442.	415,842.	76,438.
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management .....				
<b>b</b> Legal .....	64,726.	9,511.	55,215.	
<b>c</b> Accounting .....	142,252.		142,252.	
<b>d</b> Lobbying .....	439,559.	439,559.		
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees .....				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)				
<b>12</b> Advertising and promotion .....	2,349,085.	2,080,688.	226,494.	41,903.
<b>13</b> Office expenses .....	116,194.	87,317.	7,483.	21,394.
<b>14</b> Information technology .....				
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....	400,010.	400,010.		
<b>17</b> Travel .....	363,297.	169,862.	113,576.	79,859.
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
<b>19</b> Conferences, conventions, and meetings .....				
<b>20</b> Interest .....				
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	1,398,070.	1,398,070.		
<b>23</b> Insurance .....	332,186.	332,186.		
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
<b>a</b> <b>BAD DEBT EXPENSE</b> .....	8,982,448.	8,982,448.		
<b>b</b> <b>REPAIR AND MAINTENANCE</b> .....	1,513,664.	1,465,562.	47,752.	350.
<b>c</b> <b>OTHER COST</b> .....	1,286,483.	1,062,123.	103,026.	121,334.
<b>d</b> <b>BANK FEES</b> .....	225,684.	176,740.	44,331.	4,613.
<b>e</b> All other expenses .....	11,125,272.	10,174,478.	622,754.	328,040.
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e	755,297,200.	745,493,811.	7,981,498.	1,821,891.
<b>26</b> <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	394,636,091.	<b>1</b>	611,217,473.
	<b>2</b> Savings and temporary cash investments .....	116,000.	<b>2</b>	116,000.
	<b>3</b> Pledges and grants receivable, net .....	606,074,982.	<b>3</b>	553,897,108.
	<b>4</b> Accounts receivable, net .....	4,749,403.	<b>4</b>	5,886,257.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	983,075.	<b>9</b>	743,483.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 18,938,845.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 4,964,523.	<b>10c</b>	13,974,322.
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	193,204,289.	<b>15</b>	333,493,981.
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	1207920053.	<b>16</b>	1519328624.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	39,402,548.	<b>17</b>	55,527,729.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....	191,053,539.	<b>21</b>	331,079,855.
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	2,479,345.	<b>25</b>	0.
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....	232,935,432.	<b>26</b>	386,607,584.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	18,888,149.	<b>27</b>	28,805,206.
	<b>28</b> Net assets with donor restrictions .....	956,096,472.	<b>28</b>	1103915834.
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> <b>Total net assets or fund balances</b> .....	974,984,621.	<b>32</b>	1132721040.
	<b>33</b> <b>Total liabilities and net assets/fund balances</b> .....	1207920053.	<b>33</b>	1519328624.

Form 990 (2022)

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☐

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	913,033,619.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	755,297,200.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	157,736,419.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	974,984,621.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	1,132,721,040.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII ☒

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>2a</b>	<b>X</b>
<b>b</b> Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>2b</b>	<b>X</b>
<b>c</b> If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	<b>2c</b>	<b>X</b>
<b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____	<b>3a</b>	<b>X</b>
<b>b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____	<b>3b</b>	<b>X</b>

Form 990 (2022)

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

2022

**Open to Public Inspection**

Name of the organization

STEP UP FOR STUDENTS - FLORIDA, INC.

Employer identification number

59-3649371

<b>Part I</b>	<b>Reason for Public Charity Status.</b> (All organizations must complete this part.) See instructions.
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The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: \_\_\_\_\_
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations .....
- g Provide the following information about the supported organization(s).

g Provide the following information about the supported organization(s).						
(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	714828892	618153616	988188946	821353700	896372611	#####
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	714828892	618153616	988188946	821353700	896372611	#####
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						#####
<b>6 Public support.</b> Subtract line 5 from line 4.						#####

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>7</b> Amounts from line 4 .....	714828892	618153616	988188946	821353700	896372611	#####
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	1673206.	1464788.	51,437.	457,315.	16661008.	20307754.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	15,075.	440.	25,811.	59,161.		100,487.
<b>11 Total support.</b> Add lines 7 through 10						#####
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	2,636,132.
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	71.71 %
<b>15</b> Public support percentage from 2021 Schedule A, Part II, line 14 .....	<b>15</b>	68.72 %
<b>16a 33 1/3% support test - 2022.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
<b>b 33 1/3% support test - 2021.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>17a 10% -facts-and-circumstances test - 2022.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>b 10% -facts-and-circumstances test - 2021.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

Schedule A (Form 990) 2022

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

**14 First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2021 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2022</b> (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2021</b> Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2022.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

**b 33 1/3% support tests - 2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b</b> <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c</b> <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
<b>11a</b>		
<b>b</b> A family member of a person described on line 11a above?		
<b>11b</b>		
<b>c</b> A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in <b>Part VI</b> .		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
<b>1</b>		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>1</b>		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).		
<b>2</b>		
<b>3</b> By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.		
<b>3</b>		

**Section E. Type III Functionally Integrated Supporting Organizations**

	Yes	No
<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a governmental entity (see instructions).		
<b>2</b> Activities Test. Answer lines 2a and 2b below.		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in <b>Part VI</b> identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
<b>2a</b>		
<b>b</b> Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
<b>2b</b>		
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in <b>Part VI</b> .		
<b>3a</b>		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.		
<b>3b</b>		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 ( *explain in Part VI*). **See instructions.**  
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990) 2022

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

Section D - Distributions		Current Year
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>	
<b>4</b> Amounts paid to acquire exempt-use assets	<b>4</b>	
<b>5</b> Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	<b>5</b>	
<b>6</b> Other distributions ( <i>describe in Part VI</i> ). See instructions.	<b>6</b>	
<b>7</b> <b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	<b>8</b>	
<b>9</b> Distributable amount for 2022 from Section C, line 6	<b>9</b>	
<b>10</b> Line 8 amount divided by line 9 amount	<b>10</b>	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
<b>1</b> Distributable amount for 2022 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2022 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2022			
<b>a</b> From 2017			
<b>b</b> From 2018			
<b>c</b> From 2019			
<b>d</b> From 2020			
<b>e</b> From 2021			
<b>f</b> <b>Total</b> of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2022 distributable amount			
<b>i</b> Carryover from 2017 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2022 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2022 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>6</b> Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>7</b> <b>Excess distributions carryover to 2023.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2018			
<b>b</b> Excess from 2019			
<b>c</b> Excess from 2020			
<b>d</b> Excess from 2021			
<b>e</b> Excess from 2022			

Schedule A (Form 990) 2022

**Part VI****Supplemental Information.**

Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.  
(See instructions.)

**SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:****OTHER INCOME**

2018 AMOUNT: \$ 15,075.

2019 AMOUNT: \$ 440.

2020 AMOUNT: \$ 25,811.

2021 AMOUNT: \$ 59,161.

**Schedule B**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

Attach to Form 990 or Form 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

Name of the organization

Employer identification number

**STEP UP FOR STUDENTS - FLORIDA, INC.**

**59-3649371**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)( 3 ) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... \$ .....

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2022)

Name of organization	Employer identification number
<b>STEP UP FOR STUDENTS - FLORIDA, INC.</b>	<b>59-3649371</b>

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>		\$ <u>30,450,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>2</u>		\$ <u>24,000,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>3</u>		\$ <u>58,100,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>4</u>		\$ <u>170,000,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>5</u>		\$ <u>43,000,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)



Name of organization

Employer identification number

**STEP UP FOR STUDENTS - FLORIDA, INC.****59-3649371****Part III**

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) \$ \_\_\_\_\_

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

**SCHEDULE C**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Political Campaign and Lobbying Activities**

**For Organizations Exempt From Income Tax Under section 501(c) and section 527**  
**Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.**  
**Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**2022**

**Open to Public  
Inspection**

**If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

**If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

**If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then**

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization

**STEP UP FOR STUDENTS - FLORIDA, INC.**

Employer identification number

**59-3649371**

**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

**1** Provide a description of the organization's direct and indirect political campaign activities in Part IV.

**2** Political campaign activity expenditures ..... \$ .....

**3** Volunteer hours for political campaign activities ..... ..

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

**1** Enter the amount of any excise tax incurred by the organization under section 4955 ..... \$ .....

**2** Enter the amount of any excise tax incurred by organization managers under section 4955 ..... \$ .....

**3** If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ..... ☐ Yes ☐ No

**4a** Was a correction made? ..... ☐ Yes ☐ No

**b** If "Yes," describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

**1** Enter the amount directly expended by the filing organization for section 527 exempt function activities ..... \$ .....

**2** Enter the amount of the filing organization's funds contributed to other organizations for section 527  
exempt function activities ..... \$ .....

**3** Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL,  
line 17b ..... \$ .....

**4** Did the filing organization file **Form 1120-POL** for this year? ..... ☐ Yes ☐ No

**5** Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

**For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.**

**Schedule C (Form 990) 2022**

LHA

232041 11-08-22

**Part II-A** Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

**A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

**B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b> Total lobbying expenditures to influence public opinion (grassroots lobbying)		154,789.													
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying)		284,770.													
<b>c</b> Total lobbying expenditures (add lines 1a and 1b)		439,559.													
<b>d</b> Other exempt purpose expenditures		754857641.													
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d)		755297200.													
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.		1,000,000.													
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.			
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f)		250,000.													
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0-		0.													
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0-		0.													
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?			<input type="checkbox"/> Yes <input type="checkbox"/> No												

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.

See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
<b>2a</b> Lobbying nontaxable amount	1,000,000.	1,000,000.	1,000,000.	1,000,000.	4,000,000.
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000.
<b>c</b> Total lobbying expenditures	414,718.	482,783.	514,259.	439,559.	1,851,319.
<b>d</b> Grassroots nontaxable amount	250,000.	250,000.	250,000.	250,000.	1,000,000.
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000.
<b>f</b> Grassroots lobbying expenditures	241,907.	216,615.	225,321.	154,789.	838,632.

Schedule C (Form 990) 2022

**Part II-B** Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
<b>a</b> Volunteers?			
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
<b>c</b> Media advertisements?			
<b>d</b> Mailings to members, legislators, or the public?			
<b>e</b> Publications, or published or broadcast statements?			
<b>f</b> Grants to other organizations for lobbying purposes?			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
<b>i</b> Other activities?			
<b>j</b> Total. Add lines 1c through 1i			
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

**Part III-A** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members?	<b>1</b>	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?	<b>2</b>	
<b>3</b> Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	<b>3</b>	

**Part III-B** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

<b>1</b> Dues, assessments and similar amounts from members	<b>1</b>	
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year	<b>2a</b>	
<b>b</b> Carryover from last year	<b>2b</b>	
<b>c</b> Total	<b>2c</b>	
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	<b>3</b>	
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?	<b>4</b>	
<b>5</b> Taxable amount of lobbying and political expenditures. See instructions	<b>5</b>	

**Part IV** Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.

**SCHEDULE C, PART II-A**

THE POLICY AND PUBLIC AFFAIRS GROUP AIDED LEGISLATORS AND LEGISLATIVE STAFF BY ANSWERING QUESTIONS AND PROVIDING DETAILED INFORMATION ABOUT THE STATE'S VARIOUS SCHOLARSHIP PROGRAMS. THIS GROUP ALSO HELPED SCHOLARSHIP PARENTS MEET STATE SENATORS AND REPRESENTATIVES TO DISCUSS THEIR EXPERIENCE ON THE PROGRAMS. THESE LOBBYING EFFORTS ARE FINANCED BY

**Part IV** Supplemental Information *(continued)*

SEPARATE PRIVATE FUNDRAISING AND NOT THROUGH ANY OF THE ADMINISTRATIVE  
ALLOWANCE STEP UP RECEIVES FOR EACH PROGRAM.

**SCHEDULE D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

Complete if the organization answered "Yes" on Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization

STEP UP FOR STUDENTS - FLORIDA, INC.

Employer identification number

59-3649371

**Part I**

**Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate value of contributions to (during year) .....		
3 Aggregate value of grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**Part II**

**Conservation Easements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area

☐ Protection of natural habitat ☐ Preservation of a certified historic structure

☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register .....	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year .....

4 Number of states where property subject to conservation easement is located .....

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year .....

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year .....

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III**

**Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ..... \$ .....

(ii) Assets included in Form 990, Part X ..... \$ .....

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ..... \$ .....

b Assets included in Form 990, Part X ..... \$ .....

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2022

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other \_\_\_\_\_

c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☒ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c 191,053,539.
d Additions during the year	1d 735,304,269.
e Distributions during the year	1e 595,277,953.
f Ending balance	1f 331,079,855.

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☒ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☒

**Part V Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment \_\_\_\_\_ %

b Permanent endowment \_\_\_\_\_ %

c Term endowment \_\_\_\_\_ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations

(ii) Related organizations

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐ Yes ☐ No

	Yes	No
3a(i)		
3a(ii)		
3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		47,544.	45,430.	2,114.
d Equipment		18,891,301.	4,919,093.	13,972,208.
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				13,974,322.

Schedule D (Form 990) 2022

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely held equity interests .....		
(3) Other .....		
(A) .....		
(B) .....		
(C) .....		
(D) .....		
(E) .....		
(F) .....		
(G) .....		
(H) .....		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) .....		
(2) .....		
(3) .....		
(4) .....		
(5) .....		
(6) .....		
(7) .....		
(8) .....		
(9) .....		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) FUNDS HELD IN TRUST FOR STUDENTS	331,079,855.
(2) DUE FROM RELATED PARTY	2,414,126.
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.)	333,493,981.

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
1. (1) Federal income taxes	
(2) .....	
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... ☒

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	913,060,779.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	
<b>b</b>	Donated services and use of facilities	<b>2b</b>	27,160.
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	27,160.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	913,033,619.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	0.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)	<b>5</b>	913,033,619.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	755,324,360.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	27,160.
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	27,160.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	755,297,200.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	0.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)	<b>5</b>	755,297,200.

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART IV, LINE 2B:**

IN JUNE 2014, LEGISLATION CREATED A SCHOLARSHIP FOR SPECIAL NEEDS CHILDREN THAT WAS SIGNED INTO LAW IN FLORIDA. A FAMILY EMPOWERMENT SCHOLARSHIP FOR STUDENTS WITH UNIQUE ABILITIES (FORMALLY KNOWN AS GARDINER SCHOLARSHIP) WAS ESTABLISHED FOR EACH CHILD THAT IS AWARDED A SPECIAL NEEDS SCHOLARSHIP. PARENTS USE THIS MONEY TO PERSONALIZE THE EDUCATION OF THEIR CHILDREN WITH UNIQUE ABILITIES BY DIRECTING MONEY TOWARDS A COMBINATION OF PROGRAMS AND STATE APPROVED PROVIDERS. THESE INCLUDE SCHOOLS, THERAPISTS, SPECIALISTS, CURRICULUM AND TECHNOLOGY AND COLLEGE SAVINGS ACCOUNTS.

IN JUNE 2018, LEGISLATION CREATED A SCHOLARSHIP TO PROVIDE ACADEMIC SUPPORT FOR ELEMENTARY SCHOOL STUDENTS IN DISTRICT OR CHARTER SCHOOLS WHO

**Part XIII** Supplemental Information (continued)

STRUGGLE IN READING THAT WAS SIGNED INTO LAW IN FLORIDA. THE NEW WORLDS READING SCHOLARSHIP IS AVAILABLE TO STUDENTS IN THIRD THROUGH FIFTH GRADE WHO HAVE SCORED A LEVEL 1 OR 2 ON THE ENGLISH LANGUAGE ARTS SECTION OF THE FLORIDA STANDARDS ASSESSMENT. PARENTS USE THIS SCHOLARSHIP TO PAY FOR TUITION AND FEES RELATED TO PART-TIME TUTORING, SUMMER AND AFTER-SCHOOL LITERACY PROGRAMS, INSTRUCTIONAL MATERIALS AND MORE.

DURING THE YEARS ENDED JUNE 30, 2023 AND 2022, SUFS-FL DISTRIBUTED APPROXIMATELY \$556.6 MILLION AND \$203.9 MILLION, LEAVING A BALANCE OF APPROXIMATELY \$331.0 MILLION AND \$191.1 MILLION RESPECTIVELY FOR BOTH THE FES-UA AND NEW WORLDS READING SCHOLARSHIP, WHICH IS RECORDED IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS BOTH AS ASSET AND A LIABILITY. SUFS-FL IS ACTING AS AN AGENT FOR BOTH OF THESE PROGRAMS, THEREFORE, THERE ARE NO REVENUES AND EXPENSES REPORTED ON THE STATEMENT OF ACTIVITIES FOR SCHOLARSHIP FUNDS RECEIVED AND DISTRIBUTED FROM THE STATE OF FLORIDA.

## PART X, LINE 2:

THE ORGANIZATION FOLLOWS ACCOUNTING STANDARDS RELATING TO ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES. MANAGEMENT ASSESSED WHETHER THERE WERE ANY UNCERTAIN TAX POSITIONS WHICH MAY GIVE RISE TO INCOME TAX LIABILITIES AND DETERMINED THAT THERE WERE NO SUCH MATTERS REQUIRING RECOGNITION IN THE ACCOMPANYING CONSOLIDATED FINANCIAL STATEMENTS. GENERALLY, THE ORGANIZATION IS NO LONGER SUBJECT TO U.S. FEDERAL OR STATE INCOME TAX EXAMINATIONS BY TAX AUTHORITIES FOR YEARS BEFORE JUNE 30, 2019.

## SCHEDULE D, PART VI - LAND, BUILDINGS AND EQUIPMENT

BEGINNING IN 2021, STEP UP FOR STUDENTS - FLORIDA HAD AN INCREASE IN

**Part XIII** Supplemental Information *(continued)*

SOFTWARE WHICH IS THE RESULT OF THE ORGANIZATION'S INVESTMENT IN A NEW SOFTWARE PLATFORM TO BETTER SERVE OUR SCHOLARSHIP STUDENTS AND FAMILIES. THE PLATFORM WILL CONTAIN STUDENT ACCOUNTS AND WILL BE THE PLATFORM ON WHICH PAYMENTS TO SCHOOLS, PROVIDERS, AND PARENTS WILL BE RECORDED. THIS WILL BE CLOUD-BASED, WHICH WILL ALLOW SUFS-FL TO BETTER MANAGE FUTURE GROWTH IN PROGRAMS, WHILE ENHANCING THE STUDENT/FAMILY EXPERIENCE AND SUPPORTING SCHOOLS AND PROVIDERS. THE NEW PLATFORM WILL HAVE AN ARTIFICIAL INTELLIGENCE COMPONENT AND WORKFLOWS TO PROVIDE A MORE MODERN, FASTER EXPERIENCE FOR USERS.

**SCHEDULE I**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization

**STEP UP FOR STUDENTS - FLORIDA, INC.**

Employer identification number

**59-3649371**

**Part I** General Information on Grants and Assistance

**1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? .....

☒ **Yes** ☐ **No**

**2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II** Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section (if applicable)	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of noncash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of noncash assistance	<b>(h)</b> Purpose of grant or assistance

**2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table .....

**3** Enter total number of other organizations listed in the line 1 table .....

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) 2022

**Part III** **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
FLORIDA TAX CREDIT SCHOLARSHIP PROGRAM	100198	695,626,649.	0.	NA	NA
HOPE SCHOLARSHIP PROGRAM	871	5,619,735.	0.	NA	NA

**Part IV** **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

STEP UP FOR STUDENTS RECEIVES GRANTS TO FUND PROJECTS AND INITIATIVES TO  
EMPOWER THE FAMILIES OF OUR STUDENTS. THE GRANT EXPENSES ARE TRACKED BY  
PROJECT CODE FOR EASE OF REPORTING TO OUR GRANTORS, IF APPLICABLE.

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees  
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization

**STEP UP FOR STUDENTS - FLORIDA, INC.**

Employer identification number

**59-3649371**

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use   |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence   |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees     |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain .....

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? .....

**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                                |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input checked="" type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

**a** Receive a severance payment or change-of-control payment? .....

**b** Participate in or receive payment from a supplemental nonqualified retirement plan? .....

**c** Participate in or receive payment from an equity-based compensation arrangement? .....

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

**a** The organization? .....

**b** Any related organization? .....

If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

**a** The organization? .....

**b** Any related organization? .....

If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III .....

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III .....

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

Yes No

<b>1b</b>		
<b>2</b>		
<b>4a</b>	X	
<b>4b</b>		X
<b>4c</b>		X
<b>5a</b>		X
<b>5b</b>		X
<b>6a</b>		X
<b>6b</b>		X
<b>7</b>		X
<b>8</b>		X
<b>9</b>		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2022

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) DOUG TUTHILL PRESIDENT, SUFS	(i)	258,138.	0.	0.	24,300.	6,218.	288,656.	0.
	(ii)	28,682.	0.	0.	2,700.	691.	32,073.	0.
(2) JOE PFOUNTZ TREASURER & CFO, SUFS	(i)	213,140.	0.	0.	14,767.	6,338.	234,245.	0.
	(ii)	23,682.	0.	0.	1,641.	704.	26,027.	0.
(3) LESLEY SEARCY CEAO, SUFS	(i)	190,880.	0.	0.	14,625.	0.	205,505.	0.
	(ii)	21,209.	0.	0.	1,625.	0.	22,834.	0.
(4) ANNE WHITE CAO, SUFS (THRU 12/22)	(i)	182,374.	0.	0.	13,349.	3,659.	199,382.	0.
	(ii)	20,264.	0.	0.	1,483.	407.	22,154.	0.
(5) ALISSA RANDALL (THRU 06/2022) CMO, SUFS	(i)	161,981.	0.	0.	12,825.	4,392.	179,198.	0.
	(ii)	17,998.	0.	0.	1,425.	488.	19,911.	0.
(6) CRAIG GONSALVES VP OF IT SOLUTIONS	(i)	144,205.	0.	0.	18,450.	7,969.	170,624.	0.
	(ii)	16,023.	0.	0.	2,050.	885.	18,958.	0.
(7) SUSAN DUGAN VP FINANCE	(i)	153,239.	0.	0.	14,328.	0.	167,567.	0.
	(ii)	17,027.	0.	0.	1,592.	0.	18,619.	0.
(8) JILL LAROSE VP LEADERSHIP DEVELOPMENT	(i)	153,543.	0.	0.	8,092.	2,273.	163,908.	0.
	(ii)	17,060.	0.	0.	899.	253.	18,212.	0.
(9) JILLIAN METZ VP OF EXTERNAL RELATIONS	(i)	135,371.	0.	0.	13,153.	3,778.	152,302.	0.
	(ii)	15,041.	0.	0.	1,461.	420.	16,922.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**Part III** Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 3:

ANNE WHITE - \$95,661

**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
Attach to Form 990 or Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization

STEP UP FOR STUDENTS - FLORIDA, INC.

Employer identification number

59-3649371

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

OPTIONS FOR THEIR CHILDREN, WITH AN EMPHASIS ON FAMILIES WHO LACK THE  
INFORMATION AND FINANCIAL RESOURCES TO ACCESS THESE OPTIONS. BY  
PURSUING THIS MISSION, WE HELP PUBLIC EDUCATION FULFILL THE PROMISE OF  
EQUAL OPPORTUNITY.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

FULFILL THE PROMISE OF EQUAL OPPORTUNITY.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

SFO, ADMINISTERED THIS SCHOLARSHIP AND SERVED 88,584 K-12 STUDENTS FOR  
THE 2022-2023 SCHOOL YEAR. QUALIFIED STUDENTS COULD RECEIVE UP TO A  
MAXIMUM SCHOLARSHIP OF \$10,373, DEPENDING ON GRADE LEVEL AND COUNTY  
RESIDENCE, FOR PRIVATE SCHOOL TUITION AND FEES OR UP TO \$750 IN  
TRANSPORTATION COSTS TO ATTEND AN OUT-OF-DISTRICT PUBLIC SCHOOL.

FAMILY EMPOWERMENT SCHOLARSHIP FOR STUDENTS WITH UNIQUE ABILITIES

(FORMALLY KNOWN AS GARDINER SCHOLARSHIP): IN THE 2022-23 SCHOOL YEAR,  
STEP UP FOR STUDENTS-FLORIDA ADMINISTERED THIS SCHOLARSHIP PROGRAM FOR  
STUDENTS WITH UNIQUE ABILITIES WITH SPECIFIC DIABILITIES THAT INCLUDE:  
AUTISM, CEREBRAL PALSY, DOWN SYNDROME, SPINA BIFIDA, INTELLECTUAL  
DISABILITY, WILLIAMS SYNDROME, AND MORE. THROUGH THIS SCHOLARSHIP  
PROGRAM, 17,902 ELIGIBLE STUDENTS RECEIVED A SCHOLARSHIP FOR THE  
2022-23 SCHOOL YEAR AT AN AVERAGE OF \$9,773 EACH. THE PROGRAM EMPOWERS  
FAMILIES TO CHOOSE THE EDUCATIONAL SERVICES THAT BEST MEET THE NEEDS OF

THEIR STUDENT, AND THE MONEY CAN BE SPENT FOR SCHOOLS, THERAPISTS,

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2022

Name of the organization

STEP UP FOR STUDENTS - FLORIDA, INC.

Employer identification number

59-3649371

SPECIALISTS, CURRICULUM, TECHNOLOGY EVEN A COLLEGE SAVINGS ACCOUNT.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

USED TO FUND SCHOLARSHIPS TO STUDENTS ON THE FLORIDA TAX CREDIT

SCHOLARSHIP PROGRAM IN THE NEXT STATE OF FLORIDA FISCAL YEAR.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

NEW WORLDS READING SCHOLARSHIP PROGRAM: THE NEW WORLDS READING

SCHOLARSHIP WAS CREATED IN 2018 TO PROVIDE ACADEMIC SUPPORT FOR

ELEMENTARY SCHOOL STUDENTS IN DISTRICT OR CHARTER SCHOOLS, WHO STRUGGLE

IN READING. STEP UP FOR STUDENTS-FLORIDA, AS AN APPROVED SCHOLARSHIP

FUNDING ORGANIZATION, ADMINISTERS THE PROGRAM. THE SCHOLARSHIP IS

AVAILABLE TO STUDENTS IN THIRD- THROUGH FIFTH-GRADE WHO HAVE SCORED A

LEVEL 1 OR 2 ON THE ENGLISH LANGUAGE ARTS SECTION OF THE FLORIDA

STANDARDS ASSESSMENT. EACH SCHOLARSHIP IS WORTH \$500, WHICH THE PARENT

CAN USE TO PAY FOR TUITION AND FEES RELATED TO PART-TIME TUTORING,

SUMMER AND AFTER-SCHOOL LITERACY PROGRAMS, INSTRUCTIONAL MATERIALS AND

MORE. THROUGH THE NEW WORLDS READING SCHOLARSHIP PROGRAM, 7,447

STUDENTS RECEIVED SCHOLARSHIPS IN THE 2022-23 SCHOOL YEAR.

EXPENSES \$ 928,631. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

POLICY, INNOVATION AND EMPOWERMENT: THIS DEPARTMENT TAKES THE MESSAGE

OF THE SCHOLARSHIP PROGRAMS TO CONSTITUENCY GROUPS, COMMUNITY AND

POLITICAL LEADERS, AND LOCAL, STATE, AND NATIONAL NEWS PUBLICATIONS. IT

ISSUES PRESS RELEASES ON TOPICS OF SPECIAL CONCERN AND WRITES

COMMENTARY FOR VARIOUS PUBLICATIONS. THE TEAM ANALYZES DEMOGRAPHIC,

ACHIEVEMENT AND PARTICIPATION DATA, AND TRENDS IN THE PROGRAM AND

EDUCATION CHOICE MOVEMENT. THE TEAM RESPONDS TO NUMEROUS INFORMATION

Name of the organization

STEP UP FOR STUDENTS - FLORIDA, INC.

Employer identification number

59-3649371

REQUESTS FROM NEWSPAPERS, OTHER MEDIA, AND LEGISLATIVE AND AGENCY

OFFICES. THE TEAM ALSO ORGANIZES ADVOCATES AND SUPPORTERS WHO BELIEVE

CHILDREN SHOULD BE EDUCATED BASED ON HOW THEY LEARN, RATHER THAN WHERE

THEY LIVE. THE TEAM EDUCATES, INFORMS, AND TRAINS PARENTS TO BE

ADVOCATES AND SUPPORTERS FOR THE PROTECTIONS AND EXPANSION OF CHOICE

OPPORTUNITIES. THESE SERVICES ARE PROVIDED TO PARENTS OF CHILDREN

PARTICIPATING IN PROGRAMS ADMINISTERED BY THE ORGANIZATION AND MAY ALSO

BE PROVIDED TO PARENTS UTILIZING OTHER CHOICE OPTIONS.

EXPENSES \$ 5,445,781. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

FORM 990, PART VI, SECTION B, LINE 11B:

FORM 990 IS PREPARED BY THE FUND'S INDEPENDENT CPA FIRM. AFTER BEING

REVIEWED BY MANAGEMENT, THE FULL FORM 990 INFORMATIONAL RETURN IS PROVIDED

TO THE BOARD OF DIRECTORS FOR REVIEW AND COMMENT. THE BOARD OF DIRECTORS IS

ALSO AFFORDED THE OPPORTUNITY TO ASK QUESTIONS WITH RESPECT TO THE FORM 990

BEFORE THE RETURN IS FILED.

FORM 990, PART VI, SECTION B, LINE 12C:

STEP UP FOR STUDENTS ENSURES THAT THE CONFLICT OF INTEREST POLICY IS

ADHERED TO WITH THE FOLLOWING ACTIVITIES: 1) REGULAR EDUCATION WITH THE

BOARD OF DIRECTORS, OFFICERS AND KEY STAFF. EACH YEAR, THE POLICY IS

REVIEWED WITH THE BOARD OF DIRECTORS AND OFFICERS. EACH BOARD MEMBER AND

OFFICER ACKNOWLEDGES THEIR UNDERSTANDING AND COMPLIANCE BY SIGNING A

COMPLIANCE STATEMENT. 2) THE CFO OR CAO REVIEWS EACH CONTRACT THE

ORGANIZATION ENTERS. 3) FINANCE STAFF AND THE CAO REVIEW ALL PAYMENTS AS

THEY ARE MADE FOR POSSIBLE CONFLICTS.

FORM 990, PART VI, SECTION B, LINE 15:

Name of the organization

STEP UP FOR STUDENTS - FLORIDA, INC.

Employer identification number

59-3649371

THE COMPENSATION COMMITTEE OF THE BOARD OF DIRECTORS REVIEWS COMPARABLE COMPENSATION AND BENEFITS DATA OF SIMILAR ORGANIZATIONS. DURING FISCAL YEAR 2016, AN INDEPENDENT COMPENSATION CONSULTING FIRM CONDUCTED A FULL COMPARATIVE STUDY FOR EACH INDIVIDUAL EXECUTIVE POSITION AND ALL NON-EXECUTIVE JOB GRADES. THE COMMITTEE USES THIS INFORMATION, COMBINED WITH THE PERFORMANCE OF THE PRESIDENT, TO RECOMMEND THE PRESIDENT'S COMPENSATION PACKAGE FOR APPROVAL OF THE FULL BOARD. THE FULL BOARD APPROVES THE PACKAGE.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

AK, AR, CA, CO, CT, FL, DC, GA, HI, IL, KS, KY, ME, MD, MA, MI, MN, MS, NV, NH, NJ, NM, NY, NC, OH, OR, PA, RI, SC, TN, UT, VA, WA, WV, WI, AL, ND, MO, OK

FORM 990, PART VI, SECTION C, LINE 19:

STEP UP FOR STUDENTS MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE ON ITS WEBSITE, WWW.STEPUPFORSTUDENTS.ORG. PRINTED COPIES ARE AVAILABLE BY REQUEST FOR THE SAME PERIOD OF DISCLOSURE AS SET FORTH IN IRC SECTION 6104(D).

FORM 990, PART XII, LINE 2C

THIS PROCESS HAS NOT CHANGED SINCE THE PRIOR YEAR.

**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

**Open to Public  
Inspection**

Name of the organization

**STEP UP FOR STUDENTS - FLORIDA, INC.**

Employer identification number  
**59-3649371**

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
STEP UP FOR STUDENTS WEST VIRGINIA, INC. - 87-4413159, 4655 SALISBURY ROAD, SUITE 180, JACKSONVILLE, FL 32256	SCHOLARSHIP FUNDING	FLORIDA	501(C)(3)	LINE 7	STEP UP FOR STUDENTS, INC.		X
STEP UP FOR STUDENTS, INC. - 87-3825479 4655 SALISBURY ROAD, SUITE 180 JACKSONVILLE, FL 32256	SCHOLARSHIP FUNDING	FLORIDA	501(C)(3)	LINE 12A, I			X

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2022



**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
<b>1</b> During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity .....	<b>1a</b>	X
<b>b</b> Gift, grant, or capital contribution to related organization(s) .....	<b>1b</b>	X
<b>c</b> Gift, grant, or capital contribution from related organization(s) .....	<b>1c</b>	X
<b>d</b> Loans or loan guarantees to or for related organization(s) .....	<b>1d</b>	X
<b>e</b> Loans or loan guarantees by related organization(s) .....	<b>1e</b>	X
<b>f</b> Dividends from related organization(s) .....	<b>1f</b>	X
<b>g</b> Sale of assets to related organization(s) .....	<b>1g</b>	X
<b>h</b> Purchase of assets from related organization(s) .....	<b>1h</b>	X
<b>i</b> Exchange of assets with related organization(s) .....	<b>1i</b>	X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) .....	<b>1j</b>	X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) .....	<b>1k</b>	X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) .....	<b>1l</b>	X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) .....	<b>1m</b>	X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....	<b>1n</b>	X
<b>o</b> Sharing of paid employees with related organization(s) .....	<b>1o</b>	X
<b>p</b> Reimbursement paid to related organization(s) for expenses .....	<b>1p</b>	X
<b>q</b> Reimbursement paid by related organization(s) for expenses .....	<b>1q</b>	X
<b>r</b> Other transfer of cash or property to related organization(s) .....	<b>1r</b>	X
<b>s</b> Other transfer of cash or property from related organization(s) .....	<b>1s</b>	X
<b>2</b> If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.		

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) STEP UP FOR STUDENTS, INC.	O	15,665,146.	FMV
(2)			
(3)			
(4)			
(5)			
(6)			

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

Provide additional information for responses to questions on Schedule R. See instructions.

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GOVERNMENT COPY

# **Step Up For Students, Inc. and Subsidiaries**

Consolidated Financial Report  
June 30, 2023

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## Independent Auditor's Report

Board of Directors  
Step Up For Students, Inc.

### Report on the Audit of the Financial Statements

#### **Opinion**

We have audited the consolidated financial statements of Step Up For Students, Inc. and its subsidiaries (the Organization), which comprise the consolidated statement of financial position as of June 30, 2023, the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements (collectively, the financial statements).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2023, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

**Report on Summarized Comparative Information**

We have previously audited the Organization's 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 31, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

**Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying consolidating statement of financial position and consolidating statement of activities are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of state financial assistance, as required by the State of Florida Chapter 10.650, *Rules of the Auditor General*, is also presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 7, 2023, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

*RSM US LLP*

Orlando, Florida  
November 7, 2023

## Step Up For Students, Inc. and Subsidiaries

### Consolidated Statement of Financial Position

June 30, 2023

(With Summarized Comparative Information as of June 30, 2022)

	2023	2022
<b>Assets</b>		
Current assets:		
Cash and cash equivalents	\$ 612,225,605	\$ 394,879,363
Pledges receivable, less allowance for uncollectible pledges of \$22,000,000 and \$18,000,000 in 2023 and 2022, respectively	553,897,108	606,074,982
Accounts and grants receivable, less allowance for uncollectible accounts of \$936,707 and \$423,052 in 2023 and 2022, respectively	6,427,241	5,631,960
Prepaid expenses and other assets	1,215,071	1,003,180
Funds held in trust for students	332,647,878	191,053,539
<b>Total current assets</b>	<b>1,506,412,903</b>	<b>1,198,643,024</b>
Restricted certificate of deposit	116,000	116,000
Right-of-use lease assets	1,682,270	2,150,750
Property and equipment, net	14,277,664	8,339,573
<b>Total assets</b>	<b>\$ 1,522,488,837</b>	<b>\$ 1,209,249,347</b>
<b>Liabilities and Net Assets</b>		
Current liabilities:		
Accounts payable	\$ 51,346,658	\$ 36,199,570
Accrued expenses	5,208,250	4,179,714
Funds held in trust for students liability	332,647,878	191,053,539
Current portion of right-of-use lease liabilities	503,804	603,514
<b>Total current liabilities</b>	<b>389,706,590</b>	<b>232,036,337</b>
Right-of-use lease liabilities, net of current portion	1,217,512	1,567,089
<b>Total liabilities</b>	<b>390,924,102</b>	<b>233,603,426</b>
Commitments (Note 6)		
Net assets:		
Without donor restrictions	27,354,582	19,224,460
With donor restrictions	1,104,210,153	956,421,461
<b>Total net assets</b>	<b>1,131,564,735</b>	<b>975,645,921</b>
<b>Total liabilities and net assets</b>	<b>\$ 1,522,488,837</b>	<b>\$ 1,209,249,347</b>

See notes to consolidated financial statements.

## Step Up For Students, Inc. and Subsidiaries

### Consolidated Statement of Activities

Year Ended June 30, 2023

(With Summarized Comparative Information for the Year Ended June 30, 2022)

	2023			Total 2022
	Without Donor Restrictions	With Donor Restrictions	Total	
Revenues and support:				
Contributions and grants:				
Florida Tax Credit Scholarship Program	\$ 48,061,202	\$ 768,086,280	\$ 816,147,482	\$ 737,933,240
Hope Scholarship Program	6,293,690	73,461,012	79,754,702	79,086,962
Alabama Tax Credit Scholarship Program	-	-	-	1,578,253
Grants and other contributions	537,022	-	537,022	3,191,674
Other revenue and interest income	309,146	16,331,285	16,640,431	445,589
Scholarship service contract revenue	1,086,504	-	1,086,504	881,903
Net assets released from restrictions	710,089,885	(710,089,885)	-	-
<b>Total revenues and support</b>	<b>766,377,449</b>	<b>147,788,692</b>	<b>914,166,141</b>	<b>823,117,621</b>
Expenses:				
Program services:				
Florida Tax Credit Scholarship Program	717,171,898	-	717,171,898	580,528,636
Family Empowerment Scholarship Program	15,812,721	-	15,812,721	10,712,524
Hope Scholarship Program	6,134,780	-	6,134,780	4,758,604
Policy, Strategic Communications, Legislative Affairs and Advocacy	5,547,724	-	5,547,724	3,339,934
New Worlds Reading Scholarship Accounts Program	928,631	-	928,631	574,550
Scholarship Service Contract	597,628	-	597,628	412,320
Alabama Tax Credit Scholarship Program	-	-	-	4,360,307
<b>Total program services</b>	<b>746,193,382</b>	<b>-</b>	<b>746,193,382</b>	<b>604,686,875</b>
Supporting services:				
General and administrative	10,232,054	-	10,232,054	7,541,258
Development and fundraising	1,821,891	-	1,821,891	1,348,166
<b>Total supporting services</b>	<b>12,053,945</b>	<b>-</b>	<b>12,053,945</b>	<b>8,889,424</b>
<b>Total expenses</b>	<b>758,247,327</b>	<b>-</b>	<b>758,247,327</b>	<b>613,576,299</b>
<b>Change in net assets</b>	<b>8,130,122</b>	<b>147,788,692</b>	<b>155,918,814</b>	<b>209,541,322</b>
Net assets:				
Beginning	19,224,460	956,421,461	975,645,921	766,104,599
Ending	<b>\$ 27,354,582</b>	<b>\$ 1,104,210,153</b>	<b>\$ 1,131,564,735</b>	<b>\$ 975,645,921</b>

See notes to consolidated financial statements.

**Step Up For Students, Inc. and Subsidiaries**

**Consolidated Statement of Functional Expenses**

**Year Ended June 30, 2023**

**(With Summarized Comparative Information for the Year Ended June 30, 2022)**

	2023									
	Program Services									
	Florida Tax Credit Scholarship Program	Family Empowerment Scholarship Program	Hope Scholarship Program	Policy, Strategic Communications, Legislative Affairs and Advocacy	New Worlds Reading Scholarship Accounts Program	Scholarship Service Contract	Total Program Services			
Scholarships and grants	\$ 695,626,649	\$ -	\$ 5,619,735	\$ -	\$ -	\$ -	\$ 701,246,384			
Salaries and wages	4,898,427	6,177,240	183,889	2,418,234	385,559	57,762	14,121,111			
Provision for doubtful accounts	8,982,448	-	-	-	-	-	8,982,448			
Contract services	1,403,351	5,022,472	133,329	582,200	227,379	382,840	7,751,571			
Payroll taxes and employee benefits	1,308,075	1,595,381	42,918	569,395	102,408	14,441	3,632,618			
Recruiting and advertising	201,365	302,324	4,410	1,597,030	2,719	6,884	2,114,732			
Software licenses, fees and subscriptions	1,395,551	372,884	20,625	212,905	27,401	268	2,029,634			
Repairs and maintenance	1,124,339	294,654	18,823	-	27,746	97,159	1,562,721			
Depreciation and amortization	1,073,051	280,682	17,961	-	26,376	-	1,398,070			
Other costs	97,673	856,731	9,269	33,148	70,996	16,378	1,084,195			
Telephone	260,845	617,875	47,843	36	30,205	12,177	968,981			
Rent	307,017	80,308	5,139	-	7,546	-	400,010			
Travel, lodging and meals	66,403	54,222	1,140	72,856	3,254	862	198,737			
Insurance	254,960	66,691	4,267	-	6,267	-	332,185			
Professional fees	7,204	1,884	121	125	177	-	9,511			
Bank charges and fees	92,798	53,433	23,336	-	7,173	8,694	185,434			
Printing and postage	27,680	16,181	1,212	40,174	1,459	163	86,869			
Office expenses	44,062	19,759	763	21,621	1,966	-	88,171			
Contributions	-	-	-	-	-	-	-			
<b>Total</b>	<b>\$ 717,171,898</b>	<b>\$ 15,812,721</b>	<b>\$ 6,134,780</b>	<b>\$ 5,547,724</b>	<b>\$ 928,631</b>	<b>\$ 597,628</b>	<b>\$ 746,193,382</b>			

(Continued)

**Step Up For Students, Inc. and Subsidiaries**

**Consolidated Statement of Functional Expenses (Continued)**

**Year Ended June 30, 2023**

**(With Summarized Comparative Information for the Year Ended June 30, 2022)**

	2023					Total 2022 Expenses
	Supporting Services				Total Expenses	
	General and Administrative	Development and Fundraising	Total Supporting Services	Total Expenses		
	\$	-	\$	-	\$	\$
Scholarships and grants	6,679,177	996,929	7,676,106	21,797,217	701,246,384	571,985,310
Salaries and wages	-	-	-	8,982,448	203,108	17,945,919
Provision for doubtful accounts	672,919	177,371	850,290	8,601,861	4,584,005	203,108
Contract services	1,493,573	227,469	1,721,042	5,353,660	4,584,005	5,053,054
Payroll taxes and employee benefits	307,799	41,903	349,702	2,464,434	1,582,388	5,053,054
Recruiting and advertising	208,519	62,296	270,815	2,300,449	1,505,535	1,582,388
Software licenses, fees and subscriptions	74,299	350	74,649	1,637,370	845,042	1,505,535
Repairs and maintenance	40,769	-	40,769	1,438,839	1,065,218	845,042
Depreciation and amortization	119,079	121,334	240,413	1,324,608	570,207	1,065,218
Other costs	10,278	-	10,278	979,259	1,976,053	570,207
Telephone	53,876	-	53,876	453,886	518,422	1,976,053
Rent	133,584	79,859	213,443	412,180	245,752	518,422
Travel, lodging and meals	47,702	-	47,702	379,887	334,424	245,752
Insurance	310,677	-	310,677	320,188	356,361	334,424
Professional fees	49,655	4,613	54,268	239,702	227,723	356,361
Bank charges and fees	14,942	88,373	103,315	190,184	169,429	227,723
Printing and postage	15,206	21,394	36,600	124,771	79,991	169,429
Office expenses	-	-	-	-	4,328,358	79,991
Contributions						4,328,358
Total	\$ 10,232,054	\$ 1,821,891	\$ 12,053,945	\$ 758,247,327	\$ 613,576,299	

See notes to consolidated financial statements.

## Step Up For Students, Inc. and Subsidiaries

### Consolidated Statement of Cash Flows

Year Ended June 30, 2023

(With Summarized Comparative Information for the Year Ended June 30, 2022)

	2023	2022
Cash flows from operating activities:		
Change in net assets	\$ 155,918,814	\$ 209,541,322
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	1,332,333	958,712
Amortization of right-of-use lease assets	106,506	106,506
Contribution of property and equipment	-	184,253
Provision for doubtful accounts	8,982,448	203,108
Change in operating assets and liabilities:		
(Increase) decrease in assets:		
Pledges receivable	44,206,841	15,060,877
Accounts and grants receivable	(1,806,696)	(3,259,161)
Prepaid expenses and other assets	(211,891)	(460,746)
Right-of-use lease assets	361,974	(1,122,030)
Increase (decrease) in liabilities:		
Accounts payable	15,147,088	30,472,667
Accrued expenses	1,028,536	1,168,537
Funds held in trust for students liability	141,594,339	48,823,772
Right-of-use lease liabilities	(449,287)	1,023,300
<b>Net cash provided by operating activities</b>	<b>366,211,005</b>	<b>302,701,117</b>
Cash flows from investing activities:		
Purchases of property and equipment	(7,270,424)	(2,974,674)
<b>Net cash used in investing activities</b>	<b>(7,270,424)</b>	<b>(2,974,674)</b>
<b>Net increase in cash and cash equivalents and funds held in trust for students</b>	<b>358,940,581</b>	<b>299,726,443</b>
Cash and cash equivalents and funds held in trust for students:		
Beginning	585,932,902	286,206,459
Ending	\$ 944,873,483	\$ 585,932,902
Cash and cash equivalents and funds held in trust for students is included in the following captions on the consolidated statement of financial position:		
Cash and cash equivalents	\$ 612,225,605	\$ 394,879,363
Funds held in trust for students	332,647,878	191,053,539
	<b>\$ 944,873,483</b>	<b>\$ 585,932,902</b>
Supplemental disclosure of cash flow information:		
Cash paid during the year for interest	\$ 10,302	\$ 15,418

See notes to consolidated financial statements.

## Step Up For Students, Inc. and Subsidiaries

### Notes to Consolidated Financial Statements

(With Summarized Comparative Information as of and for the Year Ended June 30, 2022)

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#### Note 1. Nature of Organization and Significant Accounting Policies

**Nature of organization:** The primary mission of Step Up For Students, Inc. and its subsidiaries (collectively, the Organization) is to empower families to pursue and engage in the most appropriate learning options for their children, with an emphasis on families who lack the information and financial resources to access these options. By pursuing this mission, the Organization helps public education fulfill the promise of equal opportunity.

Step Up For Students, Inc. (Step Up For Students) (formally known as SUFS Parent, Inc.) is a nonprofit organization incorporated on December 3, 2021. Step Up For Students serves as a parent company offering services to its subsidiaries.

Step Up For Students-Florida, Inc. (SUFS-FL) (formally known as Step Up For Students, Inc.) is a nonprofit organization incorporated on February 18, 2000. SUFS-FL is a Scholarship Funding Organization (SFO) in the State of Florida which allows the organization to administer the Florida Scholarship Programs. SUFS-FL administers the Florida Tax Credit Scholarship Program, Family Empowerment Scholarship Program, Hope Scholarship Program and the New Worlds Reading Scholarship Accounts Program for the State of Florida.

Step Up For Students-West Virginia, Inc. (SUFS-WV) is a nonprofit organization incorporated on December 10, 2021. SUFS-WV was created to support the Hope Scholarship Program in the State of West Virginia under contract with the State of West Virginia's State Treasurer's Office.

The Alabama Opportunity Scholarship Fund, LLC (Alabama Opportunity Scholarship Fund) is a nonprofit limited liability company incorporated on October 4, 2013, whose sole member was SUFS-FL. The Alabama Opportunity Scholarship Fund was established to operate under the standards prescribed by the Alabama Accountability Act of 2013 and is approved under the Alabama Department of Revenue to serve as a Scholarship Granting Organization (SGO). SUFS-FL transferred its membership interest to an unrelated third party on August 31, 2021, which resulted in a contribution in the amount of \$4,033,180 during the year ended June 30, 2022 and is recorded in the accompanying consolidated statement of functional expenses as contributions expense.

The C2 Opportunity Scholarships, LLC (C2) is a nonprofit limited liability company incorporated on November 28, 2018, whose sole member was SUFS-FL. C2 was established to operate under the standards prescribed by the Alabama Accountability Act of 2013 and is approved under the Alabama Department of Revenue to serve as a Scholarship Granting Organization (SGO). SUFS-FL transferred its membership interest to an unrelated third party on August 31, 2021, which resulted in a contribution in the amount of \$295,178 during the year ended June 30, 2022 and is recorded in the accompanying consolidated statement of functional expenses as contributions expense.

## Step Up For Students, Inc. and Subsidiaries

### Notes to Consolidated Financial Statements

(With Summarized Comparative Information as of and for the Year Ended June 30, 2022)

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#### Note 1. Nature of Organization and Significant Accounting Policies (Continued)

The following is a summary of the programs operated by the Organization:

- **Florida Tax Credit Scholarship Program:** SUFS-FL is approved under Florida Statute 1002.395 to serve as a Scholarship Funding Organization (SFO). As an SFO, SUFS-FL can solicit and receive corporate contributions that are entitled to a state tax credit against 100% of corporate income tax, insurance premium tax, and direct-pay sales tax liabilities, 90% of alcoholic beverage tax liabilities, and 50% of oil and gas severance tax liabilities. Those contributions, in turn, must be spent to provide scholarships to low-income Florida school children in compliance with the Florida Tax Credit Scholarship Program. For the 2022-2023 school year and the 2021-2022 school year, qualified students received a maximum scholarship of \$10,373 and \$9,979, respectively, to attend a private school that has been approved by the State of Florida or \$750 for transportation to an out-of-district public school. Scholarships are expensed when a student attends a qualified school. Through the Florida Tax Credit Scholarship Program, SUFS-FL served 100,198 and 84,490 students in 2,090 and 1,999 private schools across Florida during the 2022-2023 school year and the 2021-2022 school year, respectively.
- **Alabama Tax Credit Scholarship Program:** The Alabama Opportunity Scholarship Fund and C2 were established to operate under standards prescribed in the Alabama Accountability Act of 2013 and are approved under the Alabama Department of Revenue to serve as a Scholarship Granting Organization (SGO). In accordance with the Alabama Accountability Act of 2013 and the Administrative Rulings by the Alabama Department of Revenue, the Alabama Opportunity Scholarship Fund and C2 must use at least 95% of revenue from credit eligible scholarship donations and all interest and investment income attributable to these scholarship funds for educational scholarships. Therefore, the Alabama Opportunity Scholarship Fund and C2 may use no more than 5% of the amount of its scholarship donations for purposes other than making scholarship grants. As an SGO, the Alabama Opportunity Scholarship Fund and C2 can solicit and receive corporate and individual donations that entitle the donors to certain tax credits administered by the Alabama Department of Revenue. SUFS-FL transferred its membership interest to an unrelated third party on August 31, 2021, which resulted in a contribution in the amount of \$4,328,358 during the year ended June 30, 2022 and is recorded in the accompanying consolidated statement of functional expenses as contributions expense.
- **Policy, Strategic Communications, Legislative Affairs and Advocacy:** This program takes the message of the scholarship program to constituency groups, community and political leaders, and local, state and national news publications. It issues press releases on topics of special concern and writes commentary for various publications. The group analyzes demographic, achievement and participation data and trends in the program and education choice movement. This group also responds to numerous information requests from newspapers, other media, and legislative and agency offices. This group also organizes advocates and supporters who believe children should be educated based on how they learn, rather than where they live. This group educates, informs and trains parents to be advocates and supporters for the protection and expansion of choice opportunities. These services are provided to parents of children participating in programs administered by the Organization and may also be provided to parents utilizing other choice options.

## Step Up For Students, Inc. and Subsidiaries

### Notes to Consolidated Financial Statements

(With Summarized Comparative Information as of and for the Year Ended June 30, 2022)

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#### Note 1. Nature of Organization and Significant Accounting Policies (Continued)

- **Scholarship Service Contract:** SUFS-WV has contracted with the State of West Virginia's State Treasurer's Office to assist with the administration of the West Virginia Hope Scholarship Program in the State of West Virginia. The West Virginia Hope Scholarship Program offers qualifying K-12 students an opportunity to build an individual learning experience. SUFS-WV has been contracted to provide scholarship administrative services to include processing applications for eligibility and being the fiduciary of the student's scholarship funds, which are used for qualifying educational expenses. For the 2022-2023 school year, 2,463 students received scholarships up to a maximum of \$4,299. SUFS-WV is compensated for its work by receiving reimbursement for implementation costs associated with the scholarship program as well as a service fee from the State of West Virginia's State Treasurer's Office to provide these services.
- **Hope Scholarship Program:** The Hope Scholarship Program was established by Florida Statute 1002.40, which was created in 2018 to provide the option of private school scholarships to students in public schools who have experienced acts of bullying and intimidation. SUFS-FL, as an approved SFO, is authorized to administer Hope Scholarships. The Hope Scholarship Program provides that automobile buyers may redirect up to \$105 of their state taxes on each purchase toward an authorized SFO. Those contributions must be used to provide tuition scholarships to participating private schools or a \$750 transportation scholarship to a public school in another district. For the 2022-2023 school year and the 2021-2022 school year, qualified students received a maximum scholarship of \$10,373 and \$9,979, respectively. Through the Hope Scholarship Program, 871 and 693 students received scholarships for the 2022-2023 school year and the 2021-2022 school year, respectively. During the years ended June 30, 2023 and 2022, SUFS-FL collected \$79,754,702 and \$79,086,962, respectively, of eligible contributions. SUFS-FL expended \$5,619,735 and \$4,307,167 for scholarships during the years ended June 30, 2023 and 2022, respectively. Any unused funds in the Hope Scholarship Program can be used to fund scholarships to students of the Florida Tax Credit Scholarship Program in the next State of Florida fiscal year.
- **New Worlds Reading Scholarship Accounts Program (formally known as the Reading Scholarship Program):** The New Worlds Reading Scholarship Accounts Program was established by Florida Statute 1002.411, which was created in 2018 to provide academic support for elementary school students who struggle in reading in district or charter schools. SUFS-FL, as an approved SFO, is authorized to administer the program. The scholarship is available to students in kindergarten through fifth grade who have scored a Level 1 or 2 on the English Language Arts section of the Florida Standards Assessment (FSA). Each scholarship is worth \$500, which the parent can use to pay for tuition and fees related to part-time tutoring, summer and after-school literacy programs, instructional materials and more. The funding is from direct state appropriation. A New Worlds Reading Scholarship account is established for each child that is awarded a reading scholarship. Through the New Worlds Reading Scholarship Accounts Program, 7,447 and 2,778 students received scholarships for the 2022-2023 school year and the 2021-2022 school year, respectively.

During the years ended June 30, 2023 and 2022, SUFS-FL distributed approximately \$4.8 million and \$1.2 million, respectively, leaving a balance of approximately \$7.2 million and \$5.1 million, respectively, which is recorded in the accompanying consolidated statement of financial position as both an asset and liability. SUFS-FL is acting as an agent for this program, therefore, there are no revenues and expenses reported on the accompanying consolidated statement of activities for scholarship funds received and distributed from the State of Florida.

## Step Up For Students, Inc. and Subsidiaries

### Notes to Consolidated Financial Statements

(With Summarized Comparative Information as of and for the Year Ended June 30, 2022)

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#### Note 1. Nature of Organization and Significant Accounting Policies (Continued)

- **Family Empowerment Scholarship Program:** The Family Empowerment Scholarship Program was established by Florida Statute 1002.394, which was created in 2019 to provide children and families in the State of Florida which have limited resources with educational options to achieve success in their education. This scholarship was created to also help reduce the waiting list for the Florida Tax Credit Scholarship Program and similarly services students from low-income and working-class households. Beginning with the 2021-2022 school year, this program was expanded to include two branches, the Family Empowerment Scholarship for Educational Options (FES-EO) and the Family Empowerment Scholarship for Students with Unique Abilities (FES-UA). SUFS-FL, as an approved SFO, administered this scholarship and served 88,584 and 76,959 K-12 students and distributed approximately \$628.6 million and \$523.6 million in scholarships for the 2022-2023 school year and the 2021-2022 school year, respectively, through the FES-EO Program. Through the FES-UA Program, 17,902 and 25,593 eligible students received scholarships for the 2022-2023 school year and the 2021-2022 school year, respectively.

For the 2022-2023 school year and the 2021-2022 school year, FES-EO qualified students received a maximum scholarship of \$10,373 and \$9,979, respectively, to attend a private school that has been approved by the State of Florida or \$750 for transportation to an out-of-district public school. Scholarships are disbursed when a student attends a qualified school.

The Family Empowerment Scholarship for Students with Unique Abilities (formally known as the Gardiner Scholarship Program) was established in 2014 creating scholarships for students with unique abilities. This scholarship is for Florida students in kindergarten through 12th grade with one of the following disabilities: Autism, Cerebral palsy, Down syndrome, intellectual disability, speech impairment, language impairment, orthopedic impairment, behavioral impairment, specific learning disability, Phelan-McDermid syndrome, Prader-Willi syndrome, Spina bifida, Muscular Dystrophy, Williams syndrome, anaphylaxis, visual impairment, traumatic brain injury, hospital or home bound, being a high risk child or identification as dual sensory impaired. The students need either an Individual Education Plan (IEP) from a Florida school district or a formal diagnosis from a licensed physician or psychologist to qualify. Students can participate in this scholarship as part of home education; however, they cannot be enrolled in public school or be receiving any other state-sponsored scholarships. A FES-UA Scholarship account is established for each child that is awarded a unique abilities scholarship. Parents use this money to personalize the education of their children with unique abilities by directing money towards a combination of programs and state approved providers. These include schools, therapists, specialists, curriculum, technology and college savings accounts.

During the years ended June 30, 2023 and 2022, SUFS-FL distributed approximately \$551.8 million and \$194.8 million, respectively, leaving a balance of approximately \$323.9 million and \$185.9 million, respectively, which is recorded in the accompanying consolidated statement of financial position as both an asset and liability. SUFS-FL is acting as an agent for this program; therefore, there are no revenues and expenses reported on the accompanying consolidated statement of activities for scholarship funds received and distributed from the State of Florida.

## Step Up For Students, Inc. and Subsidiaries

### Notes to Consolidated Financial Statements

(With Summarized Comparative Information as of and for the Year Ended June 30, 2022)

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#### Note 1. Nature of Organization and Significant Accounting Policies (Continued)

**Administrative fee for management of Florida Scholarship Programs:** In accordance with the provisions of the Florida Statutes, SUFS-FL can receive an administrative fee to administer the Florida Scholarship Programs. For the Florida Tax Credit Scholarship Program, Hope Scholarship Program and New Worlds Reading Scholarship Accounts Program, SUFS-FL receives 3% of scholarships funded for the 2022-2023 school year and the 2021-2022 school year. SUFS-FL receives 2.5% of scholarships funded to administer the Family Empowerment Scholarship Program for the 2022-2023 school year and the 2021-2022 school year. For the 2022-2023 school year and the 2021-2022 school year, total scholarships funded were 269,972 and 190,666, respectively, which resulted in \$54,354,892 and \$36,646,233 of administrative fees during the years ended June 30, 2023 and 2022, respectively.

This administrative fee was used to manage the Florida Tax Credit Scholarship Program, Hope Scholarship Program, Family Empowerment Scholarship Program and the New Worlds Reading Scholarship Accounts Program in the State of Florida.

A summary of the Organization's significant accounting policies follows:

**Principles of consolidation:** The consolidated financial statements include the accounts of Step Up For Students and its subsidiaries through controlling interests, SUFS-FL, SUFS-WV, Alabama Opportunity Scholarship Fund and C2. All significant intercompany transactions have been eliminated during consolidation.

**Comparative financial statements:** The consolidated financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's consolidated financial statements for the year ended June 30, 2022, from which the summarized information was derived.

**Use of estimates:** The presentation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and support, and expenses during the reporting period. Actual results could differ from those estimates.

**Basis of presentation:** The accompanying consolidated financial statements have been prepared on the accrual basis of accounting.

A nonprofit organization is required to report information regarding its financial position and activities according to two classes of net assets: without donor restrictions and with donor restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

**Net assets without donor restrictions:** Net assets are not subject to donor-imposed stipulations, but may be designated for specific purposes by action of the Board of Directors.

**Net assets with donor restrictions:** Net assets are subject to donor-imposed stipulations that may or will be met either by actions of the Organization, passage of time, or permanently maintained by the Organization. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statement of activities as net assets released from restrictions.

## Step Up For Students, Inc. and Subsidiaries

### Notes to Consolidated Financial Statements

(With Summarized Comparative Information as of and for the Year Ended June 30, 2022)

#### Note 1. Nature of Organization and Significant Accounting Policies (Continued)

**Cash and cash equivalents:** For purposes of the consolidated statement of cash flows, the Organization considers all short-term securities purchased with an original maturity of three months or less to be cash equivalents. Cash and cash equivalents exclude funds held in trust for students.

The Organization maintains their cash accounts at commercial banks, which are insured by the Federal Deposit Insurance Corporation (FDIC). Balances exceed amounts insured by the FDIC and the Organization has not experienced any losses on such accounts. To help reduce any potential losses, excess balances are swept into a money market fund, which is invested in U.S. Government Obligations.

The majority of the cash and cash equivalents held by the Organization is intended for disbursement of future scholarships in accordance with the provisions of the Florida Tax Credit Scholarship Program and the Hope Scholarship Program. The following table shows the amount of cash and cash equivalents on hand that has been allocated to cover upcoming costs for scholarships as well as \$294,367 and \$327,537 as of June 30, 2023 and 2022, respectively, for other expenditures and undesignated amounts.

Cash and cash equivalents consisted of the following at June 30:

	2023	2022
Allocated to cover upcoming costs for scholarships and other expenditures	\$ 602,221,504	\$ 386,305,930
Undesignated	10,004,101	8,573,433
	<u>\$ 612,225,605</u>	<u>\$ 394,879,363</u>

**Pledges receivable, contributions and grants:** Contributions and grants are recorded in the period received at fair value as net assets without donor restrictions or net assets with donor restrictions support depending on the existence or nature of any donor restrictions. Contributions and grants that are restricted by the donor are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When time restrictions expire or purpose restrictions are fulfilled, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Unconditional promises to give (pledges) are recognized as support in the period received at fair value. Conditional contributions or intentions to give, that is those with both a measurable performance or other barrier and a right of return or release, are not recognized until they become unconditional, that is, at the time when the conditions on which they depend on are substantially met. The Organization uses the allowance method to determine uncollectible pledges receivable. The allowance is established based upon management's analysis of specific pledges and other economic factors. The Organization has received promises to give from corporations for the Florida Tax Credit Scholarship Program.

Pledges, which become uncollectible or for which an allowance is established in the year of the pledge, are written off against contribution revenue. Pledges which become uncollectible in subsequent years are charged to the allowance for uncollectible pledges.

Contributed services are recognized and reported at fair value in the period received, if the services received create or enhance nonfinancial assets or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by contribution. There were no material contributed services for the years ended June 30, 2023 and 2022.

## Step Up For Students, Inc. and Subsidiaries

### Notes to Consolidated Financial Statements

(With Summarized Comparative Information as of and for the Year Ended June 30, 2022)

#### Note 1. Nature of Organization and Significant Accounting Policies (Continued)

**Accounts and grants receivable:** Accounts and grants receivable are stated at net realizable value. The Organization uses the allowance method to determine uncollectible accounts receivable. The allowance is established based upon management's analysis of specific accounts and other economic factors. In the opinion of management, an allowance for uncollectible accounts of \$936,707 and \$423,052 was considered necessary at June 30, 2023 and 2022, respectively.

**Restricted certificate of deposit:** Restricted certificate of deposit held by the Organization represents funds required to be set aside by the lessor relating to an office lease signed by the Organization for collateral and is carried at amortized cost.

**Property and equipment:** Property and equipment is recorded at cost when purchased or at fair value at the date of gift, if contributed. Depreciation of property and equipment is computed using the straight-line method of accounting over the estimated useful lives of the depreciable assets. Routine maintenance and repair costs are charged to expense as incurred, while major replacements and improvements are capitalized as additions to the related assets. When assets are sold or retired, the related cost and accumulated depreciation are removed from the accounts and gains or losses from dispositions are credited or charged to income.

**Impairment of long-lived assets:** The carrying value of property and equipment is reviewed for impairment whenever events or changes in circumstances indicate such value may not be recoverable. Recoverability of assets or asset groups to be held and used is measured by a comparison of the carrying amount of an asset or asset group to future net cash flows expected to be generated by the asset or asset group. If such assets or asset groups are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets or asset group. Assets or asset groups to be disposed of are reported at the lower of the carrying amount or fair value less cost to sell. No impairment of the Organization's long-lived assets or asset groups have been recognized during the years ended June 30, 2023 and 2022.

**Funds held in trust for students and funds held in trust for students liability:** Funds held in trust for students and funds held in trust for students liability represents funds received for the Family Empowerment Scholarship for Students with Unique Abilities (FES-UA), the New Worlds Reading Scholarship Accounts Program and the West Virginia Hope Scholarship Program. A FES-UA Scholarship account is established for each child that is awarded a special needs scholarship, a New Worlds Reading Scholarship account is established for each child that is awarded a reading scholarship and a West Virginia Hope Scholarship account is established for each child that is awarded a personal education account scholarship. As parents use these funds in accordance with State of Florida and West Virginia guidelines, the asset and liability are reduced accordingly. The following represents a breakout of the funds held in trust for students and funds held in trust for students liability at June 30, 2023 and 2022:

	2023	2022
FES-UA	\$ 323,873,764	\$ 185,926,066
New Worlds Reading Scholarship Accounts Program	7,206,091	5,127,473
West Virginia Hope Scholarship Program	1,568,023	-
	<u>\$ 332,647,878</u>	<u>\$ 191,053,539</u>

## Step Up For Students, Inc. and Subsidiaries

### Notes to Consolidated Financial Statements

(With Summarized Comparative Information as of and for the Year Ended June 30, 2022)

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#### Note 1. Nature of Organization and Significant Accounting Policies (Continued)

**Functional expenses:** The costs of providing the various programs and supporting services have been summarized on a functional basis in the consolidated statement of activities and in the consolidated statement of functional expenses. Accordingly, certain costs have been allocated among the various programs and supporting services benefited. Salaries and related payroll expenses are allocated among functional categories based on the estimated proportion of time spent to each function. All other expenses are allocated based on management's estimate of the relative functional activity.

**Income taxes:** Step Up For Students and SUFS-WV are in the process of applying for tax exempt status through filing of the Federal Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code. SUFS-FL is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and from state income taxes under similar provisions of the State of Florida Statutes. Accordingly, no provision for federal and state income taxes has been recorded in the accompanying consolidated financial statements. SUFS-FL has made an election under Section 501(h) of the Internal Revenue Code, which permits certain eligible 501(c)(3) organizations to make limited expenditures to influence legislation. The Organization would be subject to an excise tax if it spends more than the amounts permitted. Such limits have not been exceeded.

The Organization follows accounting standards relating to accounting for uncertainty in income taxes. Management assessed whether there were any uncertain tax positions which may give rise to income tax liabilities and determined that there were no such matters requiring recognition in the accompanying consolidated financial statements. Generally, the Organization is no longer subject to U.S. federal or state income tax examinations by tax authorities for years before June 30, 2019.

**Leases:** The Organization has operating leases for certain office equipment and office space. The Organization determines if an arrangement is a lease at the inception of a contract. Lease assets and lease liabilities are recognized based on the present value of the lease payments over the lease term at the commencement date. To determine the present value of lease payments, the Organization uses the incremental borrowing rate, as determined through an analysis of its prospective borrowing rate on new loans, which is aligned with the lease term at the lease commencement date. Operating lease expense is recognized on a straight-line basis over the lease term.

Right-of-use (ROU) lease assets represent the Organization's right to use an underlying asset during the lease term and ROU lease liabilities represent the Organization's obligation to make lease payments arising from the lease. Operating lease ROU lease assets and ROU lease liabilities are reflected in the consolidated statement of financial position, see Note 6.

The Organization's office space lease includes one option to renew, the exercise of such lease renewal option is at the Organization's sole discretion. The renewal term is included in the ROU lease liabilities only when it is reasonably possible the Organization will exercise the option. Leases with a lease term of 12 months or less at commencement are not recorded in the consolidated statement of financial position.

The Organization's office space lease agreement requires payments for lease and non-lease components and has elected to exclude the non-lease components for this operating lease. The non-lease components typically represent additional payments by the Organization, which are variable in nature and recorded in variable lease expense in the period incurred.

**Recent accounting pronouncements:** The Financial Accounting Standards Board (FASB) has issued certain new or modifications to, or interpretations of, existing accounting guidance. The Organization has considered the new pronouncements and does not believe that any other new or modified guidance will have a material impact on the Organization's reported financial position or activities in the near term.

## Step Up For Students, Inc. and Subsidiaries

### Notes to Consolidated Financial Statements

(With Summarized Comparative Information as of and for the Year Ended June 30, 2022)

#### Note 1. Nature of Organization and Significant Accounting Policies (Continued)

**Subsequent events:** The Organization has evaluated subsequent events through November 7, 2023, the date on which the consolidated financial statements were available to be issued.

#### Note 2. Florida Tax Credit Scholarship Program and Scholarships Awarded

In accordance with the provisions of the Florida Statutes, Scholarship Funding Organizations can receive an administrative fee not to exceed 3% of scholarships funded for the management of all Florida Scholarship Programs (see Note 1—Administrative fee for management of Florida Scholarship Programs). Scholarship Funding Organizations must expend for annual or partial-year scholarships an amount equal to or greater than 75% of the net eligible contributions remaining after administrative expenses during the year in which such contributions are collected. No more than 25% of such net eligible contributions may be carried forward for expenditure to the following year. However, no later than September 30 of each year, net eligible contributions remaining on June 30 of each year that are in excess of the 25% that may be carried forward shall be used to provide scholarships to eligible students or transferred to other eligible nonprofit SFOs to provide scholarships for eligible students. SUFS-FL expended \$695,626,649 and \$565,045,096 for scholarships during the years ended June 30, 2023 and 2022, respectively. During the years ended June 30, 2023 and 2022, SUFS-FL received transferred funds from another SFO amounting to \$148,270,000 and \$27,652,081, respectively.

Scholarships under the Florida Tax Credit Scholarship Program are awarded annually to qualified students. To qualify for a scholarship, a student and the parents or guardian of that student must meet economic need requirements, enroll in an eligible private school and comply with certain other responsibilities for program participation. Scholarships for the 2022-2023 school year and the 2021-2022 school year could not exceed \$10,373 and \$9,979, respectively. Scholarship payments were made to the schools after parent approval via automated clearing house (ACH) in quarterly installments. For the Florida Tax Credit Scholarship Program and the Family Empowerment Scholarship for Educational Options, schools continue to verify student attendance and that the students' parents or guardians have complied with their responsibilities under the program.

#### Note 3. Property and Equipment

Property and equipment consisted of the following at June 30:

	2023	2022
Furniture and equipment	\$ 1,292,877	\$ 1,094,766
Software development	13,941,855	6,904,881
Other software	3,999,881	3,964,542
Leasehold improvements	47,544	47,544
	19,282,157	12,011,733
Less accumulated depreciation	(5,004,493)	(3,672,160)
	<u>\$ 14,277,664</u>	<u>\$ 8,339,573</u>

## Step Up For Students, Inc. and Subsidiaries

### Notes to Consolidated Financial Statements

(With Summarized Comparative Information as of and for the Year Ended June 30, 2022)

#### Note 3. Property and Equipment (Continued)

Beginning in 2021, the Organization began investing in the development of a new software platform to better serve its scholarship students and families. The Education Marketplace Assistant (EMA) platform will contain student accounts and will be the platform on which payments to schools, providers, and parents will be recorded. This will be cloud-based, which will allow the Organization to better manage future growth in programs, while enhancing the student/family experience and supporting schools and providers. The new platform will have an artificial intelligence component and workflows to provide a more modern, faster experience for users. As of June 30, 2023, the Organization has invested over \$13.8 million in the EMA platform and the costs associated with this investment is included in the software development line above. The Florida Scholarship Programs will be administered through the EMA platform for the 2023-2024 school year.

Depreciation expense for the years ended June 30, 2023 and 2022, was \$1,332,333 and \$958,712, respectively.

#### Note 4. Line of Credit

SUFS-FL has a \$62,000,000 line of credit agreement with a bank bearing interest at the one-month Secured Overnight Financing Rate (SOFR) interest rate plus 1.1% (5.22% at June 30, 2023). Interest on the line of credit is payable monthly and matures on June 29, 2024. The line of credit is collateralized by substantially all the assets of SUFS-FL and guaranteed by Step Up For Students and SUFS-WV. The Organization maintains \$60,000,000 of the line of credit for the purpose of funding Florida Tax Credit Scholarship commitments under SUFS-FL in the event that expected contributions from donors are delayed and \$2,000,000 for operating liquidity. There was no outstanding balance on the line of credit at June 30, 2023 and 2022.

#### Note 5. Net Assets

Net assets without donor restrictions are available for the following purposes at June 30:

	2023	2022
Undesignated	\$ 27,354,582	\$ 19,224,460

Net assets with donor restrictions are available for the following purposes at June 30:

	2023	2022
Florida Tax Credit Scholarship Program	\$ 788,444,128	\$ 710,051,984
Hope Scholarship Program	315,471,658	246,041,940
Policy, Strategic Communications, Legislative Affairs and Advocacy	294,367	327,537
	<u>\$1,104,210,153</u>	<u>\$ 956,421,461</u>

## Step Up For Students, Inc. and Subsidiaries

### Notes to Consolidated Financial Statements

(With Summarized Comparative Information as of and for the Year Ended June 30, 2022)

#### Note 5. Net Assets (Continued)

Net assets with donor restrictions were released from donor restrictions by incurring expenses satisfying the purpose specified by donors as follows:

	2023	2022
Florida Tax Credit Scholarship Program	\$ 704,436,980	\$ 567,821,077
Hope Scholarship Program	5,619,735	4,307,167
Alabama Tax Credit Scholarship Program	-	3,991,812
Policy, Strategic Communications, Legislative Affairs and Advocacy	33,170	154,808
	<u>\$ 710,089,885</u>	<u>\$ 576,274,864</u>

#### Note 6. Commitments

The Organization leases certain office equipment and office space under operating leases, which expire at various dates through April 2027. Rent expense for the years ended June 30, 2023 and 2022, was \$453,886 and \$518,422, respectively.

During 2021, the Organization adopted Accounting Standards Update (ASU) 2016-02, *Leases (Topic 842)*, resulting in right-of-use lease liabilities and right-of-use lease assets recorded in the consolidated statement of financial position, for all of the aforementioned leases. The leases are considered to be operating leases under the provision of ASU 2016-02. The interest rate used to discount the future minimum payments of the leases as of June 30, 2023 and 2022, was 3.85%.

The right-of-use lease liabilities and their maturity analysis are summarized as follows as of June 30, 2023:

Years ending June 30:	
2024	\$ 564,666
2025	559,192
2026	440,120
2027	286,349
Total minimum payments required	<u>1,850,327</u>
Less amounts representing interest	<u>(129,011)</u>
Present value of minimum lease payments	<u>\$ 1,721,316</u>

The present value of minimum lease payments is included in the following captions in the consolidated statement of financial position at June 30, 2023:

Current portion of right-of-use lease liabilities	\$ 503,804
Right-of-use lease liabilities, net of current portion	1,217,512
	<u>\$ 1,721,316</u>

## Step Up For Students, Inc. and Subsidiaries

### Notes to Consolidated Financial Statements

(With Summarized Comparative Information as of and for the Year Ended June 30, 2022)

#### Note 7. Liquidity and Availability of Resources

As of June 30, 2023 and 2022, the following reflects the Organization's financial assets, reduced by amounts not available for general use because of contractual or donor-imposed restrictions, within one year of June 30, 2023 and 2022:

	2023	2022
Financial assets, at year-end:		
Cash and cash equivalents	\$ 612,225,605	\$ 394,879,363
Pledges receivable, net	553,897,108	606,074,982
Accounts and grants receivable, net	6,427,241	5,631,960
Less those unavailable for general expenditures within one year, due to:		
Contractual or donor-imposed restrictions:		
Restricted by donors with purpose restrictions	(1,104,210,153)	(956,421,461)
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 68,339,801</u>	<u>\$ 50,164,844</u>

The Organization's goal is to manage its tax-credited fundraising and associated scholarship commitments such that as many students as possible receive a scholarship while maintaining at least an 8.5% reserve of the funds received. The purpose of that reserve is to accommodate for timing differences and potential rescindments by donors and to ensure sufficient funding is available for the first quarter tuition payments in the next fiscal year. The Organization has managed scholarship commitments for the next school year accordingly to maintain the targeted reserve.

Historically, the Organization pays scholarship payments four times per year during the school year, the timing for which is established based on historical fundraising trends such that sufficient donations are received prior to each payment. Donations received between scholarship payments are invested in short term U.S. Treasury instruments, the interest from which is designated to fund scholarships.

The Company maintains a \$62 million line of credit of which \$60 million is restricted for the purpose of funding scholarship commitments in the event that expected contributions from donors are delayed and \$2 million for short-term operating liquidity.

During the years ended June 30, 2023 and 2022, the Organization had approximately \$13.5 million and \$11.9 million outstanding in scholarship payable commitments for 3,266 and 4,727 scholarship recipients, respectively, for the Florida Tax Credit Scholarship Program. The scholarship payable commitments have been recorded as scholarship expense and included in accounts payable at June 30, 2023 and 2022. During the years ended June 30, 2023 and 2022, all scholarships were paid from donations received and the Organization carried forwarded approximately \$488 million and \$285 million of scholarship funds, respectively, for future scholarships.

During the years ended June 30, 2023 and 2022, the Organization had approximately \$36.0 million and \$23.3 million, respectively, in Family Empowerment Scholarship Program funds that are due to the Florida Department of Education (DOE) for scholarship recipients that did not use their scholarship in the 2022-2023 school year and in the 2021-2022 school year, respectively. These funds have been included in accounts payable at June 30, 2023 and 2022, and were returned to the DOE in October 2023 and August 2022, respectively.

## **Step Up For Students, Inc. and Subsidiaries**

### **Notes to Consolidated Financial Statements**

**(With Summarized Comparative Information as of and for the Year Ended June 30, 2022)**

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#### **Note 8. Major Donors**

**SUFS-FL:** Contributions from two major donors accounted for approximately 33% of contributions and grants—Florida Tax Credit Scholarship Program during the year ended June 30, 2023. At June 30, 2023, approximately 40% of pledges receivable are due from these major donors. Contributions from two major donors accounted for approximately 35% of contributions and grants—Florida Tax Credit Scholarship Program during the year ended June 30, 2022. At June 30, 2022, approximately 40% of pledges receivable are due from these major donors.

#### **Note 9. Retirement Plan**

The Organization has a defined contribution 401(k) Savings Plan (the Plan). All employees who meet certain age and service requirements are eligible to participate in the Plan. The Plan provides for salary reduction contributions from employees up to the federal tax limit according to the Internal Revenue Code. In addition, there could be additional retirement benefits from discretionary employer contributions. Contributions to this Plan for the years ended June 30, 2023 and 2022, were \$963,859 and \$783,491, respectively, which is included in payroll taxes and employee benefits in the accompanying consolidated statement of functional expenses.

## Step Up For Students, Inc. and Subsidiaries

### Consolidating Statement of Financial Position June 30, 2023

	Step Up For Students, Inc.	Step Up For Students- Florida, Inc.	Step Up For Students-West Virginia, Inc.	Eliminations	Consolidated
<b>Assets</b>					
Current assets:					
Cash and cash equivalents	\$ 231,353	\$ 611,217,473	\$ 776,779	\$ -	\$ 612,225,605
Pledges receivable, net	-	553,897,108	-	-	553,897,108
Accounts and grants receivable, net	4,085	5,886,257	536,899	-	6,427,241
Prepaid expenses and other assets	454,359	743,483	17,229	-	1,215,071
Funds held in trust for students	-	331,079,855	1,568,023	-	332,647,878
Due from related party	-	2,414,126	-	(2,414,126)	-
<b>Total current assets</b>	<b>689,797</b>	<b>1,505,238,302</b>	<b>2,898,930</b>	<b>(2,414,126)</b>	<b>1,506,412,903</b>
Restricted certificate of deposit	-	116,000	-	-	116,000
Right-of-use lease assets	1,682,270	-	-	-	1,682,270
Property and equipment, net	115,254	13,974,322	188,088	-	14,277,664
<b>Total assets</b>	<b>\$ 2,487,321</b>	<b>\$ 1,519,328,624</b>	<b>\$ 3,087,018</b>	<b>\$ (2,414,126)</b>	<b>\$ 1,522,488,837</b>
<b>Liabilities and Net Assets</b>					
Current liabilities:					
Accounts payable	\$ 39,987	\$ 51,306,671	\$ -	\$ -	\$ 51,346,658
Accrued expenses	927,393	4,221,058	59,799	-	5,208,250
Funds held in trust for students liability	-	331,079,855	1,568,023	-	332,647,878
Due to related party	1,693,634	-	720,492	(2,414,126)	-
Current portion of right-of-use lease obligations	503,804	-	-	-	503,804
<b>Total current liabilities</b>	<b>3,164,818</b>	<b>386,607,584</b>	<b>2,348,314</b>	<b>(2,414,126)</b>	<b>389,706,590</b>
Right-of-use lease obligations, net of current portion	1,217,512	-	-	-	1,217,512
<b>Total liabilities</b>	<b>4,382,330</b>	<b>386,607,584</b>	<b>2,348,314</b>	<b>(2,414,126)</b>	<b>390,924,102</b>
Net assets:					
Without donor restrictions	(1,895,009)	28,805,206	444,385	-	27,354,582
With donor restrictions	-	1,103,915,834	294,319	-	1,104,210,153
<b>Total net assets</b>	<b>(1,895,009)</b>	<b>1,132,721,040</b>	<b>738,704</b>	<b>-</b>	<b>1,131,564,735</b>
<b>Total liabilities and net assets</b>	<b>\$ 2,487,321</b>	<b>\$ 1,519,328,624</b>	<b>\$ 3,087,018</b>	<b>\$ (2,414,126)</b>	<b>\$ 1,522,488,837</b>

## Step Up For Students, Inc. and Subsidiaries

### Consolidating Statement of Activities Year Ended June 30, 2023

	Step Up For Students, Inc.			Step Up For Students-Florida, Inc.			Step Up For Students-West Virginia, Inc.		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
<b>Revenues and support:</b>									
Contributions and grants:									
Florida Tax Credit Scholarship Program	\$ -	\$ -	\$ -	\$ 48,061,202	\$ 768,086,280	\$ 816,147,482	\$ -	\$ -	\$ 816,147,482
Hope Scholarship Program	-	-	-	6,293,690	73,461,012	79,754,702	-	-	79,754,702
Grants and other contributions	-	-	-	537,022	-	537,022	-	-	537,022
Other revenue and interest income	15,925,109	-	15,925,109	290,288	16,331,285	16,621,573	6,793	-	6,793
Scholarship service contract revenue	-	-	-	-	-	-	1,086,504	-	1,086,504
Net assets released from restrictions	-	-	-	710,059,215	(710,059,215)	-	30,670	(30,670)	-
<b>Total revenues and support</b>	15,925,109	-	15,925,109	765,241,417	147,819,362	913,060,779	1,123,967	(30,670)	1,093,297
									(15,913,044)
									914,166,141
<b>Expenses:</b>									
Program services:									
Florida Tax Credit Scholarship Program	-	-	-	717,171,898	-	717,171,898	-	-	717,171,898
Family Empowerment Scholarship Program	-	-	-	15,812,721	-	15,812,721	-	-	15,812,721
Hope Scholarship Program	-	-	-	6,134,780	-	6,134,780	-	-	6,134,780
Policy, Strategic Communications, Legislative Affairs and Advocacy	-	-	-	5,472,941	-	5,472,941	74,783	-	74,783
Reading Scholarship Program	-	-	-	928,631	-	928,631	-	-	928,631
Scholarship Service Contract	-	-	-	-	-	-	597,628	-	597,628
<b>Total program services</b>	-	-	-	745,520,971	-	745,520,971	672,411	-	672,411
									746,193,382
Supporting services:									
General and administrative	17,820,272	-	17,820,272	7,981,498	-	7,981,498	343,328	-	343,328
Development and fundraising	-	-	-	1,821,891	-	1,821,891	-	-	-
<b>Total supporting services</b>	17,820,272	-	17,820,272	9,803,389	-	9,803,389	343,328	-	343,328
									(15,913,044)
<b>Total expenses</b>	17,820,272	-	17,820,272	755,324,360	-	755,324,360	1,015,739	-	1,015,739
									(15,913,044)
<b>Change in net assets</b>	(1,895,163)	-	(1,895,163)	9,917,057	147,819,362	157,736,419	108,228	(30,670)	77,558
									-
<b>Net assets:</b>									
Beginning	154	-	154	18,888,149	956,096,472	974,984,621	336,157	324,989	661,146
Ending	\$ (1,895,009)	\$ -	\$ (1,895,009)	\$ 28,805,206	\$ 1,103,915,834	\$ 1,132,721,040	\$ 444,385	\$ 294,319	\$ 738,704
									\$ -
									\$ 1,131,564,735

## Step Up For Students, Inc. and Subsidiaries

### Schedule of Expenditures of State Financial Assistance Year Ended June 30, 2023

Grantor/Pass-Through Grantor/Program Title	State CSFA Number	Contract/ Grant Number	Amounts Provided to Subrecipients	State Expenditures
State financial assistance:				
Florida Department of Education and Commissioner of Education:				
Direct program:				
New Worlds Reading Scholarship Accounts Program (formally known as the Reading Scholarship Accounts Program)	48.157	92X-93470-3D001	\$ -	\$ 4,756,067
<b>Total expenditures of state financial assistance</b>			<b>\$ -</b>	<b>\$ 4,756,067</b>

See notes to schedule of expenditures of state financial assistance.

## **Step Up For Students, Inc. and Subsidiaries**

### **Notes to Schedule of Expenditures of State Financial Assistance Year Ended June 30, 2023**

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#### **Note 1. Basis of Presentation**

The accompanying schedule of expenditures of state financial assistance (the Schedule) includes the state financial assistance project activity of Step Up For Students, Inc. and its subsidiaries (the Organization), under programs of the State of Florida for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of the State of Florida Chapter 10.650, *Rules of the Auditor General*. Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Organization.

#### **Note 2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are recognized on the accrual basis of accounting. Such expenditures are reported following the cost principles established by the State of Florida Department of Financial Services, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers (contract or grant number) are presented where available.

SUFS-FL is acting as an agent for the New Worlds Reading Scholarship Accounts Program; therefore, there are no revenues and expenses reported on the accompanying consolidated statement of activities for scholarship funds received and distributed from the State of Florida. The expenditures reported as state financial assistance on the Schedule represent amounts distributed for reimbursement of program-related expenditures on behalf of eligible children, which totaled \$4,756,067.

**Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial  
Statements Performed in Accordance With *Government Auditing Standards***

**Independent Auditor's Report**

Board of Directors  
Step Up For Students, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the consolidated financial statements of Step Up For Students, Inc. and its subsidiaries (the Organization), which comprise the Organization's consolidated statement of financial position as of June 30, 2023, the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements (collectively, the financial statements), and have issued our report thereon dated November 7, 2023.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*RSM VS LLP*

Orlando, Florida  
November 7, 2023

**Report on Compliance for its Major State Financial Assistance Project  
and Report on Internal Control Over Compliance Required by the  
State of Florida Chapter 10.650, *Rules of the Auditor General***

**Independent Auditor's Report**

Board of Directors  
Step Up For Students, Inc.

**Report on Compliance for its Major State Financial Assistance Project**

**Opinion on its Major State Financial Assistance Project**

We have audited Step Up For Students, Inc. and its subsidiaries' (the Organization) compliance with the types of compliance requirements identified as subject to audit in the State of Florida's *Department of Financial Services' State Projects Compliance Supplement* that could have a direct and material effect on the Organization's major state financial assistance project for the year ended June 30, 2023. The Organization's major state financial assistance project is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major state financial assistance project for the year ended June 30, 2023.

**Basis for Opinion on its Major State Financial Assistance Project**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the State of Florida Chapter 10.650, *Rules of the Auditor General* (Chapter 10.650). Our responsibilities under those standards and Chapter 10.650 are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for its major state financial assistance project. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Organization's state financial assistance project.

### **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and Chapter 10.650 will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of its major state financial assistance project as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and Chapter 10.650, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with Chapter 10.650, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state financial assistance project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state financial assistance project will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state financial assistance project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Chapter 10.650. Accordingly, this report is not suitable for any other purpose.

*RSM US LLP*

Orlando, Florida  
November 7, 2023

## Step Up For Students, Inc. and Subsidiaries

### Schedule of Findings and Questioned Costs Year Ended June 30, 2023

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#### I. Summary of Auditor's Results

##### **Financial Statements**

Type of auditor's report issued on whether the financial statements were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

\_\_\_\_\_ Yes          X     No

Significant deficiency(ies) identified?

\_\_\_\_\_ Yes          X     None Reported

Noncompliance material to financial statements noted?

\_\_\_\_\_ Yes          X     No

##### **State Financial Assistance**

Internal control over major project:

Material weakness(es) identified?

\_\_\_\_\_ Yes          X     No

Significant deficiency(ies) identified?

\_\_\_\_\_ Yes          X     None Reported

Type of auditor's report issued on compliance for major project:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with State of Florida Chapter 10.650, *Rules of the Auditor General*?

\_\_\_\_\_ Yes          X     No

Identification of major project:

##### **CSFA Number(s)**

48.157

##### **Name of State Financial Assistance Project**

New Worlds Reading Scholarship Accounts Program (formally known as the Reading Scholarship Accounts Program)

Dollar threshold used to distinguish between type A and type B state financial assistance projects:

\$      750,000

#### II. Financial Statement Findings

No matters to report.

#### III. Findings and Questioned Costs for State Financial Assistance

No matters to report.

#### IV. Other Reporting

1. No Summary Schedule of Prior Audit Findings is presented because there were no prior audit findings.
2. There was no management letter (as defined by Section 10.654(1)(e), *Rules of the Florida Auditor General*) issued in connection with this audit.

## **Step Up For Students**

### **Annual Report for the Year Ending June 30, 2024**

- Student Data information on Applications, Scholarship Award and Scholarship Funding
- Scholarship Monies Collected, Distributed Scholarships, and Year End Balances

FTC Students on Applications, 2023-24																
Applications	Program	County	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
	FTC	Alachua	152	195	181	174	160	152	142	164	124	109	84	77	62	1776
	FTC	Baker	18	31	34	31	42	24	37	35	21	23	9	8	5	318
	FTC	Bay	60	61	60	54	54	68	61	51	44	30	17	19	9	588
	FTC	Bradford	40	30	36	24	39	26	38	31	23	28	21	20	20	376
	FTC	Brevard	418	480	455	482	452	403	395	400	344	264	242	191	144	4670
	FTC	Broward	1329	1825	1629	1481	1528	1375	1336	1370	1209	1075	992	806	772	16727
	FTC	Calhoun	1	2	2	3	1	4	0	4	1	2	0	0	1	21
	FTC	Charlotte	62	74	74	58	72	65	72	79	61	36	25	21	22	721
	FTC	Citrus	79	99	95	73	94	84	76	68	49	43	44	36	25	865
	FTC	Clay	122	122	121	129	113	114	124	104	109	85	73	66	57	1339
	FTC	Collier	125	160	121	125	120	131	120	91	133	99	89	74	71	1459
	FTC	Columbia	65	81	83	77	80	72	75	71	70	56	53	32	31	846
	FTC	DeSoto	14	22	23	18	23	21	22	33	19	26	15	11	10	257
	FTC	Dixie	5	6	8	6	7	9	8	10	11	6	15	11	6	108
	FTC	Duval	873	1147	1161	1035	1017	1006	1060	934	895	784	749	620	536	11817
	FTC	Escambia	243	292	308	291	260	266	293	296	248	221	176	154	123	3171
	FTC	Flagler	86	100	89	104	82	87	83	91	81	39	37	49	19	947
	FTC	Franklin	3	5	6	6	4	9	4	5	5	6	3	5	2	63
	FTC	Gadsden	34	45	46	60	28	45	49	56	40	49	61	54	36	603
	FTC	Gilchrist	7	18	14	10	16	14	8	17	5	7	11	7	4	138
	FTC	Glades	5	2	5	2	5	4	5	5	3	6	2	0	2	46
	FTC	Gulf	5	8	9	11	5	6	4	3	5	3	1	3	0	63
	FTC	Hamilton	10	10	17	11	18	11	16	12	9	15	9	11	5	154
	FTC	Hardee	4	6	10	12	9	7	13	7	9	5	4	2	4	92
	FTC	Hendry	16	26	30	29	27	22	19	26	34	15	18	10	11	283
	FTC	Hernando	106	148	156	169	136	145	126	134	102	79	89	69	50	1509
	FTC	Highlands	61	79	104	93	91	86	79	96	68	48	28	34	19	886
	FTC	Hillsborough	829	1017	954	960	897	903	865	876	774	637	610	499	432	10253
	FTC	Holmes	9	8	10	10	7	5	9	3	5	6	2	2	2	78
	FTC	Indian River	79	108	92	76	83	95	78	87	69	47	41	37	24	916
	FTC	Jackson	21	27	34	24	25	16	22	17	10	18	18	11	7	250

FTC Students on Applications, 2023-24																
Applications	Program	County	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
	FTC	Jefferson	11	15	13	21	17	12	8	14	16	11	10	11	10	169
	FTC	Lafayette	7	5	12	7	9	1	2	6	4	3	0	5	5	66
	FTC	Lake	300	346	321	284	304	292	268	284	243	223	195	143	153	3356
	FTC	Lee	300	367	324	344	284	316	298	283	261	188	199	153	125	3442
	FTC	Leon	152	209	169	142	190	143	141	136	130	114	87	92	79	1784
	FTC	Levy	23	33	36	38	35	34	32	36	32	31	33	28	22	413
	FTC	Liberty	1	1	0	1	0	0	1	0	1	1	0	1	1	8
	FTC	Madison	7	13	17	12	12	9	4	4	5	8	3	6	3	103
	FTC	Manatee	152	195	178	166	171	163	150	179	142	121	109	99	71	1896
	FTC	Marion	255	336	362	310	314	288	291	297	271	197	201	136	118	3376
	FTC	Martin	86	91	104	88	93	78	83	64	58	36	19	28	18	846
	FTC	Miami-Dade	1841	3196	2884	2466	2428	2335	2084	2057	1868	1717	1660	1489	1512	27537
	FTC	Monroe	25	31	39	29	39	30	22	29	17	18	9	5	3	296
	FTC	Nassau	60	98	75	68	56	79	60	49	43	29	29	13	15	674
	FTC	Okaloosa	120	151	147	140	135	90	91	83	88	45	47	30	31	1198
	FTC	Okeechobee	31	31	44	40	26	22	27	26	16	14	12	9	4	302
	FTC	Orange	1049	1407	1222	1154	1096	1047	1153	1105	930	774	662	571	466	12636
	FTC	Osceola	371	517	464	471	450	480	456	501	437	339	362	305	263	5416
	FTC	Palm Beach	672	811	758	698	631	649	649	624	564	448	400	390	298	7592
	FTC	Pasco	311	407	346	346	337	296	308	277	254	222	186	165	126	3581
	FTC	Pinellas	419	537	554	484	504	529	547	560	537	366	374	316	242	5969
	FTC	Polk	579	720	691	628	640	606	657	706	603	417	411	344	292	7294
	FTC	Putnam	62	65	62	42	65	39	46	44	46	40	21	22	16	570
	FTC	Santa Rosa	164	197	187	181	141	143	128	128	115	99	65	65	42	1655
	FTC	Sarasota	134	197	195	174	169	148	169	135	140	116	82	60	55	1774
	FTC	Seminole	308	357	331	348	304	316	324	292	265	209	194	152	124	3524
	FTC	St. Johns	183	212	183	181	208	151	165	155	146	108	71	57	48	1868
	FTC	St. Lucie	261	369	342	313	293	307	243	188	199	168	147	124	104	3058
	FTC	Sumter	25	25	35	30	28	27	27	19	21	22	13	8	8	288
	FTC	Suwannee	29	41	52	53	45	48	51	57	41	41	48	32	27	565
	FTC	Taylor	22	21	21	19	12	15	22	20	18	14	12	12	15	223

FTC Students on Applications, 2023-24																
Applications	Program	County	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
	FTC	Union	12	15	9	13	10	10	9	9	12	4	5	6	4	<b>118</b>
	FTC	Volusia	425	548	498	471	406	403	414	416	401	292	236	200	136	<b>4846</b>
	FTC	Wakulla	20	17	11	11	12	11	10	9	11	8	14	7	10	<b>151</b>
	FTC	Walton	48	61	50	41	33	42	27	20	19	13	10	9	3	<b>376</b>
	FTC	Washington	16	20	18	21	9	16	6	10	11	8	7	7	8	<b>157</b>
		<b>TOTAL</b>	<b>13362</b>	<b>17896</b>	<b>16721</b>	<b>15473</b>	<b>15001</b>	<b>14450</b>	<b>14212</b>	<b>13998</b>	<b>12545</b>	<b>10331</b>	<b>9471</b>	<b>8039</b>	<b>6968</b>	<b>168467</b>

FTC Scholarships Awarded, 2023-24																
Awarded	Program	County	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
	FTC	Alachua	102	159	166	156	140	141	132	150	110	92	72	63	52	1535
	FTC	Baker	16	27	31	28	38	23	36	31	19	20	7	8	4	288
	FTC	Bay	45	49	54	47	49	52	46	46	37	26	12	15	9	487
	FTC	Bradford	30	28	35	21	37	23	37	27	20	25	18	20	18	339
	FTC	Brevard	296	412	424	438	409	371	367	364	318	230	208	173	140	4150
	FTC	Broward	887	1525	1470	1322	1380	1247	1188	1215	1102	921	897	712	697	14563
	FTC	Calhoun	0	2	1	3	1	2		3	1	2			1	16
	FTC	Charlotte	45	66	67	54	70	60	65	76	60	33	19	19	19	653
	FTC	Citrus	58	90	88	69	79	82	72	63	49	38	36	34	25	783
	FTC	Clay	93	103	105	120	102	101	107	98	102	75	65	58	51	1180
	FTC	Collier	87	133	111	118	106	120	104	81	120	94	77	66	69	1286
	FTC	Columbia	46	71	77	67	72	67	70	68	64	49	42	30	29	752
	FTC	DeSoto	10	20	21	17	23	18	20	30	18	26	14	11	10	238
	FTC	Dixie	4	4	8	6	7	9	8	9	11	5	14	11	6	102
	FTC	Duval	639	977	1041	938	920	924	949	866	800	701	684	552	490	10481
	FTC	Escambia	167	227	277	268	241	246	265	273	235	203	160	132	112	2806
	FTC	Flagler	59	93	84	97	79	81	72	86	72	34	34	44	16	851
	FTC	Franklin	2	4	6	5	4	7	4	2	5	5	2	4	2	52
	FTC	Gadsden	22	40	44	54	25	40	48	48	38	41	57	50	35	542
	FTC	Gilchrist	5	17	13	9	15	13	8	17	5	6	9	7	4	128
	FTC	Glades	3	2	3	2	5	3	4	5	2	5	2		2	38
	FTC	Gulf	4	6	9	9	5	6	4	3	5	3	1	3		58
	FTC	Hamilton	9	8	17	11	18	9	15	12	9	15	9	11	5	148
	FTC	Hardee	4	6	9	10	8	7	13	6	8	4	4	1	4	84
	FTC	Hendry	12	25	26	25	26	20	19	25	32	15	16	9	9	259
	FTC	Hernando	80	131	137	148	124	133	115	127	93	72	79	67	48	1354
	FTC	Highlands	46	75	89	85	87	80	72	85	61	41	26	32	18	797
	FTC	Hillsborough	578	843	843	835	806	811	768	778	674	555	541	439	396	8867
	FTC	Holmes	7	7	10	9	7	4	7	3	3	5	2	2	1	67
	FTC	Indian River	56	84	85	67	73	82	73	80	66	42	36	30	23	797
	FTC	Jackson	16	24	32	23	25	15	20	15	10	18	17	11	7	233

FTC Scholarships Awarded, 2023-24																
Awarded	Program	County	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
	FTC	Jefferson	9	12	13	19	16	11	8	13	16	11	10	9	9	156
	FTC	Lafayette	7	5	12	7	9	1	2	6	3	3		4	5	64
	FTC	Lake	213	295	299	260	272	263	230	256	219	197	168	129	133	2934
	FTC	Lee	226	316	292	312	256	293	275	263	243	162	178	141	114	3071
	FTC	Leon	113	174	156	127	166	122	122	119	117	97	77	83	76	1549
	FTC	Levy	20	30	36	38	33	32	30	30	30	28	30	27	20	384
	FTC	Liberty	0	1		1			1		1	1		1	1	7
	FTC	Madison	5	11	15	12	11	9	3	4	5	8	3	6	3	95
	FTC	Manatee	121	165	167	152	157	152	140	162	125	103	99	90	64	1697
	FTC	Marion	179	292	321	279	275	265	267	273	236	176	182	120	107	2972
	FTC	Martin	68	80	98	85	87	71	74	57	55	35	17	27	16	770
	FTC	Miami-Dade	1282	2840	2676	2282	2282	2187	1891	1898	1715	1503	1509	1362	1376	24803
	FTC	Monroe	20	27	36	28	39	28	18	28	16	11	9	3	2	265
	FTC	Nassau	44	88	71	65	51	73	56	45	42	26	27	11	15	614
	FTC	Okaloosa	92	138	138	132	122	85	84	75	79	41	44	30	28	1088
	FTC	Okeechobee	18	25	37	36	22	20	25	21	16	12	10	8	3	253
	FTC	Orange	686	1203	1136	1060	983	974	1046	1010	844	683	586	504	428	11143
	FTC	Osceola	263	452	426	432	421	446	424	460	415	314	335	280	245	4913
	FTC	Palm Beach	464	668	676	634	570	593	586	566	504	393	359	342	264	6619
	FTC	Pasco	221	335	316	303	294	264	279	247	232	199	160	149	114	3113
	FTC	Pinellas	300	454	506	455	477	497	508	521	498	329	354	293	218	5410
	FTC	Polk	402	605	613	564	576	559	575	621	542	377	353	307	254	6348
	FTC	Putnam	51	52	59	41	58	36	40	38	41	38	20	21	15	510
	FTC	Santa Rosa	136	175	180	171	133	134	118	120	105	90	61	62	41	1526
	FTC	Sarasota	103	176	177	166	149	138	161	123	130	107	76	55	52	1613
	FTC	Seminole	228	304	302	314	281	299	293	268	244	184	177	139	115	3148
	FTC	St. Johns	136	181	166	158	199	141	151	149	133	91	64	55	47	1671
	FTC	St. Lucie	176	330	305	279	276	279	209	161	183	145	125	109	96	2673
	FTC	Sumter	22	19	33	27	25	23	24	15	20	19	11	8	7	253
	FTC	Suwannee	24	40	52	48	44	45	48	55	37	38	46	31	27	535
	FTC	Taylor	15	16	20	16	11	15	22	19	17	14	11	12	15	203

FTC Scholarships Awarded, 2023-24																
Awarded	Program	County	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
	FTC	Union	11	13	9	13	8	9	8	9	10	4	5	6	4	<b>109</b>
	FTC	Volusia	298	491	454	431	374	371	380	385	368	259	209	179	123	<b>4322</b>
	FTC	Wakulla	16	15	10	10	11	10	8	9	9	7	13	7	8	<b>133</b>
	FTC	Walton	34	48	47	37	31	36	23	19	19	13	9	9	2	<b>327</b>
	FTC	Washington	11	17	17	21	9	14	5	9	11	8	7	4	8	<b>141</b>
		<b>TOTAL</b>	<b>9442</b>	<b>15351</b>	<b>15254</b>	<b>14076</b>	<b>13709</b>	<b>13292</b>	<b>12842</b>	<b>12746</b>	<b>11429</b>	<b>9127</b>	<b>8504</b>	<b>7237</b>	<b>6357</b>	<b>149366</b>

FTC Students Funded, 2023-24																
Funded/Enrolled	Program	County	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
	FTC	Alachua	79	133	134	124	122	110	119	122	100	81	66	53	46	1289
	FTC	Baker	7	8	4	6	13	9	12	15	8	7	5	7	3	104
	FTC	Bay	24	37	39	35	30	31	26	28	20	18	7	8	5	308
	FTC	Bradford	25	21	30	18	31	18	31	24	19	22	13	18	17	287
	FTC	Brevard	221	349	338	361	317	307	289	287	265	178	168	148	119	3347
	FTC	Broward	788	1437	1354	1218	1257	1151	1102	1126	1012	841	838	659	661	13444
	FTC	Calhoun	0	1	1	1	1	0		2	1	1			1	9
	FTC	Charlotte	31	48	55	40	51	49	48	58	43	28	11	12	16	490
	FTC	Citrus	50	81	80	57	73	70	62	55	41	37	32	24	22	684
	FTC	Clay	61	77	84	88	72	76	74	69	80	49	47	50	45	872
	FTC	Collier	57	103	86	79	81	83	89	53	94	80	60	52	53	970
	FTC	Columbia	39	66	70	60	63	59	67	61	59	44	42	30	26	686
	FTC	DeSoto	9	19	21	14	22	16	17	28	17	24	12	9	9	217
	FTC	Dixie	4	3	8	6	6	5	8	9	9	5	14	10	6	93
	FTC	Duval	516	873	905	828	808	824	840	790	720	638	611	508	454	9315
	FTC	Escambia	129	195	230	214	201	213	220	235	205	167	134	109	97	2349
	FTC	Flagler	45	79	70	79	68	62	54	61	61	22	27	37	15	680
	FTC	Franklin	2	3	3	2	2	5	3	2	3	4	2	4	2	37
	FTC	Gadsden	21	37	40	48	25	34	45	43	35	37	55	48	35	503
	FTC	Gilchrist	5	13	12	7	14	13	8	16	5	7	9	6	3	118
	FTC	Glades	2	1	3	2	4	3	5	4	2	4	1		2	33
	FTC	Gulf	3	4	4	9	3	4	4	2	4	1	1	2		41
	FTC	Hamilton	9	8	17	11	18	10	15	12	9	15	9	10	5	148
	FTC	Hardee	3	4	6	7	5	5	9	3	4	0	1	1	3	51
	FTC	Hendry	10	24	23	23	22	19	18	23	30	14	15	8	11	240
	FTC	Hernando	70	111	118	130	109	118	97	113	84	61	65	56	37	1169
	FTC	Highlands	32	65	80	72	76	70	64	75	55	38	25	30	17	699
	FTC	Hillsborough	473	721	719	698	684	699	646	674	600	486	472	389	362	7623
	FTC	Holmes	5	5	6	3	5	0	7	2	2	4	1	1	1	42
	FTC	Indian River	26	62	47	40	40	52	38	47	43	32	26	24	19	496
	FTC	Jackson	11	22	28	19	19	13	14	14	9	16	17	10	7	199

FTC Students Funded, 2023-24																
Funded/Enrolled	Program	County	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
	FTC	Jefferson	6	10	13	18	13	10	6	11	14	10	9	9	9	138
	FTC	Lafayette	4	5	10	6	7	1	2	6	3	3		4	5	56
	FTC	Lake	152	240	242	220	221	207	188	216	179	157	138	115	124	2399
	FTC	Lee	172	263	246	256	213	251	241	224	206	141	158	126	103	2600
	FTC	Leon	87	148	125	103	125	98	102	94	101	76	61	71	64	1255
	FTC	Levy	16	19	30	34	32	25	26	26	24	21	27	26	19	325
	FTC	Liberty	0	1		0			1		1	1		1	1	6
	FTC	Madison	5	11	13	11	11	8	3	4	4	7	3	5	3	88
	FTC	Manatee	84	126	136	110	119	117	110	121	97	76	80	73	55	1304
	FTC	Marion	139	257	276	239	240	227	234	248	208	158	164	106	100	2596
	FTC	Martin	41	54	74	51	56	51	46	38	34	20	9	20	13	507
	FTC	Miami-Dade	1190	2755	2576	2168	2206	2097	1816	1817	1679	1431	1445	1322	1354	23856
	FTC	Monroe	20	26	34	27	36	21	16	23	14	12	8	2	2	241
	FTC	Nassau	32	69	45	50	37	57	42	33	29	20	19	8	12	453
	FTC	Okaloosa	60	107	116	92	94	64	59	50	58	24	32	16	19	791
	FTC	Okeechobee	15	22	34	31	19	16	21	20	15	11	7	7	1	219
	FTC	Orange	599	1125	1044	959	894	883	953	919	779	628	536	462	401	10182
	FTC	Osceola	221	395	388	384	391	407	381	420	394	292	308	263	236	4480
	FTC	Palm Beach	330	540	545	481	438	459	466	469	423	325	315	294	238	5323
	FTC	Pasco	154	267	264	232	238	212	222	192	194	161	131	124	101	2492
	FTC	Pinellas	246	400	445	398	426	446	461	465	443	300	330	273	210	4843
	FTC	Polk	322	525	527	495	510	492	492	555	485	326	316	281	236	5562
	FTC	Putnam	47	46	52	38	50	34	36	31	36	31	15	19	14	449
	FTC	Santa Rosa	111	131	135	134	97	96	84	86	83	74	44	44	34	1153
	FTC	Sarasota	63	135	131	123	109	96	122	84	103	78	58	36	45	1183
	FTC	Seminole	176	256	255	262	230	240	232	217	195	145	152	109	93	2562
	FTC	St. Johns	84	119	108	106	134	94	98	103	87	60	45	41	33	1112
	FTC	St. Lucie	144	279	270	238	239	239	176	139	154	124	117	90	82	2291
	FTC	Sumter	15	13	23	23	19	17	13	12	9	13	6	5	7	175
	FTC	Suwannee	18	35	46	45	42	44	41	53	34	40	41	31	26	496
	FTC	Taylor	14	12	19	15	10	15	22	18	16	14	10	11	15	191

FTC Students Funded, 2023-24																
Funded/Enrolled	Program	County	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
	FTC	Union	5	8	5	6	0	8	7	4	6	0	4	3	3	59
	FTC	Volusia	230	411	392	372	309	306	320	328	324	214	179	169	110	3664
	FTC	Wakulla	10	13	6	5	6	8	6	6	6	5	12	6	8	97
	FTC	Walton	18	27	30	17	13	18	9	11	7	5	4	5	1	165
	FTC	Washington	9	15	17	20	9	11	4	9	11	8	7	4	8	132
		<b>TOTAL</b>	<b>7596</b>	<b>13475</b>	<b>13287</b>	<b>12068</b>	<b>11835</b>	<b>11503</b>	<b>11089</b>	<b>11105</b>	<b>10094</b>	<b>7972</b>	<b>7576</b>	<b>6504</b>	<b>5884</b>	<b>129988</b>

<b>FES-EO Students on Applications, 2023-24</b>																
Applications	Program	County	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
	FES EO	Alachua	364	243	246	259	232	199	221	195	186	119	102	78	56	<b>2500</b>
	FES EO	Baker	15	6	21	10	15	12	19	9	16	12	5	10	6	<b>156</b>
	FES EO	Bay	107	65	83	65	57	70	79	67	40	44	31	30	18	<b>756</b>
	FES EO	Bradford	29	15	25	17	17	14	21	15	16	14	11	5	6	<b>205</b>
	FES EO	Brevard	630	399	444	469	408	370	385	466	418	365	288	229	189	<b>5060</b>
	FES EO	Broward	3125	2084	2100	2138	2001	1749	2274	2010	1881	2330	1887	1671	1513	<b>26763</b>
	FES EO	Calhoun	1	1	1	0	2	1	1	1	3	2	0	1	0	<b>14</b>
	FES EO	Charlotte	98	69	98	89	86	74	62	82	55	35	28	28	18	<b>822</b>
	FES EO	Citrus	128	89	70	99	63	55	70	58	59	50	35	37	18	<b>831</b>
	FES EO	Clay	203	104	121	129	142	111	146	132	104	104	95	80	61	<b>1532</b>
	FES EO	Collier	222	195	223	206	238	204	225	242	199	193	186	128	116	<b>2577</b>
	FES EO	Columbia	74	59	69	74	70	51	66	60	47	54	45	35	25	<b>729</b>
	FES EO	DeSoto	47	30	37	26	27	25	26	41	29	10	11	5	3	<b>317</b>
	FES EO	Dixie	11	5	5	12	6	6	8	4	6	10	11	11	3	<b>98</b>
	FES EO	Duval	1606	1083	1183	1142	1111	1064	1271	1029	1026	999	852	811	654	<b>13831</b>
	FES EO	Escambia	328	261	290	312	278	220	340	256	264	254	199	162	133	<b>3297</b>
	FES EO	Flagler	127	83	73	77	72	67	81	68	59	51	28	22	24	<b>832</b>
	FES EO	Franklin	2	4	1	0	2	1	0	1	2	2	4	3	4	<b>26</b>
	FES EO	Gadsden	53	32	35	41	28	34	37	30	36	43	39	23	28	<b>459</b>
	FES EO	Gilchrist	16	8	12	11	10	12	11	10	12	9	7	6	4	<b>128</b>
	FES EO	Glades	4	3	7	9	11	8	12	9	3	8	5	3	3	<b>85</b>
	FES EO	Gulf	7	8	6	4	5	6	8	10	5	4	2	1	0	<b>66</b>
	FES EO	Hamilton	15	6	11	9	9	11	10	7	11	11	4	9	1	<b>114</b>
	FES EO	Hardee	12	10	7	5	8	4	4	8	4	3	5	3	1	<b>74</b>
	FES EO	Hendry	40	30	33	30	18	28	44	38	49	42	16	21	20	<b>409</b>
	FES EO	Hernando	200	134	142	137	142	106	138	122	105	92	67	50	37	<b>1472</b>
	FES EO	Highlands	133	64	77	86	53	71	78	70	59	47	19	20	21	<b>798</b>
	FES EO	Hillsborough	1690	1276	1373	1280	1245	1181	1413	1238	1157	1201	996	858	672	<b>15580</b>
	FES EO	Holmes	5	3	14	5	5	11	6	2	5	1	5	2	0	<b>64</b>
	FES EO	Indian River	144	90	101	98	105	86	126	115	77	78	67	55	37	<b>1179</b>
	FES EO	Jackson	34	20	29	23	23	9	23	8	18	10	15	7	5	<b>224</b>

<b>FES-EO Students on Applications, 2023-24</b>																
<b>Applications</b>	<b>Program</b>	<b>County</b>	<b>K</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>Total</b>
	FES EO	Jefferson	26	26	21	32	26	15	23	20	20	20	16	23	13	<b>281</b>
	FES EO	Lafayette	2	1	1	2	4	2	3	2	3	2	1	1	1	<b>25</b>
	FES EO	Lake	474	292	302	308	240	257	311	258	222	212	197	181	131	<b>3385</b>
	FES EO	Lee	613	428	418	432	409	364	446	357	327	338	268	249	190	<b>4839</b>
	FES EO	Leon	265	211	178	190	189	175	188	183	161	157	114	105	67	<b>2183</b>
	FES EO	Levy	32	26	32	23	19	26	25	19	35	23	14	15	10	<b>299</b>
	FES EO	Liberty	1	0	0	0	0	0	0	1	0	1	0	0	0	<b>3</b>
	FES EO	Madison	13	7	12	17	10	6	6	9	5	5	6	6	4	<b>106</b>
	FES EO	Manatee	282	210	219	213	222	180	244	207	192	229	212	166	153	<b>2729</b>
	FES EO	Marion	485	290	332	321	295	276	326	276	250	224	175	137	91	<b>3478</b>
	FES EO	Martin	178	109	139	132	129	120	136	113	93	86	59	45	25	<b>1364</b>
	FES EO	Miami-Dade	5259	2841	2867	2919	2686	2377	2653	2410	2347	2904	2538	2415	2305	<b>36521</b>
	FES EO	Monroe	56	31	30	25	21	22	32	26	15	15	14	6	1	<b>294</b>
	FES EO	Nassau	117	71	67	62	70	51	63	46	51	31	28	27	21	<b>705</b>
	FES EO	Okaloosa	210	150	152	142	132	106	90	85	75	55	44	30	34	<b>1305</b>
	FES EO	Okeechobee	37	21	21	26	25	11	13	12	16	9	7	2	5	<b>205</b>
	FES EO	Orange	2167	1469	1504	1415	1419	1280	1498	1416	1204	1109	940	801	644	<b>16866</b>
	FES EO	Osceola	656	377	384	423	366	304	422	359	369	383	324	323	265	<b>4955</b>
	FES EO	Palm Beach	1688	1276	1298	1317	1215	1140	1372	1194	1182	1215	1057	958	756	<b>15668</b>
	FES EO	Pasco	568	377	379	385	384	347	355	314	279	325	269	224	157	<b>4363</b>
	FES EO	Pinellas	1062	724	824	765	796	732	866	773	698	664	516	497	415	<b>9332</b>
	FES EO	Polk	949	643	662	698	673	581	716	631	578	514	411	364	303	<b>7723</b>
	FES EO	Putnam	41	30	40	36	35	17	38	30	21	24	23	14	10	<b>359</b>
	FES EO	Santa Rosa	223	150	151	158	117	102	134	97	107	87	59	53	52	<b>1490</b>
	FES EO	Sarasota	278	203	214	217	194	175	211	196	167	206	152	126	97	<b>2436</b>
	FES EO	Seminole	673	480	508	458	522	393	482	425	351	284	283	216	196	<b>5271</b>
	FES EO	St. Johns	330	243	270	275	251	255	287	241	202	162	133	137	97	<b>2883</b>
	FES EO	St. Lucie	440	275	293	269	274	227	282	256	227	190	162	126	99	<b>3120</b>
	FES EO	Sumter	30	29	16	28	24	25	25	14	14	17	16	13	11	<b>262</b>
	FES EO	Suwannee	45	27	48	27	39	22	32	37	37	28	25	23	13	<b>403</b>
	FES EO	Taylor	44	19	20	41	19	20	24	21	25	17	21	12	12	<b>295</b>

FES-EO Students on Applications, 2023-24																
Applications	Program	County	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
	FES EO	Union	10	8	4	6	8	7	4	5	5	4	5	1	2	<b>69</b>
	FES EO	Volusia	676	428	431	455	419	335	447	397	335	287	209	195	142	<b>4756</b>
	FES EO	Wakulla	17	20	12	15	22	13	8	7	12	13	15	9	9	<b>172</b>
	FES EO	Walton	78	67	77	68	47	45	46	45	40	26	25	17	18	<b>599</b>
	FES EO	Washington	29	22	16	14	10	12	8	11	14	6	2	7	2	<b>153</b>
		<b>TOTAL</b>	<b>27524</b>	<b>18060</b>	<b>18879</b>	<b>18776</b>	<b>17800</b>	<b>15880</b>	<b>19021</b>	<b>16896</b>	<b>15630</b>	<b>16069</b>	<b>13405</b>	<b>11928</b>	<b>10027</b>	<b>219895</b>

FES-EO Scholarships Awarded, 2023-24																
Awarded	Program	County	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
	FES EO	Alachua	266	173	173	162	144	125	122	135	107	59	52	44	38	1600
	FES EO	Baker	8	1	7	2	6	4	8	3	5	7	2	6	5	64
	FES EO	Bay	76	44	63	39	40	39	43	45	25	32	20	20	14	500
	FES EO	Bradford	20	9	21	12	11	8	18	9	11	8	6	5	4	142
	FES EO	Brevard	486	293	300	325	271	253	251	295	270	231	160	161	131	3427
	FES EO	Broward	2465	1510	1475	1450	1327	1191	1474	1362	1266	1554	1406	1247	1197	18924
	FES EO	Calhoun	0	0	1		1	1	0	0	2	1		0		6
	FES EO	Charlotte	69	49	57	57	48	55	41	60	35	24	12	20	11	538
	FES EO	Citrus	113	70	50	71	40	45	45	43	41	30	23	22	11	604
	FES EO	Clay	140	68	71	79	95	73	86	85	61	61	62	58	44	983
	FES EO	Collier	157	136	164	143	150	137	149	167	123	116	123	83	83	1731
	FES EO	Columbia	63	41	48	56	51	38	53	47	33	37	34	29	20	550
	FES EO	DeSoto	38	25	31	24	22	19	23	36	22	10	9	3	2	264
	FES EO	Dixie	9	3	4	12	5	5	7	3	5	9	7	10	2	81
	FES EO	Duval	1231	754	755	743	730	708	796	666	685	608	560	570	460	9266
	FES EO	Escambia	225	171	169	198	176	126	207	169	170	169	142	111	108	2141
	FES EO	Flagler	99	60	46	46	42	38	65	41	40	36	13	14	14	554
	FES EO	Franklin	2	3	1		2	1		0	1	1	2	2	3	18
	FES EO	Gadsden	37	25	20	25	22	17	27	20	21	21	24	11	21	291
	FES EO	Gilchrist	14	8	8	8	9	11	7	7	11	4	5	5	4	101
	FES EO	Glades	3	1	3	7	9	4	8	8	2	6	5	1	2	59
	FES EO	Gulf	7	8	6	3	3	5	7	5	4	4	2	0		54
	FES EO	Hamilton	11	4	6	5	6	7	7	5	8	11	3	2	1	76
	FES EO	Hardee	9	7	3	3	6	4	1	1	0	1	1	1	0	37
	FES EO	Hendry	28	24	22	24	16	20	33	31	44	35	16	17	20	330
	FES EO	Hernando	156	93	101	81	94	68	88	82	64	55	38	29	23	972
	FES EO	Highlands	93	46	58	63	38	52	58	51	44	31	15	11	14	574
	FES EO	Hillsborough	1218	883	870	819	789	732	815	777	673	761	631	571	483	10022
	FES EO	Holmes	3	2	5	4	4	5	3	2	3	0	4	1		36
	FES EO	Indian River	113	68	73	65	69	55	78	77	53	49	43	42	28	813
	FES EO	Jackson	29	15	24	15	17	5	12	5	8	8	8	4	2	152

<b>FES-EO Scholarships Awarded, 2023-24</b>																
<b>Awarded</b>	<b>Program</b>	<b>County</b>	<b>K</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>Total</b>
	FES EO	Jefferson	16	16	13	16	18	8	13	11	10	15	7	16	9	<b>168</b>
	FES EO	Lafayette	2	0	0	1	2	0	1	2	2	2	1	1	1	<b>15</b>
	FES EO	Lake	347	185	196	199	137	152	195	156	129	123	124	118	97	<b>2158</b>
	FES EO	Lee	488	296	282	280	267	249	295	260	220	220	194	176	146	<b>3373</b>
	FES EO	Leon	184	126	105	113	110	105	108	105	89	90	58	68	43	<b>1304</b>
	FES EO	Levy	28	17	23	15	14	17	20	15	27	18	11	12	9	<b>226</b>
	FES EO	Liberty	0							1		0				<b>1</b>
	FES EO	Madison	9	5	10	11	8	2	6	7	5	5	4	5	4	<b>81</b>
	FES EO	Manatee	219	165	156	144	162	120	154	151	129	154	150	125	117	<b>1946</b>
	FES EO	Marion	376	187	187	196	178	164	190	156	168	132	111	76	58	<b>2179</b>
	FES EO	Martin	147	84	117	94	98	87	96	80	64	64	41	27	16	<b>1015</b>
	FES EO	Miami-Dade	4280	2115	2057	2062	1822	1590	1633	1582	1552	1853	1775	1779	1762	<b>25862</b>
	FES EO	Monroe	49	24	23	17	12	18	24	17	8	8	9	3	0	<b>212</b>
	FES EO	Nassau	93	59	52	52	55	35	37	36	34	18	16	18	10	<b>515</b>
	FES EO	Okaloosa	176	100	99	99	81	70	60	52	50	29	25	15	25	<b>881</b>
	FES EO	Okeechobee	30	11	13	14	16	8	10	5	10	5	4	1	2	<b>129</b>
	FES EO	Orange	1689	1032	1038	942	970	822	907	888	777	661	589	546	449	<b>11310</b>
	FES EO	Osceola	517	259	257	269	260	198	264	248	240	251	212	220	192	<b>3387</b>
	FES EO	Palm Beach	1309	962	949	947	866	821	922	842	800	793	743	705	575	<b>11234</b>
	FES EO	Pasco	401	221	234	233	224	190	207	182	154	170	147	139	110	<b>2612</b>
	FES EO	Pinellas	833	541	589	588	577	506	587	580	523	446	387	388	340	<b>6885</b>
	FES EO	Polk	689	439	430	441	423	359	434	390	369	311	255	239	239	<b>5018</b>
	FES EO	Putnam	31	20	29	26	22	10	20	20	12	11	8	7	3	<b>219</b>
	FES EO	Santa Rosa	164	106	110	111	68	70	78	59	66	58	37	41	44	<b>1012</b>
	FES EO	Sarasota	218	156	150	163	134	125	146	133	110	148	88	99	81	<b>1751</b>
	FES EO	Seminole	530	351	347	323	379	272	323	294	223	165	185	146	138	<b>3676</b>
	FES EO	St. Johns	246	190	178	194	164	168	200	159	144	105	92	94	71	<b>2005</b>
	FES EO	St. Lucie	346	195	193	164	169	147	178	172	155	100	92	71	58	<b>2040</b>
	FES EO	Sumter	18	20	13	16	12	11	14	7	8	9	6	2	4	<b>140</b>
	FES EO	Suwannee	43	21	32	21	29	21	27	29	30	19	20	16	9	<b>317</b>
	FES EO	Taylor	34	16	14	29	14	16	19	19	14	10	17	11	7	<b>220</b>

FES-EO Scholarships Awarded, 2023-24																
Awarded	Program	County	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
	FES EO	Union	7	7	1	3	3	6	3	3	2	2	3	1	1	42
	FES EO	Volusia	531	316	300	312	268	196	278	245	224	158	139	132	102	3201
	FES EO	Wakulla	11	11	7	11	10	8	2	4	8	8	11	6	6	103
	FES EO	Walton	59	52	59	41	32	29	30	32	24	16	16	9	10	409
	FES EO	Washington	27	17	13	10	8	8	7	6	11	3	1	6	2	119
		<b>TOTAL</b>	<b>21335</b>	<b>12916</b>	<b>12911</b>	<b>12698</b>	<b>11855</b>	<b>10459</b>	<b>12020</b>	<b>11185</b>	<b>10228</b>	<b>10159</b>	<b>9006</b>	<b>8418</b>	<b>7485</b>	<b>150675</b>

FES-EO Students Funded, 2023-24																
Funded/Enrolled	Program	County	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
	FES EO	Alachua	264	169	171	161	140	122	120	131	100	58	53	41	38	1568
	FES EO	Baker	8	1	6	2	7	4	8	3	6	7	2	5	4	63
	FES EO	Bay	74	43	60	38	36	38	42	42	26	30	17	20	13	479
	FES EO	Bradford	21	8	21	12	12	9	18	8	11	9	6	4	4	143
	FES EO	Brevard	481	287	295	316	265	245	248	288	266	233	160	159	132	3375
	FES EO	Broward	2438	1478	1452	1426	1307	1155	1431	1335	1242	1521	1377	1232	1179	18573
	FES EO	Calhoun	0	0	1		1	1	0	0	2	0		0		5
	FES EO	Charlotte	69	48	55	57	47	54	39	59	34	20	12	20	11	525
	FES EO	Citrus	113	71	51	72	38	44	44	43	40	29	22	21	11	599
	FES EO	Clay	135	66	68	78	89	73	85	86	60	59	61	57	44	961
	FES EO	Collier	154	134	160	143	146	134	145	162	121	114	117	85	82	1697
	FES EO	Columbia	62	40	44	56	49	40	52	46	28	39	35	29	18	538
	FES EO	DeSoto	38	25	31	24	22	19	21	36	22	9	9	3	2	261
	FES EO	Dixie	8	3	4	12	5	5	8	3	5	9	7	10	2	81
	FES EO	Duval	1216	745	746	734	710	704	774	657	676	596	538	558	455	9109
	FES EO	Escambia	224	168	168	193	168	125	210	172	168	158	139	108	107	2108
	FES EO	Flagler	99	59	45	46	42	36	64	41	40	36	12	15	14	549
	FES EO	Franklin	2	3	1		2	1		0	1	1	3	2	3	19
	FES EO	Gadsden	36	22	20	25	20	17	22	20	21	19	23	12	20	277
	FES EO	Gilchrist	14	7	8	9	9	11	7	6	11	4	4	5	4	99
	FES EO	Glades	3	1	4	7	9	3	5	8	2	6	4	1	2	55
	FES EO	Gulf	7	8	6	3	3	5	7	5	4	4	2	0		54
	FES EO	Hamilton	12	4	6	5	6	7	7	5	9	11	3	4	1	80
	FES EO	Hardee	9	6	2	3	5	3	2	1	0	1	1	1	0	34
	FES EO	Hendry	28	24	22	24	16	20	34	31	46	35	16	17	20	333
	FES EO	Hernando	153	91	96	84	92	70	88	82	64	52	36	31	22	961
	FES EO	Highlands	107	48	57	61	40	49	59	51	44	31	15	11	14	587
	FES EO	Hillsborough	1216	864	864	794	776	712	792	760	668	745	623	556	470	9840
	FES EO	Holmes	3	2	5	4	4	6	3	2	3	1	4	1		38
	FES EO	Indian River	110	68	74	66	67	50	74	72	55	49	43	39	30	797
	FES EO	Jackson	29	16	24	15	16	5	12	4	8	8	8	4	2	151
	FES EO	Jefferson	16	16	12	16	18	8	13	11	10	16	7	16	9	168
	FES EO	Lafayette	2	0	0	1	2	0	1	2	2	2	1	1	1	15
	FES EO	Lake	348	181	196	193	137	148	184	153	128	120	120	114	97	2119
	FES EO	Lee	489	296	282	278	261	249	282	252	216	218	194	173	145	3335

FES-EO Students Funded, 2023-24																
Funded/Enrolled	Program	County	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
	FES EO	Leon	185	125	99	111	110	100	106	106	87	84	55	65	44	<b>1277</b>
	FES EO	Levy	28	18	21	15	15	16	20	14	27	18	11	12	9	<b>224</b>
	FES EO	Liberty	0							0		0				<b>0</b>
	FES EO	Madison	9	5	10	11	8	2	6	7	5	5	5	5	4	<b>82</b>
	FES EO	Manatee	214	158	150	137	156	113	152	143	120	152	149	120	107	<b>1871</b>
	FES EO	Marion	371	188	184	196	175	159	184	150	165	131	107	75	62	<b>2147</b>
	FES EO	Martin	146	79	112	96	97	86	92	78	64	64	41	28	16	<b>999</b>
	FES EO	Miami-Dade	4258	2082	2007	2021	1768	1559	1596	1566	1537	1806	1745	1747	1748	<b>25440</b>
	FES EO	Monroe	48	22	22	15	12	19	24	18	7	7	9	3	0	<b>206</b>
	FES EO	Nassau	94	58	55	52	55	34	41	37	34	17	17	18	8	<b>520</b>
	FES EO	Okaloosa	176	99	98	97	76	70	55	49	48	27	24	15	23	<b>857</b>
	FES EO	Okeechobee	29	11	13	14	15	8	10	5	9	5	4	1	2	<b>126</b>
	FES EO	Orange	1689	1036	1025	932	949	815	889	884	774	652	590	546	451	<b>11232</b>
	FES EO	Osceola	521	249	252	269	254	200	256	247	241	249	211	217	189	<b>3355</b>
	FES EO	Palm Beach	1297	945	932	931	838	807	896	826	788	773	734	693	568	<b>11028</b>
	FES EO	Pasco	391	215	228	221	212	182	194	172	146	164	139	135	107	<b>2506</b>
	FES EO	Pinellas	830	533	582	581	561	497	581	572	511	443	384	383	338	<b>6796</b>
	FES EO	Polk	690	430	423	436	411	350	424	380	359	304	251	238	233	<b>4929</b>
	FES EO	Putnam	29	19	29	24	22	8	19	21	12	10	9	6	3	<b>211</b>
	FES EO	Santa Rosa	166	105	110	110	68	72	78	60	66	60	38	43	43	<b>1019</b>
	FES EO	Sarasota	219	153	148	159	129	120	143	132	110	137	85	98	80	<b>1713</b>
	FES EO	Seminole	523	346	344	312	361	266	311	292	221	161	182	145	137	<b>3601</b>
	FES EO	St. Johns	242	185	168	189	155	159	196	153	136	100	88	92	66	<b>1929</b>
	FES EO	St. Lucie	339	188	192	157	167	142	172	172	148	96	90	72	58	<b>1993</b>
	FES EO	Sumter	16	19	11	16	11	10	12	6	7	8	6	2	4	<b>128</b>
	FES EO	Suwannee	43	21	32	22	29	20	25	31	30	19	21	17	9	<b>319</b>
	FES EO	Taylor	34	16	14	30	14	16	19	19	16	10	18	11	7	<b>224</b>
	FES EO	Union	7	7	1	3	3	6	3	3	2	2	2	1	1	<b>41</b>
	FES EO	Volusia	530	313	296	307	263	193	276	237	219	156	133	131	101	<b>3155</b>
	FES EO	Wakulla	12	11	6	11	10	7	1	4	8	8	11	6	6	<b>101</b>
	FES EO	Walton	56	51	57	38	32	28	31	30	24	16	17	10	10	<b>400</b>
	FES EO	Washington	27	17	13	11	8	9	7	6	11	3	1	6	2	<b>121</b>
		<b>TOTAL</b>	<b>21207</b>	<b>12706</b>	<b>12691</b>	<b>12482</b>	<b>11551</b>	<b>10245</b>	<b>11720</b>	<b>10997</b>	<b>10071</b>	<b>9937</b>	<b>8851</b>	<b>8296</b>	<b>7392</b>	<b>148146</b>

FES-UA Students on Applications, 2023-24																			
Applications	Program	County	P3	P4	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
	FES UA	Alachua	54	61	8	85	100	95	108	93	117	127	126	109	97	90	71	80	1421
	FES UA	Baker	3	4	0	2	10	12	6	8	10	10	14	2	8	4	8	6	107
	FES UA	Bay	16	26	3	30	40	44	30	29	40	51	51	46	44	40	32	29	551
	FES UA	Bradford	1	2	0	5	3	4	11	13	8	12	12	13	13	10	2	4	113
	FES UA	Brevard	145	189	22	255	281	268	328	326	336	323	325	306	252	257	197	231	4041
	FES UA	Broward	583	813	40	773	725	708	699	761	693	763	777	680	727	647	504	515	10408
	FES UA	Calhoun	1	1	0	0	1	4	3	0	3	2	1	2	2	0	1	1	22
	FES UA	Charlotte	14	29	0	28	34	33	25	34	31	36	34	31	28	17	25	18	417
	FES UA	Citrus	13	13	1	13	33	29	29	32	32	52	37	30	36	21	25	24	420
	FES UA	Clay	28	47	4	58	63	67	65	93	74	98	121	89	82	91	62	59	1101
	FES UA	Collier	42	74	5	78	70	81	70	79	80	110	66	93	68	71	64	51	1102
	FES UA	Columbia	5	7	2	9	27	31	29	30	25	26	41	53	31	26	28	25	395
	FES UA	DeSoto	2	4	0	6	7	12	7	12	8	20	10	10	15	13	9	9	144
	FES UA	Dixie	0	2	0	5	5	2	4	6	11	5	4	9	6	6	11	5	81
	FES UA	Duval	177	224	16	322	327	304	370	384	406	494	448	459	503	500	399	441	5774
	FES UA	Escambia	30	27	2	47	46	48	76	63	66	89	87	93	101	84	83	61	1003
	FES UA	Flagler	8	21	0	28	32	32	33	36	43	47	35	37	32	28	33	23	468
	FES UA	Franklin	0	1	0	1	3	0	0	1	1	0	1	2	2	2	0	0	14
	FES UA	Gadsden	12	16	0	22	12	14	16	15	13	21	5	7	9	7	9	11	189
	FES UA	Gilchrist	2	2	1	4	7	8	10	7	11	8	12	7	7	11	9	4	110
	FES UA	Glades	1	3	0	1	3	2	2	2	3	6	1	2	1	1	1	0	29
	FES UA	Gulf	0	1	0	1	1	1	0	1	1	5	0	0	0	0	0	1	12
	FES UA	Hamilton	0	0	0	5	0	5	3	2	5	2	5	6	1	2	3	1	40
	FES UA	Hardee	2	1	0	0	4	4	5	8	5	7	5	2	2	2	0	1	48
	FES UA	Hendry	5	5	0	3	2	5	13	3	6	9	5	4	10	2	7	4	83
	FES UA	Hernando	32	38	2	69	76	65	82	93	96	84	85	100	100	66	56	70	1114
	FES UA	Highlands	5	7	0	20	23	22	29	27	36	33	24	34	23	5	14	14	316
	FES UA	Hillsborough	211	312	16	408	400	436	476	472	491	572	515	485	474	383	340	327	6318
	FES UA	Holmes	0	2	0	2	2	2	4	3	1	3	4	3	1	4	5	0	36
	FES UA	Indian River	18	19	6	39	44	29	26	47	48	51	51	38	44	38	32	28	558
	FES UA	Jackson	0	1	0	2	6	5	8	7	11	8	3	4	4	2	1	7	69

FES-UA Students on Applications, 2023-24																			
Applications	Program	County	P3	P4	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
	FES UA	Jefferson	3	2	0	2	8	1	2	6	1	3	5	5	7	0	3	7	55
	FES UA	Lafayette	0	1	0	1	5	1	1	2	1	0	1	2	0	0	0	2	17
	FES UA	Lake	63	109	7	160	152	149	177	157	183	212	176	175	197	136	145	143	2341
	FES UA	Lee	96	122	6	129	116	125	133	160	139	192	176	175	137	134	107	95	2042
	FES UA	Leon	74	92	6	91	90	94	77	108	104	91	90	89	90	75	55	86	1312
	FES UA	Levy	5	5	1	13	11	5	14	16	15	14	18	15	15	16	6	10	179
	FES UA	Liberty	0	1	0	2	0	2	1	5	1	1	3	1	1	0	0	1	19
	FES UA	Madison	0	0	0	1	3	1	3	0	0	7	2	3	2	0	1	2	25
	FES UA	Manatee	35	61	8	95	119	109	116	120	154	182	156	170	142	121	109	152	1849
	FES UA	Marion	53	70	5	109	130	133	143	131	132	152	174	111	117	92	65	65	1682
	FES UA	Martin	31	37	3	45	49	60	62	72	63	83	67	46	38	23	31	24	734
	FES UA	Miami-Dade	1100	1339	58	1306	1136	1133	1124	1157	1014	1143	1070	938	1081	1011	854	885	16349
	FES UA	Monroe	16	22	1	17	17	8	15	15	12	14	11	10	8	10	5	6	187
	FES UA	Nassau	6	14	0	23	29	20	30	45	25	37	34	36	34	20	22	33	408
	FES UA	Okaloosa	35	47	2	53	76	64	85	90	77	86	83	65	57	50	37	50	957
	FES UA	Okeechobee	6	8	2	12	7	8	12	12	10	10	14	8	5	4	0	2	120
	FES UA	Orange	243	333	36	443	448	442	534	542	478	591	585	526	507	417	316	361	6802
	FES UA	Osceola	100	135	8	182	169	161	176	174	162	204	220	196	179	185	157	180	2588
	FES UA	Palm Beach	403	508	40	466	440	476	547	542	494	595	580	477	546	484	390	392	7380
	FES UA	Pasco	119	124	5	189	200	199	198	265	260	260	278	239	220	215	199	234	3204
	FES UA	Pinellas	111	168	9	203	231	234	273	311	329	365	344	351	287	254	193	209	3872
	FES UA	Polk	146	225	14	283	273	281	353	357	299	414	395	329	311	256	223	248	4407
	FES UA	Putnam	5	4	1	10	10	6	10	14	16	20	22	11	18	14	9	7	177
	FES UA	Santa Rosa	22	39	0	38	45	58	41	50	64	45	51	50	37	43	32	33	648
	FES UA	Sarasota	24	40	5	64	59	75	78	106	92	87	98	100	111	88	78	93	1198
	FES UA	Seminole	119	154	9	231	224	203	259	276	256	284	293	276	250	227	174	186	3421
	FES UA	St. Johns	47	78	8	86	129	129	159	150	138	200	190	131	115	107	83	95	1845
	FES UA	St. Lucie	108	165	6	147	142	140	148	138	135	144	130	112	107	85	65	64	1836
	FES UA	Sumter	5	8	0	13	17	18	17	23	21	7	25	20	19	14	9	16	232
	FES UA	Suwannee	4	7	1	11	13	5	9	11	14	19	18	8	13	18	11	12	174
	FES UA	Taylor	0	1	1	4	2	6	5	4	2	7	0	3	2	5	0	2	44

<b>FES-UA Students on Applications, 2023-24</b>																			
Applications	Program	County	P3	P4	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
	FES UA	Union	0	1	0	1	2	2	5	1	0	6	3	2	3	4	2	1	<b>33</b>
	FES UA	Volusia	60	99	2	148	152	135	158	178	176	217	202	196	182	165	145	127	<b>2342</b>
	FES UA	Wakulla	2	10	0	6	5	7	13	10	12	9	11	6	12	10	2	6	<b>121</b>
	FES UA	Walton	22	21	2	27	33	32	36	32	33	39	33	23	14	14	13	14	<b>388</b>
	FES UA	Washington	2	3	1	4	6	4	6	3	4	4	4	4	4	3	3	2	<b>57</b>
		<b>TOTAL</b>	<b>4475</b>	<b>6005</b>	<b>375</b>	<b>6936</b>	<b>6935</b>	<b>6898</b>	<b>7587</b>	<b>7970</b>	<b>7627</b>	<b>8818</b>	<b>8467</b>	<b>7665</b>	<b>7591</b>	<b>6730</b>	<b>5575</b>	<b>5895</b>	<b>105549</b>

FES-UA Awarded Scholarships, 2023-24																			
Awarded	Program	County	P3	P4	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
	FES UA	Alachua	46	51	7	72	80	76	89	76	99	108	121	99	89	86	67	62	1228
	FES UA	Baker	2	4		2	8	9	6	7	10	9	13	2	8	3	6	6	95
	FES UA	Bay	9	22	2	23	36	39	26	25	36	45	48	42	36	39	31	29	488
	FES UA	Bradford	1	1		4	3	4	11	13	8	12	12	13	13	10	2	4	111
	FES UA	Brevard	120	162	20	217	240	246	301	302	311	301	296	279	232	240	183	190	3640
	FES UA	Broward	477	675	35	629	565	606	591	666	600	656	680	593	653	593	463	446	8928
	FES UA	Calhoun	1	0			0	4	3		3	2	1	2	2		1	1	20
	FES UA	Charlotte	14	23		23	27	32	20	28	27	30	32	25	26	15	23	13	358
	FES UA	Citrus	8	7	1	11	26	26	25	25	25	44	30	26	32	19	23	22	350
	FES UA	Clay	23	32	4	48	50	60	52	86	61	85	115	83	77	85	55	54	970
	FES UA	Collier	33	66	5	60	51	74	57	69	72	99	60	85	62	62	53	44	952
	FES UA	Columbia	4	5	1	8	25	29	26	21	23	23	35	46	29	23	28	19	345
	FES UA	DeSoto	0	3		3	5	8	5	9	7	19	8	9	14	13	9	6	118
	FES UA	Dixie		2		5	4	2	4	5	8	5	4	8	6	5	7	5	70
	FES UA	Duval	133	184	10	258	249	243	317	349	373	441	420	421	458	472	376	384	5088
	FES UA	Escambia	23	21	2	35	39	45	62	52	62	81	76	84	90	76	81	54	883
	FES UA	Flagler	5	19		23	25	23	27	29	41	43	33	35	28	26	32	18	407
	FES UA	Franklin		1		0	3			1	1		1	1	2	1			11
	FES UA	Gadsden	8	14		18	9	13	14	14	13	20	5	6	8	5	9	10	166
	FES UA	Gilchrist	2	1	1	3	6	7	10	7	10	7	11	6	7	9	9	3	99
	FES UA	Glades	0	2		1	3	2	2	1	3	4	1	2	1	1	1		24
	FES UA	Gulf		1		0	0	1		0	1	4						1	8
	FES UA	Hamilton				4		4	2	2	4	2	5	6	1	2	3	1	36
	FES UA	Hardee	1	1			3	4	5	8	4	7	5	1	2	2		1	44
	FES UA	Hendry	5	4		1	2	2	12	2	5	8	4	3	10	2	7	3	70
	FES UA	Hernando	25	30	2	56	66	58	71	83	90	75	80	92	92	63	50	55	988
	FES UA	Highlands	4	7		16	16	17	24	23	30	29	20	26	22	4	12	10	260
	FES UA	Hillsborough	177	256	12	338	312	365	402	413	441	509	466	430	431	355	306	286	5499
	FES UA	Holmes		2		2	2	1	4	3	1	3	4	3	1	4	4		34
	FES UA	Indian River	15	16	6	27	36	22	22	41	39	44	46	33	41	34	31	26	479
	FES UA	Jackson		1		1	4	4	6	6	10	7	3	3	4	2	0	7	58

FES-UA Awarded Scholarships, 2023-24																			
Awarded	Program	County	P3	P4	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
	FES UA	Jefferson	2	1		1	8	1	2	6	1	3	5	5	7		2	6	50
	FES UA	Lafayette		1		1	3	1	1	2	1		1	2				1	14
	FES UA	Lake	51	93	7	137	126	132	155	139	161	193	165	164	185	129	136	110	2083
	FES UA	Lee	81	105	4	112	99	111	117	138	126	165	158	161	122	121	99	91	1810
	FES UA	Leon	59	79	5	73	63	81	72	93	94	79	85	86	81	71	49	72	1142
	FES UA	Levy	3	3	1	10	10	4	12	14	14	13	15	13	14	16	5	9	156
	FES UA	Liberty		1		1		2	1	5	1	1	3	1	1			1	18
	FES UA	Madison				1	2	1	3			7	2	3	1		1	2	23
	FES UA	Manatee	27	51	7	80	105	96	100	111	135	171	143	164	134	114	101	139	1678
	FES UA	Marion	42	57	5	93	107	111	126	116	120	130	159	100	99	83	60	56	1464
	FES UA	Martin	25	36	2	39	44	54	56	66	59	74	64	43	34	19	29	21	665
	FES UA	Miami-Dade	938	1173	50	1094	957	987	984	1016	884	1020	956	858	962	919	790	802	14390
	FES UA	Monroe	11	19	0	13	12	5	14	15	11	11	8	9	6	8	4	6	152
	FES UA	Nassau	6	12		17	27	18	28	43	22	36	30	33	30	18	20	28	368
	FES UA	Okaloosa	27	35	1	45	62	55	72	83	71	84	80	63	55	46	35	43	857
	FES UA	Okeechobee	5	7	1	9	6	8	12	9	10	10	10	8	4	3		1	103
	FES UA	Orange	195	268	32	359	364	371	448	458	410	523	510	471	451	383	288	311	5842
	FES UA	Osceola	81	103	7	144	139	139	147	152	143	171	192	172	156	169	138	155	2208
	FES UA	Palm Beach	339	451	33	380	361	395	473	483	444	524	516	430	474	453	369	346	6471
	FES UA	Pasco	97	100	3	153	172	169	170	226	226	229	260	217	184	189	184	195	2774
	FES UA	Pinellas	92	134	9	164	186	200	237	277	292	326	322	327	262	236	182	186	3432
	FES UA	Polk	114	170	12	215	218	245	298	319	273	363	349	301	283	235	204	214	3813
	FES UA	Putnam	3	4	1	8	10	6	7	12	16	14	20	10	17	12	9	5	154
	FES UA	Santa Rosa	19	30		35	40	50	35	46	60	41	48	45	35	38	30	27	579
	FES UA	Sarasota	18	33	4	56	50	64	71	93	86	81	88	95	103	83	74	77	1076
	FES UA	Seminole	100	127	9	178	196	185	232	245	231	262	269	247	219	215	168	165	3048
	FES UA	St. Johns	40	69	8	68	101	111	138	134	120	184	175	122	103	102	77	83	1635
	FES UA	St. Lucie	89	152	5	120	121	126	134	121	118	123	112	103	96	70	58	52	1600
	FES UA	Sumter	3	7		10	14	16	15	19	19	7	24	19	17	14	9	16	209
	FES UA	Suwannee	2	6	1	9	11	3	8	10	13	19	17	8	13	17	9	12	158
	FES UA	Taylor		1	1	2	2	6	5	4	2	4		3	2	5		2	39

FES-UA Awarded Scholarships, 2023-24																			
Awarded	Program	County	P3	P4	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
	FES UA	Union		1		1	2	2	4	1		3	3	1	2	4	2	1	27
	FES UA	Volusia	49	71	2	124	126	122	142	158	160	200	186	182	162	155	140	100	2079
	FES UA	Wakulla	1	10		5	5	5	10	10	11	8	7	6	9	10	2	4	103
	FES UA	Walton	15	19	2	25	28	30	31	31	31	39	31	21	13	14	12	11	353
	FES UA	Washington	1	2	0	3	5	4	6	3	3	2	4	4	4	3	3	2	49
		<b>TOTAL</b>	<b>3671</b>	<b>5044</b>	<b>320</b>	<b>5673</b>	<b>5677</b>	<b>5942</b>	<b>6562</b>	<b>7024</b>	<b>6786</b>	<b>7842</b>	<b>7652</b>	<b>6961</b>	<b>6817</b>	<b>6205</b>	<b>5161</b>	<b>5112</b>	<b>92449</b>

FES-UA Students Funded, 2023-24																			
Funded/Enrolled	Program	County	P3	P4	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
	FES UA	Alachua	45	52	7	73	76	79	91	78	92	107	115	98	85	83	68	64	1213
	FES UA	Baker	2	4		2	8	9	6	7	10	9	13	2	8	3	6	6	95
	FES UA	Bay	9	22	3	23	31	35	25	24	35	44	45	42	36	39	31	29	473
	FES UA	Bradford	1	1		3	3	4	11	13	8	11	12	13	13	9	2	4	108
	FES UA	Brevard	123	163	20	211	236	232	296	297	309	296	297	273	232	237	185	193	3600
	FES UA	Broward	477	671	35	600	555	576	560	633	580	628	674	587	642	588	454	448	8708
	FES UA	Calhoun	1	0			0	4	3		3	2	1	2	2		1	1	20
	FES UA	Charlotte	12	24		21	26	31	21	28	27	27	31	24	24	14	23	13	346
	FES UA	Citrus	8	7	1	10	26	25	24	25	25	43	31	25	32	18	22	22	344
	FES UA	Clay	23	33	4	47	49	57	51	80	59	83	113	82	73	84	56	53	947
	FES UA	Collier	33	66	5	60	49	69	50	67	67	98	57	80	58	58	52	43	912
	FES UA	Columbia	4	4	1	7	24	29	24	21	22	24	34	46	29	21	28	20	338
	FES UA	DeSoto	0	3		3	4	8	5	9	7	18	8	9	14	13	9	6	116
	FES UA	Dixie		2		4	4	2	4	5	8	5	4	8	6	5	6	5	68
	FES UA	Duval	134	180	12	259	245	237	310	346	355	432	413	410	446	465	369	379	4992
	FES UA	Escambia	22	21	2	33	39	43	61	51	61	76	75	83	88	73	80	53	861
	FES UA	Flagler	5	20		23	26	23	27	28	40	44	33	33	28	27	31	18	406
	FES UA	Franklin		1		0	3			1	1		1	1	2	1			11
	FES UA	Gadsden	7	14		17	9	13	13	12	13	19	5	6	9	6	8	10	161
	FES UA	Gilchrist	2	1	1	3	6	7	10	7	10	7	11	6	7	9	9	3	99
	FES UA	Glades	0	2		0	3	2	2	1	3	4	1	2	1	1	1		23
	FES UA	Gulf		1		0	0	1		1	1	4						1	9
	FES UA	Hamilton				4		4	2	2	4	2	5	5	1	2	3	1	35
	FES UA	Hardee	1	1			4	4	5	8	4	7	5	0	2	2		1	44
	FES UA	Hendry	5	4		2	2	2	11	2	6	8	4	3	10	2	7	3	71
	FES UA	Hernando	26	30	2	55	65	58	71	84	87	73	79	88	93	59	51	56	977
	FES UA	Highlands	4	7		16	14	17	22	24	30	28	20	22	20	4	12	10	250
	FES UA	Hillsborough	178	257	12	320	297	343	391	397	426	502	459	419	415	349	295	280	5340
	FES UA	Holmes		2		2	2	1	4	3	1	3	4	3	1	4	4		34
	FES UA	Indian River	16	17	6	28	35	22	23	38	38	42	44	30	40	35	31	26	471
	FES UA	Jackson		1		1	4	3	6	6	10	7	2	3	4	2	0	7	56

FES-UA Students Funded, 2023-24																			
Funded/Enrolled	Program	County	P3	P4	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
	FES UA	Jefferson	2	1		1	8	1	1	6	1	3	5	4	7		2	6	48
	FES UA	Lafayette		1		1	3	1	1	2	1		1	2				1	14
	FES UA	Lake	50	93	7	134	124	127	148	135	155	186	158	162	182	129	135	112	2037
	FES UA	Lee	81	108	4	107	95	106	111	136	124	161	156	157	120	120	99	90	1775
	FES UA	Leon	60	80	5	70	60	83	68	91	93	78	82	84	78	68	51	72	1123
	FES UA	Levy	3	3	1	9	10	4	12	15	14	13	15	12	13	16	5	9	154
	FES UA	Liberty		1		1		2	1	5	1	1	3	1	1			1	18
	FES UA	Madison				1	2	1	3			7	2	3	1		1	2	23
	FES UA	Manatee	28	53	7	77	104	92	94	107	136	168	144	161	134	113	101	138	1657
	FES UA	Marion	44	59	5	87	105	103	122	110	118	125	156	100	101	82	57	56	1430
	FES UA	Martin	25	34	2	37	44	52	54	63	60	71	61	40	32	20	27	21	643
	FES UA	Miami-Dade	940	1171	52	1081	934	964	951	994	872	1005	943	849	949	903	797	802	14207
	FES UA	Monroe	11	20	0	12	12	4	14	14	11	12	6	9	6	9	4	6	150
	FES UA	Nassau	6	11		17	27	17	28	39	20	36	31	31	26	17	20	29	355
	FES UA	Okaloosa	27	36	1	44	60	56	74	83	71	82	80	62	53	47	33	42	851
	FES UA	Okeechobee	5	7	1	7	7	7	12	8	9	9	11	7	5	3		1	99
	FES UA	Orange	195	272	32	342	350	367	419	439	402	506	502	467	440	377	283	308	5701
	FES UA	Osceola	80	107	7	137	135	129	145	150	140	174	190	169	151	169	138	155	2176
	FES UA	Palm Beach	336	444	33	362	347	372	455	459	429	503	497	417	464	441	365	348	6272
	FES UA	Pasco	96	103	4	153	158	163	160	222	206	218	254	213	185	186	181	194	2696
	FES UA	Pinellas	92	138	9	152	177	192	229	268	285	320	313	317	255	231	177	183	3338
	FES UA	Polk	110	169	11	202	209	234	285	311	268	351	337	292	280	235	199	214	3707
	FES UA	Putnam	3	4	1	8	8	6	7	11	15	15	20	8	17	11	9	6	149
	FES UA	Santa Rosa	19	30		34	38	45	34	46	57	40	49	42	34	37	29	27	561
	FES UA	Sarasota	18	33	4	52	49	63	64	88	83	76	84	92	101	80	71	78	1036
	FES UA	Seminole	101	129	9	177	190	180	228	233	224	244	254	240	218	212	165	168	2972
	FES UA	St. Johns	43	69	8	65	96	107	134	122	114	179	171	117	103	101	74	84	1587
	FES UA	St. Lucie	91	150	5	113	116	123	127	115	113	114	112	94	91	68	55	52	1539
	FES UA	Sumter	3	7		10	14	17	15	20	17	7	24	19	18	14	9	16	210
	FES UA	Suwannee	3	6	1	9	11	3	8	10	12	17	17	8	12	16	10	11	154
	FES UA	Taylor		1	1	2	2	6	5	4	2	6		3	2	5		2	41

FES-UA Students Funded, 2023-24																			
Funded/Enrolled	Program	County	P3	P4	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
	FES UA	Union		1		1	2	2	4	1		3	3	2	3	4	2	1	29
	FES UA	Volusia	48	70	2	117	123	107	137	152	155	195	186	182	156	154	138	99	2021
	FES UA	Wakulla	1	10		5	5	5	9	10	9	8	7	6	8	9	2	4	98
	FES UA	Walton	15	19	2	25	29	26	31	31	29	38	30	19	12	13	11	10	340
	FES UA	Washington	1	2	0	2	5	4	6	3	3	2	4	4	4	3	3	2	48
		<b>TOTAL</b>	<b>3675</b>	<b>5053</b>	<b>325</b>	<b>5481</b>	<b>5504</b>	<b>5711</b>	<b>6325</b>	<b>6801</b>	<b>6591</b>	<b>7626</b>	<b>7504</b>	<b>6800</b>	<b>6683</b>	<b>6106</b>	<b>5097</b>	<b>5105</b>	<b>90387</b>

**New Worlds Scholarship Accounts, Students on Applications. 2023-24**

County	1	2	3	4	5 Kindergarten	Grand Total	
ALACHUA	116	106	137	131	95	82	667
BAKER	3	3	5	4	5		20
BAY	69	68	84	81	65	58	425
BRADFORD	4	5	4	3	4	5	25
BREVARD	145	160	236	197	188	124	1050
BROWARD	586	756	917	776	670	529	4234
CALHOUN	5	1	3	4	3	3	19
CHARLOTTE	25	29	37	36	29	15	171
CITRUS	18	25	29	23	16	12	123
CLAY	76	80	136	69	73	37	471
COLLIER	36	53	63	59	39	23	273
COLUMBIA	21	21	26	32	11	17	128
DESOTO	4		7	6	2	3	22
DIXIE	1	4		2	1	1	9
DUVAL	266	333	422	324	287	220	1852
ESCAMBIA	43	51	58	45	41	34	272
FLAGLER	61	69	73	59	34	44	340
FRANKLIN	1	1		3	3	1	9
GADSDEN	13	14	12	14	8	8	69
GILCHRIST	6	6	7	5	1	3	28
GLADES	1	1	2	2	3		9
GULF	2	3	3	4	2		14
HAMILTON	1	2					3
HARDEE	3	8	9	6	8	4	38
HENDRY	3	13	8	9	6	8	47
HERNANDO	33	49	62	44	52	33	273
HIGHLANDS	27	25	26	26	28	29	161
HILLSBOROUGH	422	505	640	581	482	303	2933
HOLMES		1	5	5	3	2	16
INDIAN RIVER	25	37	32	30	24	21	169
JACKSON	12	10	9	7	5	7	50
JEFFERSON	3	3	3	5	3		17
LAFAYETTE	1	1		1		2	5
LAKE	98	111	147	147	77	84	664
LEE	98	102	163	110	84	86	643
LEON	92	107	128	124	90	54	595
LEVY	15	16	16	7	6	10	70
LIBERTY	6	1	4	3	1	6	21
MADISON	4	4	7	8	8	2	33
MANATEE	67	81	122	87	84	47	488
MARION	111	137	166	163	126	67	770

MARTIN	33	50	104	86	61	24	358
MIAMI DADE	5		4	4	3	1	17
MIAMI-DADE	622	739	949	778	577	501	4166
MONROE	6	3	12	13	3	9	46
NASSAU	11	15	15	19	16	5	81
OKALOOSA	33	44	72	41	41	20	251
OKEECHOBEE	10	6	18	11	8	9	62
ORANGE	348	401	521	494	365	279	2408
OSCEOLA	94	137	157	151	99	72	710
PALM BEACH	319	368	488	363	312	233	2083
PASCO	173	193	279	257	195	129	1226
PINELLAS	118	154	203	178	146	88	887
POLK	240	276	330	256	206	206	1514
PUTNAM	15	12	23	16	10	8	84
SANTA ROSA	31	45	51	44	28	26	225
SARASOTA	65	67	97	76	67	50	422
SEMINOLE	144	157	212	186	142	89	930
ST JOHNS	106	120	147	115	93	68	649
ST LUCIE	77	56	133	98	67	68	499
ST. JOHNS	3		3	5	4	2	17
ST. LUCIE	2		2	2	4	2	12
SUMTER	8	3	6	9	5	8	39
SUWANNEE	3	12	13	4	7	5	44
TAYLOR	2	3	4	3	3	2	17
UNION	3	2	9	2	3	6	25
VOLUSIA	104	115	156	124	145	72	716
WAKULLA	13	7	24	10	10	7	71
WALTON	18	23	26	9	11	16	103
WASHINGTON	10	4	5	4	5	4	32
<b>Grand Total</b>	<b>5139</b>	<b>6014</b>	<b>7871</b>	<b>6600</b>	<b>5303</b>	<b>3993</b>	<b>34920</b>

# **New Worlds Scholarship Accounts, Awarded Studetns. 2023-24**

<b>County</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5 Kindergarten</b>	<b>Grand Total</b>
ALACHUA	111	101	124	124	82	610
BAKER	3	2	5	4	5	19
BAY	65	64	78	80	63	400
BRADFORD	4	3	4	2	3	19
BREVARD	131	156	222	176	177	957
BROWARD	538	690	852	728	607	3845
CALHOUN	4	1	3	4	3	17
CHARLOTTE	24	26	34	31	27	154
CITRUS	18	21	26	23	15	113
CLAY	68	75	131	66	66	438
COLLIER	36	49	56	50	35	244
COLUMBIA	18	18	24	30	10	115
DESOTO	4		7	5	2	21
DIXIE	1	4		2	1	9
DUVAL	237	309	382	302	264	1672
ESCAMBIA	39	48	55	42	35	246
FLAGLER	56	65	70	56	29	314
FRANKLIN				1	2	3
GADSDEN	13	12	12	13	6	64
GILCHRIST	6	6	7	5	1	28
GLADES	1	1	1	2	3	8
GULF	2	2	3	4	1	12
HAMILTON	1	2				3
HARDEE	3	8	8	6	8	37
HENDRY	3	12	8	9	5	43
HERNANDO	33	46	56	38	47	248
HIGHLANDS	25	22	22	25	24	141
HILLSBOROUGH	389	467	596	539	448	2687
HOLMES		1	4	5	3	15
INDIAN RIVER	25	33	28	28	20	152
JACKSON	10	10	8	7	5	47
JEFFERSON	3	3	3	5	3	17
LAFAYETTE	1	1		1		5
LAKE	87	98	139	138	71	603
LEE	93	94	150	99	77	583
LEON	87	105	123	119	82	561
LEVY	15	16	16	6	6	67
LIBERTY	5	1	3	2	1	16
MADISON	4	4	7	7	8	32
MANATEE	65	76	119	82	73	457
MARION	98	130	152	157	113	705
MARTIN	31	48	97	78	56	330

MIAMI-DADE	566	672	877	708	522	393	3738
MONROE	6	3	12	11	3	8	43
NASSAU	10	14	13	16	15	5	73
OKALOOSA	33	40	68	41	35	18	235
OKEECHOBEE	10	5	17	10	7	7	56
ORANGE	318	370	482	462	327	211	2170
OSCEOLA	85	128	146	137	92	58	646
PALM BEACH	293	336	451	344	277	185	1886
PASCO	158	177	259	238	187	113	1132
PINELLAS	111	145	181	168	135	72	812
POLK	225	267	312	230	172	167	1373
PUTNAM	13	12	21	14	9	5	74
SANTA ROSA	29	45	49	42	26	22	213
SARASOTA	61	64	90	71	62	40	388
SEMINOLE	138	143	200	173	130	71	855
ST JOHNS	101	113	133	111	86	62	606
ST LUCIE	71	50	117	93	56	51	438
ST. JOHNS	2		3	5	3	2	15
ST. LUCIE	2		2	2	4	2	12
SUMTER	7	3	5	8	5	4	32
SUWANNEE	2	11	12	4	7	4	40
TAYLOR	2	3	3	2	3	2	15
UNION	3	2	8	2	3	5	23
VOLUSIA	97	104	145	118	134	58	656
WAKULLA	13	7	24	10	9	6	69
WALTON	16	21	24	9	11	13	94
WASHINGTON	10	4	5	4	5	3	31
<b>Grand Total</b>	<b>4739</b>	<b>5569</b>	<b>7294</b>	<b>6134</b>	<b>4812</b>	<b>3234</b>	<b>31782</b>

**New Worlds Scholarship Accounts, Funded Students. 2023-24**

<b>County</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5 Kindergarten</b>	<b>Grand Total</b>
ALACHUA	111	101	124	124	82	610
BAKER	3	2	5	4	5	19
BAY	65	64	78	80	63	400
BRADFORD	4	3	4	2	3	19
BREVARD	131	156	222	176	177	957
BROWARD	538	690	852	728	607	3845
CALHOUN	4	1	3	4	3	17
CHARLOTTE	24	26	34	31	27	154
CITRUS	18	21	26	23	15	113
CLAY	68	75	131	66	66	438
COLLIER	36	49	56	50	35	244
COLUMBIA	18	18	24	30	10	115
DESOTO	4		7	5	2	21
DIXIE	1	4		2	1	9
DUVAL	237	309	382	302	264	1672
ESCAMBIA	39	48	55	42	35	246
FLAGLER	56	65	70	56	29	314
FRANKLIN				1	2	3
GADSDEN	13	12	12	13	6	64
GILCHRIST	6	6	7	5	1	28
GLADES	1	1	1	2	3	8
GULF	2	2	3	4	1	12
HAMILTON	1	2				3
HARDEE	3	8	8	6	8	37
HENDRY	3	12	8	9	5	43
HERNANDO	33	46	56	38	47	248
HIGHLANDS	25	22	21	25	24	140
HILLSBOROUGH	389	467	596	539	448	2687
HOLMES		1	4	5	3	15
INDIAN RIVER	25	33	28	28	20	152
JACKSON	10	10	8	7	5	47
JEFFERSON	3	3	3	5	3	17
LAFAYETTE	1	1		1		5
LAKE	87	98	139	138	70	602
LEE	93	94	150	99	77	583
LEON	87	105	123	119	82	561
LEVY	15	16	16	6	6	67
LIBERTY	5	1	3	2	1	16
MADISON	4	4	7	7	8	32
MANATEE	65	76	119	82	73	457
MARION	98	130	150	157	113	703
MARTIN	31	48	97	78	56	330

MIAMI-DADE	565	672	877	708	522	393	3737
MONROE	6	3	12	11	3	8	43
NASSAU	10	14	13	16	15	5	73
OKALOOSA	33	40	68	41	35	18	235
OKEECHOBEE	10	5	17	10	7	7	56
ORANGE	318	370	482	462	327	211	2170
OSCEOLA	85	128	146	137	92	58	646
PALM BEACH	293	336	451	344	277	185	1886
PASCO	158	177	259	238	187	113	1132
PINELLAS	111	145	181	168	135	72	812
POLK	225	267	311	230	172	167	1372
PUTNAM	13	12	21	14	9	5	74
SANTA ROSA	29	45	49	42	26	22	213
SARASOTA	61	64	90	71	62	40	388
SEMINOLE	138	143	200	172	130	71	854
ST JOHNS	101	113	133	111	86	62	606
ST LUCIE	71	50	117	93	56	51	438
ST. JOHNS	2		3	5	3	2	15
ST. LUCIE	2		2	2	4	2	12
SUMTER	7	3	5	8	5	4	32
SUWANNEE	2	11	12	4	7	4	40
TAYLOR	2	3	3	2	3	2	15
UNION	3	2	8	2	3	5	23
VOLUSIA	97	104	145	118	134	58	656
WAKULLA	13	7	24	10	9	6	69
WALTON	16	21	24	9	11	13	94
WASHINGTON	10	4	5	4	5	3	31
<b>Grand Total</b>	<b>4738</b>	<b>5569</b>	<b>7290</b>	<b>6133</b>	<b>4811</b>	<b>3234</b>	<b>31775</b>

23/24 Hope total applicants (students on applications started)														
County	Kindergarten	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Ninth	Tenth	Eleventh	Twelfth	Total
Alachua			2	6	8	6	9	9	10	6	6	7	6	75
Baker													1	1
Bay	1		1			2	1				1	1	1	8
Bradford									2					2
Brevard	5	3	8	4	10	1	7	19	14	20	14	9	17	131
Broward	1	6	18	13	14	15	36	41	30	38	26	19	21	278
Charlotte				1	1	1	1	6	5	5	5	1	2	28
Citrus			1	1	4	1	3	1	3	4	3	3		24
Clay		1	1		1	1	2		4	2	6	2	4	24
Collier			4	4	2	2	8	9	9	8	7	8	4	65
Columbia					1		4	2	3	4		1		15
DeSoto						1	1	4	1					7
Dixie													2	2
Duval	1	3	3	11	14	6	14	26	11	17	15	14	16	151
Escambia				1	4	5	4	8	9	7	3	9	4	54
Flagler		1	1	2	4	4	6	8	11	4	4	2	7	54
Gadsden								1		1	1			3
Gilchrist					1		1			1			1	4
Gulf									1					1
Hamilton								2					1	3
Hernando		1	1		8	6	4	10	6	4	4	1	1	46
Highlands			1			1	3		1	2	4			12
Hillsborough	7	5	12	10	21	20	30	38	37	34	40	26	29	309
Holmes						1								1
Indian River		2	2	2	3	4	5	3	3	4				28
Jackson									1			1		2
Jefferson										1			1	2
Lafayette		1	1				1		1					4
Lake		1		2	1	9	6	15	8	8	6	8	10	74
Lee	1		10	7	8	8	12	17	15	11	6	4	4	103
Leon		1	6	1	11	10	14	13	7	19	4	4	3	93

23/24 Hope total applicants (students on applications started)														
County	Kindergarten	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Ninth	Tenth	Eleventh	Twelfth	Total
Levy					1						3	1		5
Manatee	1	2	1	2	2	7	11	15	9	15	5	6	5	81
Marion	2	2	11	8	14	15	21	23	21	14	17	12	8	168
Martin			1		1	3	1	3	1	4	2		2	18
Miami Dade	2	1	5	4		7	6	9	9	17	14	7	8	89
Monroe			1									1		2
Nassau		1						1			3			5
Okaloosa			2	1	1	3	2	1	6		3		3	22
Okeechobee					1	2	1		2		1			7
Orange	4	4	18	29	30	22	49	57	46	40	37	33	40	409
Osceola			1	1	6	4	13	9	6	9	6	5	2	62
Palm Beach	2	2	16	12	12	9	18	20	12	16	10	9	18	156
Pasco	1	7	4	8	10	9	24	26	26	22	18	17	16	188
Pinellas	2	1	6	15	24	16	36	38	35	28	12	21	13	247
Polk	5	9	6	11	16	20	22	38	26	22	20	10	17	222
Putnam	1					1	1		1					4
Santa Rosa				1	2	1	5	3	5	4	8	8	9	46
Sarasota	1	2	5	9	14	11	9	19	19	10	16	13	3	131
Seminole	1	2	9	7	13	16	23	25	33	20	25	17	14	205
St Johns	3	2	3	7	13	6	9	15	16	11	7	12	3	107
St Lucie		1	2		3	5	12	12	11	3	8		5	62
Sumter			1		1	1		1	1	3		2	1	11
Suwannee			1	1	1	5	7	6	6	9	6	4	5	51
Union						1	1	1	1			1		5
Volusia	4	3	8	11	15	22	27	30	46	38	31	16	15	266
Wakulla							2	2	1	1	3	2	2	13
Walton					1			2	3		1		1	8
Washington						1								1
<b>Total</b>	<b>45</b>	<b>64</b>	<b>173</b>	<b>192</b>	<b>297</b>	<b>291</b>	<b>472</b>	<b>588</b>	<b>534</b>	<b>486</b>	<b>411</b>	<b>317</b>	<b>325</b>	<b>4195</b>

23/24 Hope students awarded														
County	Kindergarten	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Ninth	Tenth	Eleventh	Twelfth	Total
Alachua				2	5	3	2	4	6	1	1	1	3	28
Bradford									1					1
Brevard	3	2	3	2	3			13	5	5	1	1	4	42
Broward	1	3	6	6	6	4	23	19	8	7	11	7	3	104
Charlotte						1	1	2	2	2	1			9
Citrus					1		1	1	2			1		6
Clay			1				1		3	2	1		1	9
Collier			3	1	1		3	4	1	2	3	3		21
Columbia					1		4	1	1	1				8
DeSoto								3						3
Duval	1		1	5	7	4	10	13	3	2	3	3	1	53
Escambia					2	1	2	5	4	3	1	2		20
Flagler			1	1	1	1		2	4			1		11
Gadsden								1			1			2
Gilchrist							1							1
Gulf									1					1
Hernando		1			5	1	1	6	3		1			18
Highlands							2			1				3
Hillsborough	6	3	5	6	10	11	16	20	15	9	11	8	6	126
Holmes						1								1
Indian River				2	1	1		1		2				7
Jackson												1		1
Lafayette		1												1
Lake		1		1		4	2	6	2	2			1	19
Lee	1		2	2	1	2	7	3	3	2	2	1		26
Leon					2	4	5	8	2	7	1		2	31
Levy					1						1			2
Manatee		2				1	5	8	5	8		3	2	34
Marion	1	1	2	3	8	6	9	9	6	8	2		2	57
Martin						1	1			1				3
Miami Dade	1		3	2		2	2	4	2	4	4	1	2	27
Nassau		1									1			2
Okaloosa			2	1		2	1							6
Okeechobee						1	1		1					3
Orange	3	2	8	13	10	10	25	27	19	10	9	7	5	148
Osceola			1	1	3	2	6	4	1	2	1			21

23/24 Hope students awarded														
County	Kindergarten	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Ninth	Tenth	Eleventh	Twelfth	Total
Palm Beach	2	1	6	3	6	5	7	7	5	5	4	2	1	54
Pasco	1	4	2	3	4	4	12	8	7	9	5	3	1	63
Pinellas	2		3	6	7	4	17	21	9	5	3	7	2	86
Polk	3	2	2	6	8	7	12	15	8	11	8	3	5	90
Putnam	1						1							2
Santa Rosa				1	1	1	2	2	2	3	1			13
Sarasota	1	1	3	6	7	3	6	7	10	2	6	6		58
Seminole	1	2	5	4	6	7	13	17	9	3	4	2	1	74
St Johns	3	1	2	1	5	6	3	9	6	8	2	6		52
St Lucie		1	1		2	1	9	5	2	1	2		1	25
Sumter									1			1		2
Suwannee				1			3		1	3				8
Union						1			1					2
Volusia	2	3	3	8	6	10	16	15	12	17	8	4	1	105
Wakulla								2		1	1			4
Walton									1		1		1	3
<b>Total</b>	<b>33</b>	<b>32</b>	<b>65</b>	<b>87</b>	<b>120</b>	<b>112</b>	<b>232</b>	<b>272</b>	<b>174</b>	<b>149</b>	<b>101</b>	<b>74</b>	<b>45</b>	<b>1496</b>

23-24 Hope cumulative enrolled/funded													
County	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Ninth	Tenth	Eleventh	Twelfth	Total
Alachua				1	1	2	1	1					6
Brevard		1	1	3		2	2	4	5	3	1	2	24
Broward	2	10	2	5	6	2	11	4	11	5	3	2	63
Charlotte			1				1		1	1			4
Citrus				1				1	1				3
Clay	1			1		1				1	1		5
Collier		1		1	1	1	2	5	2		1		14
Columbia								1					1
DeSoto					1		1						2
Duval	1	2		2	1	1	3	3	2	1	5	3	24
Escambia			1	2	2			1			2		8
Flagler	1			1	2	4		1					9
Gilchrist				1					1				2
Hernando				2			1	2	1	1			7
Highlands						1				1			2
Hillsborough	1	2	2	4	3		4	4	3	2	2	3	30
Indian River	2	1		1	2	5	1	2					14
Jefferson												1	1
Lafayette						1		1					2
Lake					3	1	5		1	2	1	1	14
Lee		4	1	3	2	2	5	5	1		1	1	25
Leon	1	3	1	4	2	3	2		4	2	2		24
Levy										1			1
Manatee		1	1	1	2	2	1	1			1	2	12
Marion		3			2	5	1	2		5	3	1	22
Martin							1	1	2			1	5
Miami Dade					1			2	2	2	2		9
Monroe		1											1
Nassau							1			2			3
Okaloosa						1		2		1			4
Orange	2	3	9	10	2	7	7	12	6	3	3	3	67
Osceola					1	3	1	1	2	1	2		11

23-24 Hope cumulative enrolled/funded													
County	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Ninth	Tenth	Eleventh	Twelfth	Total
Palm Beach	1	4	5	2	3	4	3	2				2	26
Pasco	1	1		1	2	4	4	3		4	2	1	23
Pinellas			4	8	4	4	6	10	6	2	2	2	48
Polk	4	2	2	2	7	2	7	5	2	2	1	4	40
Putnam								1					1
Santa Rosa						1	1	2		2	2	1	9
Sarasota		1	1	2	5	2	2	7	2	2			24
Seminole		1		3	3	3	4	5	5	6	2	1	33
St Johns			2	5		2	2	4			1		16
St Lucie		1			1	2	2	2	1			1	10
Sumter		1		1									2
Suwannee		1			3	1	4	2	3	3	2		19
Volusia			1	3	7	2	6	13	3	3		1	39
Wakulla						1				1	1		3
<b>Total</b>	<b>17</b>	<b>44</b>	<b>34</b>	<b>70</b>	<b>69</b>	<b>72</b>	<b>92</b>	<b>112</b>	<b>67</b>	<b>59</b>	<b>43</b>	<b>33</b>	<b>712</b>

**Step Up For Students Florida, Inc.**  
**SCHOLARSHIP CASH FLOW ('000) 2025 PLAN**

Scholarship cash flow is also projected during the planning process. During the 2024 - 2025 school year, Step Up For Students Florida, Inc. will serve approximately 101,012 students between the FTC (which will include Hope) and FTC PEP programs. To determine the amount of total scholarship payments and funding for the year, Step Up For Students Florida, Inc. balances the desire to maximize scholarship payments with the uncertainty associated with estimating the actual number of students that will take advantage of their scholarship awards and the need to reserve enough funds to make the following year's first scholarship payment. As a safeguard to ensure sufficient scholarship cash is available, Step Up For Students Florida, Inc. maintains a \$60 million line of credit which can be used to bridge any gap between scholarship commitments and available funds.

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	2025 Total
Opening Cash & Cash Equivalents	88,699	270,936	276,348	233,289	307,213	196,156	234,140	267,144	194,312	196,072	181,375	130,193	88,699
Gross Donations	44,184	53,941	96,162	114,236	57,550	79,716	71,359	60,927	50,141	81,001	43,023	30,260	782,500
Administrative Allowance	(10,357)	(10,357)	(10,357)	(10,357)	(10,357)	(10,357)	(10,357)	(10,357)	(10,357)	(10,357)	(10,357)	(10,357)	(124,278)
AAA Scholarship Foundation	69,850												69,850
Hope Transfer	77,241												77,241
Net Donations	180,919	43,585	85,806	103,879	47,193	69,360	61,002	50,570	39,785	70,645	32,666	19,903	805,313
Interest Income	1,319	1,413	1,459	1,794	1,527	1,725	1,707	1,365	1,514	1,413	1,374	1,307	17,916
FTC Scholarship Payments		(17,256)	(56,808)	(9,383)	(77,904)	(1,747)	(366)	(81,457)	(20,632)	(59,991)	(4,347)	(2,725)	(332,616)
FTC PEP Funding		(22,330)	(73,515)	(22,366)	(81,874)	(31,353)	(29,341)	(43,309)	(18,906)	(26,764)	(80,875)	(36,480)	(467,113)
Line of Credit													
Balance at end of month	270,936	276,348	233,289	307,213	196,156	234,140	267,144	194,312	196,072	181,375	130,193	112,198	112,198

## **Step Up For Students**

### **Detailed Accounting of Administrative Funds**

A detailed accounting of how Step Up For Students spent its administrative funds begins on page 5 of the Audited Financial Statements included in the application. A copy of the audited schedule follows. This Functional Expense Schedule is a detailed accounting which includes the expenditure from scholarship application and service fees.

## Step Up For Students, Inc. and Subsidiaries

### Consolidated Statement of Functional Expenses

Year Ended June 30, 2023

(With Summarized Comparative Information for the Year Ended June 30, 2022)

	2023						
	Program Services						
	Florida Tax Credit Scholarship Program	Family Empowerment Scholarship Program	Hope Scholarship Program	Policy, Strategic Communications, Legislative Affairs and Advocacy	New Worlds Reading Scholarship Accounts Program	Scholarship Service Contract	Total Program Services
Scholarships and grants	\$ 695,626,649	\$ -	\$ 5,619,735	\$ -	\$ -	\$ -	\$ 701,246,384
Salaries and wages	4,898,427	6,177,240	183,889	2,418,234	385,559	57,762	14,121,111
Provision for doubtful accounts	8,982,448	-	-	-	-	-	8,982,448
Contract services	1,403,351	5,022,472	133,329	582,200	227,379	382,840	7,751,571
Payroll taxes and employee benefits	1,308,075	1,595,381	42,918	569,395	102,408	14,441	3,632,618
Recruiting and advertising	201,365	302,324	4,410	1,597,030	2,719	6,884	2,114,732
Software licenses, fees and subscriptions	1,395,551	372,884	20,625	212,905	27,401	268	2,029,634
Repairs and maintenance	1,124,339	294,654	18,823	-	27,746	97,159	1,562,721
Depreciation and amortization	1,073,051	280,682	17,961	-	26,376	-	1,398,070
Other costs	97,673	856,731	9,269	33,148	70,996	16,378	1,084,195
Telephone	260,845	617,875	47,843	36	30,205	12,177	968,981
Rent	307,017	80,308	5,139	-	7,546	-	400,010
Travel, lodging and meals	66,403	54,222	1,140	72,856	3,254	862	198,737
Insurance	254,960	66,691	4,267	-	6,267	-	332,185
Professional fees	7,204	1,884	121	125	177	-	9,511
Bank charges and fees	92,798	53,433	23,336	-	7,173	8,694	185,434
Printing and postage	27,680	16,181	1,212	40,174	1,459	163	86,869
Office expenses	44,062	19,759	763	21,621	1,966	-	88,171
Contributions	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 717,171,898</b>	<b>\$ 15,812,721</b>	<b>\$ 6,134,780</b>	<b>\$ 5,547,724</b>	<b>\$ 928,631</b>	<b>\$ 597,628</b>	<b>\$ 746,193,382</b>

(Continued)

**Step Up For Students, Inc. and Subsidiaries**

**Consolidated Statement of Functional Expenses (Continued)**

**Year Ended June 30, 2023**

**(With Summarized Comparative Information for the Year Ended June 30, 2022)**

	2023				
	Supporting Services				Total
	General and Administrative	Development and Fundraising	Total Supporting Services	Total Expenses	2022 Expenses
Scholarships and grants	\$ -	\$ -	\$ -	\$ 701,246,384	\$ 571,985,310
Salaries and wages	6,679,177	996,929	7,676,106	21,797,217	17,945,919
Provision for doubtful accounts	-	-	-	8,982,448	203,108
Contract services	672,919	177,371	850,290	8,601,861	4,584,005
Payroll taxes and employee benefits	1,493,573	227,469	1,721,042	5,353,660	5,053,054
Recruiting and advertising	307,799	41,903	349,702	2,464,434	1,582,388
Software licenses, fees and subscriptions	208,519	62,296	270,815	2,300,449	1,505,535
Repairs and maintenance	74,299	350	74,649	1,637,370	845,042
Depreciation and amortization	40,769	-	40,769	1,438,839	1,065,218
Other costs	119,079	121,334	240,413	1,324,608	570,207
Telephone	10,278	-	10,278	979,259	1,976,053
Rent	53,876	-	53,876	453,886	518,422
Travel, lodging and meals	133,584	79,859	213,443	412,180	245,752
Insurance	47,702	-	47,702	379,887	334,424
Professional fees	310,677	-	310,677	320,188	356,361
Bank charges and fees	49,655	4,613	54,268	239,702	227,723
Printing and postage	14,942	88,373	103,315	190,184	169,429
Office expenses	15,206	21,394	36,600	124,771	79,991
Contributions	-	-	-	-	4,328,358
<b>Total</b>	<b>\$ 10,232,054</b>	<b>\$ 1,821,891</b>	<b>\$ 12,053,945</b>	<b>\$ 758,247,327</b>	<b>\$ 613,576,299</b>

See notes to consolidated financial statements.



— 2024-25 —

# PURCHASING GUIDE

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



Click on any line within the Table of Contents to go directly to the section.

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## **Introduction**

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

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

## **Purchasing Policies**

As per ss. 1002.394 & 1002.395, F.S. Family Empowerment Scholarship for Educational Options (FES-EO) and Florida Tax Credit (FTC) Scholarship (including the Personalized Education Program (PEP)), funds must be used to meet the educational needs of an eligible student. Using a student’s scholarship funds for other purposes may violate Florida Statutes and may be a crime. Parents/guardians should contact their SFO if they have questions about the eligibility of a financial transaction using scholarship funds prior to engaging in this transaction.

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

Per s. 1000.21(5), F.S., “Parent” means either or both parents of a student, any guardian of a student, any person in a parental relationship to a student, or any person exercising supervisory authority over a student in place of the parent. For the purposes of the Purchasing Guide, the term “Guardian” will be used to include all eligible parents and guardians above who manage an Education Savings Account (ESA) for an eligible FTC, PEP, or FES-EO student.

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

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



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

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

## **General Purchasing Provisions**

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

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

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

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

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

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

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

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

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

A pre-authorization request requires:

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



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

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

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

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

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

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

**Prorating Payments for Multi-User Items:** Other family members often use products purchased with scholarship funds. Consequently, funding for these multi-user items is prorated to only cover the scholarship student's cost. If a single-user subscription is available, the multi-user item purchase is prohibited.

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

## **Authorized Expense Categories**

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



## Instructional Materials

Eligible instructional materials include:

### At-Home Classroom Furnishings

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

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

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

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

### Books

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

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

### Digital Materials

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



## Educational Software/Subscriptions

The following items are eligible for single use/student pricing only. Reimbursements for multi-user access subscriptions will be prorated to only cover the student's cost. Software and subscriptions should be safe for student use and provide opportunities for instruction.

Eligible expenses include, but are not limited to:

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

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

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

## Educational Subscription Kits

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

## Electives

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

- Animal husbandry lessons or training programs
- Animal husbandry supplies
- Art lessons
- Art supplies (including subscription kits)
- Club fees (such as Boy/Girl Scouts, and 4H/FFA clubs)
- Cooking lessons
- Cooking supplies (including subscription kits)
- Drama lessons
- Foreign language lessons
- Music lessons
- Sewing lessons
- Sewing supplies



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

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

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

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

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

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

## Field Trips and Other Activities Needed to Enhance Curriculum

The following items are eligible for student admission only. Field trip is eligible for the student only. With a family admission package, reimbursements will be prorated to cover only the student's cost. A student's ticket price must correspond to the student's age (if prices vary by age). Tickets or admission must be purchased directly from the venue/vendor or an authorized third-party seller. Secondary market or resale tickets are not reimbursable.

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



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

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

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

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

**\*Note on Florida theme park admission:** Each scholarship student may submit one reimbursement request for admission to one Florida theme park during the school year for a value up to \$299 before tax. The parent/guardian may choose either a single or multi-day park admission ticket or an annual pass, which will be reimbursable at the actual rate paid for the student's age group, up to \$299 plus tax. Because each scholarship student will be allowed one reimbursement submission, and the parent/guardian may only be reimbursed for the actual amount paid at the time of reimbursement submission, parents/guardians utilizing a payment plan must wait until the ticket or pass has been paid in full (or up to \$299) before submitting their reimbursement request. Reimbursement requests for theme parks may not be bundled with other reimbursement requests or receipts.

The reimbursement request should contain, in addition to the proof of payment and invoice with the corresponding student's name visible, an [Educational Benefit Form](#) is required.

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

One reimbursement request for a Florida theme park ticket or annual pass\* during the school year (July 1, 2024 – June 30, 2025) may be submitted per scholarship student, which may be reimbursed up to \$299 (before tax). Only the actual cost of the basic admission for the student will be covered. Additional services (such as parking, food and beverage packages, photographs or souvenirs, or premium access) are not eligible expenses.

The following Florida Theme Parks are eligible:

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



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

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

#### **Reimbursement requirements:**

- The reimbursement request must be submitted under Instructional Materials → Field Trips → Florida theme park admission and may not include any additional items for reimbursement.
- An [Educational Benefit Form](#) must be completed and submitted with the reimbursement request.
- The reimbursement request must include the proof of purchase with the student's name on the receipt or invoice and must be submitted after the ticket or pass has been paid in full.
  - The purchase date is the date the ticket/pass is paid in full (or the purchaser has paid \$299, whichever is earlier). For example: an Annual Pass is purchased in August 2024, but paid on a payment plan; a total of \$299 has been paid as of November 15, 2024, and a reimbursement is submitted. The reimbursement request should be submitted with Invoice Date of November 15, 2024.
  - For purchases made with a payment plan: the parent/guardian may only be reimbursed for the actual amount paid at the time of reimbursement submission.
  - Parents/guardians utilizing a payment plan must wait until the ticket or pass has been paid in full (or up to \$299) before submitting their reimbursement request.
- Requests will be reviewed and reimbursed at the amount expended at the time of the reimbursement request.

## **Internet Resources**

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

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



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

## Lab Fees and Materials

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

## Learning Manipulatives/Creative Play Items

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

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

## Musical Instruments & Equipment

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

- Insurance
- Maintenance
- Repair
- Service agreements
- Tuning

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



## Physical Education (P.E.)

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

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

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

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

### Prohibited items:

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



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

## School Supplies

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

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

## Stand-Alone Online Class

Parents/guardians may purchase online courses that are appropriate for their scholarship student. Scholarship funds may not be used to pay for full-time online instruction. A stand-alone online class does not permit live, interactive instruction.

## Curriculum and Curriculum Materials

State policy defines curriculum as a complete course of study for a particular content area or grade level, including any required supplemental materials, teachers' manuals, and associated online instruction.

For the purposes of this section, a complete course of study may include postsecondary programs aimed at career readiness or trade certification.



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

## **Tuition and Fees**

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

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

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

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

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

Eligible fees include:

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



### Prohibited fees:

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

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

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

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

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

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

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

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

### Tuition and Fees for Home Education Programs for PEP Students

A "Personalized Education Program" means the sequentially progressive instruction of a student directed by his or her parent in order to satisfy the attendance requirements of ss. [1003.01\(13\)](#), and [1003.21\(1\)](#), F.S. while registered with an eligible nonprofit scholarship funding organization pursuant to s. 1002.395, F.S.



PEP scholarship funds may be used to pay tuition and fees for programs, courses, or classes offered to PEP students. These services must be part of the student's sequential instruction under the PEP student definition.

"Parent" is either or both parents of a student, any guardian of a student, any person in a parental relationship to a student, or any person exercising supervisory authority over a student in place of the parent (s. [1000.21\(5\), F.S.](#)).

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

**Eligible programs must:**

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

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

## **Tuition and Fees at an Eligible Postsecondary Institution**

Tuition and fees required for enrollment at an eligible postsecondary institution, or a program offered by an eligible postsecondary institution, are covered by FTC/FES-EO.

Eligible postsecondary institutions include:

- A Florida College System institution
- A state university
- A school district technical center
- A school district adult general education center
- An independent college or university that is eligible to participate in the William L Boyd, IV Effective Access to Student Education Grant Program under s. 1009.89, F.S.
- An accredited independent postsecondary educational institution, as defined in s. 1005.02, F.S., which is licensed to operate in the state of Florida (under part III of



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

## Tuition and Fees for Dual Enrollment

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

## Tuition and Fees for an Approved Pre-Apprenticeship Program

Tuition and fees for an organized course of instruction designed to prepare a person 16 years of age or older to become an apprentice in a course approved by and registered with the department and sponsored by a registered apprenticeship program under s. [446.042, F.S.](#)

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

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

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

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

- Tutor must hold a current, valid Florida teaching certificate for the subject or grade level in which they will tutor
- For grades K-3, full-time tutoring is considered 720 hours per school year
- For grades 4-12, full-time tutoring is considered 900 hours (equivalent to 180 teaching days)
- Tutor seeking to provide services must certify compliance with relevant statutes, including attendance requirements, and file annually a W-9 form with the appropriate SFO prior to the receipt of ESA funds, and then annually thereafter. The FLDOE may institute a standardized compliance form.

A full-time private tutor receiving ESA funds may not serve more than five students at one time. However, a full-time private tutor may provide tutoring for up to 25 students if the following facility requirements are satisfied:

- Private tutoring may be provided for up to 25 students in any commercial building with a valid certificate of occupancy, library, community service, museum, performing arts, theatre, cinema, or church facility; in any facility or on any land owned by a Florida College System institution or university; in any similar public institution facility; and in any facility recently used to house a school or child care facility licensed under s. 402.305, F.S. within the preexisting zoning and land use designations of the facility without obtaining a special exception, rezoning, or a land use change so long as the



provision of such tutoring meets all applicable state and local health, safety, and welfare laws, codes, and rules, including those pertaining to fire safety and building safety.

## Tuition and Fees at an Approved Online or Virtual Provider

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

Approved online or virtual providers include:

- An approved private online provider under s. 1002.45(2)(a), F.S.
- A program offered by the Florida Virtual School (FLVS) in which the eligible student is enrolled as a private paying student. (Note: If a student is enrolled in FLVS on a full-time basis as a public school student the student will be considered a public-school student and will be ineligible for a Family Empowerment Scholarship and Florida Tax Credit Scholarship)
- An approved online course offered pursuant to ss. 1003.499 or 1004.0961, F.S.
- A private virtual school that meets the requirements of s. 1002.421, F.S.

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

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

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

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

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

## Standardized Testing Fees

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

Approved standardized testing or assessments include:

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



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

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

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

A scholarship recipient is eligible to take courses, participate in programming (including after-school, extracurricular, supplemental, or summer school programs) or receive services from a public school (including charter schools and FLVS) if the student contracts for classes/services on a private-pay basis.

The parent/guardian can pay for services and request reimbursement, or the school district can choose to be paid directly as a provider.

There is no requirement for public schools or charter schools, or school districts, to contract for services with a scholarship participant or to set up an account for payment as a provider. Participation is optional for the public schools and/or districts.

A student who receives contracted services under this paragraph is not considered enrolled in a public school for scholarship eligibility purposes. However, if the district reports the student for any FTE funding or other state funding, the student will be ineligible for the Family Empowerment Scholarship and Florida Tax Credit Scholarship programs.

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

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

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

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



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

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

A "Choice Navigator" means an individual who meets the credentialing requirements of a part-time tutor (above) and who provides consultations, at a mutually agreed upon location, on the selection of, application for, and enrollment in educational options addressing the academic needs of a student; curriculum selection; and advice on career and postsecondary education opportunities. **A Choice Navigator may not oversee or exercise control over the curricula or academic programs of a student.**

## Review

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



## Appendix A

### Summary of Prohibited or Ineligible Items

Prohibited items include, but are not limited to:

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



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



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



## **Appendix B**

### **Items requiring Pre-Authorization**

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



## **Appendix C**

### **Items and Services requiring Educational Benefit Form**

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

Florida theme park ticket or annual pass, including:

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

# **FAMILY EMPOWERMENT SCHOLARSHIP FOR STUDENTS WITH UNIQUE ABILITIES (FES-UA)**

## **Purchasing Guide**

2024-2025

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# INTRODUCTION

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

The purchasing guide revisions were based on the feedback from parent focus groups and unsolicited emails from families. The revisions reflect the combination of family input and the directive to obtain feedback on the scholarship program described in [s 1002.394](#) Florida Statute (F.S.).

**Note:** Florida statutes and legislation related to each topic are included in the guidelines and have been placed in a textbox at the beginning of each section. Hyperlinks will take the reader directly to the cited legislation.

## PURCHASING POLICIES

As per [s.1002.394](#) F.S., Family Empowerment Scholarship for Unique Abilities (FES-UA) scholarship funds must be used to meet the educational needs of an [eligible student](#). Using a student's scholarship funds for other purposes may violate Florida Statutes and may be a crime. 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 is against the law. Please contact your SFO if you have questions about the eligibility of a financial transaction using scholarship funds prior to engaging in this transaction.

The SFO will reimburse parents/guardians for their purchase of eligible products or services that meet their student's educational needs. If your SFO has an online platform for purchasing products and services, all items within that platform would be considered approvable. However, that does not limit purchases to the online platform option only. If a parent/guardian purchases a product identical to one offered by an SFO's online platform for a lower price, the SFO is required by law to reimburse the parent/guardian for the cost of the purchase. It is recommended that parents/guardians verify with their SFO that a purchase is eligible for reimbursement before making the purchase.

[s. 1000.21\(6\)](#), F.S., "Parent" means either or both parents of a student, any guardian of a student, any person in a parental relationship to a student, or any person exercising supervisory authority over a student in place of the parent. For the purposes of the Purchasing Guide, the term "Guardian" will be used to include all eligible parents and guardians above who manage an ESA account for an eligible FES-UA student.

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

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

Scholarship Funding Organizations reserve the right to deny an item or require clarification for item(s) that are not age-appropriate (see definition on p. 2) or promote violence, criminal activity, or illegal behavior.

## GENERAL PURCHASING PROVISIONS

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

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

Duplicate Billing: Products or services paid for by another agency or source (for example, health insurance, Healthcare Savings Accounts [HSAs], or a School Readiness program) may not be submitted for reimbursement.

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

Medical Services: With the exception of those Specialized Services outlined in FES-UA legislation (including licensed Applied Behavior Analysis [ABA], Speech, Occupational, or Physical Therapies), medical services (including doctors' visits, examinations, and medical devices) are not eligible expenses.

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

Out-of-State Service Providers: With the exception of credentialed providers whose services are delivered virtually (for example, tutors, licensed therapists), services must be delivered in Florida.

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

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

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

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

A pre-authorization request requires:

- Completion of the SFOs' Pre-authorization Request form and the completion of the Educational Benefit Form.
  - A pre-authorization request requires supporting documentation and an explanation of how the item is an eligible expense.
  - The pre-authorization request should be specific to the student and contain as much detail about the specific item or service being requested, including the approximate cost of the item or service.
- Completion of the SFO's reimbursement or direct pay request if the Pre-authorization Request is approved. The items or services submitted for reimbursement should correspond to the pre-authorization request.

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

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

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

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

Product Safety: For safety reasons, Scholarship Funding Organizations (SFOs) review manufacturers' recommended minimum age use when determining if an education product is age-appropriate.

Prorating Payments for Multi-User Items: Other family members often use products purchased with scholarship funds. Consequently, funding for these multi-user items is pro-rated to only cover the scholarship student's cost. If a single-user subscription is available, the multi-user item purchase is prohibited.

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

# AUTHORIZED EXPENSE CATEGORIES

[s. 1002.394\(4\)\(b\)](#) F.S.

Instructional materials, including digital materials and Internet resources.

1. Instructional materials, including digital devices, digital periphery devices, and assistive technology devices that allow a student to access instruction or instructional content and training on the use of and maintenance agreements for these devices

FES-UA scholarship funds can be used to purchase the following eligible educational products and services as authorized in [s 1002.394](#), F.S.

## INSTRUCTIONAL MATERIALS

Eligible instructional materials include:

### Digital Devices

- Desktop computer
- Laptop computer
- Web-centric laptop computers (such as Chromebook or Surface)
- Tablet
- e-Reader
- Cellular phones
- Smart watches
- Gaming systems/Consoles purchased with accompanying educational software

*Frequency of Purchase:* Once every two (2) years; however, the devices may be eligible for replacement sooner with pre-authorization.

### Digital Periphery Devices

- Keyboard
- Computer monitor
- Mouse/touchpad/trackball
- Printer (including 3D printers)
- Speakers
- Headsets
- External drive (including hard drive and flash drive)
- Scanner
- Digital pencil
- TTY/TDD conversion modems
- Virtual and augmented reality headsets/goggles
- Wands and Sticks
- Wi-Fi routers, modems, and extenders
- Switches and other devices that are unique to the student's needs

*Multiples of single items over \$50 require a pre-authorization.*

## Assistive Technology Devices

Assistive Technology Devices allow students to access instruction or instructional content.

Examples include the following:

- Augmentative communication device
- Braille displays
- Braille embossers
- FM system
- Interactive metronome
- Light signaler alerts
- Proloquo2Go
- Reading tools
- Screen magnifiers/enlargers
- Screen readers
- Sip-and-puff systems
- Smart board
- Speech or voice recognition programs
- Student response systems
- Switches and other devices
- Talking and large print word processors
- Text-to-speech (TTS) or speech synthesizers
- TTY/TTD conversion modems
- Vibroacoustic therapy
- Other Assistive Devices may be eligible with pre-authorization

## Training On the Use of Eligible Devices

[s. 1002.394\(4\)\(b\)](#) F.S.

Instructional materials, including digital materials and Internet resources.

1. Instructional materials, including digital devices, digital periphery devices, and assistive technology devices that allow a student to access instruction or instructional content and training on the use of and maintenance agreements for these devices.

Scholarship funds can be used to train parents/guardians or students on how to use digital devices, digital peripheral devices, or assistive technology devices.

## Maintenance Agreements for Eligible Devices

Maintenance agreements for eligible devices purchased with FES-UA funds are eligible FES-UA expenses. Maintenance agreements are service agreements with a device manufacturer or vendor to support regular service on that device.

## Digital Materials

Scholarship funds can be used to purchase digital material such as CDs, DVDs, and digital documents, including subscriptions or memberships to eBooks, and audiobooks, productivity, behavioral, and/or educational applications (apps).

## Internet Resources

Parents/guardians can use scholarship funds to pay for in-home internet services (including mobile hot-spots and streaming services) at the residential address associated with their student's scholarship application. Modem or router rental from the internet service provider and billed with a monthly internet service is also eligible. Streaming services must be age-appropriate (as defined on p. 2).

## Stand-Alone Online Class

Parents/guardians can purchase online courses that are appropriate and meet the unique needs of the student. More information about virtual and on-line classes and tuition can be found in the section in this guide on **Tuition and Fees at an Approved Online or Virtual Provider**.

## Sensory Materials

Sensory materials that encourage learning through sensory stimulation are eligible.

Eligible items include:

- Occupational Therapy (OT) augmentation (the use improves or strengthens the outcome)
- Physical Therapy (PT) augmentation (the use improves or strengthens the outcome)
- Speech-Language Therapy (SL) augmentation (the use improves or strengthens the outcome)
- Sensory swing
- Specialized furniture/comfort chair
- Air Walker
- Therapy chair
- Balance ball
- Sensory table
- Manipulatives & hands-on materials
- Sensory manipulatives (for example, fidget spinners and boink toys)
- Sensory lighting (for example, lava lamps and bubble tubes)
- Sensory bundles (for example, a travel sensory kit or a calming weighted bundle)

## Physical Education (P.E.)

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

- Home playset/swing set (including rubber mulch or safety materials)
- Two or three wheeled bicycles
- Exercise equipment (including stationary bike, treadmill/walking pad, weight bench)
- Ping-pong table/table sports (ping-pong, basketball shooting games, foosball table, air hockey)

- Sports lessons (including individual training or group trainings)
- Sports equipment (balls, basketball goals, racquets, specialized or sport-specific footwear, etc.)
- Team fees (including registration, equipment rental, and competition fees)
- Stand-alone athletic event fees (including foot or bike race registrations, endurance events, Special Olympics registration)
- Gym/fitness memberships or “Class Passes” (for the student only), including on- demand fitness classes
- Individual exercise trampoline
- Swim goggles, snorkel, mask, fins
- Skateboard
- Kayak, canoe, surfboard, boogie board, skim board, stand-up paddleboard
- Nintendo Wii © equipment or similar movement-based platforms
- Digital or video-based sport instruction
- Dance lessons
- Dance supplies (including footwear)

*Frequency of Purchase for Equipment:* Once every two (2) years; however, equipment may be eligible for replacement sooner with pre-authorization.

**Note:** Adaptive exercise equipment is eligible with pre-authorization. A pre-authorization is required for P.E. activities occurring outside of the State of Florida.

Prohibited Items Include but Are Not Limited To:

- Motorized equipment (treadmills or walking pads are eligible)
- Trampolines (individual exercise trampolines are eligible)
- Pool tables
- In-ground or above-ground swimming pools and Jacuzzis
- Motorized vehicles, including but not limited to two-, three-, and four-wheeled vehicles
- Motorized scooters or ride-ons (including golf carts)
- Watercrafts (excluding items listed above)
- Single-admission leisure events (including equipment rental), except for bowling, trampoline parks, or ice-skating sessions
- Activities occurring outside of the State of Florida that are not pre-authorized

## Books

Textbooks, workbooks, and other books are eligible FES-UA expenses. Books are neither capped in annual spending nor subject to frequency of purchase. Two copies of a book are permitted. Books with content that pose a threat to the student or others or promote violence or criminal behavior are ineligible for purchase.

## Musical Instruments & Equipment

Musical instruments, and certain equipment are eligible FES-UA expenses. Maintenance, tuning, insurance, or service agreements and repair of instruments are eligible.

## Electives

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

- Music lessons
- Art lessons
- Art Supplies (including subscription kits)
- Club fees (such as Boy/Girl Scouts, and 4H/FFA Clubs)
- Cooking lessons
- Cooking supplies (including subscription kits)
- Drama lessons
- Foreign language lessons
- Sewing lessons
- Sewing supplies
- Animal husbandry lessons or training programs
- Animal husbandry supplies
- Woodworking/building lessons or training programs
- Woodworking/building supplies (tools must satisfy manufacturer age recommendations)

Electives requiring the completion of an educational benefit form include but are not limited to:

- Mechanical lessons or training programs
- Mechanical supplies (tools must satisfy manufacturer age recommendations)
- Gardening or horticulture lessons or training programs
- Garden supplies (tools must satisfy manufacturer age recommendations)
- Safety items (including protective gloves and goggles)
- Tools related to postsecondary transition goals or career plans
- Programming/digital production lessons
- Enrichment classes/courses

*Frequency of Purchase:* Two (2) years, for equipment. However, equipment is eligible for replacement sooner with pre-authorization. Multiples of a single elective item that exceeds \$50 require a pre-authorization.

## Identifying an eligible provider for enrichment or elective subjects

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

- Eligible to provide part-time tutoring services as identified in the requirements listed in the **Tuition and Fees for Part-Time Tutoring Services or Fees for Choice Navigator Services**
- Valid or expired Florida educator's certificate
- Minimum of three years of experience in the relevant subject area as demonstrated by employment records
- Current enrollment in a postsecondary educational institution as a student of the relevant subject area
- Degree from a postsecondary educational institution in the relevant subject area
- Certification or national accreditation in the relevant subject area

## Field Trips and Other Activities Needed to Enhance Curriculum

The following items are eligible for student admission only. Field trip is eligible for the student only. With a family admission package, reimbursements will be prorated to cover only the student's cost. A student's ticket price must correspond to the student's age (if prices vary by age). Tickets or admission must be purchased directly from the venue/vendor or an authorized third-party seller. Secondary market or resale tickets are not reimbursable.

- Museum admission
- Aquarium/zoo admission
- Programs or events at museums/zoos/aquariums
- Museum or library memberships
- Aquarium/zoo memberships
- Ticketed events (including plays, musicals, or orchestral performances)
- Admission to cultural programming events or facilities
- Admission to a Florida theme park\*
- School field trip fees paid to an eligible private school or eligible home education program

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

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

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

**\*Note on Florida theme park admission:** Each scholarship student submits one reimbursement request for admission to one Florida theme park during the school year for a value up to \$299 before tax. The parent/guardian may choose either a single or multi-day park admission ticket or an annual pass, which will be reimbursable at the actual paid rate for the student's age group up to \$299 plus tax. Because each scholarship student will be allowed one reimbursement submission, and the parent/guardian will only be reimbursed for the actual amount paid at the time of reimbursement submission, parents utilizing a payment plan must wait until the ticket or pass has been paid in full (or up to \$299) before submitting their reimbursement request. Reimbursement requests for theme parks cannot be bundled with other reimbursement requests or receipts.

The reimbursement request should contain, in addition to the proof of payment and invoice with the corresponding student's name visible and a statement of educational benefit form for the student.

**Note:** Only the actual cost of the basic admission for the scholarship student will be covered. Additional services (such as parking, food, and beverage packages, photographs or souvenirs, or premium access) will not be covered. Special event ticketing is also prohibited.

One reimbursement request for a Florida theme park ticket or annual pass\* during the school year (July 1, 2024 – June 30, 2025) can be submitted per scholarship student, which is reimbursed up to \$299 (before tax). Only the actual cost of the basic admission for the student will be covered. Additional services (such as parking, food and beverage packages, photographs or souvenirs, or premium access) will not be covered.

The following Florida Theme Parks are eligible:

- Animal Kingdom
- Busch Gardens Tampa Bay
- Epcot
- Hollywood Studios
- Islands of Adventure
- LegoLand Florida
- Magic Kingdom
- Peppa Pig Theme Park
- SeaWorld Orlando
- Universal Studios Florida

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

Admission to amusement parks, water parks, and out-of-state theme parks is not an eligible expense.

Special event ticketing (for example, seasonal or after-hours events) at a Florida theme park is not an eligible expense.

**Reimbursement Requirements:**

- The reimbursement request must not include any additional items for reimbursement.
- An Educational Benefit Form must be completed and submitted with the reimbursement request.
- The reimbursement request must be submitted after the ticket or pass has been paid in full.
- For purchases made with a payment plan: the parent/guardian will only be reimbursed for the actual amount paid at the time of reimbursement submission.
- Parents utilizing the payment plan must wait until the ticket or pass has been paid in full (or up to \$299) before submitting their reimbursement request.
- Requests will be reviewed and reimbursed at the amount expended at the time of the reimbursement request.
- The purchase date is the date the ticket/pass is paid in full.
- Proof of Purchase for theme park tickets must include the student name on the receipt or invoice.

## At-Home Classroom Furnishings

Furnishing used to create an at-home classroom tailored to meet the student's unique needs are eligible expenses, including but not limited to:

- Desk
- Chair
- Storage (including bookshelves and storage or organization containers)
- Architect/drafting table
- Picnic table
- Television (size meets student's unique needs)
- Indoor projector
- Standing or drop-down screen
- Whiteboard
- Rug or foam tile
- Maps/globes/atlasses
- Bulletin board
- Timer/clock
- Educational poster/visual support
- Other furniture and equipment that supports student learning needs

*Frequency of Purchase:* Once every two (2) years for furniture, televisions, or projectors; however, these items are eligible for replacement sooner with pre-authorization.

**Note:** Multiple of a single At-Home Classroom Furnishings item that exceeds \$50 and televisions over 55 inches require pre-authorization.

## School Supplies

[s.1002.394\(4\)\(b\)](#) F.S.

Instructional materials, including digital materials and Internet resources. Equipment used as instructional materials may only be purchased for subjects in language arts and reading, mathematics, social studies, and science.

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

- Writing utensils
- Crayons/colored pencils/markers
- Math tools (abacus/compass/protractor/Ruler)
- Tape/paperclips/stapler
- Calculator
- Paper
- Notebooks/folders/binders
- Planners/Organizers
- Bookbags (backpack, tote bag, messenger bag)
- Lunchboxes
- Printer Ink

## Lab Fees and Materials

Science, math, and computer lab fees and equipment and lab safety equipment are eligible FES-UA expenses. Lab equipment should be safe for student use and provide opportunities for instruction.

Lab equipment that poses a threat to the student or others or that promotes violence or criminal behavior are ineligible for purchase.

## Learning Manipulatives/Creative Play Items

Eligible items utilized for tactile learning, academic practice, or creative play provide opportunities for instruction, based on the unique needs of the student including, but not limited to:

- Legos
- Dolls (and accessories)
- Stuffed animals
- Blocks
- Dominoes/marbles
- Puzzles
- Board/card games
- Chess/checker sets
- Dress-up clothing
- Play kitchens
- Water tables
- Other items that support the unique learning needs of the student and provide educational benefit

Games or puzzles that pose a threat to the student or others or that promote violence or criminal behavior are ineligible for purchase.

## Educational Subscription Kits

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

## Educational Software/Subscriptions

The following items are eligible for single use/student pricing only. Reimbursements for multi-user access subscriptions will be prorated to only cover the student's cost. Software and subscriptions should be safe for student use and provide opportunities for instruction.

Eligible expenses include, but are not limited to:

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

Educational Software and Subscriptions requiring the completion of the Educational Benefit Form include but are not limited to:

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

## CURRICULUM and CURRICULUM MATERIALS

[s.1002.394](#) F.S.

(2)(c) “Curriculum” means 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 includes postsecondary programs aimed at career readiness or trade certification. Parents or guardians must submit a Pre-authorization request form for curriculum materials that are not publicly available.

## SPECIALIZED SERVICES

[s. 1002.394](#) F.S.

3. Specialized services by approved providers or by a hospital in this state which are selected by the parent. These specialized services may include, but are not limited to:

- a. Applied behavior analysis services as provided in [s.627.6686](#) F.S. and [641.31098](#) F.S..
- b. Services provided by speech-language pathologists as defined in [s. 468.1125\(8\)](#) F.S..
- c. Occupational therapy as defined in [s. 468.203](#) F.S..
- d. Services provided by physical therapists as defined in [s. 486.021\(8\)](#) F.S..
- e. Services provided by listening and spoken language specialists and an appropriate acoustical environment for a child who has a hearing impairment, including deafness, and who has received an implant or assistive hearing device.

Specialized services are those provided by the approved providers listed below or a Florida hospital. Services may be delivered outside Florida if credentialed. Online delivery is eligible.

For the purposes of this section, an approved provider is licensed by the Florida Department of Health to perform the service, approved as a provider by the Agency for Persons with Disabilities, or approved as a Specialized Instructional Services (SIS) Provider by the Office of Early Learning. An approved provider must provide services in the specialized area in which they are approved.

These services include:

- Applied Behavior Analysis (ABA) services provided by or under the supervision of a [Board Certified Behavior Analyst \(BCBA\)](#) (for example; services provided by a Registered Behavior Technician [RBT] under the supervision of a BCBA)
- Speech-Language Therapy
- Occupational Therapy
- Physical Therapy
- Listening and Spoken Language Therapy
- Psychotherapy or counseling by a licensed Psychologist, School Psychologist, Mental Health Counselor, Marriage and Family Therapist, or Clinical Social Worker
- Vision therapy by a licensed Optometrist

Here are links to help verify specialized service provider credentials:

- Agency for Persons with Disabilities (APD): link to APD site for [Waiver Providers](#)
- Florida Department of Health: Link to [provider website](#)
- [Specialized Instructional Services \(SIS\)](#)
- [Behavioral Analyst Certification](#) Board (BACB):

## TUITION AND FEES

[s. 1002.394](#) F.S.

Tuition and or fees associated with full-time or part-time enrollment in a home education program, an eligible private school, an eligible postsecondary educational institution, or a program offered by the postsecondary educational institution, unless the program is subject to [s. 1009.25](#) F.S. or reimbursed pursuant to [s. 1009.30](#) F.S.; an approved Pre-apprenticeship program as defined in [s. 446.021\(5\)](#) F.S. which is not subject to [s. 1009.25](#) F.S. and complies with all applicable requirements of the department pursuant to [chapter 1005](#) F.S.; a private tutoring program authorized under [s. 1002.43](#) F.S.; a virtual program offered by a department-approved private online provider that meets the provider qualifications specified in [s. 1002.45\(2\)\(a\)](#) F.S., the Florida Virtual School as a private paying student, or an approved online course offered pursuant to [s. 1003.499](#) F.S. or [s. 1004.0961](#) F.S..

### Tuition and Fees at an Eligible Private School

Tuition and fees at an eligible private school are covered by a FES-UA Scholarship. Schools must meet state eligibility criteria and elect to participate in the FES program with the FLDOE. Not all private schools are eligible to participate. A list of schools eligible to serve scholarship students can be found at the [Florida Private Schools Directory](#). Select your county; then select Family Empowerment Scholarship for Students with Unique Abilities (FES-UA). A parent who applies for a FES-UA scholarship and elects to enroll his or student in an eligible private school, must meet with the private school's principal or the principal's designee to review the school's academic programs and policies, specialized services, code of student conduct, and attendance policies before his or her student is enrolled.

The agreed-upon amount of tuition and fees for each student is a contractual agreement between the parent/guardian and their eligible private school. We recommend parents/guardians communicate with their preferred private school about what is required before enrolling their student.

**Eligible Fees:**

- Academic services fee
- Security fee
- Application fee (payable in the fiscal year preceding the academic year)
- Registration fee (payable in the fiscal year preceding the academic year)
- Uniform fee (basic uniform pieces purchased from a school-required vendor, based on the unique needs of the student)
- Book fee
- Technology fee
- Test fee
- Athletic fees
- Club fees
- Activity fees (for example, choir or band fees)
- Graduation fee
- Other fees that support the unique needs of the student

**Prohibited Fees:**

- Fundraising fee/donation/fee/volunteer waiver fee
- Annual fees
- Giving fees
- Costs associated with scholarship management
- Optional fees
- Food fees
- Before or after school care
- Shoes and accessories

**Note:** These categories, if provided by an Eligible Private School, may be listed as a fee. These providers and services will not be credentialed at the provider level, and they may be billed to the school and included in the fee schedule for services occurring during the school day by otherwise credentialed providers.

## Tuition and Fees for Home Education Programs

Scholarship funds can be used to pay tuition and fees for programs, courses, or classes offered to home education students. These services must be part of the student's sequential instruction per the definition of a home education program.

[s. 1000.21](#) F.S.

(5), "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.

[s. 1002.394\(4\)\(b\)](#) F.S.

4. Tuition and fees associated with full-time or part-time enrollment in a home education program; an eligible private school; an eligible postsecondary educational institution or a program offered by the postsecondary educational institution, unless the program is subject to [s. 1009.25](#) F.S. or reimbursed pursuant to [s. 1009.30](#) F.S.; an approved pre-apprenticeship program as defined in [s. 446.021\(5\)](#) F.S. which is not subject to [s. 1009.25](#) F.S. and complies with all applicable requirements of the department pursuant to [chapter 1005](#) F.S.; a private tutoring program authorized under [s. 1002.43](#) F.S.; a virtual program offered by a department-approved private online provider that meets the provider qualifications specified in [s. 1002.45\(2\)\(a\)](#) F.S.; the Florida Virtual School as a private paying student; or an approved online course offered pursuant to [s. 1003.499](#) F.S. or [s. 1004.0961](#) F.S..

The following considerations apply when determining whether a program is an eligible home education program tuition & fee expense. Eligible programs must:

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

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

## Tuition and Fees at an Eligible Postsecondary Institution

Tuition and fees required for enrollment at an eligible postsecondary institution, or a program offered by an eligible postsecondary institution, is covered by FES-UA.

Eligible postsecondary institutions include:

- A Florida College System institution
- A state university
- A school district technical center
- A school district adult general education center
- An independent college or university that is eligible to participate in the William L Boyd, IV Effective Access to Student Education Grant Program under [s. 1009.89](#) F.S.
- An accredited independent postsecondary educational institution, as defined in [s. 1005.02](#) F.S., which is licensed to operate in the State of Florida.

## Tuition and Fees for an Approved Pre-Apprenticeship Programs

[s. 1002.394](#) F.S.

8. Tuition and fees for part-time tutoring services or fees for services provided by a choice navigator. Such services must be provided by a person who holds a valid Florida educator's certificate pursuant to [s. 1012.56](#) F.S., a person who holds an adjunct teaching certificate pursuant to [s. 1012.57](#) F.S., a person who has a bachelor's degree or a graduate degree in the subject area in which instruction is given, a person who has demonstrated a mastery of subject area knowledge pursuant to [s. 1012.56\(5\)](#) F.S., or a person certified by a nationally or internationally recognized research-based training program as approved by the department. As used in this subparagraph, the term "part-time tutoring services" does not qualify as regular school attendance as defined in [s. 1003.01](#)(16)(e) F.S..

Tuition and fees for an organized course of instruction designed to prepare a person 16 years of age or older to become an apprentice in a course approved by and registered with the department and sponsored by a registered apprenticeship program under [s. 446.042](#) F.S.

## Tuition and Fees for Dual Enrollment

Students receiving the FES-UA scholarship are eligible to participate in dual enrollment at an approved post-secondary institution. Participation in the scholarship program does not affect the ability to use funds for dual enrollment.

## 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.

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 file annually a W9 form with the appropriate SFO prior to the receipt of education savings account funds (ESA), and then annually thereafter. The FLDOE may institute a standardized compliance form.

A full-time private tutor receiving FES-UA 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, theater, 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 Fees for Part-Time Tutoring Services or Fees for Choice Navigator Services

[s. 1002.394](#) F.S.

**“Choice navigator” has the same meaning as in [s. 1002.395\(2\)](#) F.S.**

“Choice navigator” means an individual who meets the requirements of sub-subparagraph (6)(d)4.h. 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. However, nothing in this section authorizes a choice navigator to oversee or exercise control over the curricula or academic programs of a personalized education program.

Tuition and Fees for part-time tutoring, or fees for Choice Navigator services are covered by FES-UA. Part-time tutoring includes tuition and fees for services provided by a person who meets at least one of the following criteria:

- Holds a valid Florida educator’s certificate
- Holds a valid professional standard teaching certificate issued by another state
- Is certified by a nationally or internationally recognized research-based training program as approved by the department
- Holds an adjunct teaching certificate
- Has a bachelor’s or graduate degree in the subject area of instruction
- Holds a valid certificate issued by the national Board for Professional Teaching Standards (NBPTS) or the American Board for Certification of Teacher Excellence (ABCTE)
- Has an official FTCE score report indicating a passing score on a Florida subject area exam, not more than 10 years old
- Has a passing score report that is not more than 10 years old, above the intermediate level, on both the oral and written exams for a foreign language subject area (excluding French, German, or Spanish) administered by the American Council on the Teaching of Foreign Language (ACTFL)
- Has a form provided by a Florida school district and signed by the school district, indicating there is no standardized exam in the subject area, but the person has attained the essential subject matter competencies and subject area specialization requirements
- Has a valid Statement of Status (SOE) issued by Educator Certification that indicates the educator is *eligible* for a Professional Certificate
- For a subject requiring a master’s or higher degree (i.e., Reading), has a score report indicating a passing score on a Florida subject area exam (not more than 10 years old) AND a valid Statement of Status of Eligibility (SOE) issued by Educator Certification that indicates the educator is *eligible* for a Temporary or Professional Certificate

A “Choice Navigator” is 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.

## 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 FES-UA.

Approved online or virtual providers include:

- An approved private online provider under [s. 1002.45\(2\)\(a\) F.S.](#).
- A program offered by the Florida Virtual School (FLVS) in which the eligible student is enrolled as a private paying student. (Note: If a student is enrolled in FLVS as a public-school student the student will be considered a public-school student and will be ineligible for a FES-UA)
- An approved online course offered pursuant to [s. 1003.499 F.S.](#) or [1004.0961 F.S.](#)

The Florida Department of Education (FLDOE) has approval authority for these funding categories. The FLDOE publishes and maintains a list of approved online or virtual providers pursuant to the above statutory authority. You can find the list of providers online at [FLDOE Approved Virtual Instruction Program \(VIP\)](#).

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

Tuition and fees required for enrollment as a private-pay student at an approved virtual schools are covered by FES-UA. Students utilizing Florida Virtual School (FLVS) must be enrolled as a private-pay student. If a student is enrolled in FLVS and funded as a public-school student, the student will lose eligibility and funding for FES-UA. For further information on using the FES-UA scholarship to pay for FLVS enrollment visit the [FLVS website for school choice scholarships](#).

## STANDARDIZED TESTING FEES

[s.1002.394 \(4\)\(b\) F.S.](#)

5. Fees for nationally standardized, norm-referenced achievement tests, Advanced Placement Examinations, industry certification examinations, assessments related to postsecondary education, or other assessments.

Fees associated with standardized testing or examinations are covered by FES-UA funds.

Approved standardized testing or assessments include:

- National and state standardized, norm-referenced assessments
- Advanced Placement (AP) examinations
- Industry certification examinations
- Transition assessments
- Assessments related to postsecondary education
- Conducting career and interest assessments
- Initial or re-evaluation assessments
- Other assessments may be eligible with pre-authorization

# CONTRIBUTIONS TO APPROVED COLLEGE SAVINGS PROGRAMS

This link will take you to a website describing Florida PrePaid College options:

<https://www.myfloridaprepaid.com/resources/prepaid-vs-savings/>

[s.1002,394\(4\)\(b\)](#), F.S.

6. Contributions to the Stanley G. Tate Florida Prepaid College Program pursuant to [s. 1009.98](#) or the Florida College Savings Program pursuant to [s.1009.981](#) for the benefit of the eligible student.

[s.1009.98](#) F.S.

(1) STANLEY G. TATE FLORIDA PREPAID COLLEGE PROGRAM; CREATION. There is created the Stanley G. Tate Florida Prepaid College Program to provide a medium through which the cost of registration and dormitory residence may be paid in advance of enrollment in a state postsecondary institution at a rate lower than the projected corresponding cost at the time of actual enrollment. Such payments shall be combined and invested in a manner that yields, at a minimum, sufficient interest to generate the difference between the prepaid amount and the cost of registration and dormitory residence at the time of actual enrollment. Students who enroll in a state postsecondary institution pursuant to this section shall be charged no fees in excess of the terms delineated in the advance payment contract.

Contributions to the Stanley G. Tate Florida Prepaid College Program pursuant to [s. 1009.98](#), Florida Statutes, or the Florida College Savings Program pursuant to [s. 1009.981](#), Florida Statutes, for the benefit of the eligible student, are covered by the FES-UA.

## Stanley G. Tate Florida Prepaid College Program

The following plans are eligible for contributions:

- 1-Year University Plan
- 4-Year University Plan
- 2-Year College Plan
- 4-Year College Plan
- 2+2 Florida Plan
- Dormitory Plan

The following restrictions on the FES-UA scholarship fund contributions to the Stanley G. Tate Florida Prepaid College Fund apply:

- Contributions can only be made on behalf of the eligible FES-UA scholarship student.
- The account owner cannot change the beneficiary of an account that contains scholarship funds.
- Any privately contributed funds in the account will be used to pay plan benefits before the scholarship funds.
- If a Prepaid College account is closed the money will go back to the open scholarship account along with any interest accumulated, or to the State of Florida if the scholarship account has been or is being closed.
- If a student's scholarship account closes for any reason, money in the student's Florida Prepaid account contributed through the scholarship will be returned to the State of Florida.

Contributions to a Stanley G. Tate Florida Prepaid College Program account must be paid out of pocket and reimbursed to the parent. There is no direct payment option for Florida Prepaid Accounts.

## Florida College Savings Program

[s. 1009.981](#) F.S.

Florida College Savings Program.

(1)(a) The Florida Prepaid College Board is authorized to create, establish, and administer the Florida College Savings Program to promote and enhance the affordability of higher education in the state and to enable persons to contribute funds that are combined and invested to pay the subsequent higher education expenses of a designated beneficiary.

The following restrictions on scholarship fund contributions apply.

- The account type must be an Uniform Transfers to Minors Act (UTMA) or Uniform Gifts to Minors Act (UGMA). This site describes the two accounts:  
<https://www.savingforcollege.com/article/what-is-an-ugma-or-utma-account>
- The account owner cannot change the beneficiary of an account that contains scholarship funds.
- The privately contributed funds in the account (if any) will be used to pay plan benefits before the scholarship funds.
- If a Florida 529 College Savings account is closed, the money will go back to the open scholarship account along with any interest accumulated, or to the State of Florida if the scholarship account has been or is being closed.
- If a student's scholarship account closes for any reason, any money in the student's 529 College Savings account contributed through the scholarship will be returned to the State of Florida.
- If a student has an existing Florida 529 College Savings plan, scholarship funds will be managed in a separate account from private funds that are invested.

**Note:** Although 529 funds are eligible to pay for private school expenses, up to \$10,000. FES-UA funds cannot be used at a private school that is not an FES-UA eligible private school. <https://www.myfloridaprepaid.com/savings-plan/faqs/>

Contributions to a 529 account must be made by direct contributions from scholarship funds. Contributions cannot be made out of pocket and reimbursed to the parent.

## CONTRACTED SERVICES PROVIDED BY A PUBLIC SCHOOL OR SCHOOL DISTRICT

[s. 1002.394\(4\)\(b\)](#) F.S.

7. Contracted services provided by a public school or school district, including classes. A student who receives services under a contract under this paragraph is not considered enrolled in a public school for eligibility purposes as specified in subsection (6) but rather attending a public school on a part-time basis as authorized under [s. 1002.44](#) F.S..

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

A scholarship recipient is eligible to take courses, participate in programming (including after school, extracurricular, supplemental, or summer school programs) or receive services from a public school (including charter schools and the Florida Virtual School), if the student contracts for classes/services on a private pay basis.

The parent/guardian can pay for services and request reimbursement, or the school district can choose to be paid directly as a provider.

There is no requirement for public district or charter schools, or school districts, to contract for services with a scholarship participant or to set up an account for payment as a provider. Participation is optional for the public schools and/or districts.

A student who receives contracted services under this paragraph is not considered enrolled in a public school for scholarship eligibility purposes. However, if the district reports the student for any FTE funding or other state funding, the student will be ineligible for the FES-UA.

## FEES FOR SPECIALIZED SUMMER EDUCATION PROGRAMS

[s. 1002.394\(4\)\(b\)](#) F.S.

9. Fees for specialized summer education programs.

Fees for specialized summer education programs (or other programs during standard school breaks) meeting eligibility criteria are covered by FES-UA. The term “specialized” means a program developed specifically for students with special or unique needs or a program that can meet the student’s needs.

- Overnight or day educational camps may be permitted with pre-authorization.
- Published fees must be provided to the SFO prior to receipt of any FES-UA funding.
- Proof of attendance is required for reimbursement.

## FEES FOR SPECIALIZED AFTER-SCHOOL EDUCATION PROGRAMS

[s. 1002.394\(4\)\(b\)](#) F.S.

10. Fees for specialized after-school education programs.

Fees for after-school education programs meeting eligibility criteria are covered by the FES-UA. The term “specialized” means a program developed specifically for students with special or unique needs or a program that can meet the student’s needs.

Published fees must be provided to any SFO prior to receipt of FES-UA funding. Proof of attendance is required. For students age 16 and up, full or half day education programs are permitted with pre-authorization.

## TRANSITION SERVICES

[s. 1002.394\(4\)\(b\)](#) F.S.

(16) TRANSITION-TO-WORK PROGRAM. A student with a disability who is determined eligible pursuant to paragraph

(3)(b) who is at least 17 years, but not older than 22 years of age and who has not received a high school diploma or certificate of completion is eligible for enrollment in his or her participating private school's transition-to-work program. A transition-to-work program shall consist of academic instruction, work skills training, and a volunteer or paid work experience.

(a) To offer a transition-to-work program, a participating private school must:

1. Develop a transition-to-work program plan, which must include a written description of the academic instruction and work skills training students will receive and the goals for students in the program.

2. Submit the transition-to-work program plan to the Office of Independent Education and Parental Choice and consider any guidance provided by the department pursuant to paragraph (8)(d) relating to the plan.
  3. Develop a personalized transition-to-work program plan for each student enrolled in the program. The student's parent, the student, and the school principal must sign the personalized plan. The personalized plan must be submitted to the Office of Independent Education and Parental Choice upon request by the office.
  4. Provide a release of liability form that must be signed by the student's parent, the student, and a representative of the business offering the volunteer or paid work experience.
  5. Assign a case manager or job coach to visit the student's job site on a weekly basis to observe the student and, if necessary, provide support and guidance to the student.
  6. Provide to the parent and student a quarterly report that documents and explains the student's progress and performance in the program.
  7. Maintain accurate attendance and performance records for the student.
- (b) A student enrolled in a transition-to-work program must, at a minimum:
1. Receive 15 instructional hours at the participating private school's physical facility, which must include academic instruction and work skills training.
  2. Participate in 10 hours of work at the student's volunteer or paid work experience.
- (c) To participate in a transition-to-work program, a business must:
1. Maintain an accurate record of the student's performance and hours worked and provide the information to the participating private school.
  2. Comply with all state and federal child labor laws.

## TRANSITION SERVICES PROVIDED BY JOB COACHES

[s.1002.394\(4\)\(b\)](#) F.S.

11. Transition services provided by job coaches. Transition services are a coordinated set of activities which are focused on improving the academic and functional achievement of a student with a disability to facilitate the student's movement from school to postschool activities and are based on the student's needs.

Transition services provided by job coaches for students, ages 12 through 22 are eligible for reimbursement. Job coaches can:

- Be hired by the private school as a job coach.
- Be hired by the school district as a job coach.
- Be hired through credential agencies, such as:
  - [Vocational Rehabilitation](#) (Vendor)
  - [Agency for Persons with Disabilities](#)
  - [Career Source](#)
  - [Florida Centers for Independent Living](#)
- Meet the criteria/training of the [Florida Association of Rehabilitation Facilities](#)
- Have an [Association of Community Rehabilitation Educators](#) (ARCE) certification.
- Have an [Association of People Supporting Employment First](#) (APSE) certification.
- Have an [Institution for Community Inclusion](#) certification.
- Be an [Employment Specialist Vendor for Vocational Rehabilitation](#)

Types of Transition Services provided by the job coach:

- Conducting career and interest assessments
- Self-determination/self-advocacy training
- Employability/soft skills education
- Job development
- Job training
- Interview skill development and support, assistance with preparation and post interview, resume development
- Onsite job coaching
- Follow-along support to maintain employment
- Monitoring and re-training for changes on the job site
- Benefits planning and financial literacy services (ex. working with the student to understand the impact of work on SSI benefits and income)
- Advocacy services (ex. working on benefit issues, Social Security, facilitating transportation services)
- Career Exploration
- Career Counseling
- Inclusive programs with multiple services where job training or coaching is a defined, regular component of the program

Scholarship participants should explore all available State resources including the [Division of Vocational Rehabilitation \(VR\)](#) and financial aid. VR helps high school youth with disabilities establish a foundation for a seamless transition to individualized training, education, and employment. For more information on VR's Transition Program visit the Division of Vocational Rehabilitation at <https://www.rehabworks.org/>

## ANNUAL HOME EDUCATION EVALUATION FEES

[s.1002.394\(4\)\(b\)](#) F.S.

12. Fees for an annual evaluation of educational progress by a state-certified teacher under s. [1002.41\(1\)\(f\)](#), if this option is chosen for a home education student.

Fees for annual evaluations of the educational progress of a home education student as required under s. [1002.41\(1\)\(f\)](#), F.S., are covered by the Family Empowerment Scholarship.

Eligible evaluation methods include:

- Evaluation of a student's educational progress upon review of the portfolio and discussion with the student by a teacher holding a valid regular Florida certificate to teach academic subjects at the elementary or secondary level.
- Administration of any nationally normed student achievement test administered by a certified teacher.

# TUITION AND FEES FOR AN APPROVED VPK PROGRAM PROVIDER, AN APPROVED SCHOOL READINESS PROVIDER, OR AN ELIGIBLE PRIVATE SCHOOL

[s.1002.394\(4\)\(b\)](#) F.S.

13. Tuition and fees associated with programs offered by Voluntary Prekindergarten Education Program providers approved pursuant to s. 1002.55, school readiness providers approved pursuant to [s. 1002.88](#), and prekindergarten programs offered by an eligible private school.

Families are encouraged to contact their local Early Learning Coalition for information about eligible VPK or School Readiness Providers. This category includes tuition and fees for the educational needs of the student and covers a full-day program. Approved VPK and School Readiness services are not to be billed under an Eligible Private School.

## Eligible Fees:

- Application fee (payable in the fiscal year preceding the academic year)
- Registration fee (payable in the fiscal year preceding the academic year)
- Uniform fee (basic uniform pieces purchased from a school-required vendor)
- Book fee
- Technology fee
- Graduation fee

## Prohibited Fees:

- Fundraising fee/donation fee/volunteer waiver fee
- Giving fees
- Costs associated with scholarship management
- Optional fees
- Nursery or daycare fees

# HORSE THERAPY

[s.1002.394\(4\)\(b\)](#) F.S.

14. Fees for services provided at a center that is a member of the Professional Association of Therapeutic Horsemanship International.

Horse therapy fees are covered by FES-UA.

This category includes fees for services provided at a center that is a member of the [Professional Association of Therapeutic Horsemanship International \(PATH\)](#). *The PATH certification must be issued to the center and not to individuals working at the center.*

## MUSIC AND ART THERAPY

[s.1002.394\(4\)\(b\)](#) F.S.

15. Fees for services provided by a therapist who is certified by the Certification Board for Music Therapists or credentialed by the Art Therapy Credentials Board, Inc.

Music and art therapy fees are covered by FES-UA. This category includes fees for services provided by a therapist who is certified by the [Certification Board for Music Therapists](#) or credentialed by the [Art Therapy Credentials Board, Inc.](#)

## 2024-2025 Family Empowerment Scholarship – Unique Abilities/Family Input Survey

In 2024, under [s. 1002.394\(4\)\(b\)](#) F.S., the Florida Center for Students with Unique Abilities at the University of Central Florida was tasked with developing the FES-UA purchasing guidelines. The Florida Center for Unique Abilities at the University of Central Florida will consult with families annually related to their experiences using the FES-UA scholarships. The consultation will include feedback from the Family Advisory Boards within each SFO, solicitation of family survey information, and other types of feedback.

Parents wishing to provide feedback can access the survey at [https://ucf.qualtrics.com/jfe/form/SV\\_e4jhyka1LUWC7eS](https://ucf.qualtrics.com/jfe/form/SV_e4jhyka1LUWC7eS).

# Appendix A

## Summary of Prohibited or Ineligible Items:

Prohibited Items include, but are not limited to:

- Any activities occurring outside of the state of Florida that are not pre-authorized
- Admission or annual passes to amusement or theme parks not listed under the Theme Parks section, water parks, and out-of-state theme parks
- Any item or service that may pose a threat to the student or others or promote violence or criminal behavior
- Any item for which the scholarship student does not meet the manufacturer's minimum age recommendation
- Arcade games or visits
- Guns, blades, knives and items with blades or knives (except for scissors, math tools, or some cooking equipment)
- Bouncy houses
- Business, mobile, and Starlink RV internet services
- Commercial-grade tools/equipment
- Concert tickets (except for plays, musicals, or orchestral performances)
- Costs of accommodations (including lodging or meals)
- Costs of transportation (including gas, mileage, or public transportation)
- Costs outside of basic admission for Field Trips and Theme Parks (including lodging, parking, food and beverage packages, photographs or souvenirs, premium access, and special event tickets) Note: School field trip fees paid to an eligible private school or eligible home education program may be submitted under the Field Trip category or included within tuition and fees.
- Educational Subscription Kits not age and size appropriate for the student
- Family memberships to gyms, YMCAs, libraries, museums or other facilities
- Family or multi-user subscriptions (when a single-user subscription is available)
- Gaming subscription services
- Gas or electric-powered gardening tools
- Group admissions or rentals
- Household items, other than cooking supplies or items on the At Home Classroom Furnishings list
- Housing/food for live animals
- Inflatable slides
- In-ground or above-ground swimming pools or Jacuzzis
- Live animals
- Medical items, including mobility aids, hearing aids, contact lenses, non-prescription eyeglasses, and prescription sunglasses (except one pair of prescription eyeglasses each year)
- Motorized exercise equipment (except for treadmills or walking pads)
- Motorized scooters or ride-ons (including golf carts)
- Motorized vehicles, including but not limited to two-, three-, and four-wheeled vehicles
- Ornamental plants (shrubs, landscaping, houseplants)

- Outdoor televisions/inflatable outdoor theatres
- Pool tables
- Pool toys/floats (except for kickboards)
- Secondary market or resale tickets
- Single-admission leisure events, including equipment rental (except for bowling, trampoline parks, or ice-skating sessions)
- Special event tickets (for example, seasonal or after-hours events) at a Florida theme park
- Specific tuition and fees at an Eligible Private School or prekindergarten program provider
  - Annual fees
  - Before or after-school care
  - Costs associated with scholarship management
  - Food fees (i.e. lunch)
  - Fundraising fee/donation fee/volunteer waiver fee
  - Giving fees
  - Optional fees
  - Shoes and accessories
  - Nursery or daycare fees
- Sporting event tickets
- Trampolines (except for individual exercise trampolines)
- Watercrafts (except for kayaks, canoes, skim boards, surf boards, paddleboards)

## Appendix B

### Items requiring Pre-Authorization:

- Overnight or day educational camps with documentation of educational benefit
- Multiple of a single At-Home Classroom Furnishings item that exceeds \$50
- Multiple of a single digital periphery device that exceeds \$50
- Multiples of a single elective item that exceeds \$50
- Assistive devices not enumerated in this guide
- Adaptive exercise equipment
- P.E. activities occurring outside of the state of Florida
- Curriculum that is not publicly available
- Full or half day education programs for students age 16 and up
- Televisions over 55 inches
- Fees associated with standardized testing or examinations not listed in the handbook
- Non-school affiliated field trip activities occurring outside of the State of Florida, but within the United States
- Items or services that fall outside the frequency of purchase requirements listed in the handbook (within Digital Devices, P.E., Electives, At-Home Classroom Furnishings)

# Appendix C

## Items and Services requiring Educational Benefit Form:

- Out-of-state field trips and Florida theme park admission (as notated within Field Trips and Other Activities Needed to Enhance Curriculum)
- Electives, including but not limited to:
  - Mechanical lessons or training programs
  - Mechanical supplies (tools must satisfy manufacturer age recommendations)
  - Gardening or horticulture lessons or training programs
  - Garden supplies (tools must satisfy manufacturer age recommendations)
  - Safety items (including protective gloves and goggles)
  - Tools related to postsecondary transition goals or career plans
  - Programming/digital production lessons
  - Enrichment classes/courses
- Educational Software and Subscriptions including but not limited to:
  - Video/TV/online streaming service
  - Musical streaming service
  - In-game purchase or credit
  - Live television
  - Social media (except LinkedIn Learning for Students)
  - Family or Multi-User software subscriptions