



2026 - 2027 SFO Renewal Application



September 2, 2025

Mr. Anastasios Kamoutsas
Commissioner of Education
Office of the Commissioner
Turlington Building, Suite 1514
325 West Gaines Street
Tallahassee, FL 32399

Dear Commissioner Kamoutsas,

We respectfully submit our application to serve as a Scholarship Funding Organization in 2026-27 under ss. 1002.394, 1002.395, 1002.40, and 1002.411, Florida Statutes, and look forward to answering any questions you may have.

Throughout Step Up For Students' history, we have prided ourselves on serving Florida's most disadvantaged students. In the 2024-25 school year, more than 300,000 students participated in the Family Empowerment Scholarship for Educational Options (FES-EO) and Florida Tax Credit Scholarship (FTC) scholarship programs. Among them, 123,467 qualified for free or reduced-price lunch; 55% (166,114 students) identified as Black or Hispanic; and 37% (112,967) lived in single-parent households. State researchers reported that these students had previously demonstrated lower academic achievement in the public schools they attended. However, they achieved the same year-over-year test score gains as students of all income levels nationwide, evidence that they were no longer falling further behind their peers. Research by the Urban Institute found that the longer students remained on scholarship, the more likely they were to attend and graduate from college compared to their peers who stayed in public school.

Step Up For Students has also operated the nation's largest education savings account program for students with special needs, the Family Empowerment Scholarship for Students with Unique Abilities (FES-UA), for more than a decade. In the 2024-25 school year, we served 118,322 students with unique abilities through FES-UA. In addition, we supported 59,331 students through the Personalized Education Program and 24,501 public school 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 2,300 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 blue ink handwritten signature of Gretchen Schoenhaar, consisting of several loops and a long horizontal stroke extending to the right.

Gretchen Schoenhaar
Chief Executive Officer

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
Participation Renewal For Scholarship Funding Organization
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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

jpgfountz@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.

- 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

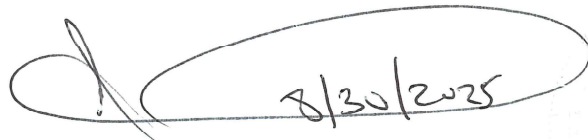
Gretchen Schoenhaar

 Please print or type signature name

August 30, 2025

 Date

NOTARIZATION ENCOURAGED



 8/30/2025

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

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.



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 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

N0000000/090

Wilson W. Wright
Requestor's Name

217 South Adams Street
Address

Tallahassee, FL 32301 224-5169
City/State/Zip Phone #

Office Use Only

00 FEB 18 AM 10:11
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

APPROVED
AND
FILED

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

- The National Education Development Fund, Incorporated
(Corporation Name) (Document #)
- _____
(Corporation Name) (Document #)
- _____
(Corporation Name) (Document #)
- _____
(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

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*****78.75 *****78.75

will wait

Examiner's Initials

2-18-00 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 RESTATEDARTICLES/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](#)

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



September 2, 2025

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' Board Chair John Kirtley, Board Vice Chair Paul Sherman, Board Members Curtis Stokes, Richard Outram, Al Lawson, Terry Jove, Denisha Allen, Linh Lam, Karen Hobbs and Michael Conlin.

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 – Jill LaRose, Frank Sikernitsky, Doug Tuthill, Janie Gordon, Shane Anglin, Julee Sanderson, and Leonard Stewart.

Revenue sources include administrative allowance from the FTC (which includes Hope), FTC Personalized Education Program (PEP), FES Options, and FES Unique Abilities. Each program's revenue and expenses are accounted for separately in the general ledger via budgeting, 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 running 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 "other income", and is related to our philanthropic efforts, where we plan to fundraise non-tax credit donations which can be used for expenditures that further the mission of the organization.

Operating Cap	\$1.1B	\$1.1B	\$1.1B
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<i>ending June 30, 2026</i>			
Operating Revenues	2026 Operating Budget	2027 Annual Plan	2028 Annual Plan
Credit Administrative Allowance	1,449,676	-	-
Administrative Allowance	19,936,887	21,125,351	21,416,374
Administrative Allowance	70,837,159	78,538,707	84,938,240
Administrative Allowance	50,641,950	52,515,044	56,794,739
	76,585	80,415	84,435
Income	289,548	304,025	319,226
Totals	\$143,231,805	\$152,563,542	\$163,553,014

Operating Expenses	2026 Operating Budget	2027 Annual Plan	2028 Annual Plan
Salaries and wages and benefits	32,163,473	34,558,965	37,396,710
Travel	3,022,953	3,219,903	3,451,839
Supplies	394,468	420,168	450,434
Conferences	877,446	934,613	1,001,935
Conferences & Seminars	72,540	77,266	82,832
Professional Services	77,630,953	82,688,710	88,644,951
Printing	9,579,441	10,203,554	10,938,538
Postage & Subscriptions	5,933,650	6,320,235	6,775,495
Telephone	126,082	134,296	143,970
Printing & Advertisement	2,148,205	2,288,163	2,452,985
Travel & Company Events	4,924	5,245	5,623
Equipment	2,593	2,762	2,961
Shipping & Delivery	33,945	36,157	38,761
Printing & Reproduction	136,896	145,815	156,318
Professional Services	160,000	170,424	182,700
Software Licenses	1,038,405	1,106,059	1,185,730
Travel/Tradeshaw	302,485	322,192	345,400
	148,324	157,988	169,368
Personnel & Training	27,142	28,910	30,992
Travel Claim Expense	100,000	106,515	114,188
	5,000,000	5,000,000	5,000,000
Operating Expenses	138,903,926.16	\$147,927,940	\$158,571,730

*See

Step Up For Students Florida, Inc.

Operational Cash Flow 2026 Plan

The financial planning process includes operational cashflow projections. Cash on hand is approximately 33 days of expenses at June 30, 2026.

No. of Days Operating Cash on Hand at June 30, 2026	24
Daily Cash Expenditure	\$553,872
PROJECTED Year-End Balance:	\$13,225,917

Operating Cash at July 1, 2025	\$14,554,715
Operating Revenue	
Tax Credit Allowance (incl. FTC PEP)	21,386,563
FES-EO Allowance	70,837,159
FES-UA Allowance	50,641,950
Grants	76,585
Other Income	289,548
Net Cash Received From Revenue	143,231,805
Operating Expenses	
Departmental Operating Expenses	129,324,485
Capital Expenditures	13,112,416
Other Changes in Working Capital	2,123,702
Net Cash For Operating Expenses	144,560,603
Net Cash Inflow/(Outflow)	(1,328,798)
Operating Cash at June 30, 2026	\$13,225,917

	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26
211	177,655	123,315	124,340	163,736	143,592	143,728	125,863	101,001	80,448
937	43,747	99,139	108,166	48,664	68,933	62,371	55,434	59,745	70,319
905)	(11,905)	(11,905)	(11,905)	(11,905)	(11,905)	(11,905)	(11,905)	(11,905)	(11,905)
031	31,841	87,234	96,261	36,759	57,028	50,466	43,529	47,840	58,413
412	322	295	360	322	333	308	248	246	244
	(8,743)	(8,743)	(4,919)	(4,919)	(4,919)	(3,953)	(3,953)	(3,953)	(1,407)
	(77,761)	(77,761)	(52,306)	(52,306)	(52,306)	(64,686)	(64,686)	(64,686)	(52,689)
655	123,315	124,340	163,736	143,592	143,728	125,863	101,001	80,448	85,010

ish Receipts as a target, the Finance Team has noticed the following:

n receipts projected are less.

ax organizations. We know of one such donor, Carroll Distributing, who has decided to go with another tax credit scholarship.

r less.

are Hope contributions.

Step Up For Students

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

Step Up For Students plans to continue serving students in all 67 Florida counties for the 2026-27 school year. The organization has seen growing demand for scholarships, evidenced by increasing applications each year.

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 140,565 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.

In 2024-25, Step Up received 589,248 student applications and awarded scholarships to 543,127 students. By year's end, a cumulative count of 494,439 students were funded through these scholarships, along with 24,552 public school students on the New Worlds Scholarship Program and 17,813 students receiving transportation stipends.

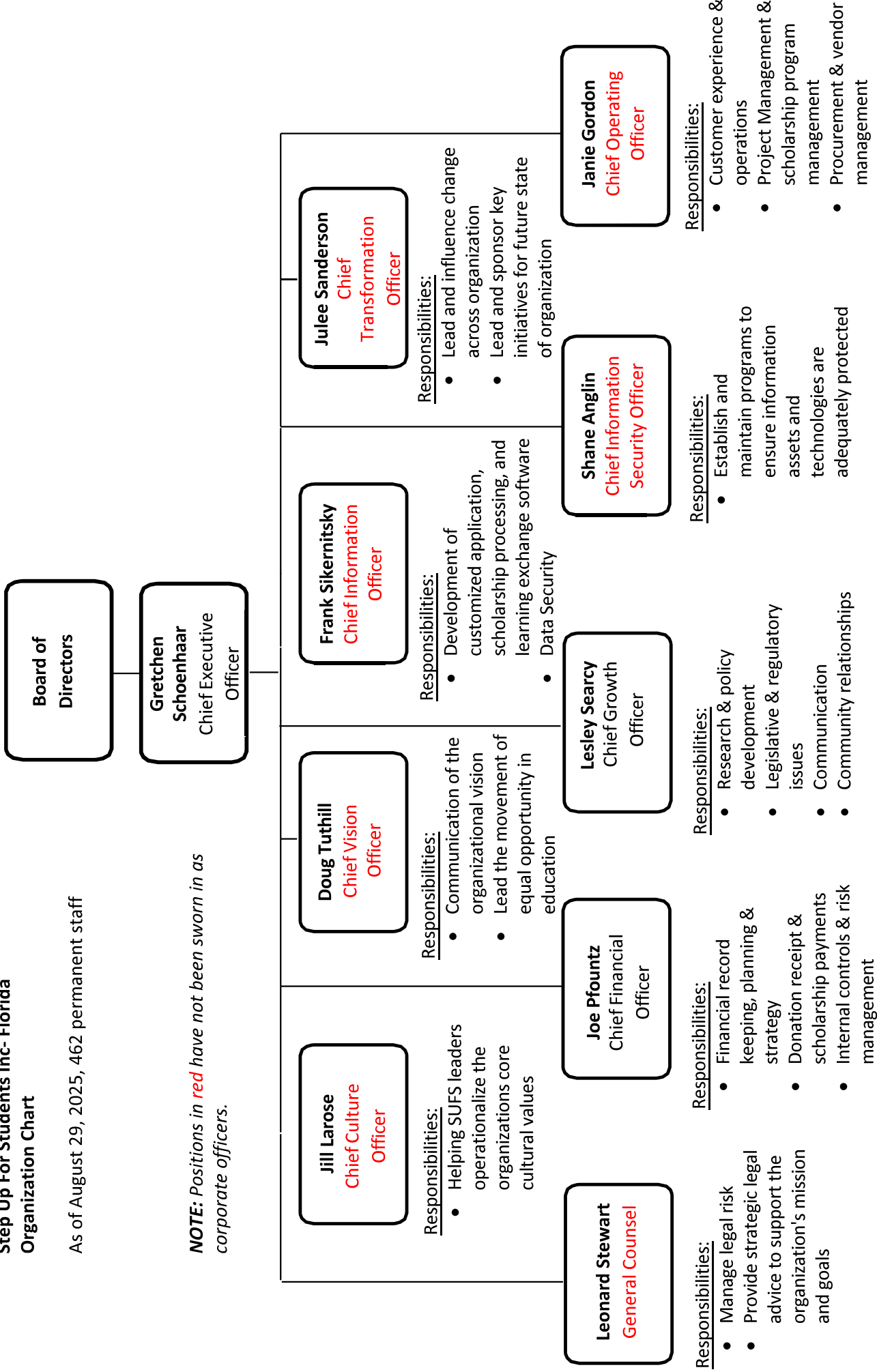
As of July 23, 2025, Step Up received applications from 567,013 students for the FTC, FTC-PEP, FES-EO, and FES-UA scholarships, and awarded scholarships to 547,997 students.

Year-over-year growth in both applications and awarded students demonstrates the continued demand for our programs across the state. This ongoing interest reflects the unmet needs of eligible students statewide who wish to participate in our programs.

Step Up For Students Inc- Florida Organization Chart

As of August 29, 2025, 462 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 for which they are applying.

In keeping with the Florida statute, renewing families receive priority and awards are granted on a first-come, first-served basis. For the 2025-2026 school year, renewal families were able to begin applying on February 1, 2025, with a renewal priority deadline for applications of April 30, 2025. The renewal priority deadline for scholarship acceptance was May 31, 2025. Interest List (also referred to as “new”) families were informed of application opening on February 1, 2025. The application deadline for new families was November 15, 2025, with a scholarship acceptance deadline of December 15, 2025. For the 2026-2027 school year, renewal and new families will be able to begin applying on February 1, 2026, and the renewal priority deadline will remain as April 30, 2026, and the renewal scholarship acceptance deadline will remain as May 31, 2026. The application deadline for new families will remain November 15, 2026, with a scholarship acceptance deadline of December 15, 2026. 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 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 show eligibility. All necessary documentation must be provided before the communicated application deadline date. After reviewing the online applications and supporting documentation, students found to be eligible are presented to the Florida Department of Education (FLDOE) for funding and are notified of award status via email communication.

Eligibility/Priority

Age Eligibility:

Students entering Kindergarten must be at least 5 years old on or before September 1 of the applying school year. Students entering first grade must be at least 6 years old on or before September 1 of the school year which they are applying for.

Students may not receive an FTC scholarship if they have graduated high school or turned 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 (as validated by a third-party system) 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.

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 submit financial information to be considered for application priority. Household members include anyone who permanently resides at the residence

Methodology for Evaluating Income Eligibility

The Direct Certification List is:

The certified list of children who qualify for the food assistance program (SNAP), the Temporary Assistance to Needy Families Program (TANF), or the Food Distribution Program on Indian Reservations (FDPIR) provided to the Department of Education by the Department of Children and Families.

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 households on the direct certification list remain eligible for scholarships for the entire year, they 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 as long as their parent remains a resident of Florida and until they graduate from high school 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 2025-2026 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 calculations are 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 are 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 Income-Based Scholarship Guidelines in appendix), the family will be income prioritized.

After being determined eligible, the student will be awarded a scholarship in the priority order outlined in Florida Statute 1002.395(3)(b)(2).

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.

Students Eligible To Apply For A Scholarship At Any Time:

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 Florida Statute. 39.01(8)

“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.

Dependent children of active-duty members of the United States Armed Forces

“Member of the United States Armed Forces” means a member of the Army, Navy, Air Force, Coast Guard, Marine Corps, or Space Force, including a Reservist.

Students who experience a bullying or harassment incident at their public school and can provide a Hope Scholarship notification form.

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 official state placement papers
- A copy of a current Foster Care license

- A copy of the court documents demonstrating placement of the child with a relative caregiver
- A copy of Permanent Change of Station Orders

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.

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 expire. 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 2025-2026 school year, renewal families were able to begin applying on February 1, 2025, with a renewal priority deadline of April 30, 2025. The renewal priority deadline for scholarship acceptance was May 31, 2025. Interest list (also referred to as “new”) families were informed of application opening on February 1, 2025. The application deadline for new families was November 15, 2025, with a scholarship acceptance deadline of December 15, 2025.

For the 2026-2027 school year, renewal and new families will be able to begin applying on February 1, 2026, and the renewal priority deadline will remain as April 30th, 2026, and the renewal scholarship acceptance deadline will remain as May 31, 2026. The application deadline for new families will remain November 15, 2026, with a scholarship acceptance deadline of December 15, 2026. Children in foster or out-of-home care or who are dependents of members of the United States Armed Forces or who have experienced a bullying or harassment incident in their public school as described in Florida Statute 1002.40 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 show eligibility. All necessary documentation must be provided before the communicated deadline date.

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 at least 5 years old on or before September 1 of the applying school year. Students entering first grade must be at least 6 years old on or before September 1 of the applying school year. Students may not receive an FTC scholarship if they have graduated high school or turned 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

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 submit financial information 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 (FTC & FES-EO). The application and supporting documentation procedures are the same for FES-EO as FTC. (Please see the Methodology for Determination under the FTC Scholarship section).

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

The following students are excluded from the standard application deadline and can apply for a scholarship any time during the school year: • Dependents of active-duty members of the United States Armed Forces • Students in foster care or out-of-home care • Students who experience a bullying or harassment incident at their public school

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 2025-2026 school year, renewal families were able to begin applying on February 1, 2025, with a deadline of April 30, 2025. The last date to submit documentation required to process a scholarship application was May 31, 2025. Interest List (also referred to as “new”) families were informed of application opening on February 1, 2025.

For the 2026-27 school year, renewal and new families will be able to begin applying on February 1st, 2026, and the renewal priority deadline will be April 30th, 2026. Children in foster or out-of-home care or who are dependents of military families 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.

For the 2024-2025 school year, Florida SFOs were permitted to fund no more than 60,000 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.

For the 2025-2026 school year, Florida SFOs are permitted to fund no more than 100,000 scholarships for students who are enrolled in the PEP program.

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.

For the 2025-2026 school year, renewal families were able to begin applying on February 1, 2025, with a renewal priority deadline of April 30, 2025 and a new student deadline of November 15, 2025. The renewal priority deadline for scholarship acceptance was May 31, 2025, and the new student deadline for scholarship acceptance was December 15, 2025. Applications are processed on a first-come, first-served basis. As scholarships become scarce students are placed on an 'at capacity' list.

For the 2026-2027 school year, renewal families will be able to begin applying on February 1, 2026, with a renewal priority deadline of April 30th, 2026 and a new student deadline of November 15, 2026. The renewal priority deadline for scholarship acceptance will be May 31st, 2026, and the new student deadline for scholarship acceptance will be December 15, 2026. 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 during the previous 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 found eligible on or before September 30, 2026 for 100% scholarship. Application must be found eligible on or before January 15, 2026 for a 50% scholarship.

Deadlines for Attendance Verification and Scholarship Payments

Step Up For Students has policies and procedures that prevent unauthorized use 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, 2024 to June 30, 2025) must be submitted no later than July 31, 2025. 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.

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 Florida Statute 1002.394(2)
- 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 Florida Statute 1009.25 or reimbursed pursuant to Florida Statute 1009.30.; an approved pre-apprenticeship program as defined in Florida Statute 446.021(5) which is not subject to Florida Statute 1009.25. and complies with all applicable requirements of the Department of Education pursuant to chapter 1005; a private tutoring program authorized under Florida Statute 1002.43; a virtual program offered by a department-approved private online provider that meets the provider qualifications specified in Florida Statute 1002.45(2)(a) ; the Florida Virtual School as a private paying student; or an approved online course offered pursuant to Florida Statute 1003.499 or 1004.0961.
- 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 Florida Statute 1002.44.
- 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 Florida Statute 1012.57, 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 Florida Statute 1012.56(5), 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 Florida Statute 1003.01(16)(e).

For PEP students, SFOs must:

- Maintain a signed agreement from the parent which constitutes compliance with the attendance requirements under Florida Statutes 21003.01(16) and 1003.21(1).
- Receive eligible student test scores and, beginning with the 2027-2028 school year, by August 15, annually report test scores for students 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
- 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 Florida Statute 1008.22. 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 Florida Statute 1002.394(5)(a)2.
- 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 2025-2026 School Year

Persons in family/household	Priority 1 ≤ 185%	Priority 2 186%-400%
1	\$28,952.50	\$62,600.00
2	\$39,127.50	\$84,600.00
3	\$49,302.50	\$106,600.00
4	\$59,477.50	\$128,600.00
5	\$69,652.50	\$150,600.00
6	\$79,827.50	\$172,600.00
7	\$90,002.50	\$194,600.00
8	\$100,177.50	\$216,600.00
9	\$110,352.50	\$238,600.00
10	\$120,527.50	\$260,600.00
11	\$130,702.50	\$282,600.00
12	\$140,877.50	\$304,600.00
	Each additional member +\$10,175	Each additional member +\$22,000

Based on guidelines published by the Department of Health and Human Services in the
National Registry January 2025

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



2025-26 RENEWAL STUDENT APPLICATION CHECKLIST

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

Returning students who received scholarship funds during the 2024-25 school year are considered renewal students.

Proof of Florida residency (for primary or secondary parent or guardian)

All documents must be current (within two months from the submission date, if a recurring bill or statement), valid, and match the primary or secondary parent or 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	Column B
Upload a Copy of <u>One</u> of These Documents	OR Upload Copies of <u>Two</u> of These Documents
Utility Bill (Electric, Gas, Water)	Florida Driver's License or State-Issued ID Card
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)	Insurance Policy Statement (Auto, Health, Home, or Renters)
Homestead or Property Tax Statement/Assessment	Mortgage Acceptance Letter
Permanent Change of Station (PCS) Military Orders*	Property Deed
Verification of Homelessness	Residential Internet Bill
Migrant Address Verification Letter	<i>Please Note: Both Documents from Column B Must Be From the Same Guardian.</i>

*Active-duty members of the United States Armed Forces who do not have a Florida residential address at the time of application but have received Permanent Change of Station (PCS) orders must provide a copy of their PCS orders in the application documents and list the Florida address of the unit to which they are being assigned or from which they are being relieved.

Social Security Number

A social security number will need to be entered for you and your student.

Note: FES applications require student social security numbers. If you or your student do not have a social security number, leave this question blank. Your student will only be considered for FTC.

Additional documents required only for renewal FES-UA applications (if applicable)

Diagnosis documentation (if applicable)

If your student previously qualified for the FES-UA scholarship under one of the following categories, you must submit documentation to demonstrate the student qualifies under an eligible diagnosis for the 2025-26 school year:

- Students who qualified as "high-risk" and who are turning 6 on or before September 1, 2025
- Students who qualified based on being hospitalized or homebound



2025-26 NEW STUDENT APPLICATION CHECKLIST

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

Proof of Florida residency (for primary or secondary parent or guardian)

All documents must be current (within two months from the submission date, if a recurring bill or statement), valid, and match the primary or secondary parent or 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	Column B
Upload a Copy of <u>One</u> of These Documents	OR Upload Copies of <u>Two</u> of These Documents
Utility Bill (Electric, Gas, Water)	Florida Driver's License or State-Issued ID Card
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)	Insurance Policy Statement (Auto, Health, Home, or Renters)
Homestead or Property Tax Statement/Assessment	Mortgage Acceptance Letter
Permanent Change of Station (PCS) Military Orders*	Property Deed
Verification of Homelessness	Residential Internet Bill
Migrant Address Verification Letter	<i>Please note: both documents from Column B must be from the same guardian.</i>

*Active-duty members of the United States Armed Forces who do not have a Florida residential address at the time of application but have received Permanent Change of Station (PCS) orders must provide a copy of their PCS orders in the application documents and list the Florida address of the unit to which they are being assigned or from which they are being relieved.

Proof of child's age

A birth certificate (or non-expired passport) is required for FES-UA students three to six years old and FTC/FES-EO/ PEP rising kindergarten and first-grade students (five to six years old on or before September 1, 2025) during the school year for which you are applying.

Social Security Number

A social security number will need to be entered for you and your student.

Note: FES applications require student social security numbers. If you or your student do not have a social security number, leave this question blank. Your student will only be considered for FTC.

Additional documents required only for new FES-UA applications

Diagnosis documentation

[Click here](#) to access the list of accepted diagnosis documentation in the FES-UA Parent Handbook, Appendix A.

Note: Please remove password protection from all files. Document size is limited to 5 MB (only 5 documents per upload field). If your diagnosis documentation is too large, upload the pages that include the student's name, diagnosis, physician, psychologist or an autonomous APRN's information.

Additional documents required only for new FTC, FES-EO and PEP applications (if applicable)

Proof of income (only when applying for Income Priority)

Income documentation must be submitted for all members of the household 18 years and up

- Pay stubs from the 30 consecutive days closest to when you submit your application
- Any other sources of income, such as unemployment, social security and/or child support benefits

Note: If you do not input income and/or choose not to upload verification documents, you will enter the non-priority status. Step Up For Students is obligated to award scholarships to students from income-priority households first.

#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



J. CONFLICTS OF INTEREST

Employees may not use their position, influence, knowledge of confidential information, including trade secrets, or the Company's assets for personal commercial gain, for the benefit of any competing company or organization, or for the benefit of any other third party except as may be required in performance of their duties as employees of the Company. Further, employees shall not maintain an outside business or financial interest, or engage in any outside business or financial activity, which conflicts with the interests of the Company or which interferes with the employee's ability to fully perform the employee's job responsibilities, unless such prohibition is restricted by applicable law.

Employees **may not use their position, influence, access to confidential information or Company assets** to benefit themselves, family members, friends, or any outside parties. This includes, but is not limited to:

- Using privileged information for personal gain
- Directing business to a company in which the employee or a close associate has a financial interest
- Accepting gifts, payments, or services that could influence business decisions
- Engaging in outside employment or activities that conflict with job duties
- Employees are required to disclose any actual, potential, or perceived conflicts of interest to their manager or the Human Resources department as soon as they become aware of them. Failure to disclose a conflict may result in disciplinary action, up to and including termination.

Violation of this policy may result in disciplinary action, up to and including discharge.



B. WHISTLEBLOWER POLICY

Reporting Responsibility

It is the responsibility of all employees to report actual or perceived ethics violations or other suspected violations in accordance with this Whistleblower Policy.

No Retaliation

No employee who reports an actual or perceived ethics or other violation shall be subject to retaliation. An employee who retaliates against someone who has reported a violation 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.

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 actual or suspected ethics or other 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 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 CEO 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 General Counsel.

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.

Violation of this policy is subject to disciplinary action up to and including termination.

Nothing in this policy or any other Company policy or materials prohibits, prevents, or otherwise limits employees from (1) reporting possible violations of federal or other law or regulations to any governmental agency, regulatory body, or law enforcement authority (e.g., EEOC, NLRB, SEC, DOJ, CFTC, U.S. Congress, or an Inspector General), (2) filing a charge or complaint with any such governmental agency, or (3) participating, testifying, or assisting in any investigation, hearing, or other proceeding brought by, in conjunction with, or otherwise under the authority of any such governmental agency. Employees are also not required to notify or obtain permission from the Company when filing a governmental whistleblower charge or complaint or engaging or participating in protected whistleblower activity.

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 1st day of August 2015.

Attest

Kevin Law
(Witness)

[Signature]
(Witness)

Vincent Deduca
(Witness)

Margie Head
(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 }
COUNTY OF HARTFORD } ss. 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. _____ issued by the member company of The Hartford
subscribing this certificate, dated August 1, 2025
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, 2015 _____, 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, 2025 - August 1, 2026

Signed, Sealed, and Dated May 5, 2025

Attest or Witness

Shelby Wiggins

Surety

Hartford Fire Insurance Company

By:

Joelle LaPierre
Joelle L LaPierre, Attorney in fact



POWER OF ATTORNEY

Direct Inquiries, Bond Authenticity
and Claims to:
THE HARTFORD
BOND, T-14
One Hartford Plaza
Hartford, Connecticut 06155
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 Insurance Company of the Midwest**, a corporation duly organized under the laws of the State of Indiana

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. 21BSBHF7433

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.



Phyllis A. Clark

Phyllis A. Clark, Assistant Secretary

Joelle L. LaPierre

Joelle L. LaPierre, Assistant Vice President

STATE OF FLORIDA

COUNTY OF SEMINOLE

ss. Lake Mary

On this 1st day of March, 2024, before me personally came Joelle L. 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.



Mariluz Arce

Mariluz Arce
My Commission HH 287363
Expires July 13, 2026

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 5, 2025.

Signed and sealed in Lake Mary, Florida.



Keith D. Dozois

Keith D. Dozois, Assistant Vice President

POWER OF ATTORNEY

Direct Inquiries/Claims to:
THE HARTFORD
BOND, T-11
One Hartford Plaza
Hartford, Connecticut 06155
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. 21BSBHF7433

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

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

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 for instructions and the latest information.

2023
Open to Public Inspection

A For the 2023 calendar year, or tax year beginning JUL 1, 2023 and ending JUN 30, 2024

B Check if applicable: C Name of organization: STEP UP FOR STUDENTS - FLORIDA, INC. D Employer identification number: 59-3649371
E Telephone number: 904-352-2246
G Gross receipts \$: 904,641,069.
H(a) Is this a group return for subordinates?
H(b) Are all subordinates included?
I Tax-exempt status: 501(c)(3)
J Website: WWW.STEPUFORSTUDENTS.ORG
K Form of organization: Corporation
L Year of formation: 2000
M State of legal domicile: FL

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1-7a Activities & Governance, 8-12 Revenue, 13-19 Expenses, 20-22 Net Assets or Fund Balances.

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.

Signature of officer: JOSEPH E PFOUNTZ, CFO
Preparer: KELLI PECK
Firm: RSM US LLP, 7351 OFFICE PARK PLACE, MELBOURNE, FL 32940-8229

May the IRS discuss this return with the preparer shown above? See instructions [X] Yes [] No

**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**

Department of the Treasury
Internal Revenue Service

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I - Identification

Type or Print	Name of exempt organization, employer, or other filer, see instructions. STEP UP FOR STUDENTS - FLORIDA, INC.	Taxpayer identification number (TIN) 59-3649371
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 4655 SALISBURY ROAD, 400	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. JACKSONVILLE, FL 32256	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
 Plan Number _____
 Plan Year Ending (MM/DD/YYYY) _____

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of JOE PFOUNTZ
4655 SALISBURY RD, SUITE 400 - JACKSONVILLE, FL 32256

Telephone No. 904-352-2246 Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until MAY 15, 20 25, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 calendar year 20 _____ or
 tax year beginning JUL 1, 20 23, and ending JUN 30, 2024

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

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 [X] 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 [X] 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 \$ 1,177,681,896. including grants of \$ 1,149,326,299.) (Revenue \$) FLORIDA TAX CREDIT SCHOLARSHIP PROGRAM: IN THE 2023-24 SCHOOL YEAR, 132,180 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. IN 2023, THE FLORIDA STATE LEGISLATURE OPENED THE SCHOLARSHIP TO ALL ELIGIBLE RESIDENTS OF FLORIDA. QUALIFIED STUDENTS COULD RECEIVE A MAXIMUM SCHOLARSHIP OF \$11,223 DEPENDING ON GRADE LEVEL AND COUNTY RESIDENCE, FOR PRIVATE SCHOOL TUITION AND FEES OR A MAXIMUM OF \$2,232 IN TRANSPORTATION COSTS TO ATTEND AN OUT-OF-DISTRICT PUBLIC SCHOOL.

4b (Code:) (Expenses \$ 32,328,953. 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 (FORMERLY 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 \$ 7,024,886. including grants of \$ 6,267,023.) (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. QUALIFIED STUDENTS COULD RECEIVE A MAXIMUM SCHOLARSHIP OF \$11,223 DEPENDING ON GRADE LEVEL AND COUNTY RESIDENCE, FOR PRIVATE SCHOOL TUITION AND FEES OR A MAXIMUM OF \$2,232 IN TRANSPORTATION COSTS TO ATTEND AN OUT-OF-DISTRICT PUBLIC SCHOOL. THE SCHOLARSHIP BEGAN IN 2018 AND SERVED 893 STUDENTS DURING THE 2023-24

4d Other program services (Describe on Schedule O.) (Expenses \$ 4,671,894. including grants of \$) (Revenue \$)

4e Total program service expenses 1,221,707,629.

Part IV Checklist of Required Schedules

	Yes	No
1 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>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	X	
3 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>		X
4 Section 501(c)(3) organizations. 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>	X	
5 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>		X
6 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>		X
7 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>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 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>	X	
10 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>		X
11 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.		
a 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>	X	
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>		X
c 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>		X
d 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>	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f 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>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
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>	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
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>		X
15 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>		X
16 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>		X
17 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.</i> See instructions		X
18 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>	X	
19 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>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 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>		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 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>	X	
23 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>	X	
24a 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>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. 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>		X
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>		X
26 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>		X
27 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>		X
28 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):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c 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>		X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 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>		X
33 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>		X
34 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>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	X	
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>		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 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>		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	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
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

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

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee reporting, tax returns, unrelated business income, foreign accounts, prohibited transactions, and various organizational requirements.

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

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 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.		
1b	Enter the number of voting members included on line 1a, above, who are independent		
2	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
3	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
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	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
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	X	
8b	Each committee with authority to act on behalf of the governing body?	X	
9	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
10a	Did the organization have local chapters, branches, or affiliates?		X
10b	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?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	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?		
15a	The organization's CEO, Executive Director, or top management official	X	
15b	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	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
16b	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	36.00 4.00			X				312,563.	34,730.	40,244.
(2) SHAFAYET IMAM CIO, SUPS (THRU 05/24)	36.00 4.00			X				233,821.	25,980.	46,525.
(3) JOE PFOUNTZ TREASURER & CFO	36.00 4.00			X				237,608.	26,400.	39,456.
(4) LESLEY SEARCY SECRETARY & CGO	36.00 4.00			X				241,973.	26,886.	13,211.
(5) JILL LAROSE CHIEF CULTURE OFFICER	36.00 4.00			X				193,861.	21,540.	20,645.
(6) ASHA DESHPANDE SR DIR ENT DATA OP STG(THRU 08/24)	36.00 4.00					X		192,272.	21,367.	11,721.
(7) CRAIG GONSALVES VP OF IT SOLUTIONS	36.00 4.00					X		156,316.	17,368.	42,871.
(8) SUSAN DUGAN VP OF FINANCE (THRU 12/23)	36.00 4.00					X		172,044.	19,116.	10,288.
(9) JILLIAN METZ VP OF EXTERNAL RELATIONS	36.00 4.00					X		150,365.	16,708.	28,677.
(10) SEAN K CHARTIER ARCHITECT, DATA	36.00 4.00					X		155,621.	17,292.	18,473.
(11) ALEXANDER J MANGAN CHIEF PRODUCT OFFICER	36.00 4.00			X				132,845.	14,760.	26,176.
(12) SAMANTHA ESPINOSA CHIEF HUMAN RESOURCES OFFICER	36.00 4.00			X				123,619.	13,736.	19,390.
(13) RUTH ROSE CHIEF CUST. EXP. OFFICER(THRU 09/24)	36.00 4.00			X				103,307.	11,478.	13,038.
(14) JOHN F KIRTLEY BOARD CHAIR	36.00 4.00	X						0.	0.	0.
(15) ALFRED "AL" LAWSON DIRECTOR	2.00 2.00	X						0.	0.	0.
(16) RICHARD OUTRAM DIRECTOR	2.00 2.00	X						0.	0.	0.
(17) CURTIS STOKES DIRECTOR	2.00 2.00	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) TERRY JOVE DIRECTOR	2,00 2,00	X						0.	0.	0.
(19) JOHN LEGG DIRECTOR	2,00 2,00	X						0.	0.	0.
(20) DENISHA MERRIWEATHER DIRECTOR	2,00 2,00	X						0.	0.	0.
(21) LINH LAM DIRECTOR	2,00 2,00	X						0.	0.	0.
(22) BARON CONCORS DIRECTOR	2,00 2,00	X						0.	0.	0.
(23) KAREN HOBBS DIRECTOR	2,00 2,00	X						0.	0.	0.
1b Subtotal								2,406,215.	267,361.	330,715.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								2,406,215.	267,361.	330,715.

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 22

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
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? <i>If "Yes," complete Schedule J for such individual</i>	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		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 SOUTHPOINT BLVD., STE 140, JACKSONVILLE, FL 32216	SOFTWARE DEVELOPMENT	10,947,417.
SUTHERLAND GLOBAL SERVICES CANADA ULC, 500 OUELLETTE AVE, 8TH FLOOR, WINDOR, CANADA	CUSTOMER SERVICE CALL CENTER	3,871,941.
SUTHERLAND GLOBAL SERVICES INC, 175 SULLY'S TRAIL, SUITE 301, PITTSFORD, NY	CUSTOMER SERVICE CALL CENTER	3,694,369.
PRAXENT LLC, 9450 SW GEMINI DR. PMB 99128, BEAVERTON, OR 97008	SOFTWARE DEVELOPMENT	1,943,034.
ASTON CARTER P.O. BOX 7410408, CHICAGO, IL 60674-0408	TEMP AGENCY	1,728,594.

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 7

Part VIII Statement of Revenue

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

				(A)	(B)	(C)	(D)	
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c	3,129.				
	d	Related organizations	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	881,564,631.				
	g	Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f				881,567,760.			
Program Service Revenue				Business Code				
	2 a							
	b							
	c							
	d							
	e							
	f	All other program service revenue						
g Total. Add lines 2a-2f								
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		23,015,059.			23,015,059.	
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
	6 a	Gross rents	(i) Real					
			(ii) Personal					
	6 b	Less: rental expenses						
	6 c	Rental income or (loss)						
	d Net rental income or (loss)							
	7 a	Gross amount from sales of assets other than inventory	(i) Securities					
			(ii) Other					
	7 b	Less: cost or other basis and sales expenses						
	7 c	Gain or (loss)						
	d Net gain or (loss)							
8 a	Gross income from fundraising events (not including \$ 3,129. of contributions reported on line 1c). See Part IV, line 18			58,250.				
8 b	Less: direct expenses			29,881.				
c Net income or (loss) from fundraising events				28,369.			28,369.	
9 a	Gross income from gaming activities. See Part IV, line 19							
9 b	Less: direct expenses							
c Net income or (loss) from gaming activities								
10 a	Gross sales of inventory, less returns and allowances							
10 b	Less: cost of goods sold							
c Net income or (loss) from sales of inventory								
Miscellaneous Revenue				Business Code				
	11 a							
	b							
	c							
	d	All other revenue						
e Total. Add lines 11a-11d								
12 Total revenue. See instructions				904,611,188.	0.	0.	23,043,428.	

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
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	1,155,593,322.	1,155,593,322.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	3,389,363.	798,280.	2,591,083.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	26,031,288.	17,368,526.	7,507,351.	1,155,411.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,125,867.	738,780.	336,308.	50,779.
9 Other employee benefits	2,908,644.	1,937,395.	844,777.	126,472.
10 Payroll taxes	2,227,239.	1,393,804.	744,746.	88,689.
11 Fees for services (nonemployees):				
a Management				
b Legal	502,494.	8,274.	479,220.	15,000.
c Accounting	142,252.		142,252.	
d Lobbying	478,635.	478,635.		
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion	2,278,287.	1,995,261.	207,864.	75,162.
13 Office expenses	308,277.	194,778.	92,392.	21,107.
14 Information technology				
15 Royalties				
16 Occupancy	464,237.	464,237.		
17 Travel	525,285.	241,336.	222,396.	61,553.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	4,156,573.	4,156,573.		
23 Insurance	482,679.	482,679.		
24 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.)				
a CONTRACT SERVICES	31,449,596.	28,132,404.	3,145,022.	172,170.
b SOFTWARE LICENSES, FEES	4,307,960.	3,567,083.	657,880.	82,997.
c REPAIR AND MAINTENANCE	2,630,577.	2,563,348.	67,229.	
d OTHER COST	1,218,037.	987,074.	149,515.	81,448.
e All other expenses	1,117,901.	605,840.	426,170.	85,891.
25 Total functional expenses. Add lines 1 through 24e	1,241,338,513.	1,221,707,629.	17,614,205.	2,016,679.
26 Joint costs. 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
Assets	1 Cash - non-interest-bearing	611,217,473.	1	220,751,706.
	2 Savings and temporary cash investments	116,000.	2	116,000.
	3 Pledges and grants receivable, net	553,897,108.	3	561,494,599.
	4 Accounts receivable, net	5,886,257.	4	8,987,383.
	5 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		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	743,483.	9	573,473.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 34,123,548.		
	b Less: accumulated depreciation	10b 8,920,435.		
		13,974,322.	10c	25,203,113.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11	333,493,981.	15	671,078,812.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	1,519,328,624.	16	1,488,205,086.	
Liabilities	17 Accounts payable and accrued expenses	55,527,729.	17	21,063,741.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	331,079,855.	21	671,078,812.
	22 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		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 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	0.	25	68,818.
	26 Total liabilities. Add lines 17 through 25	386,607,584.	26	692,211,371.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	28,805,206.	27	36,918,215.
	28 Net assets with donor restrictions	1,103,915,834.	28	759,075,500.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	1,132,721,040.	32	795,993,715.
33 Total liabilities and net assets/fund balances	1,519,328,624.	33	1,488,205,086.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	904,611,188.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,241,338,513.
3	Revenue less expenses. Subtract line 2 from line 1	3	-336,727,325.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,132,721,040.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	795,993,715.

Part XII Financial Statements and Reporting

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

- 1** Accounting method used to prepare the Form 990: Cash Accrual Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a** 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:
 Separate basis Consolidated basis Both consolidated and separate basis
- 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:
 Separate basis Consolidated basis Both consolidated and separate basis
- c** 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.
- 3a** 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** 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 _____

	Yes	No
2a		X
2b	X	
2c	X	
3a	X	
3b	X	

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization STEP UP FOR STUDENTS - FLORIDA, INC.	Employer identification number 59-3649371
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

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).

(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		
Total						

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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	618,153,616.	988,188,946.	821,353,700.	896,372,611.	881,567,760.	4205636633.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	618,153,616.	988,188,946.	821,353,700.	896,372,611.	881,567,760.	4205636633.
5 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)						1127532469.
6 Public support. Subtract line 5 from line 4.						3078104164.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	618,153,616.	988,188,946.	821,353,700.	896,372,611.	881,567,760.	4205636633.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1,464,788.	51,437.	457,315.	16,661,008.	23,015,059.	41,649,607.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	440.	25,811.	59,161.			85,412.
11 Total support. Add lines 7 through 10						4247371652.
12 Gross receipts from related activities, etc. (see instructions)					12	1,203,638.
13 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						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	72.47 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	71.71 %
16a 33 1/3% support test - 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2022. 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 stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2023. 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 stop here. 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 10% -facts-and-circumstances test - 2022. 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 stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. 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"/>

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

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income; 11 Net income from unrelated business activities not included on line 10b; 12 Other income; 13 Total support.

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

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2023; Row 16: Public support percentage from 2022 Schedule A, Part III, line 15.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2023; Row 18: Investment income percentage from 2022 Schedule A, Part III, line 17.

19a 33 1/3% support tests - 2023. 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 - 2022. 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
1 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>		
2 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>		
3a 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 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>		
c 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>		
4a 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 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>		
c 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>		
5a 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 Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 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>		
7 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>		
8 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>		
9a 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 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>		
c 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>		
10a 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 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
11 Has the organization accepted a gift or contribution from any of the following persons?		
a 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 A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
11a		
11b		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 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? <i>If "No," describe in Part VI 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.</i>		
2 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? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
1		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 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)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 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?		
2 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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a 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? <i>If "Yes," then in Part VI 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.</i>	Yes	No	
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? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a 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? <i>If "Yes" or "No" provide details in Part VI.</i>			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>			
2a			
2b			
3a			
3b			

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	Adjusted Net Income (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	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount 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	Minimum Asset Amount (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	Distributable Amount. 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).		

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2023		
a	From 2018		
b	From 2019		
c	From 2020		
d	From 2021		
e	From 2022		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2023 distributable amount		
i	Carryover from 2018 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2023 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2023 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2024. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2019		
b	Excess from 2020		
c	Excess from 2021		
d	Excess from 2022		
e	Excess from 2023		

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

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, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Name of the organization

STEP UP FOR STUDENTS - FLORIDA, INC.

Employer identification number

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).

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

Schedule B (Form 990) (2023)

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

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
1	<hr/> <hr/> <hr/>	\$ 54,090,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<hr/> <hr/> <hr/>	\$ 170,000,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	<hr/> <hr/> <hr/>	\$ 55,700,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	<hr/> <hr/> <hr/>	\$ 47,525,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	<hr/> <hr/> <hr/>	\$ 37,000,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	<hr/> <hr/> <hr/>	\$ 40,000,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

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

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____

Name of organization STEP UP FOR STUDENTS - FLORIDA, INC.	Employer identification number 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	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE C
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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 for instructions and the latest information.

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
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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-.

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												
1a	Total lobbying expenditures to influence public opinion (grassroots lobbying)	197,370.													
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	282,841.													
c	Total lobbying expenditures (add lines 1a and 1b)	480,211.													
d	Other exempt purpose expenditures	1,240,890,064.													
e	Total exempt purpose expenditures (add lines 1c and 1d)	1,241,370,275.													
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	1,000,000.													
<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 50%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 50%;">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.														
g	Grassroots nontaxable amount (enter 25% of line 1f)	250,000.													
h	Subtract line 1g from line 1a. If zero or less, enter -0-	0.													
i	Subtract line 1f from line 1c. If zero or less, enter -0-	0.													
j	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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) Total
2a Lobbying nontaxable amount	1,000,000.	1,000,000.	1,000,000.	1,000,000.	4,000,000.
b Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000.
c Total lobbying expenditures	482,783.	514,259.	439,559.	480,211.	1,916,812.
d Grassroots nontaxable amount	250,000.	250,000.	250,000.	250,000.	1,000,000.
e Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000.
f Grassroots lobbying expenditures	216,615.	225,321.	154,789.	197,370.	794,095.

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
1 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:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? ..			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d 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
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

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."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 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?	4	
5 Taxable amount of lobbying and political expenditures. See instructions	5	

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

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 for instructions and the latest information.

OMB No. 1545-0047

2023

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two questions about donor property and grant fund usage.

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

Form with multiple sections: 1. Purpose(s) of conservation easements (checkboxes for land, habitat, open space, historic area, structure). 2. Conservation contribution details (table with 2 columns: Description, Held at the End of the Tax Year). 3-9. Questions about monitoring, expenses, and reporting requirements.

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.

Form with 3 main sections: 1a. Text of footnote for art collections. 1b. Amounts for art collections (revenue/assets). 2. Amounts for art collections for financial gain (revenue/assets).

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
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 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 | 331,079,855. |
| d Additions during the year | 3,355,222,444. |
| e Distributions during the year | 3,015,223,487. |
| f Ending balance | 671,078,812. |
- 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 in 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:
- | | Yes | No |
|--|-----|----|
| (i) Unrelated organizations? | | |
| (ii) Related organizations? | | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | | |
- 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.	45,719.	1,825.
d Equipment		34,076,004.	8,874,716.	25,201,288.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				25,203,113.

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)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

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)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

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	557,982,206.
(2) FUNDS HELD IN TRUST AS RESTRICTED CASH FOR SCHOLARSHIPS PAYABLE	113,096,606.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	671,078,812.

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.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DUE TO RELATED PARTY	68,818.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	68,818.

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.

1	Total revenue, gains, and other support per audited financial statements	1	904,642,950.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	1,881.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	29,881.
e	Add lines 2a through 2d	2e	31,762.
3	Subtract line 2e from line 1	3	904,611,188.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	904,611,188.

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.

1	Total expenses and losses per audited financial statements	1	1,241,370,275.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	1,881.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	29,881.
e	Add lines 2a through 2d	2e	31,762.
3	Subtract line 2e from line 1	3	1,241,338,513.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	1,241,338,513.

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 (FES UA, 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.

THE NEW WORLDS SCHOLARSHIP WAS CREATED IN 2018 TO PROVIDE ACADEMIC SUPPORT

Part XIII Supplemental Information (continued)

FOR ELEMENTARY SCHOOL STUDENTS IN DISTRICT OR CHARTER SCHOOLS, WHO STRUGGLED IN READING AND WAS EXPANDED TO INCLUDE MATH IN 2023. STEP UP FOR STUDENTS-FLORIDA, AS AN APPROVED SCHOLARSHIP FUNDING ORGANIZATION, ADMINISTERS THE PROGRAM. THE SCHOLARSHIP IS AVAILABLE TO STUDENTS IN K- THROUGH FIFTH-GRADE WHO HAVE SCORED A LEVEL 1 OR 2 ON THE ENGLISH LANGUAGE ARTS AND/OR MATH SECTIONS OF THE FLORIDA STANDARDS ASSESSMENT. EACH SCHOLARSHIP IS WORTH \$500, IRRESPECTIVE OF WHETHER THE STUDENT NEEDS HELP IN EITHER OR BOTH AREAS OF STUDY. THE PARENT CAN USE THESE FUNDS 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 SCHOLARSHIP ACCOUNT PROGRAM, 31,764 STUDENTS RECEIVED SCHOLARSHIPS IN THE 2023-24 SCHOOL YEAR.

IN JUNE 2023, THE FLORIDA TAX CREDIT (FTC) AND FAMILY EMPOWERMENT SCHOLARSHIP FOR EDUCATIONAL OPTIONS (FES EO) WERE CONVERTED FROM TUITION AND FEE BASED SCHOLARSHIPS TO EDUCATIONAL SAVINGS ACCOUNTS (ESA), SIMILAR TO THE FES UA PROGRAM ALTHOUGH TUITION AND FEE PAYMENTS MUST BE MADE BEFORE REIMBURSEMENTS, MYSCHOLARSHOP (THE ORGANIZATION'S MARKETPLACE OF EDUCATIONAL PRODUCTS) OR PROVIDERS.

ALSO IN JUNE 2023, LEGISLATION CREATED THE FLORIDA TAX CREDIT PERSONAL EDUCATION PROGRAM (FTC PEP) FOR K-12 FLORIDA STUDENTS WHO ARE NOT ENROLLED FULL-TIME IN PRIVATE OR PUBLIC SCHOOL OR A HOME EDUCATION PROGRAM. THE PROGRAM ALLOWS STUDNETS TO RECEIVE FUNDS FOR PARENT DIRECTED EDUCATION.

DURING THE YEARS ENDED JUNE 30, 2024 AND 2023, SUFS-FL DISTRIBUTED APPROXIMATELY \$3 BILLION AND \$556.6 MILLION, LEAVING A BALANCE OF APPROXIMATELY \$331.0 MILLION AND \$191.1 MILLION RESPECTIVELY FOR BOTH THE

Part XIII Supplemental Information (continued)

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 THE FES UA, FES EO AND NEW
WORLDS 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, 2021.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSES	29,881.
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PART XII, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSES	29,881.
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SCHEDULE D, PART VI - LAND, BUILDINGS AND EQUIPMENT

BEGINNING IN 2021, STEP UP FOR STUDENTS - FLORIDA HAD AN INCREASE IN
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 CONTAINS STUDENT ACCOUNTS AND IS THE PLATFORM ON WHICH
PAYMENTS TO SCHOOLS, PROVIDERS, AND PARENTS ARE RECORDED. THIS IS

Part XIII Supplemental Information *(continued)*

CLOUD-BASED, WHICH ALLOWS 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 G
(Form 990)**

Supplemental Information Regarding Fundraising or Gaming Activities
Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization STEP UP FOR STUDENTS - FLORIDA, INC.	Employer identification number 59-3649371
---	--

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- | | |
|---|--|
| a <input type="checkbox"/> Mail solicitations | e <input type="checkbox"/> Solicitation of non-government grants |
| b <input type="checkbox"/> Internet and email solicitations | f <input type="checkbox"/> Solicitation of government grants |
| c <input type="checkbox"/> Phone solicitations | g <input type="checkbox"/> Special fundraising events |
| d <input type="checkbox"/> In-person solicitations | |
- 2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No
- b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total						

- 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.
- _____
- _____
- _____
- _____
- _____
- _____
- _____
- _____
- _____
- _____

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		CHIP IN FOR CHOICE GOLF TOURNAMENT (event type)	(event type)	NONE (total number)	
Revenue	1	Gross receipts	61,379.		61,379.
	2	Less: Contributions	3,129.		3,129.
	3	Gross income (line 1 minus line 2)	58,250.		58,250.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs	13,302.		13,302.
	7	Food and beverages	584.		584.
	8	Entertainment	600.		600.
	9	Other direct expenses	15,395.		15,395.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			29,881.
11	Net income summary. Subtract line 10 from line 3, column (d)			28,369.	

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1	Gross revenue			
	2	Cash prizes			
Direct Expenses	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7	Direct expense summary. Add lines 2 through 5 in column (d)				
8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity conducted in:

a	The organization's facility	13a	%
b	An outside facility	13b	%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name _____

Address _____

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____
- c If "Yes," enter name and address of the third party:

Name _____

Address _____

16 Gaming manager information:

Name _____

Gaming manager compensation \$ _____

Description of services provided _____

- Director/officer
- Employee
- Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

**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 for the latest information.

OMB No. 1545-0047

2023

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.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) 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
- For Paperwork Reduction Act Notice, see the Instructions for Form 990.** **Schedule I (Form 990) 2023**

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	130298	1001410875	0.		
HOPE SCHOLARSHIP PROGRAM	893	6,267,023.	0.		

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 for instructions and the latest information.

OMB No. 1545-0047

2023

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

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

Schedule J (Form 990) 2023

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	(i) 312,563.	0.	0.	16,451.	19,769.	348,783.	0.
(ii) 34,730.	0.	0.	1,828.	2,196.	38,754.	0.	
(2) SHAFAYET IMAM CIO, SUFS (THRU 05/24)	(i) 233,821.	0.	0.	12,338.	29,535.	275,694.	0.
(ii) 25,980.	0.	0.	1,370.	3,282.	30,632.	0.	
(3) JOE PFOUNTZ TREASURER & CFO	(i) 237,608.	0.	0.	15,506.	20,006.	273,120.	0.
(ii) 26,400.	0.	0.	1,722.	2,222.	30,344.	0.	
(4) LESLEY SEARCY SECRETARY & CGO	(i) 241,973.	0.	0.	11,889.	0.	253,862.	0.
(ii) 26,886.	0.	0.	1,322.	0.	28,208.	0.	
(5) JILL LAROSE CHIEF CULTURE OFFICER	(i) 193,861.	0.	0.	8,722.	9,857.	212,440.	0.
(ii) 21,540.	0.	0.	970.	1,096.	23,606.	0.	
(6) ASHA DESHPANDE SR DIR ENT DATA OP STG(THRU 08/24)	(i) 192,272.	0.	0.	10,549.	0.	202,821.	0.
(ii) 21,367.	0.	0.	1,172.	0.	22,539.	0.	
(7) CRAIG GONSALVES VP OF IT SOLUTIONS	(i) 156,316.	0.	0.	9,048.	29,535.	194,899.	0.
(ii) 17,368.	0.	0.	1,006.	3,282.	21,656.	0.	
(8) SUSAN DUGAN VP OF FINANCE (THRU 12/23)	(i) 172,044.	0.	0.	9,260.	0.	181,304.	0.
(ii) 19,116.	0.	0.	1,028.	0.	20,144.	0.	
(9) JILLIAN METZ VP OF EXTERNAL RELATIONS	(i) 150,365.	0.	0.	8,402.	17,407.	176,174.	0.
(ii) 16,708.	0.	0.	934.	1,934.	19,576.	0.	
(10) SEAN K CHARTIER ARCHITECT, DATA	(i) 155,621.	0.	0.	8,921.	7,704.	172,246.	0.
(ii) 17,292.	0.	0.	992.	856.	19,140.	0.	
(11) ALEXANDER J MANGAN CHIEF PRODUCT OFFICER	(i) 132,845.	0.	0.	6,490.	17,068.	156,403.	0.
(ii) 14,760.	0.	0.	722.	1,896.	17,378.	0.	
(12) SAMANTHA ESPINOSA CHIEF HUMAN RESOURCES OFFICER	(i) 123,619.	0.	0.	5,842.	11,610.	141,071.	0.
(ii) 13,736.	0.	0.	648.	1,290.	15,674.	0.	
(i)							
(ii)							
(i)							
(ii)							
(i)							
(ii)							
(i)							
(ii)							

**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 for the latest information.

OMB No. 1545-0047

2023

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 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

FLORIDA TAX CREDIT PERSONAL EDUCATION PROGRAM (FTC PEP): K-12 FLORIDA

STUDENTS WHO ARE NOT ENROLLED IN PUBLIC SCHOOL OR A HOME EDUCATION

PROGRAM CAN QUALIFY FOR A PERSONALIZED EDUCATION PROGRAM THROUGH THE

FLORIDA TAX CREDIT SCHOLARSHIP PROGRAM. THE PROGRAM ALLOWS STUDENTS TO

RECEIVE A MAXIMUM SCHOLARSHIP OF \$11,223, REGARDLESS OF HOUSEHOLD

INCOME, TO RECEIVE PARENT-DIRECTED EDUCATION. THE FUNDS ARE PLACED

INTO AN EDUCATION SAVINGS ACCOUNT (ESA) AND CAN BE USED TO PAY FOR

INSTRUCTIONAL MATERIALS/CURRICULUM, CONTRACTED SERVICES PROVIDED BY A

PUBLIC SCHOOL (INCLUDING CLASSES), TUITION FOR AN ELIGIBLE HOME

EDUCATION INSTRUCTION PROGRAM, FEES FOR STANDARDIZED TESTING, PRIVATE

TUTORING, POST-SECONDARY EDUCATION AND DIGITAL MATERIALS EXCLUSIVE OF

DIGITAL DEVICES.

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

SFO, ADMINISTERED THIS SCHOLARSHIP AND SERVED 145,155 K-12 STUDENTS FOR

THE 2023-2024 SCHOOL YEAR. IN 2023, THE FLORIDA STATE LEGISLATURE

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

Schedule O (Form 990) 2023

Name of the organization STEP UP FOR STUDENTS - FLORIDA, INC.	Employer identification number 59-3649371
--	--

OPENED THE SCHOLARSHIP TO ALL ELIGIBLE RESIDENTS OF FLORIDA. QUALIFIED

STUDENTS COULD RECEIVE UP TO A MAXIMUM SCHOLARSHIP OF \$11,223 DEPENDING

ON GRADE LEVEL AND COUNTY RESIDENCE, FOR PRIVATE SCHOOL TUITION AND

FEES OR UP TO \$2,232 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 2023-24 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, 96,678 ELIGIBLE STUDENTS RECEIVED A SCHOLARSHIP FOR THE

2023-24 SCHOOL YEAR AT AN AVERAGE OF \$9,990 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,

SPECIALISTS, CURRICULUM, TECHNOLOGY EVEN A COLLEGE SAVINGS ACCOUNT.

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

SCHOOL YEAR. UP TO 95% OF UNUSED FUNDS IN THE HOPE SCHOLARSHIP PROGRAM

CAN BE 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: NEW WORLDS SCHOLARSHIP ACCOUNT

PROGRAM: THE NEW WORLDS SCHOLARSHIP WAS CREATED IN 2018 TO PROVIDE

ACADEMIC SUPPORT FOR ELEMENTARY SCHOOL STUDENTS IN DISTRICT OR CHARTER

SCHOOLS, WHO STRUGGLED IN READING AND WAS EXPANDED TO INCLUDE MATH IN

Name of the organization STEP UP FOR STUDENTS - FLORIDA, INC.	Employer identification number 59-3649371
--	--

2023. STEP UP FOR STUDENTS-FLORIDA, AS AN APPROVED SCHOLARSHIP FUNDING

ORGANIZATION, ADMINISTERS THE PROGRAM. THE SCHOLARSHIP IS AVAILABLE TO

STUDENTS IN K- THROUGH FIFTH-GRADE WHO HAVE SCORED A LEVEL 1 OR 2 ON

THE ENGLISH LANGUAGE ARTS AND/OR MATH SECTIONS OF THE FLORIDA STANDARDS

ASSESSMENT. EACH SCHOLARSHIP IS WORTH \$500, IRRESPECTIVE OF WHETHER

THE STUDENT NEEDS HELP IN EITHER OR BOTH AREAS OF STUDY. THE PARENT

CAN USE THESE FUNDS 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 SCHOLARSHIP ACCOUNT

PROGRAM, 31,764 STUDENTS RECEIVED SCHOLARSHIPS IN THE 2023-24 SCHOOL

YEAR.

EXPENSES \$ 1,761,321. 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

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 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.

Name of the organization STEP UP FOR STUDENTS - FLORIDA, INC.	Employer identification number 59-3649371
--	--

EXPENSES \$ 2,910,573. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

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

FORM 990 IS PREPARED BY THE ORGANIZATION'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 FINANCIAL ANALYST AND/OR THE HEAD OF PROCUREMENT REVIEW EACH CONTRACT THE ORGANIZATION ENTERS. THE CFO REVIEWS CONTRACTS AS APPROPRIATE. 3) FINANCE STAFF AND THE CONTROLLER REVIEW ALL PAYMENTS AS THEY ARE MADE FOR POSSIBLE CONFLICTS.

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

THE COMPENSATION COMMITTEE OF THE BOARD OF DIRECTORS REVIEWS COMPARABLE COMPENSATION AND BENEFITS DATA OF SIMILAR ORGANIZATIONS. DURING FISCAL YEAR 2024, 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

Name of the organization STEP UP FOR STUDENTS - FLORIDA, INC.	Employer identification number 59-3649371
--	--

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.STEPUFORSTUDENTS.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.

Name of the organization

STEP UP FOR STUDENTS - FLORIDA, INC.

Go to www.irs.gov/Form990 for instructions and the latest information.

Employer identification number
59-3649371

OMB No. 1545-0047
2023
Open to Public Inspection

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	SUPPORT FOR SCHOLARSHIP FUNDING	FLORIDA	501(C)(3)	LINE 12A, I	STEP UP FOR STUDENTS - FLORIDA, INC.		X

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule R (Form 990) 2023

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.

1 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?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

2 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	25,004,371. FMV	
(2) STEP UP FOR STUDENTS FLORIDA	P	389,082. FMV	
(3) STEP UP FOR STUDENTS WEST VIRGINIA	Q	320,264. FMV	
(4)			
(5)			
(6)			

Step Up For Students- Florida, Inc. and Subsidiaries

Consolidated Financial Report
June 30, 2024

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Independent Auditor's Report

Board of Directors
Step Up For Students-Florida, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the consolidated financial statements of Step Up for Students-Florida, Inc. and its subsidiaries (the Organization), which comprise the consolidated statement of financial position as of June 30, 2024, 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, 2024, 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 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 7, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, 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, consolidating statement of activities, and the schedule of expenditures of state financial assistance, as required by the State of Florida Chapter 10.650, *Rules of the Auditor General*, are presented for purposes of additional analysis and are 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 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 January 6, 2025, 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 and 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
January 6, 2025

Step Up For Students-Florida, Inc. and Subsidiaries

Consolidated Statement of Financial Position

June 30, 2024

(With Summarized Comparative Information as of June 30, 2023)

	2024	2023
Assets		
Current assets:		
Cash and cash equivalents	\$ 221,471,873	\$ 612,225,605
Pledges receivable, less allowance for uncollectible pledges of \$20,000,000 and \$22,000,000 in 2024 and 2023, respectively	561,494,599	553,897,108
Other receivables, less allowance for uncollectible accounts of \$1,307,466 and \$936,707 in 2024 and 2023, respectively	10,070,375	6,427,241
Prepaid expenses and other assets	1,164,146	1,215,071
Cash and cash equivalents restricted for FTC PEP and FTC ESA	113,096,606	-
Funds held in trust for students	562,034,175	332,647,878
Total current assets	1,469,331,774	1,506,412,903
Restricted certificate of deposit	116,000	116,000
Right-of-use lease assets	1,175,682	1,682,270
Property and equipment, net	25,774,759	14,277,664
Total assets	\$ 1,496,398,215	\$ 1,522,488,837
Liabilities and Net Assets		
Current liabilities:		
Accounts payable	\$ 19,016,078	\$ 51,346,658
Accrued expenses	3,829,289	5,208,250
Scholarships payable - FTC PEP and FTC ESA	113,096,606	-
Funds held in trust for students liability	562,034,175	332,647,878
Current portion of right-of-use lease liabilities	519,330	503,804
Total current liabilities	698,495,478	389,706,590
Right-of-use lease liabilities, net of current portion	698,182	1,217,512
Total liabilities	699,193,660	390,924,102
Net assets:		
Without donor restrictions	38,129,055	27,354,582
With donor restrictions	759,075,500	1,104,210,153
Total net assets	797,204,555	1,131,564,735
Total liabilities and net assets	\$ 1,496,398,215	\$ 1,522,488,837

See notes to consolidated financial statements.

Step Up For Students-Florida, Inc. and Subsidiaries

Consolidated Statement of Activities

Year Ended June 30, 2024

(With Summarized Comparative Information for the Year Ended June 30, 2023)

	2024			Total 2023
	Without Donor Restrictions	With Donor Restrictions	Total	
Revenues and support:				
Contributions and grants:				
Florida Tax Credit Scholarship Program	\$ 82,563,619	\$ 720,533,714	\$ 803,097,333	\$ 816,147,482
Hope Scholarship Program	10,652,175	67,474,683	78,126,858	79,754,702
Grants and other contributions	403,700	-	403,700	537,022
Other revenue and interest income	330,319	22,736,909	23,067,228	16,640,431
Scholarship service contract revenue	2,023,330	-	2,023,330	1,086,504
Net assets released from restrictions	1,155,879,959	(1,155,879,959)	-	-
Total revenues and support	1,251,853,102	(345,134,653)	906,718,449	914,166,141
Expenses:				
Program services:				
Florida Tax Credit Scholarship Program	1,177,598,200	-	1,177,598,200	717,171,898
Family Empowerment Scholarship Program	31,043,022	-	31,043,022	15,812,721
Hope Scholarship Program	7,034,780	-	7,034,780	6,134,780
Policy, Strategic Communications, Legislative Affairs and Advocacy	3,019,146	-	3,019,146	5,547,724
New Worlds Scholarship Accounts Program	1,780,426	-	1,780,426	928,631
Scholarship Service Contract	968,140	-	968,140	597,628
Total program services	1,221,443,714	-	1,221,443,714	746,193,382
Supporting services:				
General and administrative	17,587,936	-	17,587,936	10,232,054
Development and fundraising	2,046,979	-	2,046,979	1,821,891
Total supporting services	19,634,915	-	19,634,915	12,053,945
Total expenses	1,241,078,629	-	1,241,078,629	758,247,327
Change in net assets	10,774,473	(345,134,653)	(334,360,180)	155,918,814
Net assets:				
Beginning	27,354,582	1,104,210,153	1,131,564,735	975,645,921
Ending	\$ 38,129,055	\$ 759,075,500	\$ 797,204,555	\$ 1,131,564,735

See notes to consolidated financial statements.

Step Up For Students-Florida, Inc. and Subsidiaries

Consolidated Statement of Functional Expenses
Year Ended June 30, 2024

(With Summarized Comparative Information for the Year Ended June 30, 2023)

	2024										
	Florida					Program Services					Total Program Services
	Tax Credit Scholarship Program	Family Empowerment Scholarship Program	Hope Scholarship Program	Policy, Strategic Communications, Legislative Affairs and Advocacy	New Worlds Scholarship Accounts Program	Scholarship Service Contract	Scholarship Service Contract	Scholarship Service Contract	Scholarship Service Contract	Scholarship Service Contract	
Scholarships and grants	\$ 1,149,326,299	\$ -	\$ 6,267,023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,155,593,322
Contract services	8,655,701	17,077,364	245,621	480,621	639,317	712,157	712,157	712,157	712,157	712,157	27,810,761
Salaries and wages	8,023,655	7,920,487	282,725	1,480,998	580,458	120,604	120,604	120,604	120,604	120,604	18,408,927
Payroll taxes and employee benefits	1,860,463	1,758,049	54,767	361,855	143,676	26,744	26,744	26,744	26,744	26,744	4,205,554
Software licenses, fees and subscriptions	2,415,324	895,847	43,824	151,761	92,091	-	-	-	-	-	3,598,847
Depreciation	2,865,212	1,013,318	55,093	-	118,057	-	-	-	-	-	4,051,680
Repairs and maintenance	1,831,656	624,911	33,976	-	72,805	101,146	101,146	101,146	101,146	101,146	2,664,494
Recruiting and advertising	578,051	901,231	3,642	441,238	74,861	(446)	(446)	(446)	(446)	(446)	1,998,577
Other costs	744,241	220,712	2,704	16,111	8,411	4,982	4,982	4,982	4,982	4,982	997,161
Professional fees	5,651	2,272	101	-	250	-	-	-	-	-	8,274
Rent	436,616	113,175	6,153	-	13,185	-	-	-	-	-	569,129
Travel, lodging and meals	112,801	84,630	1,411	45,957	5,139	-	-	-	-	-	249,938
Bank charges and fees	234,079	218,832	22,647	-	10,004	-	-	-	-	-	485,562
Insurance	344,901	117,671	6,398	-	13,709	-	-	-	-	-	482,679
Provision for doubtful accounts	(7,730)	-	-	-	-	-	-	-	-	-	(7,730)
Printing and postage	49,333	43,426	3,355	29,157	3,026	-	-	-	-	-	128,297
Telephone	79,476	31,852	1,426	8	3,510	2,953	2,953	2,953	2,953	2,953	119,225
Office expenses	42,471	19,245	3,914	11,440	1,927	-	-	-	-	-	78,997
Total	\$ 1,177,598,200	\$ 31,043,022	\$ 7,034,780	\$ 3,019,146	\$ 1,780,426	\$ 968,140	\$ 1,221,443,714	\$ 968,140	\$ 1,221,443,714	\$ 968,140	\$ 1,221,443,714

(Continued)

Step Up For Students-Florida, Inc. and Subsidiaries

Consolidated Statement of Functional Expenses (Continued)

Year Ended June 30, 2024

(With Summarized Comparative Information for the Year Ended June 30, 2023)

	2024				Total 2023 Expenses
	Supporting Services		Total Supporting Services	Total Expenses	
	General and Administrative	Development and Fundraising			
Scholarships and grants	\$ -	\$ -	\$ -	\$ 1,155,593,322	\$ 701,246,384
Contract services	2,577,117	202,471	2,779,588	30,590,369	8,601,861
Salaries and wages	10,007,056	1,155,411	11,162,467	29,571,394	21,797,217
Payroll taxes and employee benefits	2,228,487	265,940	2,494,427	6,699,981	5,353,660
Software licenses, fees and subscriptions	754,366	82,997	837,363	4,436,210	2,300,449
Depreciation	56,520	-	56,520	4,108,200	1,332,333
Repairs and maintenance	67,229	-	67,229	2,731,723	1,637,370
Recruiting and advertising	212,547	75,162	287,709	2,286,286	2,464,434
Other costs	149,515	81,448	230,963	1,228,124	1,324,608
Professional fees	747,062	15,000	762,062	770,336	320,188
Rent	9,321	-	9,321	578,450	560,392
Travel, lodging and meals	237,624	61,553	299,177	549,115	412,180
Bank charges and fees	52,613	3,336	55,949	541,511	239,702
Insurance	7,390	-	7,390	490,069	379,887
Provision for doubtful accounts	378,488	-	378,488	370,758	8,982,448
Printing and postage	8,088	82,555	90,643	218,940	190,184
Telephone	41,978	-	41,978	161,203	979,259
Office expenses	52,535	21,106	73,641	152,638	124,771
Total	\$ 17,587,936	\$ 2,046,979	\$ 19,634,915	\$ 1,241,078,629	\$ 758,247,327

See notes to consolidated financial statements.

Step Up For Students-Florida, Inc. and Subsidiaries

Consolidated Statement of Cash Flows

Year Ended June 30, 2024

(With Summarized Comparative Information for the Year Ended June 30, 2023)

	2024	2023
Cash flows from operating activities:		
Change in net assets	\$ (334,360,180)	\$ 155,918,814
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:		
Depreciation	4,108,200	1,332,333
Provision for doubtful accounts	370,758	8,982,448
Change in operating assets and liabilities:		
(Increase) decrease in assets:		
Pledges receivable	(7,597,491)	44,206,841
Other receivables	(4,013,892)	(1,806,696)
Prepaid expenses and other assets	50,925	(211,891)
Right-of-use lease assets	506,588	468,480
Increase (decrease) in liabilities:		
Accounts payable	(32,330,580)	15,147,088
Accrued expenses	(1,378,961)	1,028,536
Scholarships payable - FTC PEP and FTC ESA	113,096,606	-
Funds held in trust for students liability	229,386,297	141,594,339
Right-of-use lease liabilities	(503,804)	(449,287)
Net cash (used in) provided by operating activities	(32,665,534)	366,211,005
Cash flows from investing activities:		
Purchases of property and equipment	(15,605,295)	(7,270,424)
Net cash used in investing activities	(15,605,295)	(7,270,424)
Net (decrease) increase in cash and cash equivalents	(48,270,829)	358,940,581
Cash and cash equivalents:		
Beginning	944,873,483	585,932,902
Ending	\$ 896,602,654	\$ 944,873,483
Cash and cash equivalents are included in the following captions on the consolidated statement of financial position:		
Cash and cash equivalents	\$ 221,471,873	\$ 612,225,605
Cash and cash equivalents restricted for FTC PEP and FTC ESA	113,096,606	-
Funds held in trust for students	562,034,175	332,647,878
	\$ 896,602,654	\$ 944,873,483
Supplemental disclosure of cash flow information:		
Cash paid during the year for interest	\$ 6,166	\$ 10,302

See notes to consolidated financial statements.

Step Up For Students-Florida, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(With Summarized Comparative Information as of and for the Year Ended June 30, 2023)

Note 1. Nature of Organization and Significant Accounting Policies

Nature of organization: The primary mission of Step Up For Students-Florida, 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-Florida, Inc. (SUFS-FL) 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 Scholarship Accounts Program for the State of Florida. SUFS-FL serves as the controlling entity for the Organization.

Step Up For Students, Inc. (SUFS) is a nonprofit organization incorporated on December 3, 2021. SUFS serves as a supporting organization and provides services to SUFS-FL and SUFS-WV.

Step Up For Students-West Virginia, Inc. (SUFS-WV) is a nonprofit organization incorporated on December 10, 2021 as a subsidiary of SUFS. 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 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 Florida school children in compliance with the Florida Tax Credit Scholarship Program. 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.

During fiscal year 2024, the Florida Tax Credit Scholarship Program (FTC) was converted into an Education Savings Account (ESA). Due to the program's conversion to an ESA, the Organization has scholarships payable as of June 30, 2024 of approximately \$40.1 million, which is recorded in the accompanying consolidated statement of financial position as part of scholarships payable – FTC PEP and FTC ESA. Students who participate in this scholarship must be enrolled in a private school and may not receive any other state sponsored scholarships. An FTC ESA Scholarship account is established for each child that is awarded a scholarship. Scholarship funds must be used for private school tuition and fees. Any remainder can be used for a combination of programs and state approved providers. These include specialists, curriculum and digital materials exclusive of devices.

Step Up For Students-Florida, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(With Summarized Comparative Information as of and for the Year Ended June 30, 2023)

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

For the 2023-2024 school year and the 2022-2023 school year, qualified students received a maximum scholarship of \$11,223 and \$10,373, respectively, to attend a private school that has been approved by the State of Florida or a maximum of \$2,232 for transportation to an out-of-district public school. 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 residency requirements for the State of Florida, enroll in an eligible private school and comply with certain other responsibilities for program participation. 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.

Through the Florida Tax Credit Scholarship Program, SUFS-FL served 130,298 and 100,198 students in 2,159 and 2,090 private schools across Florida during the 2023-2024 school year and the 2022-2023 school year, respectively. SUFS-FL expended \$1,001,410,875 and \$695,626,649 for scholarships during the years ended June 30, 2024 and 2023, respectively. During the years ended June 30, 2024 and 2023, SUFS-FL received transferred funds from another SFO amounting to \$69,850,000 and \$148,270,000, respectively.

Beginning with the 2023-2024 school year, the Florida legislature established the Florida Tax Credit Personal Education Program (FTC PEP). K-12 Florida students who are not enrolled full-time in private or public school or a Home Education Program, can qualify for a Personalized Education Program through the Florida Tax Credit Scholarship Program. The program allows students to receive an average of \$8,000, regardless of household income, to receive parent directed education. An FTC PEP Scholarship account is established for each child awarded a scholarship and can be used to pay for instructional materials/curriculum, contracted services provided by a public school (including classes), tuition for an eligible home education instruction program, fees for standardized testing, private tutoring, post-secondary education or approved apprenticeship program and digital materials, exclusive of digital devices.

In the 2023-2024 school year, SUFS-FL served 19,192 FTC PEP students and expended \$147,915,424 for scholarships during the year ended June 30, 2024. The Organization has scholarships payable as of June 30, 2024 of approximately \$73.0 million related to FTC PEP, which is recorded in the accompanying consolidated statement of financial position as part of scholarships payable – FTC PEP and FTC ESA.

- **Policy, Strategic Communications, Legislative Affairs and Advocacy:** This team 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 team responds to numerous information requests from newspapers, other media and legislative and agency offices. This team also organizes advocates and supporters who believe children should be educated based on their learning needs, 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.

Step Up For Students-Florida, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(With Summarized Comparative Information as of and for the Year Ended June 30, 2023)

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 2023-2024 school year, 6,355 students received scholarships, up to a maximum of \$8,787. 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. Effective July 1, 2024, SUFS-WV is no longer under contract with the State of West Virginia's State Treasurer's Office.
- **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 maximum of \$2,232 transportation scholarship, to a public school in another district. For the 2023-2024 school year and the 2022-2023 school year, qualified students received a maximum scholarship of \$11,223 and \$10,373, respectively. Through the Hope Scholarship Program, 893 and 871 students received scholarships for the 2023-2024 school year and the 2022-2023 school year, respectively. During the years ended June 30, 2024 and 2023, SUFS-FL collected \$78,126,858 and \$79,754,702, respectively, of eligible contributions. SUFS-FL expended \$6,267,023 and \$5,619,735 for scholarships during the years ended June 30, 2024 and 2023, 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 Scholarship Accounts Program:** The New Worlds Scholarship Accounts Program was established by Florida Statute 1002.411 to provide academic support for elementary school students who struggle in reading and/or math, 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 and/or Math section of the Florida Standards Assessment (FSA). Each scholarship is worth a maximum of \$500, irrespective of whether the student needs help in either or both areas of study. The parent can use these funds to pay for tuition and fees related to part-time tutoring, summer and after-school programs, instructional materials and more. The funding is from direct state appropriation. A New Worlds Scholarship account is established for each child that is awarded a reading scholarship. Through the New Worlds Scholarship Accounts Program, 19,670 and 7,447 students received scholarships for the 2023-2024 school year and the 2022-2023 school year, respectively.

During the years ended June 30, 2024 and 2023, SUFS-FL distributed approximately \$9.0 million and \$4.8 million, respectively, leaving a balance of approximately \$15.4 million and \$7.2 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-Florida, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(With Summarized Comparative Information as of and for the Year Ended June 30, 2023)

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 help reduce the waiting list for the Florida Tax Credit Scholarship Program. 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). Beginning with the 2023-2024 school year, the Florida legislature converted FES-EO into an Education Savings Account (ESA), similar to the FES-UA scholarship program. Students who participate in this scholarship must be enrolled in a private school and may not receive any other state sponsored scholarships. An FES-EO ESA Scholarship account is established for each child that is awarded a scholarship. Scholarship funds must be used for private school tuition and fees. Any remainder can be used for a combination of programs and state approved providers. These include specialists, curriculum and technology.

SUFS-FL, as an approved SFO, administered this scholarship and served 146,159 and 88,584 K-12 students and distributed approximately \$1.035 billion and \$628.6 million in scholarships for the 2023-2024 school year and the 2022-2023 school year, respectively, through the FES-EO ESA/FES-EO Program. Due to the program's conversion to an ESA, the balance for the year ended June 30, 2024, was approximately \$60.8 million, 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.

For the 2023-2024 school year and the 2022-2023 school year, FES-EO ESA/FES-EO qualified students received a maximum scholarship of \$11,223 and \$10,373, respectively, to attend a private school that has been approved by the State of Florida or a maximum of \$2,232 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 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. Through the FES-UA Program, 91,061 and 72,970 eligible students received scholarships for the 2023-2024 school year and the 2022-2023 school year, respectively.

Step Up For Students-Florida, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(With Summarized Comparative Information as of and for the Year Ended June 30, 2023)

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

During the years ended June 30, 2024 and 2023, SUFS-FL distributed approximately \$977.0 million and \$551.8 million, respectively, leaving a balance of approximately \$481.8 million and \$323.9 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.

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 Scholarship Accounts Program, SUFS-FL receives 3% of scholarships funded for the 2023-2024 school year and the 2022-2023 school year. SUFS-FL receives 3% of scholarships funded to administer the Family Empowerment Scholarship Program for the 2023-2024 school year and 2.5% for the 2022-2023 school year. For the 2023-2024 school year and the 2022-2023 school year, total scholarships funded were 404,630 and 269,972, respectively, which resulted in \$93,215,794 and \$54,354,892 of administrative fees during the years ended June 30, 2024 and 2023, 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 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-Florida, Inc. and its subsidiaries through controlling interests, SUFS and SUFS-WV. 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, 2023, 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.

Step Up For Students-Florida, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(With Summarized Comparative Information as of and for the Year Ended June 30, 2023)

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

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.

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 its 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 and other expenditures and undesignated amounts.

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

	2024	2023
Allocated to cover upcoming costs for scholarships and other expenditures	\$ 212,598,766	\$ 602,221,504
Undesignated	8,873,107	10,004,101
	<u>\$ 221,471,873</u>	<u>\$ 612,225,605</u>

Pledges receivable, contributions and grants: Unconditional 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.

Step Up For Students-Florida, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(With Summarized Comparative Information as of and for the Year Ended June 30, 2023)

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

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, 2024 and 2023.

Other receivables: Other receivables primarily represent amounts due schools for refunds of scholarships payments and are stated at net realizable value. The Organization uses the allowance method to determine uncollectible accounts. 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 \$1,307,466 and \$936,707 was considered necessary at June 30, 2024 and 2023, 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, 2024 and 2023.

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 Family Empowerment Scholarship for Educational Options Education Savings Account (FES-EO ESA), the New Worlds 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 Scholarship account is established for each child that is awarded a reading and or math scholarship, a West Virginia Hope Scholarship account is established for each child that is awarded a personal education account scholarship. A FES-EO ESA Scholarship account is established for each child that is awarded a scholarship under this program. As parents use these funds in accordance with State of Florida and West Virginia guidelines, the asset and liability are reduced accordingly.

Step Up For Students-Florida, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(With Summarized Comparative Information as of and for the Year Ended June 30, 2023)

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

The following represents a breakout of the funds held in trust for students and funds held in trust for students liability at June 30:

	2024	2023
FES-UA	\$ 481,829,478	\$ 323,873,764
FES-EO ESA	60,756,444	-
New Worlds Scholarship Accounts Program	15,396,284	7,206,091
West Virginia Hope Scholarship Program	4,051,969	1,568,023
	<u>\$ 562,034,175</u>	<u>\$ 332,647,878</u>

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: 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.

SUFS 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.

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, 2021.

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 5).

Step Up For Students-Florida, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(With Summarized Comparative Information as of and for the Year Ended June 30, 2023)

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

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.

Adopted accounting pronouncements: As of July 1, 2023, the Organization adopted Accounting Standards Update (ASU) 2016-13, *Financial Instruments—Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, which creates a new credit impairment standard for financial assets measured at amortized cost and available-for-sale debt securities. The ASU requires financial assets measured at amortized cost (including loans, trade receivables and held-to-maturity debt securities) to be presented at the net amount expected to be collected through an allowance for credit losses that are expected to occur over the remaining life of the asset, rather than incurred losses. The measurement of credit losses for newly recognized financial assets (other than certain purchased assets) and subsequent changes in the allowance for credit losses are recorded in the consolidated statement of activities as the amounts expected to be collected change. The adoption of this standard did not have a significant impact on the Organization's consolidated financial statements.

Subsequent events: The Organization has evaluated subsequent events through January 6, 2025, the date on which the consolidated financial statements were available to be issued.

Note 2. Property and Equipment

Property and equipment consisted of the following at June 30:

	2024	2023
Furniture and equipment	\$ 1,585,774	\$ 1,292,877
Software development	29,216,253	13,941,855
Other software	3,999,881	3,999,881
Leasehold improvements	85,544	47,544
	<u>34,887,452</u>	<u>19,282,157</u>
Less accumulated depreciation	(9,112,693)	(5,004,493)
	<u>\$ 25,774,759</u>	<u>\$ 14,277,664</u>

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 contains student accounts and is the platform on which payments to schools, providers and parents will be recorded. This is cloud-based, which allows the Organization to better manage future growth in programs, while enhancing the student/family experience and supporting schools and providers. The EMA platform was placed into service for the 2023-2024 school year. It continues to be enhanced to include an artificial intelligence component and workflows. As of June 30, 2024, the Organization has invested over approximately \$28.1 million in the EMA platform and the costs associated with this investment are included in the software development line above. The Florida Scholarship Programs were administered through the EMA platform for the 2023-2024 school year.

Step Up For Students-Florida, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(With Summarized Comparative Information as of and for the Year Ended June 30, 2023)

Note 2. Property and Equipment (Continued)

Depreciation expense for the years ended June 30, 2024 and 2023, was \$4,108,200 and \$1,332,333, respectively.

Note 3. 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% (6.2% at June 30, 2024). Interest on the line of credit is payable monthly and matured on June 29, 2024. In August 2024, the line of credit was extended to August 30, 2025. The line of credit is collateralized by substantially all the assets of SUFS-FL and guaranteed by SUFS 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, 2024 and 2023.

Note 4. Net Assets

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

	2024	2023
Undesignated	<u>\$ 38,129,055</u>	<u>\$ 27,354,582</u>

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

	2024	2023
Florida Tax Credit Scholarship Program	\$ 380,304,443	\$ 788,444,128
Hope Scholarship Program	378,771,057	315,471,658
Policy, Strategic Communications, Legislative Affairs and Advocacy	-	294,367
	<u>\$ 759,075,500</u>	<u>\$ 1,104,210,153</u>

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

	2024	2023
Florida Tax Credit Scholarship Program	\$1,149,318,569	\$ 704,436,980
Hope Scholarship Program	6,267,023	5,619,735
Policy, Strategic Communications, Legislative Affairs and Advocacy	294,367	33,170
	<u>\$1,155,879,959</u>	<u>\$ 710,089,885</u>

Step Up For Students-Florida, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(With Summarized Comparative Information as of and for the Year Ended June 30, 2023)

Note 5. Leases

The Organization leases certain office equipment and office space under operating leases, which expire at various dates through April 2027.

The components of lease expense and supplemental consolidated cash flow information related to leases for the years ended June 30, are as follows:

	2024	2023
Operating lease cost	\$ 561,284	\$ 535,291
Variable lease cost	17,166	25,101
	<u>\$ 578,450</u>	<u>\$ 560,392</u>
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	\$ 564,666	\$ 526,400
Weighted-average remaining lease term-operating leases (years)	2.5	3.4
Weighted average discount rate-operating leases	3.85%	3.85%

The right-of-use lease liabilities and their maturity analysis are summarized as follows as of June 30, 2024:

Years ending June 30:		
2025		\$ 559,192
2026		440,120
2027		286,349
Total minimum payments required		<u>1,285,661</u>
Less amounts representing interest		<u>(68,149)</u>
Present value of minimum lease payments		<u>\$ 1,217,512</u>

The present value of minimum lease payments is included in the following captions in the consolidated statement of financial position at June 30, 2024:

Current portion of right-of-use lease liabilities	\$ 519,330
Right-of-use lease liabilities, net of current portion	698,182
	<u>\$ 1,217,512</u>

Step Up For Students-Florida, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(With Summarized Comparative Information as of and for the Year Ended June 30, 2023)

Note 6. Liquidity and Availability of Resources

As of June 30, 2024 and 2023, 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:

	2024	2023
Financial assets, at year-end:		
Cash and cash equivalents	\$ 221,471,873	\$ 612,225,605
Pledges receivable, net	561,494,599	553,897,108
Other receivables, net	10,070,375	6,427,241
Less those unavailable for general expenditures within one year, due to:		
Contractual or donor-imposed restrictions:		
Restricted by donors with purpose restrictions	(759,075,500)	(1,104,210,153)
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 33,961,347</u>	<u>\$ 68,339,801</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 the timing of funds received. Donations received between scholarship payments are invested in short term U.S. Treasury instruments, the interest from which is designated to fund scholarships.

The Organization 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, 2024 and 2023, the Organization had approximately \$11.1 million and \$13.5 million outstanding in scholarship payable commitments for 4,501 and 3,266 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, 2024 and 2023. During the years ended June 30, 2024 and 2023, all scholarships were paid from donations received and the Organization carried forwarded approximately \$158 million and \$488 million of scholarship funds, respectively, for future scholarships.

During the years ended June 30, 2024 and 2023, the Organization had approximately \$6.3 million and \$36.0 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 2023-2024 school year and in the 2022-2023 school year, respectively. These funds have been included in accounts payable at June 30, 2024 and 2023.

Step Up For Students-Florida, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(With Summarized Comparative Information as of and for the Year Ended June 30, 2023)

Note 7. Major Donors

SUFS-FL: Contributions from two major donors accounted for approximately 30% of contributions and grants—Florida Tax Credit Scholarship Program during the year ended June 30, 2024. At June 30, 2024, approximately 40% of pledges receivable were due from these major donors. 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 were due from these major donors.

Note 8. 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, 2024 and 2023, were \$1,305,418 and \$963,859, respectively, which is included in payroll taxes and employee benefits in the accompanying consolidated statement of functional expenses.

Step Up For Students-Florida, Inc. and Subsidiaries

Consolidating Statement of Financial Position June 30, 2024

	Step Up For Students, Inc.	Step Up For Students- Florida, Inc.	Step Up For Students-West Virginia, Inc.	Eliminations	Consolidated
Assets					
Current assets:					
Cash and cash equivalents	\$ (12,875)	\$ 220,751,706	\$ 733,042	\$ -	\$ 221,471,873
Pledges receivable, net	-	561,494,599	-	-	561,494,599
Other receivables, net	8,476	8,987,383	1,074,516	-	10,070,375
Prepaid expenses and other assets	589,846	573,473	827	-	1,164,146
Cash and cash equivalents restricted for FTC PEP and FTC ESA	-	113,096,606	-	-	113,096,606
Funds held in trust for students	-	557,982,206	4,051,969	-	562,034,175
Due from related party	832,599	-	-	(832,599)	-
Total current assets	1,418,046	1,462,885,973	5,860,354	(832,599)	1,469,331,774
Restricted certificate of deposit	-	116,000	-	-	116,000
Right-of-use lease assets	1,175,682	-	-	-	1,175,682
Property and equipment, net	321,251	25,203,113	250,395	-	25,774,759
Total assets	\$ 2,914,979	\$ 1,488,205,086	\$ 6,110,749	\$ (832,599)	\$ 1,496,398,215
Liabilities and Net Assets					
Current liabilities:					
Accounts payable	\$ 346,166	\$ 18,669,912	\$ -	\$ -	\$ 19,016,078
Accrued expenses	1,321,043	2,393,829	114,417	-	3,829,289
Scholarships payable - FTC PEP and FTC ESA	-	113,096,606	-	-	113,096,606
Funds held in trust for students liability	-	557,982,206	4,051,969	-	562,034,175
Due to related party	-	68,818	763,781	(832,599)	-
Current portion of right-of-use lease obligations	519,330	-	-	-	519,330
Total current liabilities	2,186,539	692,211,371	4,930,167	(832,599)	698,495,478
Right-of-use lease obligations, net of current portion	698,182	-	-	-	698,182
Total liabilities	2,884,721	692,211,371	4,930,167	(832,599)	699,193,660
Net assets:					
Without donor restrictions	30,258	36,918,215	1,180,582	-	38,129,055
With donor restrictions	-	759,075,500	-	-	759,075,500
Total net assets	30,258	795,993,715	1,180,582	-	797,204,555
Total liabilities and net assets	\$ 2,914,979	\$ 1,488,205,086	\$ 6,110,749	\$ (832,599)	\$ 1,496,398,215

Step Up For Students-Florida, Inc. and Subsidiaries

Consolidating Statement of Activities Year Ended June 30, 2024

	Step Up For Students, Inc.		Step Up For Students-Florida, Inc.		Step Up For Students-West Virginia, Inc.		Total	Eliminations	Consolidated
	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	With Donor Restrictions			
Revenues and Support:									
Contributions and grants:									
Florida Tax Credit Scholarship Program	\$ -	\$ -	\$ 82,583,619	\$ 720,533,714	\$ 803,097,333	\$ -	\$ -	\$ -	\$ 803,097,333
Hope Scholarship Program	-	-	10,652,175	67,474,683	78,126,858	-	-	-	78,126,858
Grants and other contributions	-	-	403,700	-	403,700	-	-	-	403,700
Other revenue and interest income	27,431,677	-	278,150	22,736,909	23,015,059	34,132	(27,413,640)	-	23,067,228
Scholarship service contract revenue	-	-	-	-	-	2,023,330	-	-	2,023,330
Net assets released from restrictions	-	-	1,155,585,640	(1,155,585,640)	-	(294,319)	-	-	-
Total revenues and support	27,431,677	-	1,249,483,284	(344,840,334)	904,642,950	2,351,781	(294,319)	(27,413,640)	906,718,449
Expenses:									
Program services:									
Florida Tax Credit Scholarship Program	-	-	1,177,683,777	-	1,177,683,777	-	-	(85,577)	1,177,598,200
Family Empowerment Scholarship Program	-	-	32,328,953	-	32,328,953	-	-	(1,285,831)	31,043,022
Hope Scholarship Program	-	-	7,024,886	-	7,024,886	-	-	9,894	7,034,780
Policy, Strategic Communications, Legislative Affairs and Advocacy	-	-	2,910,573	-	2,910,573	17,165	-	91,408	3,019,146
New Worlds Scholarship Accounts Program	-	-	1,761,321	-	1,761,321	-	-	19,105	1,780,426
Scholarship Service Contract	-	-	-	-	-	857,577	-	10,563	868,140
Total program services	-	-	1,221,709,510	-	1,221,709,510	974,742	-	(1,240,538)	1,221,443,714
Supporting services:									
General and administrative	25,506,410	-	17,614,205	-	17,614,205	640,842	-	(26,173,521)	17,587,836
Development and fundraising	-	-	2,046,560	-	2,046,560	-	-	419	2,046,979
Total supporting services	25,506,410	-	19,660,765	-	19,660,765	640,842	-	(26,173,102)	19,634,915
Total expenses	25,506,410	-	1,241,370,275	-	1,241,370,275	1,615,584	-	(27,413,640)	1,241,078,629
Change in net assets	1,925,267	-	8,113,009	(344,840,334)	(336,727,325)	736,197	(294,319)	-	(334,360,180)
Net assets:									
Beginning	(1,895,009)	-	28,805,206	1,103,915,834	1,132,721,040	444,385	294,319	-	1,131,564,735
Ending	\$ 30,258	\$ -	\$ 36,918,215	\$ 759,075,500	\$ 795,993,715	\$ 1,180,582	\$ -	\$ -	\$ 797,204,555

Step Up For Students-Florida, Inc. and Subsidiaries

**Schedule of Expenditures of State Financial Assistance
Year Ended June 30, 2024**

<u>Grantor/Pass-Through Grantor/Program Title</u>	<u>State CSFA Number</u>	<u>Contract/ Grant Number</u>	<u>Amounts Provided to Subrecipients</u>	<u>State Expenditures</u>
State financial assistance:				
Florida Department of Education and Commissioner of Education:				
Direct program:				
New Worlds Scholarship Accounts Program	48.157	92X-93470-4D001	\$ -	\$ 9,009,238
Total expenditures of state financial assistance			\$ -	\$ 9,009,238

See notes to schedule of expenditures of state financial assistance.

Step Up For Students-Florida, Inc. and Subsidiaries

Notes to Schedule of Expenditures of State Financial Assistance Year Ended June 30, 2024

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-Florida, Inc. and its subsidiaries (the Organization), under programs of the State of Florida for the year ended June 30, 2024. 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 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 \$9,009,238.

**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-Florida, 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-Florida, Inc. and its subsidiaries (the Organization), which comprise the Organization's consolidated statement of financial position as of June 30, 2024, 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 January 6, 2025.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RSM US LLP

Orlando, Florida
January 6, 2025

**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-Florida, 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-Florida, 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, 2024. 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 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, 2024.

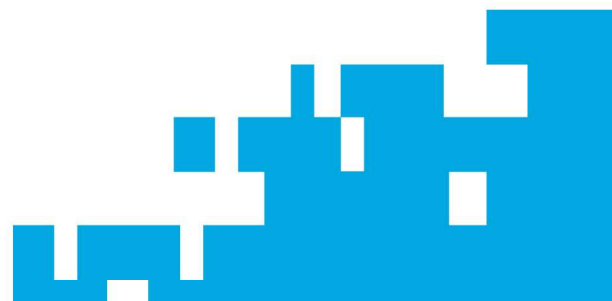
Basis for Opinion on the Major State Financial Assistance Project

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 audit requirements of 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
January 6, 2025

Step Up For Students-Florida, Inc. and Subsidiaries

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2024**

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?	<u> </u> Yes	<u> X </u> No
Significant deficiency(ies) identified?	<u> </u> Yes	<u> X </u> None Reported
Noncompliance material to financial statements noted?	<u> </u> Yes	<u> X </u> No

State Financial Assistance

Internal control over major project:

Material weakness(es) identified?	<u> </u> Yes	<u> X </u> No
Significant deficiency(ies) identified?	<u> </u> Yes	<u> X </u> 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:

<u>CSFA Number(s)</u>	<u>Name of State Financial Assistance Project</u>
48.157	New Worlds 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, 2025

- Student Data information on Applications, Scholarship Award and Scholarship Funding
- Scholarship Monies Collected, Distributed Scholarships, and Year End Balances

FTC Students on Applications Started, 2024-25

County	P3	P4	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Alachua	0	0	0	31	40	52	46	41	40	29	24	27	15	10	17	12	384
Baker	0	0	0	0	2	7	5	4	9	6	8	5	4	3	4	2	59
Bay	0	0	0	14	12	21	21	9	17	22	17	16	8	10	2	5	174
Bradford	0	0	0	9	12	9	16	6	8	3	6	9	6	5	5	4	98
Brevard	0	0	0	54	103	157	140	127	110	96	84	71	59	59	46	35	1141
Broward	0	0	0	226	404	589	468	378	333	365	314	336	290	246	227	214	4390
Calhoun	0	0	0	0	0	0	0	1	0	1	0	1	1	3	0	1	8
Charlotte	0	0	0	11	22	19	24	12	15	22	14	15	10	5	2	4	175
Citrus	0	0	0	7	22	24	29	16	12	21	13	13	11	14	6	6	194
Clay	0	0	0	18	30	23	34	30	21	18	23	22	21	11	17	12	280
Collier	0	0	0	18	21	30	20	21	15	22	17	11	20	22	10	14	241
Columbia	0	0	0	6	17	32	41	34	15	20	21	24	17	21	15	12	275
DeSoto	0	0	0	2	9	10	16	10	12	10	11	16	10	9	7	3	125
Dixie	0	0	0	1	1	1	3	3	2	2	5	4	5	4	9	5	45
Duval	0	0	0	143	270	423	440	315	291	285	283	227	219	204	205	142	3447
Escambia	0	0	0	32	82	114	118	88	94	85	75	73	54	37	37	38	927
Flagler	0	0	0	8	30	63	42	38	22	21	16	17	17	8	7	8	297
Franklin	0	0	0	1	1	1	3	1	1	2	2	1	3	3	2	5	26
Gadsden	0	0	0	3	8	15	15	12	8	8	10	10	9	10	11	5	124
Gilchrist	0	0	0	2	6	4	6	2	7	8	4	2	3	2	1	2	49
Glades	0	0	0	0	1	0	1	1	1	2	0	2	1	0	0	1	10
Gulf	0	0	0	0	3	2	4	8	2	3	3	2	4	1	0	0	32
Hamilton	0	0	0	0	5	8	8	7	12	8	9	7	5	9	9	8	95
Hardee	0	0	0	3	2	1	6	2	2	1	1	4	0	1	0	1	24
Hendry	0	0	0	3	3	13	8	8	6	8	10	8	8	7	5	2	89
Hernando	0	0	0	16	49	80	93	69	46	50	38	50	33	21	14	17	576
Highlands	0	0	0	11	22	34	46	38	41	36	36	28	11	7	7	7	324
Hillsborough	0	0	0	129	290	369	345	328	276	298	253	242	206	161	156	116	3169
Holmes	0	0	0	1	5	4	6	2	4	2	5	2	2	0	0	0	33
Indian River	0	0	0	9	17	27	33	22	18	16	17	15	8	10	8	4	204
Jackson	0	0	0	6	10	9	23	10	9	8	8	11	6	10	11	6	127
Jefferson	0	0	0	0	3	6	5	9	5	4	0	2	5	2	3	4	48
Lafayette	0	0	0	3	3	1	6	3	5	1	1	3	1	0	0	1	28
Lake	0	0	0	22	82	103	123	78	65	67	42	68	42	41	30	35	798
Lee	0	0	0	36	75	103	97	96	75	76	69	62	60	35	40	36	860
Leon	0	0	0	18	35	54	42	35	41	34	21	19	20	11	22	16	368
Levy	0	0	0	3	15	11	17	18	14	8	7	8	9	10	13	7	140
Liberty	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	1
Madison	0	0	0	3	6	9	6	5	3	6	3	2	3	5	3	4	58
Manatee	0	0	0	18	41	49	56	48	36	42	40	28	27	22	19	18	444
Marion	0	0	0	51	91	125	136	95	78	75	79	82	52	49	36	25	974
Martin	0	0	0	16	22	37	37	28	11	10	14	20	5	6	10	8	224
Miami-Dade	0	0	0	356	693	1349	966	831	785	675	625	657	502	510	514	521	8984
Monroe	0	0	0	4	8	13	9	8	3	3	1	9	6	4	3	5	76
Nassau	0	0	0	10	12	20	17	25	14	18	11	8	4	0	2	3	144
Okaloosa	0	0	0	12	25	45	50	35	22	15	19	16	10	8	4	4	265
Okeechobee	0	0	0	2	4	11	14	13	7	13	6	8	7	5	2	2	94
Orange	0	0	0	150	380	545	472	390	306	306	309	292	201	186	177	128	3842
Osceola	0	0	0	58	147	207	209	172	185	193	162	205	158	120	111	103	2030
Palm Beach	0	0	0	110	129	214	186	177	153	181	173	173	132	120	115	98	1961
Pasco	0	0	0	66	118	171	144	122	103	110	77	79	68	53	60	35	1206
Pinellas	0	0	0	54	81	156	137	131	150	158	141	149	95	83	72	70	1477
Polk	0	0	0	80	160	252	252	211	186	221	204	225	143	99	101	89	2223
Putnam	0	0	0	12	37	27	40	29	31	18	19	14	14	8	9	10	268
Santa Rosa	0	0	0	26	57	60	70	62	27	39	25	28	25	20	13	14	466
Sarasota	0	0	0	29	32	70	67	49	47	38	48	23	31	21	24	11	490
Seminole	0	0	0	43	64	80	73	60	59	59	62	39	44	22	28	23	656
St. Johns	0	0	0	16	31	38	38	35	39	25	27	29	20	14	11	10	333
St. Lucie	0	0	0	39	71	109	109	69	52	67	44	51	32	44	29	23	739
Sumter	0	0	0	4	11	13	17	14	12	14	7	6	2	9	1	2	112
Suwannee	0	0	0	5	11	17	18	16	22	22	17	23	18	15	16	10	210
Taylor	0	0	0	2	9	7	10	3	9	7	7	5	11	6	5	4	85
Union	0	0	0	2	4	5	4	3	1	2	1	4	0	1	2	0	29
Volusia	0	0	0	58	137	186	169	124	91	107	94	96	43	56	45	43	1249
Wakulla	0	0	0	1	3	2	6	3	2	1	0	0	0	0	0	0	18
Walton	0	0	0	10	11	26	15	9	7	9	4	3	1	3	1	1	100
Washington	0	0	0	3	7	12	9	12	4	5	3	6	7	4	3	3	78
Total	0	0	0	2086	4114	6274	5686	4661	4099	4107	3689	3714	2864	2505	2364	2057	48220

FTC Awarded Student Count, 2024-25

County	P3	P4	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Alachua	0	0	0	19	30	50	38	31	33	21	20	26	14	6	14	11	313
Baker	0	0	0	0	2	7	4	2	8	5	7	5	4	3	4	2	53
Bay	0	0	0	4	6	17	19	8	14	12	15	13	6	8	0	4	126
Bradford	0	0	0	5	11	9	15	6	5	3	5	8	5	5	5	4	86
Brevard	0	0	0	17	76	143	119	116	94	82	70	62	50	47	39	28	943
Broward	0	0	0	69	323	518	387	312	286	277	248	288	208	208	186	159	3469
Calhoun	0	0	0	0	0	0	0	1	0	1	0	1	1	2	0	1	7
Charlotte	0	0	0	3	16	19	23	11	13	16	12	14	8	5	1	3	144
Citrus	0	0	0	0	21	22	28	16	10	20	13	11	9	13	5	5	173
Clay	0	0	0	9	24	22	28	25	16	15	19	17	17	9	14	11	226
Collier	0	0	0	8	16	26	18	17	12	17	16	9	19	19	10	9	196
Columbia	0	0	0	2	14	31	39	31	15	16	21	20	16	19	9	11	244
DeSoto	0	0	0	1	8	10	13	10	12	10	10	15	9	8	7	3	116
Dixie	0	0	0	1	1	1	1	3	2	2	3	2	5	3	9	4	37
Duval	0	0	0	40	224	379	384	283	259	236	239	199	184	176	174	122	2899
Escambia	0	0	0	5	64	98	100	72	82	67	63	66	41	33	34	37	762
Flagler	0	0	0	6	27	58	38	37	21	19	16	16	16	7	7	8	276
Franklin	0	0	0	0	0	1	3	1	1	2	2	1	3	3	1	3	21
Gadsden	0	0	0	3	6	15	12	11	7	5	10	8	7	6	9	5	104
Gilchrist	0	0	0	1	5	4	6	2	7	8	3	2	2	2	1	2	45
Glades	0	0	0	0	1	0	1	1	1	2	0	2	1	0	0	1	10
Gulf	0	0	0	0	3	2	4	7	2	3	3	2	4	1	0	0	31
Hamilton	0	0	0	0	4	7	8	7	10	8	8	6	5	9	9	8	89
Hardee	0	0	0	0	1	1	4	1	2	1	1	3	0	0	0	1	15
Hendry	0	0	0	1	3	11	6	8	5	7	9	7	6	6	4	1	74
Hernando	0	0	0	7	43	77	87	65	43	46	37	45	29	18	13	17	527
Highlands	0	0	0	6	17	30	43	37	39	35	32	26	10	7	7	7	296
Hillsborough	0	0	0	65	239	333	300	279	246	237	217	207	166	144	131	108	2672
Holmes	0	0	0	1	5	4	6	2	3	2	4	2	2	0	0	0	31
Indian River	0	0	0	3	14	26	31	20	18	13	15	14	8	9	8	4	183
Jackson	0	0	0	3	8	9	23	10	9	8	8	11	6	10	11	6	122
Jefferson	0	0	0	0	3	5	4	9	5	3	0	2	5	2	3	4	45
Lafayette	0	0	0	1	2	1	6	3	5	1	1	3	1	0	0	1	25
Lake	0	0	0	7	67	89	113	69	57	55	36	58	37	38	27	25	678
Lee	0	0	0	16	65	92	80	89	62	67	63	52	48	33	37	31	735
Leon	0	0	0	8	28	47	36	28	33	26	20	17	16	8	14	11	292
Levy	0	0	0	1	12	9	17	18	13	8	7	7	9	10	13	7	131
Madison	0	0	0	0	4	7	5	5	3	6	2	1	3	5	3	4	48
Manatee	0	0	0	10	33	44	49	47	28	33	30	24	25	18	14	14	369
Marion	0	0	0	30	79	118	123	83	72	59	71	76	45	44	35	24	859
Martin	0	0	0	11	18	35	34	27	11	9	13	17	4	4	9	8	200
Miami-Dade	0	0	0	95	587	1258	898	743	724	585	544	578	408	428	410	409	7667
Monroe	0	0	0	0	6	9	8	5	3	3	1	8	4	3	3	0	53
Nassau	0	0	0	4	12	18	15	23	12	17	9	6	4	0	1	1	122
Okaloosa	0	0	0	4	19	43	49	34	21	13	14	14	9	7	3	4	234
Okeechobee	0	0	0	2	4	11	14	12	7	12	6	8	6	5	1	2	90
Orange	0	0	0	42	305	507	412	339	255	244	265	254	160	160	145	109	3197
Osceola	0	0	0	15	125	189	185	154	161	173	141	192	146	106	100	95	1782
Palm Beach	0	0	0	41	97	176	161	142	129	143	146	145	105	100	94	73	1552
Pasco	0	0	0	39	95	154	125	111	95	93	73	72	63	46	47	31	1044
Pinellas	0	0	0	20	66	148	120	119	139	136	130	135	77	63	60	63	1276
Polk	0	0	0	25	124	222	222	184	164	175	177	202	126	83	87	76	1867
Putnam	0	0	0	5	34	23	38	28	31	18	15	14	14	7	8	10	245
Santa Rosa	0	0	0	12	51	53	65	57	22	34	22	27	22	19	11	13	408
Sarasota	0	0	0	20	27	62	61	44	43	34	45	20	28	19	20	10	433
Seminole	0	0	0	16	47	72	64	48	50	49	56	33	37	19	22	19	532
St. Johns	0	0	0	11	23	31	34	28	33	20	25	25	16	11	10	8	275
St. Lucie	0	0	0	13	59	103	97	56	46	53	27	39	26	36	26	21	602
Sumter	0	0	0	2	8	10	15	12	10	10	7	5	2	7	0	1	89
Suwannee	0	0	0	3	10	16	18	14	20	22	17	23	18	14	16	10	201
Taylor	0	0	0	1	8	5	6	2	7	6	7	5	8	5	5	4	69
Union	0	0	0	0	2	5	3	2	1	2	1	4	0	1	1	0	22
Volusia	0	0	0	31	114	173	150	110	77	82	77	84	33	49	36	38	1054
Wakulla	0	0	0	1	1	0	4	1	2	0	0	0	0	0	0	0	9
Walton	0	0	0	8	9	21	14	7	7	9	4	2	1	3	1	1	87
Washington	0	0	0	3	6	12	9	12	4	5	3	6	7	3	3	3	76
Total	0	0	0	776	3362	5698	5042	4097	3627	3401	3181	3266	2374	2142	1977	1715	40658

FTC Funded Student Count, 2024-25

County	P3	P4	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Alachua	0	0	0	16	24	49	33	27	29	19	18	24	12	6	11	8	276
Baker	0	0	0	0	2	7	3	1	8	5	6	4	4	2	2	2	46
Bay	0	0	0	1	5	15	17	7	13	12	14	11	3	4	0	4	106
Bradford	0	0	0	4	11	8	15	6	5	3	5	7	5	5	3	4	81
Brevard	0	0	0	12	68	129	109	103	86	72	60	57	45	44	37	28	850
Broward	0	0	0	31	293	479	360	290	261	251	229	266	175	180	169	147	3131
Calhoun	0	0	0	0	0	0	0	1	0	1	0	1	1	2	0	1	7
Charlotte	0	0	0	1	16	17	22	10	13	15	12	12	7	3	1	2	131
Citrus	0	0	0	0	19	18	26	13	8	17	11	10	8	11	5	4	150
Clay	0	0	0	5	22	22	25	23	11	14	16	14	13	8	12	8	193
Collier	0	0	0	3	11	23	17	15	9	10	16	7	14	15	9	6	155
Columbia	0	0	0	2	14	30	38	30	15	15	20	19	16	19	9	10	237
DeSoto	0	0	0	0	8	10	13	9	11	10	10	14	9	8	7	3	112
Dixie	0	0	0	1	0	1	1	3	2	2	3	2	4	3	8	4	34
Duval	0	0	0	28	213	368	365	267	253	220	226	184	173	163	170	114	2744
Escambia	0	0	0	3	62	93	99	65	78	61	60	62	38	30	33	36	720
Flagler	0	0	0	4	26	49	37	36	18	15	14	12	14	5	7	8	245
Franklin	0	0	0	0	0	1	3	1	1	2	2	1	3	3	1	3	21
Gadsden	0	0	0	2	6	14	10	10	7	5	10	8	7	6	9	5	99
Gilchrist	0	0	0	1	4	4	6	2	7	8	3	2	2	2	1	2	44
Glades	0	0	0	0	1	0	1	1	1	2	0	2	1	0	0	1	10
Gulf	0	0	0	0	3	2	4	7	2	3	3	2	4	0	0	0	30
Hamilton	0	0	0	0	4	7	8	7	10	8	8	6	5	9	9	8	89
Hardee	0	0	0	0	1	1	3	0	1	0	1	3	0	0	0	0	10
Hendry	0	0	0	1	3	11	6	8	5	6	9	7	5	5	4	0	70
Hernando	0	0	0	5	40	76	86	60	41	42	33	41	27	18	11	16	496
Highlands	0	0	0	6	15	30	42	36	39	33	31	26	9	7	6	7	287
Hillsborough	0	0	0	46	215	319	283	257	229	212	203	189	148	135	118	99	2453
Holmes	0	0	0	0	4	3	5	2	1	0	4	2	2	0	0	0	23
Indian River	0	0	0	2	12	25	26	19	16	13	12	12	8	7	8	3	163
Jackson	0	0	0	1	7	9	23	10	9	6	8	11	6	10	11	6	117
Jefferson	0	0	0	0	3	5	4	9	4	3	0	2	5	2	3	4	44
Lafayette	0	0	0	1	2	1	5	3	5	1	1	3	1	0	0	1	24
Lake	0	0	0	5	59	85	104	65	51	53	31	55	33	34	24	24	623
Lee	0	0	0	8	57	81	77	83	61	62	56	47	39	30	37	29	667
Leon	0	0	0	3	24	45	35	28	32	23	20	13	15	8	14	11	271
Levy	0	0	0	0	12	9	17	18	13	7	7	6	9	10	9	7	124
Madison	0	0	0	0	4	7	5	5	3	6	2	1	3	5	3	4	48
Manatee	0	0	0	7	28	42	45	41	25	29	26	22	20	16	11	13	325
Marion	0	0	0	23	73	116	115	78	61	57	65	65	40	39	31	21	784
Martin	0	0	0	8	18	34	34	26	9	8	12	17	3	3	8	7	187
Miami-Dade	0	0	0	64	554	1209	861	708	695	544	521	554	374	402	381	389	7256
Monroe	0	0	0	0	6	7	8	5	3	3	0	7	4	2	2	0	47
Nassau	0	0	0	2	11	16	12	20	10	16	8	5	4	0	1	0	105
Okaloosa	0	0	0	3	18	40	45	33	18	13	13	11	8	6	3	2	213
Okeechobee	0	0	0	2	4	11	14	12	7	12	6	8	5	4	1	2	88
Orange	0	0	0	28	284	480	394	324	231	225	247	241	145	147	133	105	2984
Osceola	0	0	0	10	116	180	182	146	150	165	132	185	137	99	96	91	1689
Palm Beach	0	0	0	26	86	163	147	135	110	130	132	127	90	89	85	62	1382
Pasco	0	0	0	35	86	146	115	99	85	82	70	64	51	39	42	27	941
Pinellas	0	0	0	16	62	134	113	113	130	120	126	130	71	59	55	61	1190
Polk	0	0	0	13	119	207	209	176	160	167	165	191	116	79	81	74	1757
Putnam	0	0	0	4	34	22	38	27	30	18	13	14	12	7	8	10	237
Santa Rosa	0	0	0	12	50	52	60	51	21	32	19	25	20	17	9	13	381
Sarasota	0	0	0	19	24	55	57	38	41	29	44	18	24	19	18	8	394
Seminole	0	0	0	10	40	63	59	45	42	42	50	28	28	17	17	18	459
St. Johns	0	0	0	4	19	27	27	25	33	17	25	20	12	10	8	7	234
St. Lucie	0	0	0	9	53	95	92	46	39	46	27	31	23	34	24	21	540
Sumter	0	0	0	1	8	6	13	11	10	8	7	5	2	6	0	1	78
Suwannee	0	0	0	2	10	16	17	14	18	22	17	22	18	13	15	10	194
Taylor	0	0	0	1	8	5	6	2	7	6	6	5	7	5	4	4	66
Union	0	0	0	0	1	5	3	2	1	2	1	3	0	1	1	0	20
Volusia	0	0	0	25	109	163	145	99	70	74	72	72	27	43	31	33	963
Wakulla	0	0	0	0	1	0	1	0	1	0	0	0	0	0	0	0	3
Walton	0	0	0	8	7	20	12	6	6	6	4	2	1	3	0	1	76
Washington	0	0	0	1	6	12	9	11	4	5	3	6	7	2	3	3	72
Total	0	0	0	525	3105	5379	4766	3830	3375	3115	2975	3023	2122	1960	1819	1602	37596

FTC-PEP Students on Applications Started, 2024-25

County	P3	P4	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Alachua	0	0	0	96	96	69	101	84	89	75	54	72	49	37	35	23	880
Baker	0	0	0	36	31	46	45	42	53	40	44	31	21	29	11	7	436
Bay	0	0	0	66	92	70	81	70	77	80	67	48	54	40	37	21	803
Bradford	0	0	0	18	12	18	14	11	14	15	20	15	11	5	5	7	165
Brevard	0	0	0	270	274	240	284	279	253	241	260	200	172	143	118	86	2820
Broward	0	0	0	350	385	357	387	334	321	364	274	265	258	240	206	222	3963
Calhoun	0	0	0	1	7	5	2	6	3	5	1	2	1	6	2	0	41
Charlotte	0	0	0	69	84	69	75	77	90	61	67	51	48	26	26	20	763
Citrus	0	0	0	68	40	40	44	57	48	45	53	36	30	31	21	18	531
Clay	0	0	0	107	128	95	133	97	89	100	85	79	61	56	45	27	1102
Collier	0	0	0	107	96	110	119	115	116	112	96	86	78	73	64	55	1227
Columbia	0	0	0	33	39	35	27	30	18	26	15	12	15	13	12	7	282
DeSoto	0	0	0	7	14	9	8	9	8	10	9	7	8	9	5	4	107
Dixie	0	0	0	8	4	3	6	4	4	4	2	1	3	0	1	0	40
Duval	0	0	0	341	343	339	346	318	282	301	260	237	221	180	184	121	3473
Escambia	0	0	0	141	127	123	129	151	108	118	119	109	79	91	64	48	1407
Flagler	0	0	0	85	63	69	57	59	54	68	40	65	21	39	29	14	663
Franklin	0	0	0	0	2	3	2	2	2	5	4	1	2	2	1	0	26
Gadsden	0	0	0	10	13	9	13	9	7	12	11	8	10	8	5	8	123
Gilchrist	0	0	0	10	8	10	10	8	7	5	5	3	4	3	3	1	77
Glades	0	0	0	4	1	3	4	1	3	7	3	3	2	2	5	1	39
Gulf	0	0	0	1	5	3	6	2	2	1	5	3	1	4	3	2	38
Hamilton	0	0	0	0	1	3	3	2	1	3	2	3	1	3	0	1	23
Hardee	0	0	0	15	21	19	16	13	20	19	17	17	5	11	9	5	187
Hendry	0	0	0	6	12	11	11	6	8	11	10	9	9	1	3	1	98
Hernando	0	0	0	89	82	69	98	97	78	86	77	55	46	44	43	43	907
Highlands	0	0	0	28	47	33	37	26	28	19	16	27	21	19	6	8	315
Hillsborough	0	0	0	449	411	378	458	452	398	408	361	369	277	224	222	130	4537
Holmes	0	0	0	6	5	9	11	8	7	7	4	5	5	4	5	5	81
Indian River	0	0	0	75	56	68	70	62	64	79	60	70	51	34	29	18	736
Jackson	0	0	0	6	17	19	15	21	27	19	19	10	15	11	5	4	188
Jefferson	0	0	0	5	13	10	4	8	11	7	5	7	6	5	4	2	87
Lafayette	0	0	0	1	5	2	2	2	4	2	0	0	0	0	0	0	18
Lake	0	0	0	202	212	165	186	159	166	183	155	132	125	117	78	65	1945
Lee	0	0	0	269	224	217	222	245	206	196	182	166	137	101	84	52	2301
Leon	0	0	0	65	62	68	61	65	70	62	65	58	46	45	39	26	732
Levy	0	0	0	18	28	26	25	20	15	26	17	16	18	14	9	6	238
Liberty	0	0	0	2	4	5	3	5	4	8	1	5	0	1	0	0	38
Madison	0	0	0	1	3	3	3	5	4	3	2	4	2	1	3	2	36
Manatee	0	0	0	142	137	146	163	150	152	116	118	128	88	85	77	60	1562
Marion	0	0	0	165	151	141	177	146	144	133	138	106	106	74	69	41	1591
Martin	0	0	0	65	67	62	70	70	75	61	72	63	37	34	22	17	715
Miami-Dade	0	0	0	306	299	284	296	332	239	267	227	228	197	194	158	160	3187
Monroe	0	0	0	16	14	13	18	10	23	14	17	7	8	7	7	1	155
Nassau	0	0	0	58	59	80	84	61	61	69	60	56	41	34	21	18	702
Okaloosa	0	0	0	123	134	130	138	138	102	111	102	97	68	54	46	31	1274
Okeechobee	0	0	0	15	14	10	17	17	16	16	23	4	9	6	6	3	156
Orange	0	0	0	357	322	334	303	341	279	313	308	280	241	225	179	120	3602
Osceola	0	0	0	148	161	163	177	150	118	158	154	94	110	72	84	63	1652
Palm Beach	0	0	0	345	344	372	353	378	332	355	307	271	237	210	174	111	3789
Pasco	0	0	0	240	233	227	236	232	223	221	176	178	137	142	116	112	2473
Pinellas	0	0	0	199	181	163	177	167	150	172	139	150	134	97	68	61	1858
Polk	0	0	0	334	319	344	315	312	288	296	256	243	204	177	140	97	3325
Putnam	0	0	0	25	23	21	30	25	19	26	22	14	13	10	9	5	242
Santa Rosa	0	0	0	131	134	121	169	126	128	111	120	85	78	65	56	36	1360
Sarasota	0	0	0	140	163	138	155	156	168	156	125	130	92	88	66	35	1612
Seminole	0	0	0	185	158	175	169	161	157	158	151	132	107	98	82	61	1794
St. Johns	0	0	0	210	167	198	181	168	171	161	155	127	99	82	63	39	1821
St. Lucie	0	0	0	143	114	125	125	110	102	129	88	92	83	64	48	31	1254
Sumter	0	0	0	37	19	24	28	29	34	19	22	21	31	13	15	10	302
Suwannee	0	0	0	21	23	24	29	23	16	23	16	14	18	8	4	5	224
Taylor	0	0	0	5	6	9	8	5	8	4	6	5	2	2	3	2	65
Union	0	0	0	9	5	15	8	13	11	6	13	5	5	6	3	2	101
Volusia	0	0	0	274	238	235	239	214	221	256	207	184	157	121	84	53	2483
Wakulla	0	0	0	14	19	15	14	22	21	15	19	10	13	6	6	1	175
Walton	0	0	0	68	78	87	73	77	67	61	63	50	33	35	28	12	732
Washington	0	0	0	6	13	10	14	11	11	11	11	9	8	2	4	2	112
Total	0	0	0	6846	6662	6496	6884	6605	6095	6271	5602	5070	4269	3683	3059	2249	69791

FTC-PEP Awarded Student Count, 2024-25

County	P3	P4	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Alachua	0	0	0	89	87	64	96	82	84	69	51	68	45	33	32	22	822
Baker	0	0	0	34	29	45	45	41	53	38	43	29	20	27	10	7	421
Bay	0	0	0	61	79	66	76	62	71	72	58	40	49	36	33	20	723
Bradford	0	0	0	18	11	18	14	10	13	14	19	14	11	4	5	7	158
Brevard	0	0	0	254	249	223	268	254	241	227	243	191	164	130	113	82	2639
Broward	0	0	0	321	353	332	357	303	298	336	256	243	240	229	195	209	3672
Calhoun	0	0	0	1	5	4	1	6	3	5	1	2	1	6	2	0	37
Charlotte	0	0	0	63	80	61	72	70	86	56	62	49	48	23	21	20	711
Citrus	0	0	0	64	38	36	38	56	46	43	47	34	27	28	19	17	493
Clay	0	0	0	101	120	90	119	89	81	91	80	68	56	51	40	22	1008
Collier	0	0	0	103	90	103	110	107	112	104	88	81	75	71	60	54	1158
Columbia	0	0	0	31	35	35	26	26	18	24	13	12	15	13	8	7	263
DeSoto	0	0	0	7	13	9	8	8	7	10	9	7	7	8	5	4	102
Dixie	0	0	0	6	4	3	5	3	4	4	2	1	3	0	1	0	36
Duval	0	0	0	326	322	323	326	293	263	270	240	223	202	161	171	111	3231
Escambia	0	0	0	134	118	113	121	143	100	108	112	104	73	86	62	46	1320
Flagler	0	0	0	83	60	67	56	55	50	62	37	62	19	36	27	13	627
Franklin	0	0	0	0	2	3	2	2	2	5	4	1	1	2	1	0	25
Gadsden	0	0	0	9	11	9	12	8	7	11	11	6	8	7	5	7	111
Gilchrist	0	0	0	8	8	10	10	7	7	4	5	3	4	3	3	1	73
Glades	0	0	0	3	1	3	3	1	2	6	3	3	2	2	5	1	35
Gulf	0	0	0	1	5	3	6	2	2	1	5	3	1	4	3	2	38
Hamilton	0	0	0	0	1	3	2	1	1	3	1	3	1	3	0	1	20
Hardee	0	0	0	15	20	18	15	13	20	19	15	17	5	10	8	4	179
Hendry	0	0	0	6	10	9	10	6	7	11	9	8	9	1	1	1	88
Hernando	0	0	0	79	75	66	88	92	69	81	73	49	44	42	43	42	843
Highlands	0	0	0	28	45	33	35	25	28	17	15	25	19	18	3	8	299
Hillsborough	0	0	0	415	385	349	419	424	363	378	337	343	250	207	205	118	4193
Holmes	0	0	0	5	4	8	9	7	5	5	4	3	3	4	4	5	66
Indian River	0	0	0	73	53	67	66	59	61	73	60	67	49	34	28	18	708
Jackson	0	0	0	6	17	19	14	20	27	19	18	10	13	9	5	4	181
Jefferson	0	0	0	5	13	10	4	8	11	6	4	6	6	5	4	2	84
Lafayette	0	0	0	1	5	2	2	1	3	2	0	0	0	0	0	0	16
Lake	0	0	0	193	199	156	176	149	161	171	150	123	121	109	73	63	1844
Lee	0	0	0	251	207	203	199	222	188	186	171	155	126	98	83	49	2138
Leon	0	0	0	64	57	67	58	60	67	56	62	52	42	42	37	24	688
Levy	0	0	0	16	25	25	25	18	12	24	16	15	15	12	9	5	217
Liberty	0	0	0	2	3	4	2	5	4	6	1	5	0	1	0	0	33
Madison	0	0	0	1	2	2	3	5	4	2	2	3	2	1	3	2	32
Manatee	0	0	0	136	127	141	150	139	141	112	109	122	84	76	74	60	1471
Marion	0	0	0	157	135	128	163	138	134	124	130	100	102	68	67	40	1486
Martin	0	0	0	60	66	58	67	67	70	57	71	61	34	32	21	17	681
Miami-Dade	0	0	0	282	275	259	261	303	223	241	205	203	171	174	147	143	2887
Monroe	0	0	0	13	13	12	18	9	20	13	17	7	8	7	7	1	145
Nassau	0	0	0	55	58	74	80	57	57	65	57	53	38	33	20	18	665
Okaloosa	0	0	0	114	123	121	124	127	96	99	94	89	63	51	44	30	1175
Okeechobee	0	0	0	14	13	10	15	16	15	16	22	3	8	5	5	3	145
Orange	0	0	0	333	297	314	286	319	254	296	287	265	227	211	169	118	3376
Osceola	0	0	0	133	148	149	164	145	111	139	144	88	95	70	79	57	1522
Palm Beach	0	0	0	321	327	351	334	350	314	329	283	251	214	193	159	104	3530
Pasco	0	0	0	224	218	210	219	214	209	203	166	166	132	128	111	106	2306
Pinellas	0	0	0	188	165	156	168	152	144	157	134	142	121	88	65	55	1735
Polk	0	0	0	312	282	325	299	288	274	275	238	222	194	162	131	87	3089
Putnam	0	0	0	20	21	18	25	18	17	23	19	14	10	10	8	4	207
Santa Rosa	0	0	0	125	126	115	161	121	117	107	111	81	74	62	52	34	1286
Sarasota	0	0	0	134	153	133	146	150	155	143	119	125	88	86	64	34	1530
Seminole	0	0	0	178	148	164	159	152	147	151	144	127	104	94	78	59	1705
St. Johns	0	0	0	203	158	194	170	158	155	152	146	120	94	75	60	37	1722
St. Lucie	0	0	0	134	101	117	113	102	93	125	85	86	79	60	43	31	1169
Sumter	0	0	0	31	16	24	26	27	32	16	21	19	28	13	13	8	274
Suwannee	0	0	0	20	22	20	26	22	14	21	15	14	17	7	4	5	207
Taylor	0	0	0	5	6	9	8	5	8	3	6	5	2	2	2	2	63
Union	0	0	0	9	3	14	8	11	11	5	13	4	5	6	3	2	94
Volusia	0	0	0	263	222	225	223	196	206	242	199	180	149	115	81	50	2351
Wakulla	0	0	0	13	19	14	12	21	19	15	19	8	13	6	5	1	165
Walton	0	0	0	62	74	80	65	72	62	59	59	40	32	30	25	12	672
Washington	0	0	0	6	13	9	12	8	9	10	10	9	8	2	4	2	102
Total	0	0	0	6422	6170	6105	6400	6130	5688	5817	5250	4732	3970	3422	2868	2118	65092

FTC-PEP Funded Student Count, 2024-25

County	P3	P4	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Alachua	0	0	0	81	82	56	87	74	76	62	50	66	38	28	30	18	748
Baker	0	0	0	32	28	42	45	41	52	36	41	28	19	26	10	6	406
Bay	0	0	0	56	68	58	65	59	60	65	55	33	42	31	29	19	640
Bradford	0	0	0	17	10	18	13	10	12	13	19	12	11	4	4	7	150
Brevard	0	0	0	232	234	203	246	232	217	210	218	181	147	119	105	75	2419
Broward	0	0	0	263	310	281	292	257	253	282	221	195	183	196	158	151	3042
Calhoun	0	0	0	1	5	4	1	6	3	5	1	2	1	6	2	0	37
Charlotte	0	0	0	61	75	58	70	69	80	55	58	47	45	22	21	14	675
Citrus	0	0	0	61	35	32	36	50	40	41	42	33	24	24	18	16	452
Clay	0	0	0	95	114	82	109	81	73	83	71	63	51	48	33	17	920
Collier	0	0	0	95	86	96	104	104	106	98	81	76	73	62	56	50	1087
Columbia	0	0	0	28	33	32	24	25	15	23	11	11	12	11	8	4	237
DeSoto	0	0	0	7	11	9	7	8	7	10	9	7	5	8	5	3	96
Dixie	0	0	0	6	4	3	5	3	3	4	2	1	3	0	1	0	35
Duval	0	0	0	303	294	293	300	270	240	233	221	200	181	136	155	98	2924
Escambia	0	0	0	123	108	106	114	130	92	98	104	97	67	81	56	45	1221
Flagler	0	0	0	77	56	65	53	53	46	59	32	55	17	35	22	11	581
Franklin	0	0	0	0	2	3	2	2	2	5	4	1	1	2	1	0	25
Gadsden	0	0	0	9	10	9	11	8	6	11	9	6	7	7	5	7	105
Gilchrist	0	0	0	8	8	10	9	7	7	3	5	3	4	2	3	1	70
Glades	0	0	0	3	1	2	3	1	2	6	3	3	2	2	5	1	34
Gulf	0	0	0	1	5	3	6	2	2	1	5	3	1	4	3	1	37
Hamilton	0	0	0	0	1	3	1	1	1	3	1	3	1	3	0	1	19
Hardee	0	0	0	11	20	17	14	12	20	17	15	16	4	10	8	4	168
Hendry	0	0	0	6	10	9	8	6	7	11	8	8	8	1	1	1	84
Hernando	0	0	0	72	72	60	82	87	62	80	68	44	40	39	42	41	789
Highlands	0	0	0	26	42	27	35	25	25	17	15	25	19	14	3	8	281
Hillsborough	0	0	0	374	351	323	381	378	319	346	304	315	218	190	179	104	3782
Holmes	0	0	0	5	3	8	9	7	5	5	3	3	4	4	4	4	63
Indian River	0	0	0	71	53	63	63	57	58	70	55	66	47	30	26	16	675
Jackson	0	0	0	5	16	18	12	19	25	17	16	10	13	8	5	4	168
Jefferson	0	0	0	5	12	10	4	8	10	6	4	5	5	3	3	2	77
Lafayette	0	0	0	1	5	2	2	1	3	1	0	0	0	0	0	0	15
Lake	0	0	0	185	188	145	169	138	153	162	140	116	114	101	65	59	1735
Lee	0	0	0	237	194	187	191	201	174	175	161	143	116	88	77	47	1991
Leon	0	0	0	59	54	62	54	56	64	54	52	49	41	38	34	23	640
Levy	0	0	0	15	20	24	19	17	11	21	13	14	14	12	7	3	190
Liberty	0	0	0	2	3	4	2	5	4	6	1	5	0	1	0	0	33
Madison	0	0	0	1	1	2	2	2	5	3	2	3	2	1	2	2	28
Manatee	0	0	0	126	119	130	136	130	133	104	102	116	79	69	64	57	1365
Marion	0	0	0	142	132	116	151	128	128	109	118	92	89	57	65	36	1363
Martin	0	0	0	57	62	54	64	60	66	53	67	58	29	28	19	15	632
Miami-Dade	0	0	0	237	228	215	221	256	183	205	168	148	123	132	119	113	2348
Monroe	0	0	0	13	13	11	17	7	20	13	15	7	7	7	6	1	137
Nassau	0	0	0	54	56	73	76	51	55	60	56	50	36	31	19	16	633
Okaloosa	0	0	0	109	117	116	120	124	93	94	89	84	56	45	43	28	1118
Okeechobee	0	0	0	13	13	7	15	14	15	13	19	3	8	5	5	3	133
Orange	0	0	0	298	268	277	259	284	217	268	262	236	196	177	142	106	2990
Osceola	0	0	0	123	133	140	153	132	101	132	127	80	83	61	67	52	1384
Palm Beach	0	0	0	288	299	319	311	321	295	291	258	227	188	163	139	90	3189
Pasco	0	0	0	206	205	197	205	195	199	189	156	152	114	120	98	93	2129
Pinellas	0	0	0	175	154	145	155	137	136	145	127	129	104	81	58	51	1597
Polk	0	0	0	289	263	299	274	259	252	248	220	207	170	149	115	80	2825
Putnam	0	0	0	19	20	15	23	16	16	22	18	14	7	10	8	4	192
Santa Rosa	0	0	0	120	125	113	153	118	109	101	108	78	71	55	48	30	1229
Sarasota	0	0	0	130	144	126	136	144	146	136	113	117	81	79	62	29	1443
Seminole	0	0	0	170	138	154	145	142	130	141	137	113	91	81	70	54	1566
St. Johns	0	0	0	195	152	186	163	149	148	143	135	107	91	68	55	34	1626
St. Lucie	0	0	0	124	95	108	105	96	84	111	80	78	67	52	37	26	1063
Sumter	0	0	0	29	13	21	25	25	28	15	20	16	27	11	10	8	248
Suwannee	0	0	0	20	21	17	25	21	13	20	14	14	15	7	4	5	196
Taylor	0	0	0	5	6	8	8	5	8	2	6	5	2	1	2	2	60
Union	0	0	0	9	3	12	8	11	10	5	13	4	5	5	3	2	90
Volusia	0	0	0	247	211	217	209	182	194	220	190	172	135	105	73	46	2201
Wakulla	0	0	0	12	18	14	11	21	19	14	19	8	13	6	4	1	160
Walton	0	0	0	59	73	72	64	69	58	56	58	37	28	29	24	12	639
Washington	0	0	0	6	12	9	12	7	9	9	9	9	8	1	4	1	96
Total	0	0	0	5909	5717	5600	5894	5619	5203	5315	4824	4309	3502	3032	2549	1858	59331

FES-EO Students on Applications Started, 2024-25

County	P3	P4	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Alachua	0	0	0	426	356	327	393	378	355	334	290	304	209	161	145	104	3782
Baker	0	0	0	13	9	14	11	10	10	12	20	13	15	14	8	7	156
Bay	0	0	0	130	108	104	107	94	84	90	79	70	54	82	50	30	1082
Bradford	0	0	0	46	35	27	31	26	41	30	40	28	26	27	20	19	396
Brevard	0	0	0	864	694	612	611	664	615	611	621	561	492	412	355	318	7430
Broward	0	0	0	4163	3373	2930	2997	2875	2805	2999	2834	2675	3110	2623	2440	2263	38087
Calhoun	0	0	0	1	2	2	1	1	1	1	2	2	4	4	0	0	21
Charlotte	0	0	0	137	118	106	114	111	110	132	96	116	46	51	21	32	1190
Citrus	0	0	0	165	155	144	129	129	121	129	108	89	66	66	44	41	1386
Clay	0	0	0	204	193	156	174	187	192	183	196	178	131	138	113	126	2171
Collier	0	0	0	284	246	279	270	273	261	267	297	248	269	222	188	154	3258
Columbia	0	0	0	89	99	74	87	80	103	111	116	99	67	68	45	32	1070
DeSoto	0	0	0	60	42	47	49	33	41	52	42	46	29	18	17	8	484
Dixie	0	0	0	9	9	11	11	15	8	13	7	11	13	14	13	12	146
Duval	0	0	0	2139	1713	1541	1579	1546	1473	1672	1591	1449	1455	1244	1161	1101	19664
Escambia	0	0	0	509	434	420	426	434	413	495	445	415	363	313	274	197	5138
Flagler	0	0	0	173	142	125	102	122	126	127	142	112	79	60	33	47	1390
Franklin	0	0	0	13	2	4	2	1	5	3	1	0	2	3	2	2	40
Gadsden	0	0	0	55	60	60	65	76	49	62	66	63	67	49	56	68	796
Gilchrist	0	0	0	20	15	14	18	10	19	11	16	19	17	13	7	9	188
Glades	0	0	0	3	9	4	10	7	11	8	7	9	5	10	4	2	89
Gulf	0	0	0	11	8	11	5	7	8	9	6	6	4	4	1	0	80
Hamilton	0	0	0	22	9	13	12	9	8	14	10	11	8	11	4	1	132
Hardee	0	0	0	21	11	10	10	6	17	8	8	3	3	1	1	1	100
Hendry	0	0	0	57	38	40	45	40	42	60	45	54	57	54	31	25	588
Hernando	0	0	0	250	219	167	162	166	187	188	191	164	113	107	90	74	2078
Highlands	0	0	0	171	131	112	128	118	96	122	107	101	62	55	39	32	1274
Hillsborough	0	0	0	2242	1836	1729	1761	1667	1606	1784	1564	1524	1524	1314	1119	968	20638
Holmes	0	0	0	14	10	9	10	7	9	4	8	5	6	3	1	3	89
Indian River	0	0	0	181	143	125	118	120	120	141	133	123	110	87	87	69	1557
Jackson	0	0	0	38	33	23	26	22	22	12	15	13	14	6	12	6	242
Jefferson	0	0	0	33	30	31	29	34	34	15	30	25	24	26	21	24	356
Lafayette	0	0	0	11	2	1	7	1	8	1	2	6	6	4	1	4	54
Lake	0	0	0	674	551	441	469	450	377	447	433	399	329	300	292	218	5380
Lee	0	0	0	822	711	607	612	601	574	662	592	553	514	414	373	315	7350
Leon	0	0	0	349	269	295	247	233	236	227	211	221	186	191	116	119	2900
Levy	0	0	0	52	43	29	40	29	31	37	32	40	34	34	29	32	462
Liberty	0	0	0	0	0	2	0	0	0	1	2	1	1	1	1	2	11
Madison	0	0	0	20	10	11	17	20	20	9	10	14	5	8	7	8	159
Manatee	0	0	0	352	310	279	292	251	271	272	284	277	266	254	242	206	3556
Marion	0	0	0	656	542	469	494	484	453	554	452	440	335	309	286	206	5680
Martin	0	0	0	221	185	143	172	153	158	154	140	135	78	89	68	55	1751
Miami-Dade	0	0	0	6305	5120	4004	4271	4039	3756	3737	3410	3347	3854	3599	3502	3517	52461
Monroe	0	0	0	67	62	50	65	50	54	50	48	50	18	15	16	5	550
Nassau	0	0	0	169	133	126	107	106	113	101	78	70	56	42	40	32	1173
Okaloosa	0	0	0	266	237	195	207	187	176	124	115	91	80	50	50	42	1820
Okeechobee	0	0	0	59	38	36	42	31	29	22	23	18	22	17	11	6	354
Orange	0	0	0	2871	2324	1971	1991	1931	1926	2052	1953	1809	1557	1317	1219	979	23900
Osceola	0	0	0	868	748	584	589	635	621	680	654	646	552	533	546	455	8111
Palm Beach	0	0	0	2116	1882	1717	1722	1678	1523	1723	1626	1555	1558	1360	1289	1166	20915
Pasco	0	0	0	754	628	519	536	488	524	472	433	397	395	334	283	242	6005
Pinellas	0	0	0	1293	1176	994	1064	1043	1007	1081	1035	1027	911	773	709	642	12755
Polk	0	0	0	1362	1098	1016	1023	1020	1051	1049	976	942	782	658	599	517	12093
Putnam	0	0	0	89	50	62	67	52	47	37	43	36	31	38	20	13	585
Santa Rosa	0	0	0	295	221	215	205	198	187	174	153	138	125	107	81	68	2167
Sarasota	0	0	0	375	330	282	293	289	243	242	241	237	224	210	164	132	3262
Seminole	0	0	0	928	749	663	661	665	664	645	606	591	399	343	388	291	7593
St. Johns	0	0	0	418	357	356	330	323	328	340	330	286	240	211	154	135	3808
St. Lucie	0	0	0	620	528	448	464	459	447	420	395	347	327	228	213	153	5049
Sumter	0	0	0	34	37	33	32	29	34	27	23	21	13	16	17	9	325
Suwannee	0	0	0	80	57	54	59	49	63	52	51	58	47	50	42	36	698
Taylor	0	0	0	47	54	24	48	52	29	40	38	40	28	24	31	17	472
Union	0	0	0	12	13	12	3	7	6	13	10	6	12	1	3	2	100
Volusia	0	0	0	889	724	694	626	690	592	731	643	556	433	360	310	289	7537
Wakulla	0	0	0	23	23	28	13	22	16	17	14	12	15	19	24	8	234
Walton	0	0	0	116	100	80	93	78	51	57	42	47	26	23	23	22	758
Washington	0	0	0	46	28	31	24	29	16	27	13	18	14	13	6	9	274
Total	0	0	0	35802	29622	25742	26378	25640	24623	25976	24244	22967	21917	19205	17557	15727	315400

FES-EO Awarded Student Count, 2024-25

County	P3	P4	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Alachua	0	0	0	426	356	327	393	378	355	332	290	304	209	160	145	104	3779
Baker	0	0	0	13	9	14	11	10	10	12	20	13	15	14	8	7	156
Bay	0	0	0	130	108	104	107	94	84	90	79	70	54	82	50	30	1082
Bradford	0	0	0	46	35	27	31	26	41	30	40	28	26	27	20	19	396
Brevard	0	0	0	864	694	612	611	664	615	611	621	561	492	412	355	318	7430
Broward	0	0	0	4163	3371	2930	2996	2874	2803	2999	2834	2675	3110	2621	2440	2263	38079
Calhoun	0	0	0	1	2	2	1	1	1	1	2	2	4	4	0	0	21
Charlotte	0	0	0	137	117	106	114	111	110	132	96	116	46	51	21	32	1189
Citrus	0	0	0	165	155	144	129	129	121	129	108	89	66	66	44	41	1386
Clay	0	0	0	204	192	156	174	187	192	183	196	178	131	138	113	126	2170
Collier	0	0	0	284	246	279	270	273	261	267	297	248	269	222	188	153	3257
Columbia	0	0	0	89	99	74	87	80	103	111	116	99	67	68	45	32	1070
DeSoto	0	0	0	60	42	47	49	33	41	52	42	46	29	18	17	8	484
Dixie	0	0	0	9	9	11	11	15	8	13	7	11	13	14	13	12	146
Duval	0	0	0	2139	1713	1541	1579	1546	1473	1672	1591	1449	1454	1244	1161	1101	19663
Escambia	0	0	0	509	434	420	426	434	413	495	445	415	363	313	274	197	5138
Flagler	0	0	0	173	142	125	102	122	126	127	142	112	79	60	33	47	1390
Franklin	0	0	0	13	2	4	2	1	5	3	1	0	2	3	2	2	40
Gadsden	0	0	0	55	60	60	65	76	49	62	66	63	67	49	56	68	796
Gilchrist	0	0	0	20	15	14	18	10	19	11	16	19	17	13	7	9	188
Glades	0	0	0	3	9	4	10	7	11	8	7	9	5	10	4	2	89
Gulf	0	0	0	11	8	11	5	7	8	9	6	6	4	4	1	0	80
Hamilton	0	0	0	22	9	13	12	9	8	14	10	11	8	11	4	1	132
Hardee	0	0	0	21	11	10	10	6	17	8	8	3	3	1	1	1	100
Hendry	0	0	0	57	38	40	45	40	42	60	45	54	57	54	31	25	588
Hernando	0	0	0	250	219	167	162	166	187	188	191	164	113	107	90	74	2078
Highlands	0	0	0	171	131	112	128	118	96	122	107	101	62	55	39	32	1274
Hillsborough	0	0	0	2242	1836	1729	1761	1667	1606	1784	1564	1524	1524	1314	1119	968	20638
Holmes	0	0	0	14	10	9	10	7	9	4	8	5	6	3	1	3	89
Indian River	0	0	0	181	143	125	118	120	120	141	133	123	110	87	87	69	1557
Jackson	0	0	0	38	33	23	26	22	22	12	15	13	14	6	12	6	242
Jefferson	0	0	0	33	30	31	29	34	34	15	30	25	24	26	21	24	356
Lafayette	0	0	0	11	2	1	7	1	8	1	2	6	6	4	1	4	54
Lake	0	0	0	674	551	441	469	450	377	447	433	399	329	299	292	218	5379
Lee	0	0	0	822	711	607	612	601	574	662	591	553	513	413	373	315	7347
Leon	0	0	0	349	269	295	247	233	236	227	211	221	186	191	116	119	2900
Levy	0	0	0	52	43	29	40	29	31	37	32	40	34	34	29	32	462
Liberty	0	0	0	0	0	2	0	0	0	1	2	1	1	1	1	2	11
Madison	0	0	0	20	10	11	17	20	20	9	10	14	5	8	7	8	159
Manatee	0	0	0	352	310	279	292	251	271	272	284	277	266	254	242	206	3556
Marion	0	0	0	656	542	469	494	484	453	554	452	440	335	309	286	206	5680
Martin	0	0	0	221	185	143	172	153	158	154	140	135	78	89	68	55	1751
Miami-Dade	0	0	0	6305	5120	4003	4270	4038	3755	3736	3410	3345	3853	3598	3499	3512	52444
Monroe	0	0	0	67	62	50	65	50	54	50	48	50	18	15	16	5	550
Nassau	0	0	0	169	133	126	107	106	113	101	78	70	56	42	40	32	1173
Okaloosa	0	0	0	266	237	195	207	187	176	124	115	91	80	50	50	42	1820
Okeechobee	0	0	0	59	38	36	42	31	29	22	23	18	22	17	11	6	354
Orange	0	0	0	2871	2322	1971	1991	1929	1926	2052	1953	1809	1557	1317	1219	979	23896
Osceola	0	0	0	868	748	584	589	635	621	680	654	646	552	533	546	455	8111
Palm Beach	0	0	0	2116	1882	1717	1721	1678	1523	1723	1625	1554	1558	1360	1289	1165	20911
Pasco	0	0	0	754	628	519	536	488	524	472	432	397	395	334	283	242	6004
Pinellas	0	0	0	1293	1176	994	1064	1043	1007	1081	1035	1027	911	773	709	642	12755
Polk	0	0	0	1362	1098	1016	1023	1020	1051	1049	976	942	782	658	597	517	12091
Putnam	0	0	0	89	50	62	67	52	47	37	43	36	31	38	20	13	585
Santa Rosa	0	0	0	295	221	215	205	198	187	174	153	138	125	107	81	68	2167
Sarasota	0	0	0	375	329	282	293	289	243	242	241	237	224	210	164	132	3261
Seminole	0	0	0	928	749	663	661	665	664	645	606	591	399	343	388	291	7593
St. Johns	0	0	0	418	357	356	330	323	328	340	330	286	240	211	154	135	3808
St. Lucie	0	0	0	620	528	448	464	459	447	420	395	347	327	228	213	153	5049
Sumter	0	0	0	34	37	33	32	29	34	27	23	21	13	16	17	9	325
Suwannee	0	0	0	80	57	54	59	49	63	52	51	58	47	50	42	36	698
Taylor	0	0	0	47	54	24	48	52	29	40	38	40	28	24	31	17	472
Union	0	0	0	12	13	12	3	7	6	13	10	6	12	1	3	2	100
Volusia	0	0	0	889	724	694	626	689	591	731	643	556	433	360	310	289	7535
Wakulla	0	0	0	23	23	28	13	22	16	17	14	12	15	19	24	8	234
Walton	0	0	0	116	100	80	93	78	51	57	42	47	26	23	23	22	758
Washington	0	0	0	46	28	31	24	29	16	27	13	18	14	13	6	9	274
Total	0	0	0	35802	29615	25741	26375	25635	24619	25973	24241	22964	21914	19199	17552	15720	315350

FES-EO Funded Student Count

County	P3	P4	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Alachua	0	0	0	377	308	291	331	320	306	290	248	261	180	139	124	94	3269
Baker	0	0	0	9	4	5	8	7	9	8	14	9	11	10	6	5	105
Bay	0	0	0	103	96	78	86	68	68	64	60	52	40	68	38	30	851
Bradford	0	0	0	43	29	21	28	24	33	28	37	22	25	20	16	18	344
Brevard	0	0	0	737	606	526	518	572	550	529	528	487	399	359	312	269	6392
Broward	0	0	0	3441	2890	2431	2483	2368	2341	2421	2363	2249	2500	2233	2180	2070	31970
Calhoun	0	0	0	1	2	2	1	1	1	0	2	1	2	3	0	0	16
Charlotte	0	0	0	117	98	89	92	95	89	110	81	105	30	41	15	26	988
Citrus	0	0	0	148	137	125	111	112	103	107	97	74	55	62	38	35	1204
Clay	0	0	0	170	159	123	141	141	166	145	154	142	106	115	92	103	1757
Collier	0	0	0	223	205	230	241	225	222	225	254	214	230	193	168	137	2767
Columbia	0	0	0	83	86	62	73	70	82	95	100	90	57	57	41	28	924
DeSoto	0	0	0	53	41	43	42	29	38	45	39	41	23	16	16	7	433
Dixie	0	0	0	9	8	9	9	13	7	13	7	10	12	13	13	11	134
Duval	0	0	0	1866	1476	1277	1323	1321	1231	1405	1342	1238	1174	1075	1013	1007	16748
Escambia	0	0	0	412	358	330	346	376	337	394	385	355	281	264	236	181	4255
Flagler	0	0	0	155	124	99	88	102	109	108	116	91	64	49	25	39	1169
Franklin	0	0	0	13	2	4	2	1	3	2	0	0	2	3	2	1	35
Gadsden	0	0	0	49	55	51	59	69	43	49	57	49	52	40	45	56	674
Gilchrist	0	0	0	19	15	13	14	10	17	10	13	18	15	11	7	9	171
Glades	0	0	0	2	8	4	9	7	10	8	7	8	5	8	4	2	82
Gulf	0	0	0	10	7	10	4	5	8	7	6	5	4	3	0	0	69
Hamilton	0	0	0	21	9	12	11	7	7	14	10	10	6	11	3	1	122
Hardee	0	0	0	21	10	8	7	6	14	6	6	1	2	1	1	1	84
Hendry	0	0	0	53	34	38	41	37	40	55	42	51	53	50	28	21	543
Hernando	0	0	0	209	187	136	125	138	158	154	162	140	93	79	70	58	1709
Highlands	0	0	0	153	118	96	110	96	82	101	90	84	48	45	30	24	1077
Hillsborough	0	0	0	1893	1577	1428	1461	1367	1334	1431	1336	1277	1228	1127	966	858	17283
Holmes	0	0	0	12	7	8	10	6	9	4	8	3	5	2	0	2	76
Indian River	0	0	0	151	127	107	98	94	107	114	113	106	89	77	78	64	1325
Jackson	0	0	0	34	30	18	22	20	21	9	8	8	13	6	11	6	206
Jefferson	0	0	0	30	26	30	26	32	31	13	29	25	22	24	18	23	329
Lafayette	0	0	0	11	2	1	6	1	6	1	2	5	5	2	1	4	47
Lake	0	0	0	562	483	361	387	380	320	375	362	331	258	242	242	181	4484
Lee	0	0	0	704	624	515	519	501	482	550	517	465	427	353	336	286	6279
Leon	0	0	0	288	229	238	187	183	199	174	178	187	142	137	95	103	2340
Levy	0	0	0	44	43	26	32	27	31	30	30	35	31	27	24	30	410
Liberty	0	0	0	0	0	2	0	0	0	0	2	1	1	0	0	1	7
Madison	0	0	0	17	7	10	15	17	18	7	9	12	5	8	7	7	139
Manatee	0	0	0	305	273	238	234	212	230	225	240	237	221	204	218	188	3025
Marion	0	0	0	540	466	369	395	388	371	423	368	351	265	258	236	194	4624
Martin	0	0	0	196	172	128	157	133	145	138	122	123	65	77	56	54	1566
Miami-Dade	0	0	0	5572	4552	3406	3682	3456	3232	3127	2947	2848	3170	3112	3082	3064	45250
Monroe	0	0	0	59	60	46	57	42	48	45	46	45	17	14	16	5	500
Nassau	0	0	0	157	119	111	97	97	99	91	71	62	49	37	36	29	1055
Okaloosa	0	0	0	234	209	168	173	164	147	101	98	77	66	40	38	31	1546
Okeechobee	0	0	0	54	32	28	35	30	27	16	16	14	17	15	9	5	298
Orange	0	0	0	2415	2009	1647	1657	1594	1600	1637	1662	1501	1203	1083	1022	854	19884
Osceola	0	0	0	737	652	476	492	526	529	554	545	557	436	450	471	394	6819
Palm Beach	0	0	0	1800	1667	1491	1460	1430	1308	1433	1402	1326	1280	1212	1156	1064	18029
Pasco	0	0	0	593	512	418	415	404	406	352	337	315	301	277	223	200	4753
Pinellas	0	0	0	1142	1067	886	936	944	908	936	906	942	789	694	646	597	11393
Polk	0	0	0	1078	949	835	810	816	855	832	790	770	616	535	482	440	9808
Putnam	0	0	0	80	44	49	53	42	38	28	34	28	28	32	15	12	483
Santa Rosa	0	0	0	257	196	182	178	180	165	147	135	122	105	95	68	65	1895
Sarasota	0	0	0	327	300	253	267	259	220	207	220	206	181	184	141	124	2889
Seminole	0	0	0	799	653	563	571	535	536	519	528	507	334	287	332	263	6427
St. Johns	0	0	0	359	317	315	288	275	283	291	285	253	203	186	140	126	3321
St. Lucie	0	0	0	504	445	367	400	368	368	347	329	285	261	185	168	132	4159
Sumter	0	0	0	30	30	26	27	23	24	23	17	15	10	14	13	6	258
Suwannee	0	0	0	76	54	47	58	44	60	48	49	54	38	40	37	32	637
Taylor	0	0	0	41	49	24	44	45	24	33	34	34	23	21	29	17	418
Union	0	0	0	11	13	10	2	7	6	12	10	5	11	1	3	2	93
Volusia	0	0	0	752	616	581	539	569	495	562	525	463	343	290	249	252	6236
Wakulla	0	0	0	18	17	20	11	20	13	14	9	11	11	15	20	8	187
Walton	0	0	0	107	91	74	85	68	47	53	37	42	25	21	19	17	686
Washington	0	0	0	44	26	29	23	22	14	25	11	17	12	13	5	8	249
Total	0	0	0	30530	25817	21644	22212	21541	20830	21320	20587	19472	17775	16365	15231	13981	267305

FES-UA Students on Applications Started, 2024-25

County	P3	P4	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Alachua	63	115	10	104	101	127	123	122	130	149	134	136	108	93	89	98	1702
Baker	9	5	1	8	8	11	12	7	7	12	13	18	8	7	7	7	140
Bay	30	46	6	40	49	67	66	45	42	47	58	56	50	36	41	38	717
Bradford	4	6	1	8	5	5	7	11	16	12	14	15	12	15	6	4	141
Brevard	213	294	48	311	322	318	356	378	380	404	396	323	335	275	250	243	4846
Broward	1160	1381	153	1190	972	898	928	866	881	929	823	834	863	732	667	594	13871
Calhoun	0	1	0	1	0	4	5	3	1	4	4	5	2	2	0	2	34
Charlotte	13	35	2	38	38	34	52	38	32	45	39	51	27	27	22	32	525
Citrus	18	24	2	28	31	38	40	46	37	39	48	41	32	37	20	32	513
Clay	44	75	13	87	82	85	87	89	107	93	112	139	103	82	92	76	1366
Collier	72	82	23	105	78	100	99	88	94	92	110	78	107	84	84	72	1368
Columbia	11	14	1	19	22	31	28	33	27	30	35	37	46	34	22	28	418
DeSoto	1	4	0	11	12	7	11	5	16	11	14	11	9	17	12	10	151
Dixie	0	2	0	2	3	3	3	6	10	12	5	7	8	7	5	8	81
Duval	262	364	71	353	417	394	410	441	462	551	538	501	520	514	504	505	6807
Escambia	45	63	8	57	65	63	84	86	83	101	108	114	88	98	88	91	1242
Flagler	21	23	6	49	44	56	40	37	54	59	64	55	45	38	33	39	663
Franklin	1	0	0	3	0	3	1	2	1	4	1	2	2	4	1	0	25
Gadsden	8	16	3	19	18	15	17	17	17	18	25	3	10	11	5	9	211
Gilchrist	3	4	2	4	7	5	11	13	7	11	18	14	4	8	6	11	128
Glades	1	1	0	4	2	2	4	1	3	4	3	3	2	3	2	1	36
Gulf	2	0	0	2	0	0	0	1	2	1	4	1	0	0	0	1	14
Hamilton	1	2	1	2	3	4	4	3	2	5	3	3	8	2	3	3	49
Hardee	1	10	1	3	8	5	9	9	10	8	6	8	4	3	3	3	91
Hendry	5	12	0	9	6	3	10	13	7	12	7	9	9	6	7	6	121
Hernando	38	55	13	75	79	89	87	95	104	121	88	108	87	98	85	74	1296
Highlands	12	16	4	22	27	25	31	30	35	42	30	33	30	29	7	13	386
Hillsborough	406	537	86	542	533	522	582	614	598	651	608	592	554	455	400	420	8100
Holmes	1	3	1	4	4	5	5	5	3	2	6	5	4	2	8	1	59
Indian River	30	66	8	48	59	43	43	51	58	62	63	61	38	58	32	45	765
Jackson	2	3	0	5	3	5	9	9	11	13	12	6	3	5	4	5	95
Jefferson	4	3	0	1	6	8	6	5	11	4	4	7	4	6	4	4	77
Lafayette	0	0	1	1	2	1	1	2	2	1	2	2	2	1	2	1	21
Lake	104	170	22	181	193	181	220	222	188	232	237	209	225	208	161	187	2940
Lee	144	270	42	233	210	173	201	176	218	204	225	215	185	146	116	136	2894
Leon	88	137	17	129	117	94	118	105	125	124	93	93	104	95	72	75	1586
Levy	3	7	2	19	14	18	14	22	19	21	23	24	12	18	16	11	243
Liberty	0	0	0	4	1	2	3	1	4	3	1	2	1	2	1	1	26
Madison	1	2	0	4	2	0	7	4	0	3	8	2	1	3	0	1	38
Manatee	80	93	19	125	121	129	160	140	147	191	177	169	179	133	136	156	2155
Marion	84	143	12	147	138	138	182	152	167	174	164	179	143	110	99	81	2113
Martin	90	79	5	65	60	58	72	74	84	85	77	69	43	32	26	39	958
Miami-Dade	1916	2233	219	1861	1510	1408	1415	1300	1306	1283	1220	1119	1131	1072	1016	1044	21053
Monroe	23	30	1	24	21	20	5	22	22	16	15	12	11	11	10	5	248
Nassau	26	22	4	37	25	44	28	33	51	41	41	41	32	34	23	36	518
Okaloosa	43	49	7	81	87	95	85	100	115	93	101	91	71	58	48	52	1176
Okeechobee	9	16	0	12	13	11	14	15	13	14	13	12	12	7	6	0	167
Orange	396	580	81	611	553	538	614	656	576	651	618	600	586	510	444	403	8417
Osceola	189	254	31	245	229	205	228	208	235	234	219	244	215	185	198	194	3313
Palm Beach	707	832	116	679	547	576	611	607	642	685	618	609	584	532	493	500	9338
Pasco	191	296	32	252	263	260	302	259	360	338	291	315	281	237	196	270	4143
Pinellas	173	232	31	254	228	281	282	329	370	412	372	361	311	280	260	237	4413
Polk	261	359	51	473	376	366	437	419	455	479	475	455	395	315	265	308	5889
Putnam	9	11	1	14	11	17	10	11	19	23	18	21	22	18	11	12	228
Santa Rosa	36	59	9	65	50	56	67	71	63	80	62	54	66	51	37	41	867
Sarasota	62	85	10	83	89	99	86	112	131	123	101	112	111	115	85	101	1505
Seminole	178	234	27	267	266	268	276	304	318	320	283	296	288	235	231	233	4024
St. Johns	90	126	27	139	125	174	173	197	190	177	236	199	134	127	119	105	2338
St. Lucie	226	287	44	262	184	185	185	183	172	167	145	151	129	108	83	78	2589
Sumter	8	8	1	16	25	27	25	24	26	34	10	27	20	24	16	14	305
Suwannee	8	2	1	15	10	15	13	12	19	19	25	20	24	18	21	14	236
Taylor	2	1	0	3	8	5	7	6	7	4	6	3	3	4	2	3	64
Union	1	3	0	1	2	4	4	8	3	4	5	7	3	5	4	2	56
Volusia	114	139	22	187	167	236	185	206	203	269	237	228	201	199	173	182	2948
Wakulla	6	7	0	13	16	13	9	16	16	15	13	13	14	8	8	1	168
Walton	15	43	6	39	38	42	46	43	36	52	40	34	23	16	22	15	510
Washington	2	8	1	5	4	9	4	5	5	8	4	2	6	6	5	3	77
Total	7766	10079	1306	9700	8709	8723	9259	9213	9555	10127	9568	9266	8690	7711	6914	7016	133602

FES-UA Awarded Student Count, 2024-25

County	P3	P4	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Alachua	58	106	9	101	94	123	118	116	121	145	128	130	104	90	88	80	1611
Baker	5	5	1	7	5	9	11	7	7	11	12	18	8	7	7	5	125
Bay	26	41	6	39	46	63	63	44	40	45	55	55	48	35	39	38	683
Bradford	2	5	1	6	5	5	7	11	15	12	12	14	12	15	6	3	131
Brevard	192	280	45	303	296	303	340	360	375	390	384	311	329	268	245	208	4629
Broward	1068	1299	144	1138	915	841	879	818	841	888	784	807	824	707	646	532	13131
Calhoun	0	1	0	1	0	4	5	3	0	4	4	5	2	2	0	1	32
Charlotte	11	35	2	36	38	32	52	37	30	41	37	48	25	26	22	28	500
Citrus	17	19	2	24	27	36	39	45	37	38	47	40	32	35	20	28	486
Clay	43	70	11	80	76	81	83	86	102	86	109	133	101	79	90	69	1299
Collier	68	77	21	100	76	91	96	86	88	88	107	76	101	79	77	67	1298
Columbia	10	13	1	18	22	30	28	33	26	29	35	36	45	30	21	27	404
DeSoto	1	4	0	11	12	7	11	5	15	11	14	10	9	17	12	8	147
Dixie	0	2	0	2	3	3	3	6	9	12	5	6	8	7	4	7	77
Duval	241	327	62	329	387	370	392	420	438	534	519	485	496	498	492	464	6454
Escambia	40	57	7	50	60	57	78	82	80	91	103	110	85	98	86	86	1170
Flagler	18	20	5	47	39	54	37	36	52	58	64	53	42	38	31	36	630
Franklin	0	0	0	3	0	3	1	2	1	4	1	2	2	4	1	0	24
Gadsden	4	14	2	19	17	13	15	15	15	17	23	3	9	9	5	9	189
Gilchrist	3	3	2	4	7	5	10	13	7	10	17	13	4	8	6	11	123
Glades	1	1	0	4	1	2	4	1	3	4	3	2	2	2	2	1	33
Gulf	2	0	0	2	0	0	0	1	2	1	4	1	0	0	0	1	14
Hamilton	1	2	1	2	2	3	4	3	2	5	3	3	7	1	3	3	45
Hardee	1	7	1	2	8	5	9	8	9	8	6	8	3	3	3	3	84
Hendry	4	12	0	9	6	3	8	11	5	12	7	9	6	6	7	5	110
Hernando	37	50	13	70	71	83	84	93	99	116	85	107	87	95	83	66	1239
Highlands	12	12	4	21	25	24	28	29	34	40	29	32	28	28	6	10	362
Hillsborough	367	499	79	506	493	490	557	591	557	619	587	566	537	447	388	380	7663
Holmes	1	3	1	4	4	5	5	5	3	2	5	5	3	2	8	1	57
Indian River	26	64	7	46	54	41	40	50	55	59	58	59	37	57	31	43	727
Jackson	1	3	0	4	1	5	9	8	11	12	12	6	3	5	4	5	89
Jefferson	4	3	0	1	4	8	3	4	10	4	4	7	4	6	4	3	69
Lafayette	0	0	1	1	2	1	1	2	2	0	2	2	2	0	2	0	18
Lake	96	159	22	171	185	174	216	215	181	220	234	205	214	204	156	160	2812
Lee	132	245	36	221	191	167	188	168	205	199	216	210	177	141	111	129	2736
Leon	73	131	16	120	109	82	109	98	119	118	86	90	104	92	70	61	1478
Levy	3	6	2	18	12	15	13	21	19	20	23	24	12	18	16	7	229
Liberty	0	0	0	4	1	2	3	1	4	3	1	2	1	1	1	1	25
Madison	1	2	0	4	2	0	7	4	0	2	8	1	1	2	0	0	34
Manatee	74	85	17	122	115	126	152	136	142	187	173	166	175	130	131	136	2067
Marion	77	131	11	136	128	130	171	146	160	168	156	171	139	107	93	66	1990
Martin	84	73	5	63	58	54	69	72	81	82	76	68	42	32	25	32	916
Miami-Dade	1771	2115	203	1786	1428	1351	1354	1249	1258	1229	1188	1096	1099	1051	991	975	20144
Monroe	21	29	1	21	19	20	5	20	21	16	15	12	11	9	10	4	234
Nassau	24	19	4	34	21	41	27	33	48	38	41	37	32	33	23	31	486
Okaloosa	41	48	6	74	83	94	79	94	110	89	100	88	69	57	47	40	1119
Okeechobee	7	16	0	12	12	11	14	14	12	14	11	12	12	5	6	0	158
Orange	363	538	76	576	504	504	586	618	545	618	598	574	565	493	429	356	7943
Osceola	164	234	28	228	206	187	219	195	227	218	205	236	209	178	188	172	3094
Palm Beach	658	792	106	644	523	550	588	582	618	662	597	592	567	509	480	457	8925
Pasco	179	278	29	234	240	248	286	242	346	320	282	300	270	230	193	248	3925
Pinellas	162	222	31	243	213	273	265	312	361	402	363	349	307	276	258	213	4250
Polk	237	331	49	444	347	346	411	393	443	452	458	426	375	303	254	266	5535
Putnam	9	9	1	13	11	17	9	11	15	22	17	20	18	15	10	12	209
Santa Rosa	34	52	8	61	48	53	60	68	61	79	61	48	64	51	35	34	817
Sarasota	57	81	9	75	87	95	79	109	126	118	92	107	105	111	83	87	1421
Seminole	168	229	24	257	253	261	267	295	315	312	278	294	278	230	228	206	3895
St. Johns	83	116	25	132	116	165	162	186	180	169	230	199	126	123	112	99	2223
St. Lucie	207	263	41	251	175	182	177	172	161	160	141	144	118	101	80	74	2447
Sumter	8	6	1	15	23	26	22	24	26	32	10	27	19	24	15	14	292
Suwannee	7	1	1	13	9	14	12	9	18	17	24	18	20	17	20	14	214
Taylor	2	1	0	3	6	3	6	6	7	4	6	3	2	3	2	2	56
Union	0	3	0	1	2	3	4	8	3	3	5	7	3	4	3	2	51
Volusia	97	132	21	176	162	219	177	195	195	251	231	224	195	188	173	163	2799
Wakulla	5	6	0	13	14	12	9	14	14	15	13	13	10	8	8	1	155
Walton	15	43	6	39	36	39	45	41	33	51	39	33	22	16	22	12	492
Washington	2	8	1	5	4	9	4	4	4	8	2	2	6	6	5	3	73
Total	7125	9438	1208	9199	8139	8273	8815	8786	9149	9694	9245	8960	8372	7472	6717	6305	126897

FES-UA Funded Student Count, 2024-25

County	P3	P4	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Alachua	57	100	9	87	87	113	111	111	114	135	122	123	96	87	88	79	1519
Baker	5	4	1	7	5	8	11	6	6	11	12	17	7	7	7	5	119
Bay	25	39	6	38	44	55	59	42	37	43	54	53	48	33	39	38	653
Bradford	2	5	1	6	5	5	7	10	14	11	12	13	12	15	6	3	127
Brevard	177	263	39	286	272	281	306	341	354	362	364	302	313	254	235	201	4350
Broward	1026	1240	134	980	798	758	772	733	775	808	720	761	748	668	620	507	12048
Calhoun	0	1	0	1	0	4	5	3	0	4	4	5	2	2	0	1	32
Charlotte	11	34	2	31	35	29	50	36	30	38	37	46	24	25	21	28	477
Citrus	16	18	2	23	26	35	34	39	37	36	46	38	30	33	20	28	461
Clay	42	61	9	67	67	73	75	77	92	82	100	127	92	74	87	68	1193
Collier	66	74	18	90	69	81	84	75	84	83	103	73	91	76	74	66	1207
Columbia	10	13	1	17	21	28	26	31	23	29	34	34	44	28	21	27	387
DeSoto	1	4	0	9	11	7	10	5	15	11	12	9	8	15	12	8	137
Dixie	0	2	0	2	3	3	3	6	7	11	4	5	7	7	4	7	71
Duval	234	306	59	297	347	331	354	394	413	498	488	464	474	479	483	457	6078
Escambia	40	54	7	48	52	54	74	77	74	87	96	106	81	94	83	85	1112
Flagler	18	19	5	43	34	51	36	33	49	55	62	53	38	38	28	35	597
Franklin	0	0	0	3	0	3	1	2	1	3	1	2	2	4	1	0	23
Gadsden	4	14	2	19	16	12	14	14	15	17	23	3	9	9	5	9	185
Gilchrist	2	3	2	4	6	5	10	13	7	10	17	13	4	8	5	11	120
Glades	1	1	0	4	1	2	3	1	3	3	3	2	2	2	2	1	31
Gulf	2	0	0	2	0	0	0	1	2	1	4	1	0	0	0	1	14
Hamilton	1	2	1	2	2	2	4	3	2	5	3	3	6	1	3	3	43
Hardee	1	6	1	2	7	5	8	7	9	7	4	7	2	3	2	3	74
Hendry	4	12	0	8	6	3	6	11	3	12	6	9	5	6	7	4	102
Hernando	36	45	11	62	66	79	82	89	96	108	80	100	84	91	80	64	1173
Highlands	10	11	3	18	23	20	24	27	32	38	28	30	27	26	6	10	333
Hillsborough	352	468	69	437	441	429	511	543	510	566	551	535	499	424	370	372	7077
Holmes	1	3	1	4	4	4	5	5	3	2	5	5	3	2	8	1	56
Indian River	24	60	6	38	50	40	38	47	51	56	57	58	34	55	31	42	687
Jackson	1	3	0	3	1	4	9	8	10	12	11	5	3	5	4	5	84
Jefferson	4	2	0	1	4	8	3	4	10	4	4	7	4	6	3	3	67
Lafayette	0	0	1	1	2	1	1	2	2	0	2	2	2	0	2	0	18
Lake	93	152	19	161	170	166	202	199	173	205	224	200	208	197	150	158	2677
Lee	128	233	36	191	172	157	174	154	186	182	204	200	164	133	102	129	2545
Leon	70	127	15	107	100	76	100	89	115	110	79	86	96	86	65	56	1377
Levy	2	6	2	16	12	14	12	21	19	19	23	23	12	18	16	7	222
Liberty	0	0	0	3	1	2	3	1	4	3	1	2	1	1	1	1	24
Madison	1	2	0	4	2	0	7	4	0	2	8	1	1	2	0	0	34
Manatee	70	81	16	113	110	118	142	130	134	182	167	158	162	127	128	133	1971
Marion	74	125	11	125	116	120	162	142	153	160	146	165	133	107	90	63	1892
Martin	83	71	5	61	51	47	65	65	73	74	69	63	38	31	24	30	850
Miami-Dade	1732	2066	190	1635	1310	1234	1244	1151	1151	1121	1100	1014	1004	1014	944	952	18862
Monroe	21	29	1	20	17	17	5	19	19	16	13	12	11	9	9	4	222
Nassau	23	18	3	31	19	36	21	32	44	34	36	36	31	31	23	31	449
Okaloosa	39	47	6	71	70	88	75	86	106	86	97	84	64	57	45	40	1061
Okeechobee	7	15	0	10	12	11	11	14	12	14	10	11	10	5	6	0	148
Orange	345	498	72	498	453	444	527	561	504	566	561	549	520	464	409	344	7315
Osceola	156	223	25	197	177	172	196	182	210	203	194	221	191	159	177	166	2849
Palm Beach	631	756	97	559	463	493	530	527	556	584	562	551	515	484	454	436	8198
Pasco	172	268	26	200	218	228	261	224	324	299	267	283	251	219	184	242	3666
Pinellas	145	216	27	217	190	252	240	294	341	377	342	335	282	265	245	208	3976
Polk	222	314	46	399	323	311	370	370	412	417	432	412	349	287	242	256	5162
Putnam	9	9	1	13	11	17	8	11	14	21	15	19	18	14	10	12	202
Santa Rosa	33	45	6	56	45	51	58	62	58	72	56	47	61	49	33	32	764
Sarasota	53	76	9	65	77	89	74	99	117	111	89	99	96	104	80	84	1322
Seminole	163	215	20	232	224	245	251	264	291	297	261	277	261	223	219	196	3639
St. Johns	79	111	23	102	101	147	150	169	165	158	214	187	114	116	109	95	2040
St. Lucie	202	248	39	223	161	169	169	164	145	149	130	137	113	94	79	71	2293
Sumter	8	6	1	13	22	26	22	23	23	31	9	26	18	24	15	14	281
Suwannee	7	1	1	13	9	14	12	9	18	17	24	18	20	17	20	14	214
Taylor	2	1	0	3	6	3	6	6	4	2	6	3	2	3	2	1	50
Union	0	3	0	1	1	3	4	7	3	2	5	7	3	3	3	2	47
Volusia	94	124	20	162	145	196	164	185	188	241	217	218	179	182	158	157	2630
Wakulla	5	6	0	13	12	11	9	11	13	15	13	13	10	8	8	1	148
Walton	15	43	6	35	34	37	43	38	30	46	37	33	20	16	20	12	465
Washington	2	8	1	5	4	9	4	4	3	8	2	2	6	6	5	3	72
Total	6859	9010	1114	8194	7343	7536	8057	8113	8488	8972	8682	8503	7765	7132	6432	6122	118322

New Worlds Scholarship, Students on Applications Started, 2024-25	
County	Students
Alachua	821
Baker	28
Bay	332
Bradford	34
Brevard	926
Broward	4466
Calhoun	21
Charlotte	166
Citrus	107
Clay	453
Collier	251
Columbia	117
DeSoto	27
Dixie	8
Duval	2061
Escambia	274
Flagler	286
Franklin	1
Gadsden	69
Gilchrist	45
Glades	10
Gulf	25
Hamilton	9
Hardee	41
Hendry	65
Hernando	286
Highlands	198
Hillsborough	3358
Holmes	16
Indian River	144
Jackson	62
Jefferson	27
Lafayette	4
Lake	686
Lee	638
Leon	570
Levy	49
Liberty	15
Madison	20
Manatee	504
Marion	1199
Martin	189
Miami-Dade	4777
Monroe	36
Nassau	77
Okaloosa	245
Okeechobee	68
Orange	2633
Osceola	692
Palm Beach	2259
Pasco	1325
Pinellas	821
Polk	1805
Putnam	106
Santa Rosa	194
Sarasota	406
Seminole	946
St. Johns	754
St. Lucie	518
Sumter	40
Suwannee	37
Taylor	14
Union	23
Volusia	675
Wakulla	63
Walton	63
Washington	28
TOTAL	37213

New Worlds Scholarship, Awarded Student Count, 2024-25	
County	Students
Alachua	521
Baker	21
Bay	236
Bradford	19
Brevard	626
Broward	3029
Calhoun	17
Charlotte	122
Citrus	78
Clay	338
Collier	169
Columbia	84
DeSoto	17
Dixie	6
Duval	1384
Escambia	164
Flagler	183
Gadsden	50
Gilchrist	30
Glades	5
Gulf	20
Hamilton	5
Hardee	33
Hendry	53
Hernando	175
Highlands	151
Hillsborough	2226
Holmes	8
Indian River	97
Jackson	42
Jefferson	23
Lafayette	2
Lake	421
Lee	437
Leon	395
Levy	32
Liberty	11
Madison	14
Manatee	321
Marion	615
Martin	125
Miami-Dade	2999
Monroe	27
Nassau	54
Okaloosa	155
Okeechobee	37
Orange	1708
Osceola	448
Palm Beach	1535
Pasco	923
Pinellas	531
Polk	1243
Putnam	70
Santa Rosa	139
Sarasota	282
Seminole	640
St. Johns	475
St. Lucie	304
Sumter	26
Suwannee	20
Taylor	8
Union	14
Volusia	462
Wakulla	40
Walton	46
Washington	12
Total	24503

New Worlds Scholarship, Funded Student Count, 2024-25	
County	Students
Alachua	521
Baker	21
Bay	236
Bradford	19
Brevard	626
Broward	3028
Calhoun	17
Charlotte	122
Citrus	77
Clay	338
Collier	169
Columbia	84
DeSoto	17
Dixie	6
Duval	1384
Escambia	164
Flagler	183
Gadsden	50
Gilchrist	30
Glades	5
Gulf	20
Hamilton	5
Hardee	33
Hendry	53
Hernando	175
Highlands	151
Hillsborough	2226
Holmes	8
Indian River	97
Jackson	42
Jefferson	23
Lafayette	2
Lake	421
Lee	437
Leon	395
Levy	32
Liberty	11
Madison	14
Manatee	321
Marion	615
Martin	125
Miami-Dade	2999
Monroe	27
Nassau	54
Okaloosa	155
Okeechobee	37
Orange	1708
Osceola	448
Palm Beach	1535
Pasco	923
Pinellas	531
Polk	1243
Putnam	70
Santa Rosa	139
Sarasota	282
Seminole	640
St. Johns	475
St. Lucie	304
Sumter	26
Suwannee	20
Taylor	8
Union	14
Volusia	462
Wakulla	40
Walton	46
Washington	12
Total	24501

	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26
211	177,655	123,315	124,340	163,736	143,592	143,728	125,863	101,001	80,448
937	43,747	99,139	108,166	48,664	68,933	62,371	55,434	59,745	70,319
905)	(11,905)	(11,905)	(11,905)	(11,905)	(11,905)	(11,905)	(11,905)	(11,905)	(11,905)
031	31,841	87,234	96,261	36,759	57,028	50,466	43,529	47,840	58,413
412	322	295	360	322	333	308	248	246	244
	(8,743)	(8,743)	(4,919)	(4,919)	(4,919)	(3,953)	(3,953)	(3,953)	(1,407)
	(77,761)	(77,761)	(52,306)	(52,306)	(52,306)	(64,686)	(64,686)	(64,686)	(52,689)
655	123,315	124,340	163,736	143,592	143,728	125,863	101,001	80,448	85,010

ish Receipts as a target, the Finance Team has noticed the following:

n receipts projected are less.

ax organizations. We know of one such donor, Carroll Distributing, who has decided to go with another tax credit scholarship.

r less.

are Hope contributions.

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 6 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-Florida, Inc. and Subsidiaries

Consolidated Statement of Functional Expenses
Year Ended June 30, 2024

(With Summarized Comparative Information for the Year Ended June 30, 2023)

	2024										
	Florida					Program Services					Total Program Services
	Tax Credit Scholarship Program	Family Empowerment Scholarship Program	Hope Scholarship Program	Policy, Strategic Communications, Legislative Affairs and Advocacy	New Worlds Scholarship Accounts Program	Scholarship Service Contract	Scholarship Service Contract	Scholarship Service Contract	Scholarship Service Contract	Scholarship Service Contract	
Scholarships and grants	\$ 1,149,326,299	\$ -	\$ 6,267,023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,155,593,322
Contract services	8,655,701	17,077,364	245,621	480,621	639,317	712,157	712,157	712,157	712,157	712,157	27,810,761
Salaries and wages	8,023,655	7,920,487	282,725	1,480,998	580,458	120,604	120,604	120,604	120,604	120,604	18,408,927
Payroll taxes and employee benefits	1,860,463	1,758,049	54,767	361,855	143,676	26,744	26,744	26,744	26,744	26,744	4,205,554
Software licenses, fees and subscriptions	2,415,324	895,847	43,824	151,761	92,091	-	-	-	-	-	3,598,847
Depreciation	2,865,212	1,013,318	55,093	-	118,057	-	-	-	-	-	4,051,680
Repairs and maintenance	1,831,656	624,911	33,976	-	72,805	101,146	101,146	101,146	101,146	101,146	2,664,494
Recruiting and advertising	578,051	901,231	3,642	441,238	74,861	(446)	(446)	(446)	(446)	(446)	1,998,577
Other costs	744,241	220,712	2,704	16,111	8,411	4,982	4,982	4,982	4,982	4,982	997,161
Professional fees	5,651	2,272	101	-	250	-	-	-	-	-	8,274
Rent	436,616	113,175	6,153	-	13,185	-	-	-	-	-	569,129
Travel, lodging and meals	112,801	84,630	1,411	45,957	5,139	-	-	-	-	-	249,938
Bank charges and fees	234,079	218,832	22,647	-	10,004	-	-	-	-	-	485,562
Insurance	344,901	117,671	6,398	-	13,709	-	-	-	-	-	482,679
Provision for doubtful accounts	(7,730)	-	-	-	-	-	-	-	-	-	(7,730)
Printing and postage	49,333	43,426	3,355	29,157	3,026	-	-	-	-	-	128,297
Telephone	79,476	31,852	1,426	8	3,510	2,953	2,953	2,953	2,953	2,953	119,225
Office expenses	42,471	19,245	3,914	11,440	1,927	-	-	-	-	-	78,997
Total	\$ 1,177,598,200	\$ 31,043,022	\$ 7,034,780	\$ 3,019,146	\$ 1,780,426	\$ 968,140	\$ 1,221,443,714	\$ 968,140	\$ 1,221,443,714	\$ 968,140	\$ 1,221,443,714

(Continued)

Step Up For Students-Florida, Inc. and Subsidiaries

Consolidated Statement of Functional Expenses (Continued)

Year Ended June 30, 2024

(With Summarized Comparative Information for the Year Ended June 30, 2023)

	2024				Total 2023 Expenses
	Supporting Services		Total Supporting Services	Total Expenses	
	General and Administrative	Development and Fundraising			
Scholarships and grants	\$ -	\$ -	\$ -	\$ 1,155,593,322	\$ 701,246,384
Contract services	2,577,117	202,471	2,779,588	30,590,369	8,601,861
Salaries and wages	10,007,056	1,155,411	11,162,467	29,571,394	21,797,217
Payroll taxes and employee benefits	2,228,487	265,940	2,494,427	6,699,981	5,353,660
Software licenses, fees and subscriptions	754,366	82,997	837,363	4,436,210	2,300,449
Depreciation	56,520	-	56,520	4,108,200	1,332,333
Repairs and maintenance	67,229	-	67,229	2,731,723	1,637,370
Recruiting and advertising	212,547	75,162	287,709	2,286,286	2,464,434
Other costs	149,515	81,448	230,963	1,228,124	1,324,608
Professional fees	747,062	15,000	762,062	770,336	320,188
Rent	9,321	-	9,321	578,450	560,392
Travel, lodging and meals	237,624	61,553	299,177	549,115	412,180
Bank charges and fees	52,613	3,336	55,949	541,511	239,702
Insurance	7,390	-	7,390	490,069	379,887
Provision for doubtful accounts	378,488	-	378,488	370,758	8,982,448
Printing and postage	8,088	82,555	90,643	218,940	190,184
Telephone	41,978	-	41,978	161,203	979,259
Office expenses	52,535	21,106	73,641	152,638	124,771
Total	\$ 17,587,936	\$ 2,046,979	\$ 19,634,915	\$ 1,241,078,629	\$ 758,247,327

See notes to consolidated financial statements.



Florida Choice Scholarships

PEP PURCHASING GUIDE





Welcome

This purchasing guide is designed to help you navigate the Florida Tax Credit Personalized Education Program (PEP). Inside, you will find guidance to assist parents and guardians to remain in compliance when making scholarship purchases.

If you need assistance along the way, our team is ready to help. The Step Up For Students Customer Engagement Center is available Monday through Friday from 8:00 a.m. to 5:00 p.m. EST to support families with any questions or concerns.

You can connect with us by:



[Inquiry Form](#)

Send us a question or message online



(877) 735-7837

Speak directly with a team member



[Live Chat](#)

Click the red “Online Chat” tab on the right-hand side of our website



Click on any line within the Table of Contents to go directly to the section.

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Introduction

Florida law requires Scholarship Funding Organizations (SFOs) like Step Up For Students to prepare purchasing handbooks that describe authorized uses of scholarship program funds. SFOs must update the handbooks at least annually, including a list of prohibited items and services and a list of items and services that require preauthorization or additional documentation.

These guidelines are intended to be general in nature and to assist parents and guardians to remain in compliance when making scholarship purchases. 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

Under Florida law, Florida Tax Credit (FTC) Scholarship funds, including 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 law and may be a crime. Parents and guardians should contact their SFO if they have questions about the eligibility of a purchase using scholarship funds prior to engaging in this transaction.

SFOs may require parents and guardians to use an online platform for purchases as long as it does not limit their choice of curriculum or academic programs. SFOs may also reimburse parents and guardians for their out-of-pocket purchases of eligible products or services that meet their student's educational needs. Parents and guardians should verify with their SFO that a purchase is eligible for reimbursement before paying out-of-pocket for the item or service. If a parent or guardian purchases a product identical to one offered by an SFO's online platform for a lower price, the SFO is required by law to reimburse the parent or guardian for the cost of the purchase.

The Florida Department of Education (FLDOE) reserves the right to terminate a PEP scholarship for violations of the scholarship guidelines, policies, rules, or laws. Examples of violations that may result in termination of scholarship participation include:

- Enrolling in a public district school, charter school, or public online schools (including summer public school), without paying the public school using scholarship funds
- Misspending funds or committing fraud.
- Accepting any other scholarship or tax credit scholarship while participating in the PEP scholarship program.

General Purchasing Provisions

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

Cash Purchases: Cash payments to private sellers are not eligible for reimbursement.



Educational Benefit: Products, practices, or services that support and advance student learning. Some items or services may require additional information to demonstrate the educational benefit of the item or service to the educational needs of the student.

Frequency of Purchase Limits: Frequency of purchase rules apply to all scholarship programs, even if a student changes programs. For example, if a parent or guardian purchased a desk with FES-UA funds on November 10, 2025, the student would not be eligible to purchase a desk using any other scholarship until November 11, 2027.

Monetary Benefit, Refunds, & Rebates: Parents and guardians may not receive any 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. See [Appendix D](#) for a full list.

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 the State of Florida, including for active-duty military families living outside the state. Guidance for active-duty military who are stationed outside of Florida can be found [here](#).

Parent or Guardian: 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. Parents and guardians must be Florida residents for their student to receive a PEP scholarship.

Pre-Authorizations: Many items and services have been pre-approved as authorized uses of scholarship funds. However, some items or services require a parent to submit a pre-authorization request prior to making the purchase. See [Appendix B](#) for a full list.

Items or services not listed as eligible in this Purchasing Guide require pre-authorization approval before purchasing the item or service. Step Up For Students will not consider or approve pre-authorization requests for items that are prohibited.

A pre-authorization request may require: supporting documentation and an explanation of how the item is an eligible expense and benefits the student's education.

- The pre-authorization request should be specific to the student and contain as much detail about the specific item or service being requested, including the approximate cost of the item or service.
- Completion of the reimbursement or direct pay request occurs automatically if the pre-authorization request is approved. The items or services submitted for reimbursement should correspond to the pre-authorization request.

A pre-authorization request is not confirmation of the provider's eligibility or the funding available for the reimbursement.



Approvals of pre-authorizations are decided on a case-by-case basis and depend on the needs of the individual student. An approved pre-authorization is valid for purchases in the school year in which it was approved.

Pre-authorizations are submitted through the scholarship portal once a student's account has been funded. The pre-authorization request will be reviewed in the order it was received, and a notification of the outcome will be sent via email. If the pre-authorization is approved, once you have purchased the item, submit a reimbursement request in the parent/guardian portal.

Pre-authorizations are accepted until May 29, 2026. This will ensure that pre-authorizations have time to be approved, and parents have time to make the purchase and submit a reimbursement request prior to the end of the school year on June 30, 2026.

Product & Service Safety: For safety reasons, Step Up For Students may review manufacturer's recommended minimum age use when determining if an education product is age appropriate. Step Up For Students reserves the right to deny an item or require clarification for items that are not age-appropriate or promote violence, criminal activity, or illegal behavior.

Prorating Payments For Multi-User Items: Other family members often use products purchased using 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 will be prorated to cover only the student's portion of the cost.

Shipping Guidelines

- MyScholarShop Purchases: All purchases made through MyScholarShop must be shipped to the Florida mailing address listed on the student's scholarship account.
- Reimbursed Purchases: For purchases submitted for reimbursement, items must be shipped to either a Florida address or a Florida P.O. Box.
- Parents/guardians who are active-duty members of the United States Armed Forces and 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 are exempt from this and may have items shipped outside of Florida.

Authorized Expense Categories

PEP scholarship funds can be used to purchase educational products and services in legislatively defined categories outlined in [Florida Statute 1002.394](#).

Instructional Materials

At-Home Classroom Furnishings

Furnishings used to create an at-home classroom are eligible expenses, including:

- Bulletin board
- CD, DVD, and music players
- Chair



- Desk
- Drafting table
- Educational posters & visual supports
- Indoor projector
- Maps, globes, & atlases
- Picnic table
- Rugs or foam tiles
- Standing or drop-down screens
- Storage, including bookshelves and storage or organization containers
- Televisions up to 55" in size
- Timers & clocks
- Whiteboard

Frequency of purchase: Two years for furniture, televisions, or projectors; however, these items may be eligible for replacement sooner with pre-authorization approval.

Books

Textbooks, workbooks, and other books are eligible expenses. Books are neither capped in annual spending nor subject to frequency of purchase rules. Two copies of a book are permitted.

Books with content that may pose a threat to the student or others or promote violence or criminal behavior are ineligible for purchase.

Digital Materials

Scholarship funds can be used to purchase digital material such as CDs, DVDs, and digital documents, including subscriptions or memberships to eBooks, and audiobooks, productivity, behavioral, or educational applications. If a single-user subscription is available, the multi-user item purchase will be prorated to cover only the student's portion of the cost.

Educational Software & Subscriptions

The following items are eligible for single 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:

- Graphics and photo editing software
- Magazine subscriptions
- Newspaper subscriptions
- Software subscriptions (Word processing, Microsoft Office, Adobe, video or music editing software, LexisNexis, QuickBooks)

Educational Subscription Kits

Educational Subscription Kits curated by a kit company are eligible for reimbursement. Subscriptions must be safe for student use and provide opportunities for instruction.



Electives

Lessons, equipment, and consumables generally associated with electives or enrichment (non-core academic subjects), can be purchased, including, but not limited to:

Elective Courses:

- Animal husbandry lessons
- Art lessons
- Club fees, including Scouts, 4H, and FFA clubs)
- Cooking lessons
- Drama lessons
- Enrichment classes
- Foreign language lessons
- Gardening and horticultural lessons or training programs
- Music lessons
- Mechanical lessons
- Photography and videography classes and courses
- Programming and digital production lessons
- Sewing lessons
- Woodworking lessons or training programs

Elective Course Supplies:

- Animal husbandry: bedding, grooming, cleaning supplies
- Art: paint, pencils, canvases, paper, clay, glue
- Cooking: measuring cups, utensils, mixing bowls, subscription kits
- Gardening: soil, fertilizer, seeds, seedlings, potted herbs, fruits/vegetables, or plants in containers no larger than one gallon
- Mechanical: screws, wires, lubricants, solder
- Photography/Videography: batteries
- Programming and Digital Production: USB drives, cords
- Safety Supplies: disposable gloves, masks, earplugs
- Sewing: thread, fabric, needles, patterns, bobbins
- Postsecondary and Career Education: tape, labels
- Woodworking: wood, nails, glue, sandpaper, stain

Elective Course Equipment:

- Animal husbandry: heating lamps, incubators, feeders, grooming
- Art: easels, ceramics kiln
- Cooking: Standing mixers, blenders, dehydrators
- Gardening: raised beds, compost tumblers,
- Mechanical: power tools, engine models
- Photography/Videography: cameras, tripods, lightning kits, microphones
- Programming and Digital Production: monitors



- Safety Supplies: non-disposable goggles, gloves, respirators
- Sewing: sewing machine, mannequins, rotary cutters
- Postsecondary and Career Education: toolboxes, specialized trade tools
- Woodworking: workbenches, clamps, drills, sanders

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

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

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

- Certification or national accreditation in the relevant subject area;
- Current enrollment in a postsecondary educational institution as a student of the relevant subject area;
- Degree from a postsecondary educational institution in the relevant subject area;
- Eligibility to provide part-time tutoring services as identified in the requirements listed in the Tuition and Fees for Part-Time Tutoring Services or Fees for Choice Navigator Services;
- Minimum of three years of experience in the relevant subject area as demonstrated by employment records (i.e. a resume, website, LinkedIn profile, etc.); **OR**
- Valid or expired Florida educator's certificate.

Field Trips & Other Activities Needed To Enhance Curriculum

The following items are eligible for student admission only. If using a family admission package, reimbursements will be prorated to cover only the student's cost. A student's ticket price must correspond to the student's age (if prices vary by age). Tickets or admission must be purchased directly from the vendor or an authorized third-party seller. Secondary market or resale tickets are not reimbursable.

- Admission to a Florida theme park*
- Admission to cultural programming events or facilities
- Aquarium, zoo, or museum admission and memberships
- Programs or events at aquariums, zoos, or museums
- School field trip fees paid to an eligible private school or eligible home education instructional program
- Single-admission leisure events such as roller skating, ice skating, bowling, and trampoline parks (including equipment rental) under \$75
- State and National Park admission
- Ticketed events, including plays, musicals, or orchestral performances



A pre-authorization is required for field trip activities not affiliated with a school that occur outside of the State of Florida, but within the United States. Please note, field trips outside of the United States are not an eligible use of scholarship funds.

School field trip fees paid to an eligible private school or eligible home education instructional program may be submitted under the Field Trip category or included in the school's tuition and fee schedule.

***Note on Florida theme park admission:** Each scholarship student may submit one reimbursement request for admission to one Florida theme park during the school year for a value up to \$299 before tax. The parent or guardian may choose either a single or multi-day park admission ticket or an annual pass, which will be reimbursable at the actual rate paid for the student's age group, up to \$299 plus tax. Because each scholarship student will be allowed one reimbursement submission, and the parent or guardian may only be reimbursed for the actual amount paid at the time of reimbursement submission, parents and guardians utilizing a payment plan must wait until the ticket or pass has been paid in full (or up to \$299) before submitting their reimbursement request. Reimbursement requests for theme parks may not be bundled with other reimbursement requests or receipts.

The reimbursement request should contain the proof of payment and invoice with the corresponding student's name visible.

One reimbursement request for a Florida theme park ticket or annual pass* during the school year (July 1, 2025-June 30, 2026) may be submitted per scholarship student, which may be reimbursed up to \$299 (before tax). Only the actual cost of the basic admission for the student will be covered. Additional services (such as parking, food and beverage packages, photographs or souvenirs, or premium access) are not eligible expenses.

The following Florida Theme Parks are eligible:

- Busch Gardens Tampa Bay
- Dinosaur World
- Epic Universe
- Gatorland
- LEGOLAND Florida Resort*
 - LEGOLAND
 - Peppa Pig Theme Park
- Seaworld Orlando
- Universal Orlando Resort*
 - Universal Studios Florida
 - Islands of Adventure
- Walt Disney World*
 - Animal Kingdom
 - Epcot



- Hollywood Studios
- Magic Kingdom

*An annual pass or multi-day ticket may include admission to more than one of the theme parks above in the same resort family.

Reimbursement requirements:

- The reimbursement request must be submitted under Instructional Materials → Field Trips → Florida theme park admission. The request may not include any other items for reimbursement.
- 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 when the ticket or pass is paid in full or when the purchaser has paid \$299, whichever comes first.
- For example: an Annual Pass is purchased in August 2025 but paid on a payment plan; a total of \$299 has been paid as of November 15, 2025, and a reimbursement is submitted. The reimbursement request should be submitted with Invoice Date of November 15, 2025.
- For purchases made with a payment plan: the parent or guardian may only be reimbursed for the actual amount paid at the time of reimbursement submission.
- Parents and guardians utilizing a payment plan for annual theme park passes must wait until the ticket or pass has been paid in full (or up to \$299) before submitting their reimbursement request.
- Requests will be reviewed and reimbursed at the amount expended at the time of the reimbursement request.

Internet Resources

Parents and guardians may use scholarship funds to pay for in-home internet services (including mobile hot-spots and streaming services) at the Florida residential address associated with their student's scholarship application.

Other family members often use internet services covered by scholarship funds. In this unique instance, the service will not be prorated to only cover the student's cost.

Modem or router rental from the internet service provider and billed with a monthly internet service is also eligible. Streaming services must be age-appropriate (as defined in [General Purchasing Provisions](#)).

Lab Fees & Materials

Science, math, and computer lab fees and equipment, including lab safety equipment, are eligible expenses. Lab equipment should be safe for student use and provide opportunities for



instruction. Lab equipment that poses a threat to the student or others or promotes violence or criminal behavior is ineligible for purchase.

Learning Manipulatives & Creative Play Items

Items utilized for tactile learning, academic practice, or creative play provide opportunities for instruction, including, but not limited to:

- Board and card games
- Blocks
- Chess and checker sets
- Dolls and accessories
- Dominoes
- Dress-up clothing
- LEGO
- Marbles
- Play kitchen sets
- Puzzles
- Stuffed animals
- Water table

Musical Instruments & Equipment

Musical instruments, certain equipment, and services are eligible expenses, including:

- Insurance
- Maintenance
- Repair
- Service agreements
- Tuning

Physical Education (P.E.)

Authorized P.E. expenses include sports lessons, fees, or equipment (subject to manufacturer's age recommendations), including, but not limited to:

- Dance lessons
- Dance supplies, including footwear
- Digital or video-based sport instruction (reimbursement with pre-authorization only)
- Gym and fitness memberships or "Class Passes" (for the student only), including on-demand fitness classes
- Individual-sized trampoline
- Nintendo Wii or similar movement-based platforms
- Non-motorized watercraft, including kayaks, stand-up paddle boards
- Skateboards
- Safety Equipment
- Sports equipment, including basketball hoops, goals, and nets



- Sports lessons, including individual training or group training
- Sports supplies, including balls, basketball goals, racquets
- Specialized or sport-specific footwear
- Sports uniforms, including all required accessories
- Stand-alone athletic event fees, including foot or bike race registrations, endurance events, Special Olympics registrations
- Swim equipment, including goggles, kickboards, masks, fins, snorkels
- Team fees, including registration, equipment rental, and competition fees
- Two- or three-wheeled bicycles

PE Equipment

- Exercise equipment, including stationary bike, treadmill or walking pad, weight bench
- Home playsets or swing sets, including rubber mulch or safety materials
- Table sports, including ping-pong, basketball shooting games, foosball, air hockey
- Watercraft, including boogie boards, canoes, kayaks, skim boards, stand-up paddleboards

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 may be eligible with pre-authorization

Prohibited items:

- Activities occurring outside of the State of Florida that are not pre-authorized
- Bounce houses
- Footwear not specialized or sport specific
- Group rentals
- Inflatable slides
- In-ground or above-ground swimming pools or Jacuzzis
- Motorized exercise equipment
- Motorized scooters or ride-ons, including golf carts
- Motorized watercraft and sailboats
- Pool toys and floats
- Single admission leisure events or equipment rental (bowling, trampoline parks, or ice-skating sessions are eligible)
- Trampolines larger than an individual-sized trampoline

School Supplies

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

- Adhesives
- Bookbags, including backpacks, tote bags, messenger bags
- Calculators



- Lunchboxes, including bento boxes
- Math tools, including abacus, compasses, protractors, rulers
- Notebooks, folders, binders
- Paper
- Planners, organizers
- Scissors
- Printer ink
- Tape, paperclips, staplers
- Wax filament
- Writing utensils, including colored pencils, crayons, markers, pencils, pens
- Prescription eyeglasses

Sensory Materials

Sensory materials that encourage learning through sensory stimulation are eligible.

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

Curriculum & Curriculum Materials

State policy defines curriculum as a complete course of study for a particular content area or grade level, including any required supplemental materials, teachers' manuals, and associated online instruction.

For the purposes of this section, a complete course of study may include postsecondary programs aimed at career readiness or trade certification.

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

Please note: FTCPEP students may use their scholarship funds to pay for full-time online instruction through the Tuition and Fees at an Approved Online or Virtual Provider category. This Curriculum category can be used for self-paced, pre-recorded online courses.



Tuition & Fees

Tuition & Fees At An Eligible Private School

Tuition and fees at an eligible private school are eligible expenses under the PEP scholarship, as long as the student is not attending the private school on a full-time basis. Not all private schools are eligible to participate or receive PEP scholarship funds. PEP Hybrid eligible schools must meet state eligibility criteria and elect to participate in the PEP scholarship program 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 PEP Hybrid Schools.

Eligible fees include:

- Academic services fee
- Activity fee, including 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 including sports uniforms)

Prohibited fees:

- Annual funds
- Before or after-school care
- Costs associated with scholarship management
- Food fees, including breakfast and lunch
- Fundraising fees, donation fees, giving fees, volunteer waiver fees
- Nursery or daycare fees
- Optional fees
- Shoes and accessories fees

Tuition & Fees At An Eligible PEP Hybrid Private School

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, as long as the student is not attending the private school on a full-time basis. 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.

More information about PEP Hybrid School programs can be found [here](#).

Tuition & Fees For Home Education Instructional Programs

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.](#)).

Note: For purposes of the scholarship program, a home education instructional program as an authorized use of funds is different than a home education program as defined in s. [1002.01\(1\), 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 or guardian as a part of their parent-directed education choice for their student's instruction.
- Provide courses or activities for parent-directed education options that enhance or enrich the student's learning opportunities.
- Have publicly available and reviewable program descriptions of courses or activities.
- Have a published tuition and fee schedule.
- Be operated in a physical location (cannot be online);
- 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).



⚠ Important: Private schools, virtual schools, and public or charter schools are not considered home education instructional programs.

All other live instruction, whether in-person or via remote access online, must meet the requirements for part-time tutoring services to be reimbursed using PEP funds.

Tuition & Fees At An Eligible Postsecondary Institution

Tuition and fees required for enrollment at an eligible postsecondary institution, or a program offered by an eligible postsecondary institution, are eligible expenses under PEP.

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 [Florida Statute 1000.35\(2\)](#).

A list of eligible postsecondary institutions can be found [here](#). Postsecondary institutions outside of the State of Florida may be approved if they participate in a reciprocity agreement under Florida Statute [1000.35](#). A list of schools participating in the reciprocity agreement with Florida can be found [here](#).

Tuition & Fees For A Dual Enrollment Program

Students may participate in dual enrollment at an approved postsecondary institution. Participation in the scholarship program does not affect the ability to use funds for dual enrollment.

Tuition & Fees For An FLDOE 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. 446.021\(5\) F.S.](#)

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

More information about FLDOE approved pre-apprenticeship programs can be found [here](#).

Tuition & Fees For A Full-Time Private Tutoring Program

Tuition and fees required for enrollment in an eligible private tutoring program, authorized under Florida Statute [1002.43](#) are eligible expenses under PEP.

Requirements for approved private full-time tutors include:



- Tutors 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 Florida Statute [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 & Fees At An Approved Online or Virtual Provider

Tuition and fees required for enrollment at an eligible or approved online or virtual provider are eligible expenses under PEP.

Approved online or virtual providers include:

- A virtual program offered by a department-approved private online provider that meets the provider qualifications specified in s. [1002.45\(2\)](#)
- An approved online course offered pursuant to ss. [1003.499](#) or [1004.0961, 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 and Guardians can find the list of providers online at [FLDOE Approved Virtual Instruction Program \(VIP\)](#).

Tuition & 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 eligible expenses under PEP.

Students utilizing FLVS must be enrolled as a private-pay student. If a student is enrolled on a full-time basis in FLVS and funded as a public school student, the student will lose eligibility and



funding for the PEP scholarship. For further information on using the PEP scholarship to pay for FLVS enrollment visit the [FLVS website for school choice scholarships](#).

Testing and Assessment Fees

Fees associated with standardized testing or examinations are eligible expenses under PEP.

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 (for example, placement exams or mid-year evaluation assessments)
- Nationally and state standardized, norm-referenced assessments

Contracted Services Provided By A Public School or School District

Contracted services provided by a public school or charter school, or school district are eligible expenses under PEP.

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 or services on a private-pay basis.

The parent or guardian can pay for services and request reimbursement, or the school district can choose to be paid directly as a provider.

There is no requirement for public schools or charter schools, or school districts, to contract for services with a scholarship participant or to set up an account for payment as a provider. Participation is optional for the public schools or districts.

A student who receives contracted services under this paragraph is not considered enrolled in a public school for scholarship eligibility purposes. However, if the district reports the student for any state funding, the student will be ineligible for the PEP scholarship.

Part-Time Tutoring & Choice Navigator Services

Tuition and fees for part-time tutoring or fees for Choice Navigator services is an eligible expense under PEP.

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” 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.

[Purchasing Guide Feedback Form](#)

Step Up For Students welcomes feedback from parents and guardians to help improve this handbook. We encourage you to share your suggestions using the [PEP Purchasing Guide Feedback Form](#).



Appendix A

Summary of Prohibited or Ineligible Items

Prohibited items include, but are not limited to:

- Any activities occurring outside of the state of Florida that are not pre-authorized
- Admission or annual passes to amusement or theme parks not listed under the Theme Parks section, water parks, and out-of-state theme parks.
- Any item or service that may pose a threat to the student or others or promote violence or criminal behavior.
- Any item for which the scholarship student does not meet the manufacturer's minimum age recommendation
- Arcade games or visits
- Bouncy houses
- Business and Starlink RV internet services
- Commercial-grade tools and equipment, including commercial-grade cooking equipment
- Costs of accommodations (including lodging or meals)
- Costs of transportation (including gas, mileage, or public transportation)
- Costs outside of basic admission for field trips and theme parks (including lodging, parking, food and beverage packages, photographs or souvenirs, premium access, and special event tickets). Note: School field trip fees paid to an eligible private school or eligible home education instructional program may be submitted under the Field Trip category or included within tuition & fees.
- Digital devices
- Desktop computer
- Laptop computer and web-centric laptop computers, including Chromebook or SurfaceTablet
- e-Reader
- Cellular phones
- Smart watches
- Gaming systems or consoles purchased with accompanying educational software, except for Nintendo Wii © equipment or similar movement-based platforms
- Digital periphery devices
 - Keyboard
 - Computer monitor
 - Mouse, touchpad, or trackball
 - Printers, including 3D printers
 - Speakers
 - Headsets
 - External drives, including hard drives and flash drives
 - Scanner



- Digital pencil
- TTY or TDD conversion modems
- Virtual and augmented reality headsets or goggles
- Wands and Sticks
- Wi-Fi routers, modems, and extenders, except rentals from the internet service provider billed with a monthly internet service
- [Educational Subscription Kits](#) not age and size appropriate for the student
- Firearms, blades, knives, or items with blades or knives, except for scissors, math tools, and some cooking equipment
- Footwear, except for specialized or sport specific footwear
- Full-time online instruction
- Gaming subscription services
- Gas or electric-powered gardening tools
- Group admissions or rentals
- Household items and expenses
- Excludes cooking supplies or items on the [At-Home Classroom Furnishings](#) list)
- Includes home improvements, including irrigation systems
- Housing or food for live animals
- Inflatable slides
- In-ground or above-ground swimming pools or Jacuzzis
- Live animals
- Live mature or ornamental plants in containers that exceed one gallon, except for fruit trees, which cannot exceed seven gallons.
- Medical items, including mobility aids, hearing aids, contact lenses, non-prescription eyeglasses, and prescription sunglasses, (one pair of prescription eyeglasses may be submitted for reimbursement each year)
- Motorized exercise equipment, except for treadmills or walking pads
- Motorized scooters or ride-ons, including golf carts
- Motorized watercrafts and sailboats
- Ornamental plants, including shrubs, landscaping, houseplants
- Outdoor televisions or inflatable outdoor theatres
- Performance costumes
- Pool toys or 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 **over \$75**
- Special event tickets, including 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, including breakfast or lunch
- Fundraising fees, donation fees, or volunteer waiver fees
- Giving funds
- Optional fees
- Shoes and accessories fees
- Sporting event tickets
- Supplies that are considered general household expenses or improvements, including chicken coops, irrigation systems, and large appliances
- Televisions over 55"
- Trampolines, except for individual exercise trampolines



Appendix B

Items Requiring Pre-Authorization

- Adaptive exercise equipment
- [Curriculum](#) that is not publicly available
- Items or services that fall outside the frequency of purchase requirements within the [Physical Education \(P.E.\)](#), [Electives](#), or [At-Home Classroom Furnishings](#) section
- Non-school affiliated [Field Trip](#) activities occurring outside of the state of Florida but within the United States
- [Physical Education \(P.E.\)](#) activities occurring outside of the State of Florida



Appendix C

Out-of-State Items Requiring Pre-Authorization

- Physical Education (P.E.) activities occurring outside of the State of Florida, including:
 - Dance Lessons
 - Gym, Fitness Membership, Class Passes, On-Demand Fitness Class
 - Sports Lessons
 - Sports Participation Fees/ Team Fees
 - Stand-Alone Athletic Event Fees
- Field Trips occurring outside of the State of Florida, including:
 - Cultural Programming Event or Facility Admission
 - Museum or Similar Admission
 - Museum or Similar Program or Event Admission
 - Museum, Library, or Similar Membership
 - State/National Park Admission
 - Ticketed Events (including plays, musicals, or orchestral performances)
 - Zoo/ Aquarium Admission
 - Zoo/ Aquarium Membership
 - Zoo/ Aquarium Programs or Event Admission

Active-Duty Military Who Are Stationed Outside of Florida

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

Out-of-State Activities: Out-of-state activities that meet general expense criteria are eligible with Pre-Authorization approval.

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

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

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



Appendix D

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

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



FAMILY EMPOWERMENT SCHOLARSHIP FOR STUDENTS WITH UNIQUE ABILITIES (FES-UA)

Purchasing Guide

2025-2026



UCF

**Florida Center for Students
with Unique Abilities**

UNIVERSITY OF CENTRAL FLORIDA

July 1, 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 feedback from survey results and public comment meetings designed to solicit feedback. The revisions reflect the combination of family input and the directive to obtain feedback on the scholarship program described in [s 1002.394, Florida Statutes \(F.S.\)](#).

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

[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.

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.

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.

If parents/guardians have questions, they should contact their SFO to confirm the eligibility of a purchase or financial transaction before using scholarship funds to ensure compliance with program policies.

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.

SFOs 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 items must meet 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 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
 - 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 confirmation of the provider's eligibility or the funding available for the reimbursement.

Approvals of pre-authorization requests are decided on a case-by-case basis relevant to the needs of the individual student. An approved pre-authorization request is valid for purchases in the school year in which it was approved.

Pre-authorization requests 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 request is approved, once you have purchased the item, submit a reimbursement request in the parent/guardian portal.

Pre-authorization requests are accepted until April 30, 2026. This will ensure that pre-authorizations have time to be approved, and parents have time to make the purchase and submit a reimbursement request prior to the end of the school year on June 30, 2026.

Product Safety: For safety reasons, 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.

Shipping Guidelines: Your SFO will determine shipping restrictions on any purchases made through its online platform.

AUTHORIZED EXPENSE CATEGORIES

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

[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.

Eligible instructional materials include:

Digital Devices

- Cellular phones
- Desktop computer
- Drones
- e-Reader
- Gaming systems/Consoles purchased with accompanying educational software
- Laptop computer
- Smart watches
- Tablet

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
- Digital periphery bundle (can include keyboard/mouse bundle)
- Mouse/touchpad/trackball
- Case and screen protector
- Printer (including 3D printers)
- Speakers
- Headsets
- External drive (including hard drive and flash drive)
- Scanner
- Digital pencil
- Virtual and augmented reality headsets/goggles
- Wands and Sticks
- Wi-Fi routers, modems, and extenders

Frequency of Purchase: Once every two (2) years for computer monitor, headsets, printer, speakers, virtual and augmented reality headsets/goggles; however, the devices may be eligible for replacement sooner with 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
- Hearing aids
- Interactive metronome
- Light signaler alerts
- Prescription eyeglasses
- 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

Scholarship funds can be used to purchase training for parents/guardians or students on how to use digital devices, digital peripheral devices, or assistive technology devices.

Maintenance Agreements for Eligible Devices

Maintenance agreements/warranties for eligible devices purchased with FES-UA funds are eligible FES-UA expenses. Maintenance agreements/warranties 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, audiobooks, productivity, behavioral, and/or educational applications (apps).

Internet Resources

Scholarship funds can be used to purchase 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.

Sensory Materials

Sensory materials that encourage learning through sensory stimulation are eligible.

Eligible items include:

- Air Walker
- Balance ball
- Manipulatives & hands-on materials
- Occupational Therapy (OT) augmentation (the use improves or strengthens the outcome)
- Physical Therapy (PT) augmentation (the use improves or strengthens the outcome)
- Sensory bundles (for example, a travel sensory kit or a calming weighted bundle)
- Sensory lighting (for example, lava lamps and bubble tubes)
- Sensory manipulatives (for example, fidget spinners and boink toys)
- Sensory swing
- Sensory table
- Specialized furniture/comfort chair
- Speech-Language Therapy (SL) augmentation (the use improves or strengthens the outcome)
- Therapy chair

Physical Education (P.E.)

Authorized P.E. expenses include sports lessons, fees, or equipment for single-person items to benefit the student, including, but not limited to:

- Dance lessons
- Dance supplies
- Digital or video-based sport instruction
- Gym/fitness memberships or “Class Passes” (for the student only), including on- demand fitness classes
- Individual exercise trampoline
- Safety equipment
- Skateboard
- Specialized or sport-specific footwear (including basketball shoes, soccer cleats, dance shoes)
- Sports equipment (including basketball goals, soccer goals, tennis/volleyball nets, etc.)
- Sports lessons (including individual training or group trainings)
- Sports supplies (including balls, racquets)
- Sports uniforms, including all required accessories
- Stand-alone athletic event fees (including foot or bike race registrations, endurance events, Special Olympics registration)
- Swim goggles, snorkel, mask, fins
- Team fees (including registration, equipment rental, and competition fees)

PE Equipment:

- Exercise equipment (including stationary bike, treadmill/walking pad, weight bench)
- Home playset/swing set (including rubber mulch or safety materials)
- Kayak, canoe, surfboard, boogie board, skim board, stand-up paddleboard
- Table sports (ping-pong, basketball shooting games, foosball table, air hockey)
- Two or three wheeled bicycles

Frequency of Purchase: Two (2) years for equipment; however, equipment may be eligible for replacement sooner with pre-authorization.

A pre-authorization is required for:

- Adaptive exercise equipment
- P.E. activities occurring outside of the State of Florida

Prohibited items include but are not limited to:

- Any activities occurring outside of the State of Florida that are not pre-authorized
- In-ground or above-ground swimming pools and Jacuzzis
- Motorized equipment (treadmills or walking pads are eligible)
- Motorized scooters or ride-ons (including golf carts)
- Motorized vehicles, including but not limited to two-, three-, and four-wheeled vehicles
- Trampolines (individual exercise trampolines are eligible)
- Watercrafts (except for kayaks, canoes, surfboards, boogie boards, skim boards, stand-up paddleboards)

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.

Prohibited items:

- Books with content that pose a threat to the student or others or promote violence or criminal behavior

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:

Elective Courses:

- Club fees (such as Boy/Girl Scouts, and 4H/FFA Clubs)
- Cooking lessons
- Drama lessons
- Foreign language lessons
- Music lessons
- Photography/Videography classes or courses
- Sewing lessons
- Woodworking/building lessons or training programs

Elective Course Supplies:

- Animal husbandry: bedding, grooming, cleaning supplies
- Art: paint, pencils, canvases, paper, clay, glue
- Cooking: measuring cups, utensils, mixing bowls, subscription kits
- Gardening: soil, fertilizer, seeds, seedlings, potted herbs, fruits/vegetables, pollinator plants, or plants in containers no larger than one gallon. Fruit trees in seven-gallon pots are allowed.
- Mechanical: screws, wires, lubricants, solder
- Photography/Video: batteries
- Programming and Digital Production: USB drives, cords
- Safety Supplies: disposable gloves, masks, earplugs
- Sewing: thread, fabric, needles, patterns, bobbins
- Postsecondary and Career Education: tape, labels
- Woodworking: wood, nails, glue, sandpaper, stain

Elective Course Equipment:

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

Frequency of Purchase: Two (2) years for equipment; however, equipment is eligible for replacement sooner with pre-authorization.

Prohibited items:

- Supplies that are considered general household expenses or improvement (e.g., irrigation systems, large appliances, and chicken coops)

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 trips are eligible for the student only. With a family admission package or membership, 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. Please see "Appendix A-Summary of Prohibited or Ineligible Items" for more information.

- Admission to cultural programming events or facilities
- Admission to a Florida theme park*
- 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
- Single-admission leisure events such as roller skating, ice skating, bowling, and trampoline parks (including equipment rental) under \$75
- State/National Park admission
- Ticketed events (including plays, musicals, or orchestral performances)

Out-of-state field trips and Florida theme park admission reimbursement requests must be accompanied by documentation of educational benefit.

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 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 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 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 following Florida Theme Parks are eligible:

- Animal Kingdom
- Bush Gardens Tampa Bay
- Dinosaur World
- Epic Universe
- Epcot
- Gatorland
- Hollywood Studios
- Islands of Adventure
- Legoland Florida
- Magic Kingdom
- Peppa Pig Theme Park
- Seaworld Orlando
- 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.

Prohibited items:

- Additional services (such as parking, food, and beverage packages, photographs or souvenirs, or premium access)
- Admission to amusement parks, water parks, and out-of-state theme parks
- Special event ticketing (for example, seasonal or after-hours events) at a Florida theme park

Reimbursement Requirements:

- The reimbursement request should contain, in addition to the proof of payment, an invoice with the corresponding student's name visible and a statement of educational benefit for the student.
- The reimbursement request must not include any additional items for reimbursement.
- 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's 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:

- Architect/drafting table
- Bulletin board
- Chair
- CD/DVD/music players
- Desk
- Educational poster/visual support
- Indoor projector
- Maps/globes/atlasses
- Picnic table
- Rug or foam tile
- Standing or drop-down screen
- Storage (including bookshelves and storage or organization containers)
- Television (size meets student's unique needs)
- Timer/clock
- Whiteboard
- Other furniture and equipment that supports student learning needs

Frequency of Purchase: Once every two (2) years for television, architect/drafting table, picnic table, or projector; however, these items are eligible for replacement sooner with 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:

- Adhesives
- Bookbags (backpack, tote bag, messenger bag)
- Calculator
- Crayons/colored pencils/markers
- Lunchboxes, to include bento boxes
- Math tools (abacus/compass/protractor/ruler)
- Notebooks/folders/binders
- Paper
- Planners/Organizers
- Printer Ink
- Scissors
- Tape/paperclips/stapler
- Writing utensils

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:

- Blocks
- Board/card games
- Chess/checker sets
- Dolls (and accessories)
- Dominoes/marbles
- Dress-up clothing
- Legos
- Play kitchens
- Puzzles
- Stuffed animals
- Water tables
- Other items that support the unique learning needs of the student and provide educational benefit

Prohibited:

- Games or puzzles that pose a threat to the student or others or that promote violence or criminal behavior

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:

- Graphics/photo editing software
- Magazine subscriptions
- Newspaper subscriptions
- Other educational software and subscriptions
- Software subscriptions (Word processing, Microsoft Office, Adobe, video or music-editing software, LexisNexis, QuickBooks)

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.](#)

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 also includes out-of-state psychologists credentialed through PSYPACT. 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 \(APD\) Waiver Providers](#)
- [Florida Department of Health Providers](#)
- [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 her 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
- Activity fees (for example, choir or band fees)
- Application fee (payable in the year preceding the academic year, i.e., pay in February prior to August enrollment)
- Athletic fees
- Book fee
- Club fees
- Graduation fee
- Registration fee (payable in the year preceding the academic year, i.e., pay in February prior to August enrollment)
- Security fee
- Technology fee
- Test fee
- Uniform fee (basic uniform pieces purchased from a school-required vendor, based on the unique needs of the student)
- Other fees that support the unique needs of the student

Prohibited Fees:

- Annual fees
- Before or after school care
- Costs associated with scholarship management
- Food fees
- Fundraising fee/donation/fee/volunteer waiver fee
- Giving fees
- Optional fees
- 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.](#) F.S. or reimbursed pursuant to [s. 1009.30, F.S.](#) 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 or is approved to participate in a [reciprocity agreement](#)

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. 446.021\(5\), 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 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 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 [s. 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](#).

TESTING AND ASSESSMENTS

[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/>.

To find out more about how to use the scholarship funds to contribute to a college savings plan, visit [FAQs Family-Empowerment-Scholarship.pdf](#).

[s.1002,394\(4\)\(b\), F.S.](#)

6. Contributions to the Stanley G. Tate Florida Prepaid College Program pursuant to [s. 1009.98 F.S.](#) or the Florida College Savings Program pursuant to [s.1009.981 F.S.](#) 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, F.S.](#), or the Florida College Savings Program pursuant to [s. 1009.981, F.S.](#), F.S., 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 (529 Accounts)

[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 up to \$10,000 for private school expenses, 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 districts 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 full time equivalent (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.

Any pre-authorization submitted for camps not developed specifically for students with special or unique needs must include a letter from a therapist or doctor describing how this specific program will benefit your student's needs. Camp lodging and food costs will not be covered.

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 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 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 the parent and student with 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.](#) 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\(1\)\(f\), F.S.](#), 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, F.S.](#), school readiness providers approved pursuant to [s. 1002.88, F.S.](#), 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.](#)

2025-2026 Family Empowerment Scholarship – Unique Abilities/Family Input Survey

In 2024, under [s. 1002.394\(4\)\(b\), F.S.](#) 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 Students with 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_exqeCmmSnQwpcR8.

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
- Books with content that pose a threat to the student or others or promote violence or criminal behavior are ineligible for purchase.
- Bouncy houses
- Business, mobile, and Starlink RV internet services
- Commercial-grade tools/equipment
- Costs of accommodations (including lodging or meals)
- Costs of transportation (including gas, mileage, or public transportation)
- Costs outside of basic admission for Field Trips and Theme Parks (including lodging, parking, food and beverage packages, photographs or souvenirs, premium access, and special event tickets) Note: School field trip fees paid to an eligible private school or eligible home education 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
- Gaming subscription services
- Gas or electric-powered gardening tools
- Group admissions or rentals
- Guns, blades, knives and items with blades or knives (except for scissors, math tools, or some cooking equipment)
- 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 and Jacuzzis
- Live animals
- Live mature or ornamental plants in containers that exceed one gallon, with the exception of fruit trees, which cannot exceed seven gallons.
- Medical items, including mobility aids, contact lenses, non-prescription eyeglasses, and prescription sunglasses
- 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 toys/floats (except for kickboards)
- Secondary market or resale tickets
- 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, surfboards, boogie boards, skim boards, stand-up paddleboards)

Appendix B

Items requiring Pre-Authorization:

- Overnight or day educational camps with documentation of educational benefit
- 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)

Florida Choice Scholarships

PRIVATE SCHOOL PURCHASING GUIDE

(FES-EO & FTC)





Click on any line within the Table of Contents to go directly to the section.

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Introduction

Florida law requires Scholarship Funding Organizations (SFOs) to prepare purchasing handbook (the “guidelines”) for authorized uses of scholarship funds and to update the guidelines at least annually, including a list of prohibited items and services and items or services that require preauthorization or additional documentation.

These guidelines are intended to be general in nature and to assist parents and guardians to remain in compliance when requesting scholarship disbursements. They are not intended to provide detailed instructions or to prescribe any particular educational programs. Because each SFO is an independent non-profit organization, they each have their own policies and procedures, so it is important to refer to your SFO’s [Parent/Guardian Handbook](#) and materials for detailed information about their scholarship administration processes.

Purchasing Policies

Florida law requires that Family Empowerment Scholarship for Educational Options (FES-EO) and Florida Tax Credit (FTC) Scholarship funds must be used to meet the educational needs of an eligible student. Using a student’s scholarship funds for other purposes may violate Florida Statutes and may be a crime. Parents and guardians should contact their SFO if they have questions about the eligibility of a financial transaction using scholarship funds prior to engaging in this transaction.

SFOs may require parents and guardians to use an online platform for purchases provided their choice of curriculum or academic programs is not limited. SFOs may also reimburse parents and guardians for their purchases of eligible products or services that meet their student’s educational needs. Parents and guardians should verify with their SFO that a purchase is eligible for reimbursement before making the purchase. If a parent or guardian purchases a product identical to one offered by an SFO’s online platform for a lower price, the SFO is required by law to reimburse the parent or guardian for the cost of that purchase.

Florida Statute 1000.21(5) defines “Parent” as either or both parents of a student, any guardian of a student, any person in a parental relationship to a student, or any person exercising supervisory authority over a student in place of the parent. For the purposes of the Purchasing Guide, the term “Guardian” will be used to include all eligible parents and guardians above who manage an Education Savings Account (ESA) for an eligible FTC or FES-EO student.

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

- Enrolling in a public district school, charter school, or public online schools (including summer public school), without paying the public school.
- Misspending funds or committing fraud.



- Accepting any other scholarship or stipend while participating in FTC/FES-EO.

Step Up For Students reserves the right to deny an item or require clarification for 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 items must meet minimum age requirements for safety purposes.

Cash Purchases: Cash payments to private sellers are not eligible for reimbursement.

Educational Benefit: Educational benefit is defined as products, practices, or services that support and advance student learning. Some items or services may require additional information to demonstrate the educational benefit of the item or service to the educational needs of the student.

Frequency of Purchase Limits: Frequency of purchase rules apply to all scholarship programs, even if a student changes programs. For example, if a parent or guardian purchased a desk with FES-UA funds on November 10, 2025, the student would not be eligible to purchase a desk using any other scholarship until November 11, 2025.

Monetary Benefit: A family shall not receive a payment, refund, or rebate of scholarship funds from a vendor or provider of any services.

Out-of-State Activities: Out-of-state activities that meet general expense criteria are eligible with Pre-Authorization approval.

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

Parent: The term parent has the same meaning as in Florida Statutes [1002.394\(2\)\(m\)](#) and [1000.21\(6\)](#).

Pre-Authorizations: Many items and services have been pre-approved as authorized uses of scholarship funds. However, some items or services require a parent to submit a pre-authorization request prior to making the purchase. See [Appendix B](#) for a full list.

Items or services not listed as eligible in this Purchasing Guide require a pre-authorization approval before purchasing the item or service. Step Up For Students will not accept or consider pre-authorization requests for items that are prohibited.

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

The pre-authorization request should be specific to the student and contain as much detail about the item or service being requested, including the approximate cost of the item or service.



Completion of the reimbursement or direct pay request if the pre-authorization request is approved. The items or services submitted for reimbursement should correspond to the pre-authorization request.

A pre-authorization request is not a confirmation of the provider's eligibility or the funding available for the reimbursement.

Approvals of pre-authorizations are decided on a case-by-case basis and depend on the needs of the individual student. An approved pre-authorization is valid for purchases in the school year in which it was approved.

Pre-authorizations are submitted through the scholarship portal once a student's account has been funded. The pre-authorization request will be reviewed in the order it was received, and a notification of the outcome will be sent via email. If the pre-authorization is approved, once you have purchased the item, submit a reimbursement request in the scholarship portal.

Pre-authorizations are accepted until May 29, 2026. This will ensure that pre-authorizations have time to be approved and parents have time to make the purchase and submit a reimbursement request prior to the end of the school year on June 30, 2026.

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

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

Prorating Payments for Multi-User Items: Other family members often use products purchased with scholarship funds. Consequently, funding for these multi-user items is prorated to only cover the scholarship student's cost. If a single-user subscription is available, the multi-user item purchase will be prorated to cover only the student's portion of the cost.

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

Authorized Expense Categories

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



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

Instructional Materials

Eligible instructional materials include:

At-Home Classroom Furnishings

Furnishings used to create an at-home classroom are eligible expenses, including, but not limited to:

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

Frequency of purchase: Two years for furniture, televisions, or projectors; however, these items may be eligible for replacement sooner with pre-authorization approval.

Books

Textbooks, workbooks, and other books are eligible expenses. Books are neither capped in annual spending nor subject to frequency of purchase. Two copies of a book are permitted.

Books with content that may pose a threat to the student or others or promote violence or criminal behavior are ineligible for purchase.

Digital Materials

Scholarship funds can be used to purchase digital material such as CDs, DVDs, and digital documents, including subscriptions or memberships to eBooks, and audiobooks, productivity, behavioral, or educational applications. If a single-user subscription is available, the multi-user item purchase will be prorated to cover only the student's portion of the cost.



Educational Software & Subscriptions

The following items are eligible for single-user pricing only. Reimbursements for multi-user access subscriptions will be prorated to only cover the student's cost. Software and subscriptions should be safe for student use and provide opportunities for instruction.

Eligible expenses include, but are not limited to:

- Graphics and photo editing software
- Magazine subscriptions
- Newspaper subscriptions
- Software subscriptions (Word processing, Microsoft Office, Adobe, video or music editing software, LexisNexis, QuickBooks)

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
- Club fees, including Scouts, 4H, or FFA
- Cooking lessons
- Cooking supplies
- Drama lessons
- Foreign language lessons
- Music lessons
- Photography and videography equipment and supplies
- Programming and digital production supplies
- Sewing lessons
- Sewing supplies
- Woodworking or building lessons or training programs
- Woodworking or building supplies and tools that satisfy manufacturer age recommendations

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

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



- Certification or national accreditation in the relevant subject area;
- Current enrollment in a postsecondary educational institution as a student of the relevant subject area;
- Degree from a postsecondary educational institution in the relevant subject area;
- Eligibility to provide part-time tutoring services as identified in the requirements listed in the Tuition and Fees for Part-Time Tutoring Services or Fees for Choice Navigator Services;
- Minimum of three years of experience in the relevant subject area as demonstrated by employment records (i.e. a resume, website, LinkedIn profile, etc.); or
- Valid or expired Florida educator's certificate.

Field Trips & Other Activities Needed To Enhance Curriculum

The following items are eligible for student admission only. With a family admission package, reimbursements will be prorated to cover only the student's cost. A student's ticket price must correspond to the student's age (if prices vary by age). Tickets or admission must be purchased directly from the vendor or an authorized third-party seller. Secondary market or resale tickets are not reimbursable.

- Admission to a Florida theme park*
- Admission to cultural programming events or facilities
- Aquarium or zoo admission
- Aquarium or zoo membership
- Museum admission
- Museum or library membership
- Programs or events at aquariums, museums, or zoos
- School field trip fees paid to an eligible private school or eligible home education instructional program
- Single-admission leisure events such as roller skating, ice skating, bowling, and trampoline parks (including equipment rental) under \$75
- State and National Park admission
- Ticketed events (including plays, musicals, or orchestral performances)

A pre-authorization is required for non-school affiliated field trip activities occurring outside of the State of Florida, but within the United States.

School field trip fees paid to an eligible private school or eligible home education instructional program may be submitted under the Field Trip category or included within tuition and fees.

***Note on Florida theme park admission:** Each scholarship student may submit one reimbursement request for admission to one Florida theme park during the school year for a value up to \$299 before tax. The parent or guardian may choose either a single or multi-day park admission ticket or an annual pass, which will be reimbursable at the actual rate paid for the



student's age group, up to \$299 plus tax. Because each scholarship student will be allowed one reimbursement submission, and the parent or guardian may only be reimbursed for the actual amount paid at the time of reimbursement submission, parents and guardians utilizing a payment plan must wait until the ticket or pass has been paid in full (or up to \$299) before submitting their reimbursement request. Reimbursement requests for theme parks may not be bundled with other reimbursement requests or receipts.

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

One reimbursement request for a Florida theme park ticket or annual pass* during the school year (July 1, 2025-June 30, 2026) may be submitted per scholarship student, which may be reimbursed up to \$299 (before tax). Only the actual cost of the basic admission for the student will be covered. Additional services (such as parking, food and beverage packages, photographs or souvenirs, or premium access) are not eligible expenses.

The following Florida Theme Parks are eligible:

- Busch Gardens Tampa Bay
- Dinosaur World
- Epic Universe
- Gatorland
- LEGOLAND Florida Resort*
 - LEGOLAND
 - Peppa Pig Theme Park
- SeaWorld Orlando
- Universal Orlando Resort*
 - Universal Studios Florida
 - Islands of Adventure
- Walt Disney World*
 - Animal Kingdom
 - Epcot
 - Hollywood Studios
 - Magic Kingdom

*An annual pass or multi-day ticket may include admission to more than one of the theme parks above in the same resort family.

Reimbursement requirements:

- The reimbursement request must be submitted under Instructional Materials → Field Trips → Florida theme park admission and may not include any additional items for reimbursement.



- The reimbursement request must include the proof of purchase with the student's name on the receipt or invoice, and it must be submitted after the ticket or pass has been paid in full.
 - The purchase date is the date the ticket or pass is paid in full, or the purchaser has paid \$299, whichever is earlier. For example: an Annual Pass is purchased in August 2025 but paid on a payment plan; a total of \$299 has been paid as of November 15, 2025, and a reimbursement is submitted. The reimbursement request should be submitted with Invoice Date of November 15, 2025.
 - For purchases made with a payment plan: the parent or guardian may only be reimbursed for the actual amount paid at the time of reimbursement submission.
 - Parents and guardians utilizing a payment plan must wait until the ticket or pass has been paid in full (or up to \$299) before submitting their reimbursement request.
- Requests will be reviewed and reimbursed at the amount expended at the time of the reimbursement request.

Internet Resources

Parents and guardians may use scholarship funds to pay for in-home internet services (including mobile hot-spots and streaming services) at the Florida residential address associated with their student's scholarship application.

Other family members often use internet services covered by scholarship funds. In this unique instance, the service will not be prorated to only cover the student's cost.

Modem or router rental from the internet service provider and billed with a monthly internet service is also eligible. Streaming services must be age-appropriate (as defined in [General Purchasing Provisions](#)).

Lab Fees & Materials

Science, math, and computer lab fees and equipment, including lab safety equipment, are eligible expenses. Lab equipment should be safe for student use and provide opportunities for instruction. Lab equipment that poses a threat to the student or others or promotes violence or criminal behavior is ineligible for purchase.

Learning Manipulatives & Creative Play Items

Items utilized for tactile learning, academic practice, or creative play provide opportunities for instruction, including, but not limited to:

- Board and card games
- Blocks
- Chess and checker sets
- Dolls and accessories
- Dominoes and marbles
- Dress-up clothing



- LEGO
- Marbles
- Play kitchen
- Puzzles
- Stuffed animals
- Water table

Musical Instruments & Equipment

Musical instruments and certain equipment and services are eligible expenses, including:

- Insurance
- Maintenance
- Repair
- Service agreements
- Tuning

Physical Education (P.E.)

Authorized P.E. expenses include sports lessons, fees, or equipment (subject to manufacturer's age recommendations), including, but not limited to:

- Dance lessons
- Dance supplies, including footwear
- Digital or video-based sport instruction (reimbursement with pre-authorization only)
- Gym and fitness memberships or "Class Passes" for the student only, including on-demand fitness classes
- Individual exercise trampoline
- Nintendo Wii © equipment or similar movement-based platforms
- Safety equipment
- Skateboards
- Sports equipment, including basketball hoops, goals, nets
- Sports lessons, including individual training or group training
- Sports supplies, including balls, racquets
- Specialized or sport-specific footwear
- Sports uniforms, including all required accessories
- Stand-alone athletic event fees, including foot or bike race registrations, endurance events, Special Olympics registrations
- Swim goggles, snorkel, mask, fins
- Team fees, including registration, equipment rental, and competition fees

PE Equipment

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



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

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

Adaptive exercise equipment and P.E. activities occurring outside of the state of Florida are eligible with pre-authorization.

Prohibited P.E. items:

- Activities occurring outside of the state of Florida that are not pre-authorized
- Bouncy houses
- Footwear not specialized or sport-specific
- Group rentals
- Inflatable slides
- In-ground or above-ground swimming pools or Jacuzzis
- Motorized exercise equipment (treadmills or walking pads are eligible)
- Motorized scooters or ride-ons (including golf carts)
- Motorized watercrafts and sailboats
- Pool tables
- Pool toys and floats (kickboards are eligible)
- Single admission leisure events, including equipment rental (bowling, trampoline parks, or ice-skating sessions are eligible) over \$75
- Trampolines larger than an individual-sized trampoline

School Supplies

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

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



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

Stand-Alone Online Class

Parents and guardians may purchase online courses that are appropriate for their scholarship student. Scholarship funds may not be used to pay for full-time online instruction. A stand-alone online class does not permit live, interactive instruction.

Sensory Materials

Sensory materials that encourage learning through sensory stimulation are eligible.

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

Curriculum & Curriculum Materials

State policy defines curriculum as a complete course of study for a particular content area or grade level, including any required supplemental materials, teachers' manuals, and associated online instruction.

For the purposes of this section, a complete course of study may include postsecondary programs aimed at career readiness or trade certification.

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

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

Tuition & Fees

Tuition & Fees At An Eligible Private School

Tuition and fees at an eligible private school are eligible FTC/FES-EO expenses. Not all private schools are eligible to participate. Eligible schools must meet state eligibility criteria and elect to participate in the FTC/FES-EO scholarship programs with the Florida Department of Education (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 & Fees for Full-Time In-Person Learners

The agreed-upon amount of tuition and fees for each student is a contractual agreement between the parent or guardian and their eligible participating private school. Parents and guardians are required to meet with the eligible private school's principal or the principal's designee to review the school's academic programs and policies, specialized services, code of student conduct, and attendance policies before enrollment under Florida Statute 1002.394(10)(a)5. For students enrolling in an eligible, participating private school on a full-time basis, the SFO is obligated to commit scholarship funds on behalf of the student for tuition and fees for which the parent is responsible to pay to the private school before the student may use scholarship funds for additional uses.

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

Eligible fees include:

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

Prohibited fees:

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



Part-time tutoring, if provided by an eligible private school, may be listed as a fee. These providers and services will not be credentialed at the provider level, and they may be billed to the school and included in the fee schedule for services occurring during the school day by otherwise credentialed providers.

Tuition & Fees At An Eligible Postsecondary Institution

Tuition and fees required for enrollment at an eligible postsecondary institution, or a program offered by an eligible postsecondary institution, are eligible expenses under FTC/FES-EO.

Eligible postsecondary institutions include:

- A Florida College System institution
- A state university
- A school district technical center
- A school district adult general education center
- An independent college or university that is eligible to participate in the William L Boyd, IV Effective Access to Student Education Grant Program under Florida Statute 1009.89.
- An accredited independent postsecondary educational institution, as defined in Florida Statute 1005.02, which is licensed to operate in the state of Florida (under part III of chapter 1005) or is approved to participate in a reciprocity agreement as defined in Florida Statute 1000.35(2).

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

Tuition & Fees For Dual Enrollment

Students may participate in dual enrollment at an approved postsecondary institution. Participation in the scholarship program does not affect the ability to use funds for dual enrollment.

Tuition & Fees For An Approved Pre-Apprenticeship Program

Tuition and fees for an organized course of instruction designed to prepare a person 16 years of age or older to become an apprentice in a course approved by and registered with the department and sponsored by a registered apprenticeship program under Florida Statute [446.042](#).

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

Tuition & Fees At An Approved Online or Virtual Provider

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

Approved online or virtual providers include:

- A virtual program offered by a department-approved private online provider that meets the provider qualifications specified in Florida Statute 1002.45(2)



- An approved online course offered pursuant to Florida Statutes 1003.499 or 1004.0961

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 and guardians can find the list of providers online at [FLDOE Approved Virtual Instruction Program \(VIP\)](#).

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

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

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

Testing and Assessments

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

Approved standardized testing or assessments include:

- Advanced Placement (AP) examinations
- Assessments related to postsecondary education.
- Conducting career and interest assessments
- Industry certification examinations
- Initial or re-evaluation assessments
- Nationally and state standardized, norm-referenced assessments

Contracted Services Provided By A Public School or School District

Contracted services provided by a public school or charter school, or school district are eligible FTC/FES-EO expenses.

A scholarship recipient is eligible to take courses, participate in programming (including after-school, extracurricular, supplemental, or summer school programs) or receive services from a public school (including charter schools and FLVS) **if the student contracts for classes or services on a private-pay basis.**

The parent or guardian can pay for services and request reimbursement, or the school district can choose to be paid directly as a provider.

There is no requirement for public schools or charter schools, or school districts, to contract for services with a scholarship participant or to set up an account for payment as a provider. Participation is optional for the public schools or districts.



A student who receives contracted services under this paragraph is not considered enrolled in a public school for scholarship eligibility purposes. However, if the district reports the student for any FTE funding or other state funding, the student will be ineligible for the Family Empowerment Scholarship and Florida Tax Credit Scholarship programs.

Part-Time Tutoring & Choice Navigator Services

Tuition and fees for part-time tutoring or fees for Choice Navigator services is an eligible FTC/FES-EO expense.

Part-time tutoring includes tuition and fees for services provided by a person who:

- Holds a valid Florida educator's certificate
- Holds an adjunct teaching certificate
- Holds a valid professional standard teaching certificate issued by another state
- Has a bachelor's degree or a graduate degree in the subject area of instruction
- Is certified by a nationally or internationally recognized research-based training program as approved by the department
- Holds a valid certificate issued by the national Board for Professional Teaching Standards (NBPTS) or the American Board for Certification of Teacher Excellence (ABCTE)
- Has an official FTCE score report indicating a passing score on a Florida subject area exam, not more than 10 years old
- Has a passing score report that is not more than 10 years old, above the intermediate level, on both the oral and written exams for a foreign language subject area (excluding French, German, or Spanish) administered by the American Council on the Teaching of Foreign Language (ACTFL)
- Has a form provided by a Florida school district and signed by the school district, indicating there is no standardized exam in the subject area, but the person has attained the essential subject matter competencies and subject area specialization requirements
- Has a valid Statement of Status (SOE) issued by Educator Certification that indicates the educator is eligible for a Professional Certificate
- For a subject requiring a master's or higher degree (i.e., Reading), has a score report indicating a passing score on a Florida subject area exam (not more than 10 years old) AND a valid Statement of Status of Eligibility (SOE) issued by Educator Certification that indicates the educator is eligible for a Temporary or Professional Certificate

A "Choice Navigator" means an individual who meets the credentialing requirements of a part-time tutor (above) and who provides consultations, at a mutually agreed upon location, on the selection of, application for, and enrollment in educational options addressing the academic needs of a student; curriculum selection; and advice on career and postsecondary education opportunities. **A Choice Navigator may not oversee or exercise control over the curricula or academic programs of a student.**



Review

Step Up For Students has created a [feedback form](#) where parents and guardians may submit suggestions to improve this FTC/FES-EO Purchasing Guide. Step Up For Students will periodically review these suggestions and implement improvements when appropriate.



Appendix A

Summary of Prohibited or Ineligible Items

Prohibited items include, but are not limited to:

- Any activities occurring outside of the state of Florida that are not pre-authorized
- Admission or annual passes to amusement or theme parks not listed under the Theme Parks section, water parks, and out-of-state theme parks.
- Any item or service that may pose a threat to the student or others or promote violence or criminal behavior.
- Any item for which the scholarship student does not meet the manufacturer's minimum age recommendation
- Arcade games or visits
- Bouncy houses
- Business and Starlink RV internet services
- Commercial-grade tools and equipment, including commercial-grade cooking equipment
- Costs of accommodations (including lodging or meals)
- Costs of transportation (including gas, mileage, or public transportation)
- Costs outside of basic admission for field trips and theme parks (including lodging, parking, food and beverage packages, photographs or souvenirs, premium access, and special event tickets) Note: School field trip fees paid to an eligible private school or eligible home education instructional program may be submitted under the Field Trip category or included within tuition and fees.
- Digital devices:
 - Desktop computer
 - Laptop computer
 - Web-centric laptop computers (such as Chromebook or Surface)
 - Tablet
 - e-Reader
 - Cellular phones
 - Smart watches
 - Gaming systems and consoles 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 and TDD conversion modems
- Virtual and augmented reality headsets or goggles
- Wands and Sticks
- Wi-Fi routers, modems, and extenders, except rental from the internet service provider billed with a monthly internet service
- [Educational Subscription Kits](#) not age and size appropriate for the student
- Firearms, blades, knives, or items with blades or knives (except for scissors, math tools, and some cooking equipment)
- Footwear (except for specialized or sport-specific footwear)
- Full-time online instruction
- Gaming subscription services
- Gas or electric-powered gardening tools
- Group admissions or rentals
- Household items and expenses
- Excludes cooking supplies or items on the [At-Home Classroom Furnishings](#) list
- Includes home improvements, including irrigation systems
- Housing or food for live animals
- Inflatable slides
- In-ground or above-ground swimming pools or Jacuzzis
- Live animals
- Live mature or ornamental plants in containers that exceed one gallon
- Medical items, including mobility aids, hearing aids, contact lenses, non-prescription eyeglasses, and prescription sunglasses (one pair of prescription eyeglasses may be submitted for reimbursement each year)
- Motorized exercise equipment, except for treadmills or walking pads
- Motorized scooters or ride-ons, including golf carts
- Motorized watercrafts and sailboats
- Ornamental plants, including shrubs, landscaping, and houseplants
- Outdoor televisions and inflatable outdoor theatres
- Performance costumes
- Pool toys and floats, except for kickboards
- Secondary market or resale tickets
- Single-admission leisure events, including equipment rental, except for bowling, trampoline parks, or ice-skating sessions
- Special event tickets (seasonal or after-hours events, for example) at a Florida theme park
- Specific tuition and fees at an Eligible Private School



- Annual funds
- Before or after-school care
- Costs associated with scholarship management
- Food fees (i.e. lunch)
- Fundraising fees, donation fees, and volunteer waiver fees
- Giving funds
- Optional fees
- Shoes and accessories fees
- Sporting event tickets
- Supplies that are considered general household expenses or improvements, including chicken coops, irrigation systems, large appliances
- Televisions over 55"
- Trampolines, except for individual exercise trampolines



Appendix B

Items requiring Pre-Authorization

- Adaptive exercise equipment
- [Curriculum](#) that is not publicly available
- Items or services that fall outside the frequency of purchase requirements listed in the handbook under the [Physical Education \(P.E.\)](#), [Electives](#), and [At-Home Classroom Furnishings](#) sections
- Non-school affiliated [Field Trip](#) activities occurring outside of the state of Florida, but within the United States
- [Physical Education \(P.E.\)](#) activities occurring outside of the state of Florida



Appendix C

Out-of-State Items Requiring Pre-Authorization

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

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

Out-of-State Activities: Out-of-state activities that meet general expense criteria are eligible with Pre-Authorization approval.

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

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

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



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

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

Step Up For Students- Florida, Inc. and Subsidiaries

Consolidated Financial Report
June 30, 2025

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Independent Auditor's Report

Board of Directors
Step Up For Students-Florida, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the consolidated financial statements of Step Up For Students-Florida, Inc. and its subsidiaries (the Organization), which comprise the consolidated statement of financial position as of June 30, 2025, 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, 2025, 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 2024 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated January 6, 2025. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2024, 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, consolidating statement of activities, and the schedule of expenditures of state financial assistance, as required by the State of Florida Chapter 10.650, *Rules of the Auditor General*, are presented for purposes of additional analysis and are 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 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 December 17, 2025, 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 and 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
December 17, 2025

Step Up For Students-Florida, Inc. and Subsidiaries

Consolidated Statement of Financial Position

June 30, 2025

(With Summarized Comparative Information as of June 30, 2024)

	2025	2024
Assets		
Current assets:		
Cash and cash equivalents	\$ 181,985,605	\$ 221,471,873
Pledges receivable, less allowance for uncollectible pledges of \$22,000,000 and \$20,000,000 in 2025 and 2024, respectively	547,606,042	561,494,599
Other receivables, less allowance for uncollectible accounts of \$1,211,189 and \$1,307,466 in 2025 and 2024, respectively	1,276,193	10,070,375
Prepaid expenses and other assets	2,644,272	1,164,146
Cash and cash equivalents restricted for FTC PEP and FTC ESA	252,755,363	113,096,606
Funds held in trust for students	707,619,654	562,034,175
Total current assets	1,693,887,129	1,469,331,774
Restricted certificate of deposit	116,000	116,000
Right-of-use lease assets	669,847	1,175,682
Property and equipment, net	35,174,739	25,774,759
Total assets	\$ 1,729,847,715	\$ 1,496,398,215
Liabilities and Net Assets		
Current liabilities:		
Accounts payable	\$ 14,605,365	\$ 19,016,078
Accrued expenses	10,770,057	3,829,289
Scholarships payable—FTC PEP and FTC ESA	252,755,363	113,096,606
Funds held in trust for students liability	707,619,654	562,034,175
Current portion of right-of-use lease liabilities	418,927	519,330
Total current liabilities	986,169,366	698,495,478
Right-of-use lease liabilities, net of current portion	279,255	698,182
Total liabilities	986,448,621	699,193,660
Net assets:		
Without donor restrictions	43,721,984	38,129,055
With donor restrictions	699,677,110	759,075,500
Total net assets	743,399,094	797,204,555
Total liabilities and net assets	\$ 1,729,847,715	\$ 1,496,398,215

See notes to consolidated financial statements.

Step Up For Students-Florida, Inc. and Subsidiaries

Consolidated Statement of Activities

Year Ended June 30, 2025

(With Summarized Comparative Information for the Year Ended June 30, 2024)

	2025			Total 2024
	Without Donor Restrictions	With Donor Restrictions	Total	
Revenues and support:				
Contributions and grants:				
Florida Tax Credit Scholarship Program	\$ 127,772,689	\$ 648,600,335	\$ 776,373,024	\$ 803,097,333
Florida Hope Scholarship Program	-	79,647,113	79,647,113	78,126,858
Grants and other contributions	469,720	-	469,720	403,700
Other revenue and interest income	468,798	2,572,375	3,041,173	23,067,228
Scholarship service contract revenue	123,047	-	123,047	2,023,330
Net assets released from restrictions	790,218,213	(790,218,213)	-	-
Total revenues and support	919,052,467	(59,398,390)	859,654,077	906,718,449
Expenses:				
Program services:				
Florida Tax Credit Scholarship Program	819,154,004	-	819,154,004	1,177,598,200
Family Empowerment Scholarship Program	69,264,499	-	69,264,499	31,043,022
New Worlds Scholarship Accounts Program	3,688,148	-	3,688,148	1,780,426
Policy, Strategic Communications, Legislative Affairs and Advocacy	2,857,442	-	2,857,442	3,019,146
Transportation Stipend Program	1,654,193	-	1,654,193	-
Scholarship Service Contract	312,049	-	312,049	968,140
Florida Hope Scholarship Program	-	-	-	7,034,780
Total program services	896,930,335	-	896,930,335	1,221,443,714
Supporting services:				
General and administrative	14,017,180	-	14,017,180	17,587,936
Development and fundraising	2,512,023	-	2,512,023	2,046,979
Total supporting services	16,529,203	-	16,529,203	19,634,915
Total expenses	913,459,538	-	913,459,538	1,241,078,629
Change in net assets	5,592,929	(59,398,390)	(53,805,461)	(334,360,180)
Net assets:				
Beginning	38,129,055	759,075,500	797,204,555	1,131,564,735
Ending	\$ 43,721,984	\$ 699,677,110	\$ 743,399,094	\$ 797,204,555

See notes to consolidated financial statements.

Step Up For Students-Florida, Inc. and Subsidiaries

Consolidated Statement of Functional Expenses

Year Ended June 30, 2025

(With Summarized Comparative Information for the Year Ended June 30, 2024)

	2025						
	Program Services						Total Program Services
Florida Tax Credit Scholarship Program	Family Empowerment Scholarship Program	New Worlds Scholarship Accounts Program	Policy, Strategic Communications, Legislative Affairs and Advocacy	Transportation Stipend Program	Scholarship Service Contract		
Scholarships and grants	\$ 790,233,792	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 790,233,792
Contract services	5,076,467	36,914,786	1,928,828	520,163	712,345	48,540	45,201,129
Salaries and wages	6,306,251	20,928,844	1,078,605	1,680,762	582,799	28,300	30,605,561
Payroll taxes and employee benefits	1,493,822	5,017,390	269,064	382,402	138,920	6,320	7,307,918
Software licenses, fees and subscriptions	5,153,190	2,344,517	104,306	85,779	28,144	5,374	7,721,310
Depreciation	6,027,231	875,383	78,229	-	-	-	6,980,843
Repairs and maintenance	3,038,643	508,409	39,295	-	295	16,496	3,603,138
Recruiting and advertising	412,852	1,411,121	97,977	9,465	70,863	71	2,002,349
Other costs	67,253	156,959	19,116	88,282	34,961	201,406	567,977
Professional fees	6,947	11,953	97	-	7	-	19,004
Rent	530,662	63,496	5,674	-	-	-	599,832
Travel, lodging and meals	78,206	284,384	14,189	78,320	9,638	586	465,323
Bank charges and fees	78,577	564,141	31,879	-	72,575	4,421	751,593
Insurance	453,252	64,891	5,799	-	-	-	523,942
Provision for doubtful accounts	(15,577)	-	-	-	-	-	(15,577)
Printing and postage	47,612	57,548	10,658	1,936	2,092	97	119,943
Telephone	97,545	25,846	1,973	91	560	247	126,262
Office expenses	67,279	34,831	2,459	10,242	994	191	115,996
Total	\$ 819,154,004	\$ 69,264,499	\$ 3,688,148	\$ 2,857,442	\$ 1,654,193	\$ 312,049	\$ 896,930,335

(Continued)

Step Up For Students-Florida, Inc. and Subsidiaries

Consolidated Statement of Functional Expenses (Continued)

Year Ended June 30, 2025

(With Summarized Comparative Information for the Year Ended June 30, 2024)

	2025				
	Supporting Services				
	General and Administrative	Development and Fundraising	Total Supporting Services	Total Expenses	Total 2024 Expenses
Scholarships and grants	\$ -	\$ -	\$ -	\$ 790,233,792	\$ 1,155,593,322
Contract services	1,166,465	125,677	1,292,142	46,493,271	30,590,369
Salaries and wages	8,499,296	1,472,714	9,972,010	40,577,571	29,571,394
Payroll taxes and employee benefits	1,676,625	366,893	2,043,518	9,351,436	6,699,981
Software licenses, fees and subscriptions	104,731	66,605	171,336	7,892,646	4,436,210
Depreciation	50,078	-	50,078	7,030,921	4,108,200
Repairs and maintenance	14,102	-	14,102	3,617,240	2,731,723
Recruiting and advertising	783,366	83,484	866,850	2,869,199	2,286,286
Other costs	126,241	183,785	310,026	878,003	1,228,124
Professional fees	743,386	53,000	796,386	815,390	770,336
Rent	1,183	-	1,183	601,015	578,450
Travel, lodging and meals	319,128	80,942	400,070	865,393	549,115
Bank charges and fees	57,245	6,756	64,001	815,594	541,511
Insurance	920	1,050	1,970	525,912	490,069
Provision for doubtful accounts	394,079	-	394,079	378,502	370,758
Printing and postage	15,907	55,038	70,945	190,888	218,940
Telephone	5,194	60	5,254	131,516	161,203
Office expenses	59,234	16,019	75,253	191,249	152,638
Total	\$ 14,017,180	\$ 2,512,023	\$ 16,529,203	\$ 913,459,538	\$ 1,241,078,629

See notes to consolidated financial statements.

Step Up For Students-Florida, Inc. and Subsidiaries

Consolidated Statement of Cash Flows

Year Ended June 30, 2025

(With Summarized Comparative Information for the Year Ended June 30, 2024)

	2025	2024
Cash flows from operating activities:		
Change in net assets	\$ (53,805,461)	\$ (334,360,180)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	7,030,921	4,108,200
Provision for doubtful accounts	378,502	370,758
Change in operating assets and liabilities:		
(Increase) decrease in assets:		
Pledges receivable	13,888,557	(7,597,491)
Other receivables	8,415,680	(4,013,892)
Prepaid expenses and other assets	(1,480,126)	50,925
Right-of-use lease assets	505,835	506,588
Increase (decrease) in liabilities:		
Accounts payable	(4,410,713)	(32,330,580)
Accrued expenses	6,940,768	(1,378,961)
Scholarships payable—FTC PEP and FTC ESA	139,658,757	113,096,606
Funds held in trust for students liability	145,585,479	229,386,297
Right-of-use lease liabilities	(519,330)	(503,804)
Net cash provided by (used in) operating activities	262,188,869	(32,665,534)
Cash flows from investing activities:		
Purchases of property and equipment	(16,430,901)	(15,605,295)
Net cash used in investing activities	(16,430,901)	(15,605,295)
Net increase (decrease) in cash and cash equivalents	245,757,968	(48,270,829)
Cash and cash equivalents:		
Beginning	896,602,654	944,873,483
Ending	\$ 1,142,360,622	\$ 896,602,654
Cash and cash equivalents are included in the following captions on the consolidated statement of financial position:		
Cash and cash equivalents	\$ 181,985,605	\$ 221,471,873
Cash and cash equivalents restricted for FTC PEP and FTC ESA	252,755,363	113,096,606
Funds held in trust for students	707,619,654	562,034,175
	\$ 1,142,360,622	\$ 896,602,654
Supplemental disclosure of cash flow information:		
Cash paid during the year for interest	\$ 2,264	\$ 6,166

See notes to consolidated financial statements.

Step Up For Students-Florida, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(With Summarized Comparative Information as of and for the Year Ended June 30, 2024)

Note 1. Nature of Organization and Significant Accounting Policies

Nature of organization: The primary mission of Step Up For Students-Florida, Inc. and its subsidiaries (collectively, the Organization) is to empower families to access the best possible 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-Florida, Inc. (SUFS-FL) is a nonprofit organization incorporated on February 18, 2000. SUFS-FL is approved under Florida Statute 1002.395 to serve as 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, Transportation Stipend Program and the New Worlds Scholarship Accounts Program for the State of Florida. SUFS-FL serves as the controlling entity for the Organization.

Step Up For Students, Inc. (SUFS) is a nonprofit organization incorporated on December 3, 2021. SUFS serves as a supporting organization and provides services to SUFS-FL and SUFS-WV.

Step Up For Students-West Virginia, Inc. (SUFS-WV) is a nonprofit organization incorporated on December 10, 2021 as a subsidiary of SUFS. 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 following is a summary of the programs operated by the Organization:

- **Florida Tax Credit Scholarship Program:** Florida Statute 1002.395 establishes the Florida Tax Credit Scholarship Program (FTC). As an SFO, SUFS-FL can solicit and receive corporate contributions that are entitled to a state FTC 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 Florida school children in compliance with the FTC. SFOs 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 (see Note 1 – Administration fee for management of Florida Scholarship Programs) 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. During the years ended June 30, 2025 and 2024, SUFS-FL received transferred funds from another SFO amounting to \$85,000,000 and \$69,850,000, respectively.

The FTC consists of two programs: The Florida Tax Credit Scholarship Program Educational Savings Account (FTC ESA) and the Personalized Education Program (FTC PEP). The FTC ESA is an educational savings account (ESA) for students enrolled in an eligible private school in the State. An FTC ESA Scholarship account is established for each child that is awarded a scholarship and enrolled in an eligible private school. Scholarship funds must be used for private school tuition and fees. Any remainder can be used for a combination of programs and state approved providers. These include specialists, curriculum and digital materials exclusive of devices.

Step Up For Students-Florida, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(With Summarized Comparative Information as of and for the Year Ended June 30, 2024)

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

For the 2024-2025 school year and the 2023-2024 school year, qualified students received a maximum scholarship of \$14,039 and \$11,223, respectively, to attend a private school that has been approved by the State of Florida. Scholarships under the FTC ESA are awarded annually to qualified students. To qualify for a scholarship, a student and the parents or guardian of that student must meet residency requirements for the State of Florida, enroll in an eligible private school and comply with certain other responsibilities for program participation. Scholarship payments were made to the schools after parent approval via automated clearing house (ACH) in quarterly installments. For the FTC ESA, schools continue to verify student attendance, and that the students' parents or guardians have complied with their responsibilities under the program.

Through the FTC ESA, SUFS-FL served 58,414 and 130,298 students in 1,776 and 2,159 private schools across Florida during the 2024-2025 school year and the 2023-2024 school year, respectively. SUFS-FL expended \$327,726,746 and \$1,001,410,875 for scholarships during the years ended June 30, 2025 and 2024, respectively.

The Organization has scholarships payable as of June 30, 2025 and 2024, of approximately \$23.7 million and \$40.1 million, respectively, which is recorded in the accompanying consolidated statement of financial position as part of scholarships payable—FTC PEP and FTC ESA.

The Florida Tax Credit Personalized Education Program (FTC PEP) is an ESA for K-12 Florida students who are not enrolled full-time in private or public school or a Home Education Program. The program allows students to receive an average of \$8,000, regardless of household income, to receive parent directed education. An FTC PEP Scholarship account is established for each child awarded a scholarship and can be used to pay for instructional materials/curriculum, contracted services provided by a public school (including classes), tuition for an eligible home education instruction program, fees for standardized testing, private tutoring, post-secondary education or approved apprenticeship program and digital materials, exclusive of digital devices.

In the 2024-2025 school year, SUFS-FL served 59,526 FTC PEP students and expended \$462,507,046 for scholarships during the year ended June 30, 2025. In the 2023-2024 school year, SUFS-FL served 19,192 FTC PEP students and expended \$147,915,424 for scholarships during the year ended June 30, 2024. The Organization has scholarships payable as of June 30, 2025 and 2024, of approximately \$229.1 million and \$73.0 million, respectively, related to FTC PEP, which is recorded in the accompanying consolidated statement of financial position as part of scholarships payable—FTC PEP and FTC ESA.

- **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, who have limited resources with educational options to achieve success in their education. This scholarship was created to help reduce the waiting list for the Florida Tax Credit Scholarship Program. 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). Beginning with the 2023-2024 school year, the Florida legislature converted FES-EO into an Education Savings Account (ESA), similar to the FES-UA scholarship program. Students who participate in this scholarship must be enrolled in a private school and may not receive any other state sponsored scholarships. An FES-EO ESA Scholarship account is established for each child that is awarded a scholarship. Scholarship funds must be used for private school tuition and fees. Any remainder can be used for a combination of programs and state approved providers. These include specialists, curriculum and technology.

Step Up For Students-Florida, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(With Summarized Comparative Information as of and for the Year Ended June 30, 2024)

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

SUFS-FL, as an approved SFO, administered this scholarship and served 266,023 and 146,159 K-12 students and distributed approximately \$1.990 billion and \$1.035 billion in scholarships for the 2024-2025 school year and the 2023-2024 school year, respectively, through the FES-EO ESA/FES-EO Program. Due to the program's conversion to an ESA, the balance for the years ended June 30, 2025 and 2024, was approximately \$103.0 million and \$60.8 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.

For the 2024-2025 school year and the 2023-2024 school year, FES-EO ESA/FES-EO qualified students received a maximum scholarship of \$14,039 and \$11,223, respectively, to attend a private school that has been approved by the State of Florida. Scholarships are disbursed when a student attends a qualified school.

The Family Empowerment Scholarship for Students with Unique Abilities 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. Through the FES-UA Program, 126,446 and 91,061 eligible students received scholarships for the 2024-2025 school year and the 2023-2024 school year, respectively.

During the years ended June 30, 2025 and 2024, SUFS-FL distributed approximately \$1.1 billion and \$977.0 million, respectively, leaving a balance of approximately \$579.0 million and \$481.8 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-Florida, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(With Summarized Comparative Information as of and for the Year Ended June 30, 2024)

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

- ***New Worlds Scholarship Accounts Program:*** The New Worlds Scholarship Accounts Program was established by Florida Statute 1002.411 to provide academic support for elementary school students who struggle in reading and/or math, 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 and/or Math section of the Florida Standards Assessment (FSA). Each scholarship is worth a maximum of \$1,200, irrespective of whether the student needs help in either or both areas of study. The parent can use these funds to pay for tuition and fees related to part-time tutoring, summer and after-school programs, instructional materials and more. The funding is from direct state appropriation. A New Worlds Scholarship account is established for each child that is awarded a scholarship. Through the New Worlds Scholarship Accounts Program, 24,551 and 19,670 students received scholarships for the 2024-2025 school year and the 2023-2024 school year, respectively. The State of Florida elected not to fund the program for the 2025-2026 school year.

During the years ended June 30, 2025 and 2024, SUFS-FL distributed approximately \$22.0 million and \$9.0 million, respectively, leaving a balance of approximately \$25.6 million and \$15.4 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.

- ***Policy, Strategic Communications, Legislative Affairs and Advocacy:*** This team 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 team responds to numerous information requests from newspapers, other media and legislative and agency offices. This team also organizes advocates and supporters who believe children should be educated based on their learning needs, 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.
- ***Transportation Stipend Program:*** The Florida's transportation stipend program provides eligible households with \$750 to cover the cost of transporting their children to Florida nonvirtual public schools different from the school to which the student is assigned. Transportation Stipends are available to students enrolled in kindergarten through grade eight (K-8). Qualifying public schools may include:
 - A magnet school or other school of choice operated by a school district.
 - A charter school.
 - A developmental research school operated by a state university.
 - A school participating in a school district's open enrollment policy.

A "household" is a group of people who share housing and other significant expenses. The funding is from direct state appropriation. A Transportation Stipend account is established for each child that is awarded a transportation stipend scholarship. Through the Transportation Stipend Program, 17,805 eligible students received scholarships for the 2024-2025 school year.

Step Up For Students-Florida, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(With Summarized Comparative Information as of and for the Year Ended June 30, 2024)

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

During the year ended June 30, 2025, SUFS-FL distributed approximately \$13.4 million, leaving a balance of \$91,348, 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.

- **Scholarship Service Contract:** Effective July 1, 2024, SUFS-WV is no longer under contract with the State of West Virginia's State Treasurer's Office. SUFS-WV had a contract 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 offered qualifying K-12 students an opportunity to build an individual learning experience. SUFS-WV was contracted to provide scholarship administrative services to include processing applications for eligibility and being the fiduciary of the student's scholarship funds, which were used for qualifying educational expenses. For the 2023-2024 school year, 6,355 students received scholarships, up to a maximum of \$8,787. SUFS-WV was 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.
- **Florida Hope Scholarship Program:** Effective July 1, 2024, the Florida Hope Scholarship Program was merged into the Florida Tax Credit Scholarship Program (FTC) by Florida House Bill 1 (2023). The tax credit donation process mentioned below continues, funding more FTC scholarships. The Florida 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 Florida Hope Scholarships. The Florida 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 to a public school in another district. For the 2023-2024 school year, qualified students received a maximum scholarship of \$11,223. Through the Florida Hope Scholarship Program, 893 students received scholarships for the 2023-2024 school year. During the years ended June 30, 2025 and 2024, SUFS-FL collected \$79,647,113 and \$78,126,858, respectively, of eligible contributions. SUFS-FL expended \$6,267,023 for scholarships during the year ended June 30, 2024.

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. SUFS-FL receives 3% of scholarships funded for the 2024-2025 school year and the 2023-2024 school year. For the 2024-2025 school year and the 2023-2024 school year, total scholarships funded were 563,143 and 404,630, respectively, which resulted in \$127,772,689 and \$93,215,794 of administrative fees during the years ended June 30, 2025 and 2024, respectively.

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-Florida, Inc. and its subsidiaries through controlling interests, SUFS and SUFS-WV. All significant intercompany transactions have been eliminated during consolidation.

Step Up For Students-Florida, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(With Summarized Comparative Information as of and for the Year Ended June 30, 2024)

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

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, 2024, 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.

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 and cash and cash equivalents restricted for FTC PEP and FTC ESA.

The Organization maintains its 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. The following table shows the amount of cash and cash equivalents on hand that has been allocated to cover upcoming costs for scholarships and other expenditures and undesignated amounts.

Step Up For Students-Florida, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(With Summarized Comparative Information as of and for the Year Ended June 30, 2024)

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

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

	2025	2024
Allocated to cover upcoming costs for scholarships and other expenditures	\$ 167,552,472	\$ 212,598,766
Undesignated	14,433,133	8,873,107
	<u>\$ 181,985,605</u>	<u>\$ 221,471,873</u>

Pledges receivable, contributions and grants: Unconditional 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. Unconditional promises to give (pledges) that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. All pledges receivable are due within one year and therefore, are reflected as current assets in the statement of financial position. 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. In the opinion of management, an allowance for uncollectible pledges of \$22,000,000 and \$20,000,000 was considered necessary at June 30, 2025 and 2024, respectively.

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, 2025 and 2024.

Other receivables: Other receivables primarily represent amounts due from schools for refunds of scholarships payments and are stated at net realizable value. The Organization uses the allowance method to determine uncollectible accounts. 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 \$1,211,189 and \$1,307,466 was considered necessary at June 30, 2025 and 2024, 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.

Step Up For Students-Florida, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(With Summarized Comparative Information as of and for the Year Ended June 30, 2024)

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

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, 2025 and 2024.

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 Family Empowerment Scholarship for Educational Options Education Savings Account (FES-EO ESA), the New Worlds Scholarship Accounts Program, the Transportation Stipend 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 Scholarship account is established for each child that is awarded a reading and or math scholarship, a Transportation Stipend account is established for each child that is awarded a transportation stipend and a West Virginia Hope Scholarship account is established for each child that is awarded a personal education account scholarship. A FES-EO ESA Scholarship account is established for each child that is awarded a scholarship under this program. 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:

	2025	2024
FES-UA	\$ 578,959,677	\$ 481,829,478
FES-EO ESA	102,960,402	60,756,444
New Worlds Scholarship Accounts Program	25,608,227	15,396,284
Transportation Stipend Program	91,348	-
West Virginia Hope Scholarship Program	-	4,051,969
	<u>\$ 707,619,654</u>	<u>\$ 562,034,175</u>

Step Up For Students-Florida, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(With Summarized Comparative Information as of and for the Year Ended June 30, 2024)

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: SUFS-FL, SUFS and SUFS-WV are 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, 2022.

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 5).

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.

Subsequent events: The Organization has evaluated subsequent events through December 17, 2025, the date on which the consolidated financial statements were available to be issued.

Step Up For Students-Florida, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(With Summarized Comparative Information as of and for the Year Ended June 30, 2024)

Note 2. Property and Equipment

Property and equipment consisted of the following at June 30:

	2025	2024
Furniture and equipment	\$ 1,918,670	\$ 1,585,774
Software development	45,427,674	29,216,253
Other software	3,758,029	3,999,881
Leasehold improvements	85,544	85,544
	<u>51,189,917</u>	<u>34,887,452</u>
Less accumulated depreciation	<u>(16,015,178)</u>	<u>(9,112,693)</u>
	<u>\$ 35,174,739</u>	<u>\$ 25,774,759</u>

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 contains student accounts and is the platform on which payments to schools, providers and parents will be recorded. This is cloud-based, which allows the Organization to better manage future growth in programs, while enhancing the student/family experience and supporting schools and providers. The EMA platform was placed into service beginning with the 2023-2024 school year. It continues to be enhanced to include workflows. As of June 30, 2025, the Organization has invested over approximately \$42.9 million in the EMA platform and the costs associated with this investment are included in the software development line above.

Depreciation expense for the years ended June 30, 2025 and 2024, was \$7,030,921 and \$4,108,200, respectively.

Note 3. 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% (5.4% at June 30, 2025). Interest on the line of credit is payable monthly and matures on August 30, 2026. The line of credit is collateralized by substantially all the assets of SUFS-FL and guaranteed by SUFS 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, 2025 and 2024.

Note 4. Net Assets

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

	2025	2024
Undesignated	<u>\$ 43,721,984</u>	<u>\$ 38,129,055</u>

Step Up For Students-Florida, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(With Summarized Comparative Information as of and for the Year Ended June 30, 2024)

Note 4. Net Assets (Continued)

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

	2025	2024
Florida Tax Credit Scholarship Program	<u>\$ 699,677,110</u>	<u>\$ 759,075,500</u>

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

	2025	2024
Florida Tax Credit Scholarship Program	\$ 790,218,213	\$ 1,149,318,569
Florida Hope Scholarship Program	-	6,267,023
Policy, Strategic Communications, Legislative Affairs and Advocacy	-	294,367
	<u>\$ 790,218,213</u>	<u>\$ 1,155,879,959</u>

Note 5. Leases

The Organization leases certain office equipment and office space under operating leases, which expire at various dates through April 2027.

The components of lease expense and supplemental consolidated cash flow information related to leases for the years ended June 30, are as follows:

	2025	2024
Operating lease cost	\$ 543,543	\$ 561,284
Variable lease cost	57,472	17,166
	<u>\$ 601,015</u>	<u>\$ 578,450</u>

Cash paid for amounts included in the measurement of lease liabilities:

Operating cash flows from operating leases	\$ 559,192	\$ 564,666
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Weighted-average remaining lease term—operating leases (years)	1.7	2.5
Weighted average discount rate—operating leases	3.85%	3.85%

The ROU lease liabilities and their maturity analysis are summarized as follows as of June 30, 2025:

Years ending June 30:	
2026	\$ 440,120
2027	286,349
Total minimum payments required	<u>726,469</u>
Less amounts representing interest	(28,287)
Present value of minimum lease payments	<u>\$ 698,182</u>

Step Up For Students-Florida, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(With Summarized Comparative Information as of and for the Year Ended June 30, 2024)

Note 5. Leases (Continued)

The present value of minimum lease payments is included in the following captions in the consolidated statement of financial position at June 30, 2025:

Current portion of right-of-use lease liabilities	\$ 418,927
Right-of-use lease liabilities, net of current portion	279,255
	<u>\$ 698,182</u>

Note 6. Liquidity and Availability of Resources

As of June 30, 2025 and 2024, 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:

	2025	2024
Financial assets, at year-end:		
Cash and cash equivalents	\$ 181,985,605	\$ 221,471,873
Pledges receivable, net	547,606,042	561,494,599
Other receivables, net	1,276,193	10,070,375
Less those unavailable for general expenditures within one year, due to:		
Contractual or donor-imposed restrictions:		
Restricted by donors with purpose restrictions	(699,677,110)	(759,075,500)
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 31,190,730</u>	<u>\$ 33,961,347</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 the timing of funds received. Donations received between scholarship payments are invested in short term U.S. Treasury instruments, the interest from which is designated to fund scholarships.

The Organization 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, 2025 and 2024, the Organization had approximately \$13.0 million and \$6.3 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 2024-2025 school year and in the 2023-2024 school year. These funds have been included in accounts payable at June 30, 2025 and 2024.

Step Up For Students-Florida, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(With Summarized Comparative Information as of and for the Year Ended June 30, 2024)

Note 7. Major Donors

SUFS-FL: Contributions from two major donors accounted for approximately 37% of contributions and grants—Florida Tax Credit Scholarship Program during the year ended June 30, 2025. At June 30, 2025, approximately 42% of pledges receivable were due from these major donors. Contributions from two major donors accounted for approximately 30% of contributions and grants—Florida Tax Credit Scholarship Program during the year ended June 30, 2024. At June 30, 2024, approximately 40% of pledges receivable were due from these major donors.

Note 8. 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, 2025 and 2024, were \$1,737,553 and \$1,305,418, respectively, which is included in payroll taxes and employee benefits in the accompanying consolidated statement of functional expenses.

Step Up For Students-Florida, Inc. and Subsidiaries

Consolidating Statement of Financial Position June 30, 2025

	Step Up For Students, Inc.	Step Up For Students- Florida, Inc.	Step Up For Students-West Virginia, Inc.	Eliminations	Consolidated
Assets					
Current assets:					
Cash and cash equivalents	\$ 1,455,739	\$ 180,001,599	\$ 528,267	\$ -	\$ 181,985,605
Pledges receivable, net	-	547,606,042	-	-	547,606,042
Other receivables, net	18,814	1,257,379	-	-	1,276,193
Prepaid expenses and other assets	778,984	1,865,288	-	-	2,644,272
Cash and cash equivalents restricted for FTC PEP and FTC ESA	-	252,755,363	-	-	252,755,363
Funds held in trust for students	-	707,619,654	-	-	707,619,654
Due from related party	-	1,518,956	-	(1,518,956)	-
Total current assets	2,253,537	1,692,624,281	528,267	(1,518,956)	1,693,887,129
Restricted certificate of deposit	-	116,000	-	-	116,000
Right-of-use lease assets	669,847	-	-	-	669,847
Property and equipment, net	452,370	34,722,369	-	-	35,174,739
Total assets	\$ 3,375,754	\$ 1,727,462,650	\$ 528,267	\$ (1,518,956)	\$ 1,729,847,715
Liabilities and Net Assets					
Current liabilities:					
Accounts payable	\$ 67,493	\$ 14,537,872	\$ -	\$ -	\$ 14,605,365
Accrued expenses	1,086,184	9,683,873	-	-	10,770,057
Scholarships payable—FTC PEP and FTC ESA	-	252,755,363	-	-	252,755,363
Funds held in trust for students liability	-	707,619,654	-	-	707,619,654
Due to related party	1,463,150	-	55,806	(1,518,956)	-
Current portion of right-of-use lease obligations	418,927	-	-	-	418,927
Total current liabilities	3,035,754	984,596,762	55,806	(1,518,956)	986,169,366
Right-of-use lease obligations, net of current portion	279,255	-	-	-	279,255
Total liabilities	3,315,009	984,596,762	55,806	(1,518,956)	986,448,621
Net assets:					
Without donor restrictions	60,745	43,188,778	472,461	-	43,721,984
With donor restrictions	-	699,677,110	-	-	699,677,110
Total net assets	60,745	742,865,888	472,461	-	743,399,094
Total liabilities and net assets	\$ 3,375,754	\$ 1,727,462,650	\$ 528,267	\$ (1,518,956)	\$ 1,729,847,715

Step Up For Students-Florida, Inc. and Subsidiaries

Consolidating Statement of Activities Year Ended June 30, 2025

	Step Up For Students, Inc.			Step Up For Students-Florida, Inc.			Step Up For Students-West Virginia, Inc.			Eliminations	Consolidated
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total		
Revenues and support:											
Contributions and grants:											
Florida Tax Credit Scholarship Program	\$ -	\$ -	\$ -	\$ 127,772,689	\$ 648,600,335	\$ 776,373,024	\$ -	\$ -	\$ -	\$ -	\$ 776,373,024
Florida Hope Scholarship Program	-	-	-	-	79,647,113	79,647,113	-	-	-	-	79,647,113
Grants and other contributions	-	-	-	469,720	-	469,720	-	-	-	-	469,720
Other revenue and interest income	35,571,813	-	35,571,813	414,122	2,572,375	2,986,497	24,189	-	24,189	(35,541,326)	3,041,173
Scholarship service contract revenue	-	-	-	-	-	-	123,047	-	123,047	-	123,047
Net assets released from restrictions	-	-	-	790,218,213	(790,218,213)	-	-	-	-	-	-
Total revenues and support	35,571,813	-	35,571,813	918,874,744	(59,398,390)	859,476,354	147,236	-	147,236	(35,541,326)	859,654,077
Expenses:											
Program services:											
Florida Tax Credit Scholarship Program	-	-	-	819,154,004	-	819,154,004	-	-	-	-	819,154,004
Family Empowerment Scholarship Program	-	-	-	69,264,499	-	69,264,499	-	-	-	-	69,264,499
New Worlds Scholarship Accounts Program	-	-	-	3,688,148	-	3,688,148	-	-	-	-	3,688,148
Policy, Strategic Communications, Legislative Affairs and Advocacy	-	-	-	2,856,251	-	2,856,251	1,191	-	1,191	-	2,857,442
Transportation Stipend Program	-	-	-	1,654,193	-	1,654,193	-	-	-	-	1,654,193
Scholarship Service Contract	-	-	-	-	-	-	312,049	-	312,049	-	312,049
Total program services	-	-	-	896,617,095	-	896,617,095	313,240	-	313,240	-	896,930,335
Supporting services:											
General and administrative	35,541,326	-	35,541,326	13,475,063	-	13,475,063	542,117	-	542,117	(35,541,326)	14,017,180
Development and fundraising	-	-	-	2,512,023	-	2,512,023	-	-	-	-	2,512,023
Total supporting services	35,541,326	-	35,541,326	15,987,086	-	15,987,086	542,117	-	542,117	(35,541,326)	16,529,203
Total expenses	35,541,326	-	35,541,326	912,604,181	-	912,604,181	855,357	-	855,357	(35,541,326)	913,459,538
Change in net assets	30,487	-	30,487	6,270,563	(59,398,390)	(53,127,827)	(708,121)	-	(708,121)	-	(53,805,461)
Net assets:											
Beginning	30,258	-	30,258	36,918,215	759,075,500	795,993,715	1,180,582	-	1,180,582	-	797,204,555
Ending	\$ 60,745	\$ -	\$ 60,745	\$ 43,188,778	\$ 699,677,110	\$ 742,865,888	\$ 472,461	\$ -	\$ 472,461	\$ -	\$ 743,399,094

Step Up For Students-Florida, Inc. and Subsidiaries

**Schedule of Expenditures of State Financial Assistance
Year Ended June 30, 2025**

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 Scholarship Accounts Program	48.157	92X-90675-5D001	\$ -	\$ 22,017,547
Public School Choice Transportation Stipend	None	92X-90555-5S001	-	13,350,750
Total expenditures of state financial assistance			\$ -	\$ 35,368,297

See notes to schedule of expenditures of state financial assistance.

Step Up For Students-Florida, Inc. and Subsidiaries

Notes to Schedule of Expenditures of State Financial Assistance Year Ended June 30, 2025

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-Florida, Inc. and its subsidiaries (the Organization), under programs of the State of Florida for the year ended June 30, 2025. 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 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 \$22,017,547.

SUFS-FL is acting as an agent for the Public School Choice Transportation Stipend; 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 \$13,350,750.

**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-Florida, 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-Florida, Inc. and its subsidiaries (the Organization), which comprise the Organization's consolidated statement of financial position as of June 30, 2025, 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 December 17, 2025.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RSM US LLP

Orlando, Florida
December 17, 2025

**Report on Compliance for Each 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-Florida, Inc.

Report on Compliance for Each Major State Financial Assistance Project

Opinion on Each Major State Financial Assistance Project

We have audited Step Up For Students-Florida, 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 each of the Organization's major state financial assistance projects for the year ended June 30, 2025. The Organization's major state financial assistance projects are 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 compliance requirements referred to above that could have a direct and material effect on each of its major state financial assistance projects for the year ended June 30, 2025.

Basis for Opinion on Each 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 audit requirements of 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 each 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 projects.

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 each 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
December 17, 2025

Step Up For Students-Florida, Inc. and Subsidiaries

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

I. Summary of Auditor’s Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with U.S. 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 Projects

Internal control over major programs:

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 state financial assistance projects:

	Unmodified		
Any audit findings disclosed that are required to be reported in accordance with State of Florida Chapter 10.650, <i>Rules of the Auditor General</i> ?	_____ Yes	_____ X	_____ No

Identification of major programs:

<u>CSFA Number(s)</u>	<u>Name of State Financial Assistance Project</u>
48.157	New Worlds Scholarship Accounts Program
None	Public School Choice Transportation Stipend

Dollar threshold used to distinguish between type A and type B state financial assistance projects:

\$ 1,061,049

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.