



2024-25 CARSON SMITH OPPORTUNITY SCHOLARSHIP

REIMBURSEMENT GUIDE

WHAT IS THE CARSON SMITH OPPORTUNITY SCHOLARSHIP PROGRAM?

The Utah state legislature passed original legislation in 2019 called the Special Needs Opportunity Scholarship program and updated this legislation in 2024 by merging the program with the legacy Carson Smith Scholarship program. The new program is called the Carson Smith Opportunity Scholarship. The legislation requires that a private 501(c)(3) organization be selected to administer this program for the state. Children First Education Fund was selected to administer the program in 2020.

The program established a scholarship program available to children in preschool, kindergarten and grades 1-12. The scholarship funds may be used for private school tuition, books, supplies, and education related therapies or treatments. Homeschool students are also eligible for scholarships. Scholarships are awarded for a term of three years and may be renewed in 3-year increments, so long as the student continues to demonstrate eligibility.

Scholarships are awarded based on family size and income and degree of special need. Over 86,000 Utah special needs students are eligible to participate in the program. As with other education choice programs, tax credit scholarships benefit the regular public school education system through savings on public investment as much as 3 to 1.

Students who are enrolled in the legacy Carson Smith scholarship may elect to stay in that program if they choose. All the terms and conditions of the program will remain the same, and the legacy program will continue to be administered by USBE. The legacy Carson Smith program cannot accept any new students.

Legacy Carson Smith students may switch to the new Carson Smith Opportunity Scholarship (CSOS) program and will be automatically approved for the 2024-25 school year as long as

eligibility standards continue to be met, and they meet the application deadlines. Legacy Carson Smith students need to complete the CFEF application available on the CFEF website.

The 2024 legislation allows CFEF to receive funding from two different sources. CFEF will continue to receive funds from donations from individuals and businesses. All donations are eligible for a 100% Utah State income tax credit. Anyone who pays Utah state income taxes is able to donate and receive the tax credit. Please consider redirecting your state tax dollars to CFEF by visiting our website at cfe-fund.org/donate/.

CFEF will also receive an appropriation from the state of Utah. Funds not used by the Utah State Board of Education for the legacy Carson Smith program will be transferred to CFEF for the new Carson Smith Opportunity Scholarship program. All excess funding not allocated in the current year legacy program, will be transferred to CFEF.

AWARDING SCHOLARSHIP FUNDS

Upon acceptance of a scholarship, the parent assumes full financial responsibility for the education of the scholarship recipient. The amount of funding available for scholarship in a given year varies based upon the amount of funds raised and the appropriation amount from the state. Funds will be disbursed based upon the following priorities:

- Students continuing from the prior school year, who continue to maintain all eligibility requirements
- Students switching from the legacy Carson Smith program
- New qualified applicants with disabilities will be awarded scholarships in order of the date their application was approved by CFEF.
- Qualified sibling applicant awards will be distributed if funds exist after awarding scholarships to qualified students with disabilities first.

Funds are awarded and accessed through the online platform established by CFEF, who will oversee all expenditures related to the CSOS program. This format eliminates the need for paper reimbursements and provides families an easy way to purchase educational goods and services. The platform automates the receipt collection, approval, workflow, data reconciliation and transaction settlement process.

Each scholarship family will establish a secure user account within the platform. Families will be able to see their real-time scholarship fund balance through the platform, including transaction history with dates and times, and amount deposited and used.

REIMBURSEMENT OF FUNDS

The platform allows qualifying schools to upload invoices for tuition and fees. Additionally, parents or guardians can upload invoices or receipts. The CFEF staff will review and approve all invoices and receipts and initiate payments. [Pre-approval for reimbursement must be submitted via CFEF form](#). Funds will be paid through the platform via a secure ACH process either directly to qualifying schools and service providers or as reimbursements to families for approved expenses.

Reimbursement Request Guidelines

- Reimbursement requests must be submitted by 10 PM on the 5th of each month via the parent dashboard. Requests submitted by the deadline will be processed and reimbursed around the 25th of the same month.
- Requests submitted after the 5th will be processed with the following month's requests.
- No partial requests may be submitted. All funds must be available in your account to pay for the product or service requested. The only exception to this is the final request of the program year.
- Receipts are not accepted if they are dated prior to July 1 of that program year. The only exception to this is if a student is signed up for a program that *begins* after July 1 but registration must be paid prior to the program starting.
- Reimbursement requests can be submitted July - May, each program year.
- Venmo: Only accepted for payments to approved service providers, and must be accompanied by an invoice or receipt.

Receipt Requirements

- Must include the date, name of business/service provider, product/service, itemized cost, and total due.
- If a service is provided, the student's name should be included on the receipt.
- Handwritten receipts are not accepted.
- If only item categories (not individual products) are listed on a receipt (e.g., from Hobby Lobby), photos of the purchased items with prices visible are required.

Warranties

- Warranties are encouraged for larger purchases or equipment. If an item with a 3-year purchase limit breaks, it will not be replaced until eligible for replacement.
- Warranties can be purchased for up to 3 years.

Purchase Request Guidelines

- Requests must be submitted by 10 PM on the 15th of each month.
- Requests submitted by the deadline will be processed by the end of the same month. CFEF will email families with order information when the order is placed or the provider is paid.
- Requests submitted after the 15th will be processed the following month.
- No partial requests may be submitted. All funds must be available in your account to pay for the product or service requested. The only exception to this is the final request of the program year.

Payment Methods for Direct Purchases

- A direct payment link for service providers is preferred.
- If no payment link is available, service providers will receive a mailed check. Note: There is no guarantee of payment by a specific due date; checks may take additional time to be received.

Wishlist/Cart Guidelines

- Amazon Wishlists are limited to 50 items. Any items beyond this will be randomly dropped by Amazon and will not be ordered.
- Wishlist or saved cart links are preferred for other sites. If no wishlist is available, submit direct product links to ensure the correct items (e.g., books vs. PDFs) are ordered.
- Downloadable items or PDFs cannot be ordered and must be submitted for reimbursement instead.

Subscription & Account-Based Products

- If a subscription doesn't offer a gifting option, it must be submitted for reimbursement.
- If a product requires creating an account to access, that request must also be submitted for reimbursement.
- Recurring payments for subscriptions need to be submitted by the parent each month. CFEF does not automatically pay a request each month.

Service Provider Communication

- Families are responsible to communicate with service providers to ensure they are okay with the payment timelines (processing by the end of the month, possible check delays). CFEF is not the financially responsible party for a service the scholarship student has signed up for, that responsibility is still the parents. CFEF will process requests that the parent submits to CFEF, if funds are available in the scholarship student's account. Monthly reimbursements are processed before payment requests.

ELIGIBLE USE OF SCHOLARSHIP FUNDS

Scholarship funds are awarded to eligible students by CFEF for the purpose of paying for qualified educational expenses. A qualified scholarship expense means an expense that a parent or eligible student incurs in the education of the eligible student for goods or services that a qualifying private school or homeschool provides or facilitates.

General Guidelines

- Educational items or materials, educational experiences, or education-related therapies purchased with scholarship funds should be for the primary purpose and education of the scholarship recipient only
- Any misuse, misrepresentation or fraud involving scholarship funds will result in immediate forfeiture of the scholarship and parents will be liable for repayment of the scholarship funds expended.
- Educational purchases should be based upon the age and grade level of the scholarship student and their ability level
- Any single purchase over \$1,000 is required to have a pre-approval by CFEF prior to purchase with a detailed explanation of the educational purpose. A purchase made without prior pre-approval is not guaranteed reimbursement
- Scholarship recipient's parents can request a pre-approval for expenses not specifically outlined in this document. A purchase made without pre-approval is not guaranteed reimbursement.
- It is highly recommended that parents of homeschooled scholarship students prepare an annual education plan for their children and project the cost of the plan to ensure a well-rounded utilization of scholarship funds throughout the school year.
- If a scholarship recipient transfers to another qualifying school during the school year, CFEF may prorate scholarship money between the qualifying schools according to the time the scholarship recipient spends at each school.

The Utah state law governing the Carson Smith Opportunity Scholarship program specifies the categories of expenses that are allowed. These categories of expenses are defined below.

Tuition for a qualifying school (for students attending qualifying private schools)

- Tuition for a qualifying school must be published at the beginning of the school year, and may not be adjusted for scholarship students.
- Tuition is paid directly to the qualifying school on behalf of the scholarship student by CFEF up to the amount of the scholarship on a quarterly basis in September, November, January and April. If tuition is more than the scholarship amount, the parent or guardian is still responsible for payment of any additional tuition to the school.
- If a student's scholarship amount exceeds the amount of tuition and fees charged by the qualifying school, the scholarship student may use the excess funds for other educational expenses described below.

Fees for a qualifying school (for students attending qualifying private schools)

- Fees for a qualifying school must be published at the beginning of the school year. These fees may include items such as: school uniforms, lab fees, books, extra curricular activities, etc.
- Additional fees required for special needs education may be assessed, as long as they are clearly defined and a written disclosure is provided to the parent of each prospective scholarship student before the student is enrolled at the beginning of the school year.

Instructional materials

- The content or information conveyed within a prescribed educational course. Examples include lectures, readings, related books, multimedia components or other resources prescribed by the course.

Tutoring services

- Tutoring services provided by an individual or tutoring facility for private academic support delivered by a proven expert with a deep knowledge or defined expertise in a particular subject or set of subjects.
- Tutoring must be approved by CFEF prior to providing tutoring services in order for scholarship funds to be used to cover tutoring costs. Tutor credentials, experience, and expertise will be evaluated as part of the approval process.
- Personal aides are not eligible.

Textbooks, curricula, or other instructional materials

- Curriculum is defined as the lessons and academic content taught in a specific course, program or grade level
- Curriculum materials should fall within the core knowledge domains including: science, mathematics, language arts, government, history, health, reading, writing, spelling, Utah history, and exposure to and appreciation of art and music
- Associated online instruction that a curriculum or a qualifying school or provider recommends or requires
- Any additional supplemental educational materials not specifically required by curriculum, must receive CFEF approval prior to purchase

Educational software and applications

- Educational software and applications should fall within the core knowledge domains including: science, mathematics, language arts, government, history, health, reading, writing, spelling, Utah history, and exposure to and appreciation of art and music

Education related office supplies or equipment

- All items should be education related and appropriate for the scholarship student's age, grade and ability level
- Writing supplies: pencils, pens, markers, erasers, correction fluid or tape, etc.
- Classroom storage: binders, envelopes, boxes, crates, folders, desk organizers, etc.
- Other items: staplers, calculators, compasses, protractors, globes, maps, etc.
- Classroom equipment (limited to \$500 per item and once every three years): desks, bookshelves, chairs, microscopes, etc.
- Physical education equipment (limited to \$500 per item and once every three years): sports equipment (basketball standard, soccer nets, bicycle), etc.

Computer hardware or other technological devices

- Hardware and devices must be intended primarily for an eligible student's educational needs
- A computer device such as a laptop, MacBook, iPad or desktop computer

- Pre-approval is required prior to purchase of computer devices
- “Pro” versions or gaming versions will not be approved
- Computer devices are limited to \$1,500
- Only one computer hardware device may be purchased once every 3 years
- Warranties for computer devices are allowed expenses
- Computer periphery such as external hard drives, printer, mouse, webcam, keyboards, cases, microphones, 3D printers, digital cameras, etc.
 - Limited to \$750 per year for all peripherals
 - “Pro” versions of peripheral equipment are not allowed
 - Warranties for peripheral devices are allowed expenses
- Internet or other technological services
 - Limited for the individual student educational needs
 - General household internet access is not allowed
 - A “hot spot” device that provides internet access for the individual student is allowed
 - Cell phones and cell phone plans are not allowed

Fees for examinations

- The following examinations and preparation courses for these examinations are approved:
 - A national norm-referenced or standardized assessment
 - An advanced placement or similar assessment examination
 - A state-recognized industry certification examination
 - An examination related to college or university admission

Educational services for students with disabilities

- Must be provided from a CFEF approved licensed or accredited practitioner or provider

- The following services are allowed: occupational, behavioral, physical, audiological, or speech-language therapies
- Other education related therapies may be allowed depending on the individual educational circumstances of the scholarship student

Public school offered courses or classes

- Contracted services approved by CFEF provided by a public school, including individual classes, after-school tutoring services, transportation, or fees or costs associated with participation in extracurricular activities are allowed as long as the student is not required to be enrolled in public school to receive services
- A scholarship student who is enrolled in a qualified private high school, or who is a high school equivalent homeschool student, and is concurrently enrolled in an institution of higher learning, may be reimbursed for college level courses. Verification of concurrent enrollment is required

Transportation

- Ride fees or fares for a fee-for-service transportation provider to transport the eligible student to and from a qualifying school or qualifying provider, not to exceed \$750 in a given year

After-school or summer education programs

After-school programs are those activities and programs that are not part of a core curricular education experience. Normal daycare is not an approved after-school activity. No more than 20% of scholarship funds may be used for after-school or summer education programs. Some approved programs include:

- Organized sports programs
 - City or county run program fees
 - Organized sports league fees
 - Public school based sports program fees are acceptable as long as the student is not required to be enrolled in public school to participate
 - Sports equipment required for these programs is allowed, but limited to \$250 per item in support of the enrolled activity
 - Required uniforms for these sports programs are acceptable
 - Other clothing or footwear are not allowed expenses
 - Travel related costs for organized sports programs are not allowable expenses

- Music programs
 - Students may participate in organized choirs or orchestras, including those offered through public schools as long as the student is not required to be enrolled in public school to participate
 - Private music lessons
 - Musical instrument up to \$500
 - Rental of musical instruments
 - Musical scores or other music related documents
- Science, Technology, Engineering, and Math (STEM) programs
 - Online or in-person instruction or experiences related to STEM programs
 - STEM related educational activities
 - STEM education related kits or supplies
- Drama or other cultural activities
 - Students may participate in community-based drama or cultural activities, including those offered by public schools as long as the student is not required to be enrolled in public school to participate
 - Costume related clothing or footwear are not allowable expenses
- Arts and crafts activities
 - Arts and crafts related supplies and materials
 - Community-based art instruction including those offered through public schools as long as the student is not required to be enrolled in public school to participate
- Vocational/technical programs
 - Tuition, fees and instructional materials for specific vocational training programs
 - Licensing fees are not allowed
- Education Camps
 - The cost of an education camp (i.e. science camp) is allowed
 - The cost of sports camps are allowed
 - Religious camps are not allowed
 - Transportation, food and associated housing costs are not allowed

Extracurricular activities general guidelines

- Activities need to be education-related activities and should fall within the core knowledge domains including: science, mathematics, language arts, government, history, health, reading, writing, spelling, Utah history, and exposure to and appreciation

of art and music. If there is a question about a particular activity, please contact CFEF for prior approval

- Only the cost of the scholarship student is allowed
- Family memberships to museums, aquariums or other educational venues will not be reimbursed. The cost of an annual individual memberships for the scholarship student will be reimbursed for approved venues.
- Transportation and housing costs to and from venues are not allowed expenses
- Extracurricular activities or other education-related expenses may include, but are not limited to the following:
 - Education-related camps and activities
 - Field trips to education related venues
 - Educational supplements
 - Educational experiences
- Physical education consists of planned activities designed to develop motor skills, knowledge, and behaviors for physical activity and physical fitness. The goal is to give students experiences to strengthen their abilities and confidence and be physically active for a lifetime. Physical education can include nontraditional activities, but scholarship funds may not be used to purchase large recreational items.
- Camping supplies may only be purchased once every 3 years and are limited to the following: student sleeping bag, hammock, 2 person tent, 8' X 10' tarp, camp chair, personal basic first aid kit, duffle bag, personal backpacking pack, portable 1 burner stove, and headlamp or flashlight.

PROHIBITED USES OF SCHOLARSHIP FUNDS

- Any items purchased with scholarship funds may not be used for resale or gifting purposes. Violation of this may result in termination from the program
- Paying for the parent or guardian's time or expenses. Likewise, paying for items to be used by other family members
- Vacation or travel expenses including mileage, airfare, lodging, and travel meals
- Purchases from family relatives are not permitted. "Relative" is defined as father, mother, husband, wife, son, daughter, sister, brother, uncle, aunt, nephew, niece, first cousin, mother-in-law, father-in-law, brother-in-law, sister-in-law, son-in-law, or daughter-in-law
- Amazon or Store Rewards: No reimbursement for rewards, gift cards, or earned discounts.
- Personal Purchases: Cannot be combined with reimbursable items on the same receipt. If combined, the receipt will be denied.

- Purchases of used items from a garage sale, Facebook Marketplace, classified ads, etc., are generally not eligible for reimbursement. Eligible items purchased from bona fide businesses like Goodwill, Deseret Industries or Savers that provide an itemized receipt may be eligible for reimbursement
- Basic life necessities of the scholarship student
- Farm equipment including tools (gas or power), car/truck batteries, solar panels, green houses, large/family sized hydroponic units, chicken coops, animal bedding, animal processing equipment
- Gardening equipment (small/single use or science experiment is allowed) including plants, potting soil, plant food, sand, etc.
- The purchase of or care for, including maintenance and equipment, of live animals
- Clothing is generally not eligible for reimbursement, unless a uniform is explicitly required by a qualifying school or for an approved educational or extracurricular activity.
- Footwear is not an eligible expenses
- Blades or knives, or items with blades or knives
- Cell phones and cell phone plans
- Family membership at any facility (individual student memberships are allowed)
- Food including culinary ingredients, except for pre-measured “do-it-yourself” kits
- Household electronic items including solar panels, digital routers, digital radios, radio scanning devices or base stations, surround sound systems, televisions, t-shirt screening machines, kitchen appliances, cookware, cooking utensils
- Household furniture other than student sized desks and bookshelves
- Household items including toilet paper, paper towels, cleaning products, disinfecting wipes, large storage containers, etc.
- Medical equipment including CPR training dummies, bandages, and other medical supplies
- Recreational items including in-ground or above-ground swimming pools, pool tables, table tennis tables, jacuzzis, bounce houses, large trampolines, inflatable slides, canoes, boats, campers, etc.
- Theme park admissions or annual passes
- Full size harps or pianos are not eligible
- Non-education related toys and games such as action figures, toy cars/trucks, doll houses, remote controlled vehicles, fantasy games, etc.