



## **2025-26 CARSON SMITH OPPORTUNITY SCHOLARSHIP**

### **PARENT HANDBOOK**

#### **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 2025-26 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/](https://cfe-fund.org/donate/). Donations benefit the tax payer by allowing them to direct their tax dollars to a great program. More donations allow CFEF to help more and more children. CFEF is required by law to award 92% of all funds received in scholarships.

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, and will be used to fund as many scholarships as possible. In the 2025 legislative session, additional funds were appropriated to the Carson Smith Opportunity Scholarship program to provide scholarships to even more eligible students.

## **CHILDREN FIRST EDUCATION FUND APPLICATION GUIDE**

The CFEF application is required annually from all new applicants, all continuing students, and all students switching from the legacy Carson Smith program. **Scholarship applications can be found at [cfe-fund.org](https://cfe-fund.org).**

Please adhere to the schedule posted below. CFEF will accept applications for the CSOS program after the closing dates posted below from parents on behalf of the parent's student, however, applications received after the posted dates, which are approved, may be awarded, but may also be prorated appropriately to reflect the amount of time remaining in the school year. All scholarship awards are made based upon available funding.

### **IMPORTANT DATES:**

- **Continuing student re-enrollment opens:** **February 7, 2025**
- **Current student Re-enrollment closes:** **April 30, 2025**
- **Open application for all others** **February 3, 2025**
- **Open application closes:** **April 30, 2025**

Families will be notified of scholarship acceptance and award amount by June 30, 2025

Scholarships are intended solely for the benefit of children with disabilities to help cover the cost of a qualified student’s educational expenses for private school or homeschool during a given school year.

The school year timeframe that scholarships will be granted is July 1, 2025 through June 30, 2026.

## **PARENTAL ACKNOWLEDGEMENT**

CFEF application will contain the following acknowledgement to be made by the parent or guardian of the student applying:

- *I acknowledge that: A private school or homeschool may not provide the same level of disability services that are provided in a public school. I will assume full financial responsibility for the education of my scholarship recipient if I accept this scholarship. Acceptance of this scholarship has the same effect as a parental refusal to consent to services as described in 24 C.F.R. Sec. 300.300, issued under the Individuals with Disabilities Education Act, 20 U.S.C. Sec. 1400 et seq., and my child may return to public school at any time.*

## **STUDENT QUALIFICATIONS**

The Utah state law governing the CSOS program requires that CFEF verify each applicant’s eligibility in key areas. The scholarship application will request a variety of information from the parent or guardian that must verify eligibility for a scholarship and determine the amount of a scholarship. The criteria below will be included in the application.

### **Scholarship Applicant Verification**

As part of the application process, a child and family must meet all of the criteria below in order to be considered for a scholarship:

- The applicant is able to participate in preschool, kindergarten or grades 1-12 in public school.
  - **A copy of the child’s birth certificate must be attached.** This is used to verify that a child is at least 3 years of age before September 2nd of the current school year and less than 19 years of age on the last day of the school year, or, if the student has not graduated from high school, less than 22 years of age on the last day of the school year. CFEF will also accept a valid passport or valid state ID.

- The applicant and parental guardian are residents of the state of Utah.
  - **The applicant must attach two (2) proofs of residency.** The following documents may be used to offer proof of residency, and must show the same address that is listed for the student in the application:
    - Bank statement (dated within 60 days)
    - Court documents (dated within 60 days)
    - Current mortgage or rental contract
    - Major credit card bill (dated within 60 days)
    - Property tax notice (statement or receipt dated within one year)
    - School transcript (dated within 60 days)
    - Utility bill, excluding cell phone bills (billing date within 60 days)
    - Valid Utah drivers license
- The applicant must have a qualified disability as defined by the Individual with Disability Education Act (IDEA), §§Section 300.8, which states that a child’s school performance must be adversely affected by a disability in one of the following categories of disabilities:
  - **Specific learning disability (SLD).** The SLD category covers a specific group of learning challenges. These conditions affect a child’s ability to read, write, listen, speak, reason, or do math. Some examples include dyslexia, dyscalculia, or written expression disorder (dysgraphia).
  - **Other health impairments.** This category covers conditions that limit a child’s strength, energy, or alertness which adversely affect a child’s education. Examples include ADD, ADHD which impacts attention and executive function, diabetes, epilepsy, heart conditions, hemophilia, lead poisoning, leukemia, nephritis, rheumatic fever, sickle cell anemia and Tourette syndrome.
  - **Autism spectrum disorder (ASD).** ASD is a developmental disability. It involves a wide range of symptoms, but it mainly affects a child’s social and communication skills. It can also impact behavior.
  - **Emotional disturbance.** Various mental health issues can fall under this category including anxiety disorder, schizophrenia, bipolar disorder, obsessive-compulsive disorder, or depression.
  - **Speech or language impairment.** This category covers difficulties in speech or language. A common example is stuttering. Other examples are trouble

pronouncing words or making sounds with the voice. It also covers language problems that make it hard for kids to understand words or express themselves.

- **Visual impairment, including blindness.** A child who has eyesight problems is considered to have visual impairment. This category includes both partial sight and blindness. If eyewear can correct a vision problem, then it doesn't qualify.
  - **Deafness.** Kids with a diagnosis of deafness fall under this category. These are kids who can't hear most or all sounds, even with a hearing aid.
  - **Hearing impairment.** This refers to a hearing loss not covered by the definition of deafness. This type of loss can change over time. Being hard of hearing is not the same thing as having trouble with auditory or language processing.
  - **Deaf Blindness.** Kids with a diagnosis of deaf blindness have both severe hearing and vision loss. Their communication and other needs are so unique that programs for just the deaf or blind can't meet them.
  - **Orthopedic impairment.** This includes a lack of function or ability in their bodies. An example is cerebral palsy.
  - **Intellectual disability.** Kids with this type of disability have below-average intellectual ability. They may also have poor communication, self-care, and social skills. Downs Syndrome is one example of this category.
  - **Traumatic brain injury.** This is a brain injury caused by an accident or some kind of physical force.
  - **Multiple disabilities.** A child with multiple disabilities has more than one of these conditions. Having multiple issues creates educational needs that can't be met in a program designed for any one disability.
- **The applicant must provide proof of a qualified disability** that is verified by one of the following documents:
    - An Individualized Education Plan (IEP). The IEP must be current and not expired (within 3 years of origin of the IEP). An IEP is a plan or program developed to ensure that a child who has a disability under the law, and is attending public school, receives specialized instruction or related services in a public-school setting. If the IEP is submitted with the application, this document must indicate whether the student would qualify as Level 1 (needing less than 180 minutes per day of special education resources) or Level 2 (needing more than 180 minutes

per day of special education resources), and be signed by all parties involved in the creation of the IEP document.

- Assessment Team Meeting Record (ATMR). Students switching from the legacy Carson Smith Scholarship program to the new CSOS program, may submit a valid ATMR (received within the 3 years from the date on the form) from a local school district to verify disability. This document must indicate whether the student would qualify as Level 1 (needing less than 180 minutes per day of special education resources) or Level 2 (needing more than 180 minutes per day of special education resources), and be signed by all parties involved in the creation of the ATMR document.
- Multidisciplinary Evaluation Team (MDT) evaluation. The MDT is defined as an evaluation of a child's qualified disability by two or more qualified and credentialed individuals from two or more separate disciplines or professions. [The MDT form can be downloaded here](#). The MDT must indicate if the child's disability adversely affects the child's school performance. Qualified individuals can be from one of the following disciplines (this is not an exhaustive list, contact us with questions):
  - Medical Professional
    - MD (Medical doctor)
    - PA (Physician assistant)
    - APRN (Advanced practice registered nurse)
    - DO (Doctor of osteopathic medicine)
  - Education Professional
    - Licensed teacher
    - Licensed special education teacher or counselor
    - School administrator
  - Mental Health Professional
    - PsyD (Doctor of Psychology)
    - LCSW (Licensed clinical social worker)
    - LPC/LCPC (Licensed professional counselor)
    - NCSP (Nationally certified school psychologist)
    - CMHS (Clinical mental health counselor)
    - MSC (Master of Science in school counseling)
    - ACMHC (Associate clinical mental health counselor)
  - Other
    - Speech language therapist
    - Occupational therapist

- Behavioral therapist
  - Audiologist
  - CALT (Certified academic language therapist)
  - A/AOGPE (Certified dyslexia specialist)
  - SpEd-EE (Special Education Evaluator Endorsement)
- The MDT evaluation must consider all data and relevant information, involve the parent(s), determine the student has a qualifying disability, and is eligible to receive special education services as determined by IDEA. In interpreting evaluation data for the purpose of determining that the child has a qualifying disability and determining the educational needs of the child, the MDT must draw upon information from a variety of sources, including aptitude and achievement tests, parent input, teacher recommendations, physical condition, social or cultural background, and adaptive behavior; and ensure that information obtained from all of these sources was documented and carefully considered. With the submission of an MDT evaluation the parent or guardian must acknowledge the following:
    - *Eligibility for a scholarship as determined by a multidisciplinary evaluation team under this program does not establish eligibility for an IEP under the Individuals with Disabilities Education Act, Subchapter II, 20 U.S.C. Secs. 1400 to 1419 and is not binding on any LEA that is required to provide an IEP under the Individuals with Disabilities Education Act.*
  - **The MDT evaluation cannot be used to indicate whether a student is qualified as Level 1 (needing less than 180 minutes per day of special education resources) or Level 2 (needing more than 180 minutes per day of special education resources). This designation may only be made by a public school district.**
- **The applicant has a verified enrollment or intent to enroll at a qualifying school or has been identified to be a homeschool student.**
    - If the student plans to attend a qualifying private school, a qualified private school must verify this information with CFEF before scholarship funds will be paid.
    - If the student plans to be homeschooled, the applicant's parent or guardian must indicate such on the application, and verify that the student has been or will be withdrawn from public school at the time the scholarship is awarded.

- **The applicant cannot be a student who receives a scholarship under the legacy Carson-Smith Scholarship Program nor the Utah Fits All program** in the same school year as the scholarship award. This will be verified with the Utah State School Board office who administers the Carson-Smith Scholarship Program and the organization administers the Utah Fits All scholarship program. If verification shows that the CSOS scholarship student has been awarded funds from one of these other two sources, the student will not be eligible to receive the CSOS scholarship in that school year.
- **Applicants cannot be a public-school student at the time the scholarship is received.** The student must be unenrolled from public school.
  - Students may apply for the scholarship while still enrolled in public school. If awarded, and before the payment of the award can be made, **a verification of withdrawal from public school is required.** USBE will check all scholarship students to verify that they are not enrolled in public school or a public charter school.
- Scholarship awards are based on the adjusted gross income of the scholarship recipient's family measured against the Federal poverty level as defined by the most recently revised poverty income guidelines published by the United States Department of Health and Human Services in the Federal Register, and the household size of the scholarship recipient.
  - Family income consists of the total adjusted gross annual income received by the parent(s) or legal guardian(s) with whom the scholarship student resides. This figure comprises the earnings of the parent(s) or legal guardian(s) with whom the scholarship student resides. Sources of income are those which are included on standard IRS tax forms, including: wages, tips, bonuses, salaries, retirement income, investment income, Social Security benefits, and earnings from other income sources.
  - Household size is determined by the number of individuals listed on the IRS 1040 tax return document.
  - **A scholarship applicant's parent(s), or legal guardian(s) with whom the applicant lives must submit proof of their annual income.** The most recent year IRS form 1040 tax form is the primary option to verify the family's adjusted gross income. CFEF requires only the first page of the tax return (all personal information like social security numbers should be redacted) that shows the adjusted gross income and the number of dependents. All income that is



required to be reported on the federal tax return must be considered for scholarship awards.

If the most current year tax form is not available, a second option would be to submit the previous year IRS form 1040 along with the current year W2 or 1099 forms.

If no tax return is available, other income verification documents can include:

- Two pay stubs dated within the past 60 days
- Recent W2 Form
- Recent 1099 Form
- Profit/loss statement from a CPA for self-employed parents
- Unemployment documentation dated within the past 60 days

If one of the above options is used, the family will need to provide a statement verifying the number of dependents.

## **SCHOLARSHIP AWARD AMOUNTS**

Funds are awarded to students using the weighted pupil unit (WPU) as defined by the state as the amount established each year as in the enacted public education budget. Scholarship award amounts are distributed as follows:

- Scholarship students whose family income is at or below 185% of the federal poverty level will receive the value of the WPU multiplied by 2.5.
- Scholarship students whose family income is above 185% (no matter how far above) of the federal poverty level will receive the value of the WPU multiplied by 2.0.
- Scholarship students whose family income is above 185% of the federal poverty level, and the student has documentation stating that the child would receive Level 2 special education resources (180 minutes or more per day of special education services in a public school) will receive the value of the WPU multiplied by 2.5 regardless of the family size and income. **Either an IEP or an ATMR is required to verify Level 2 status.**
- For eligible students attending a formal preschool in a qualified private school the value of the WPU for full time preschool students, and half the value of the WPU for part-time preschool enrollment.

- For eligible siblings (see below for definition of eligible) of qualified students in kindergarten through grade 12, who attend the same private school as the eligible student, the value of the WPU multiplied by 0.5.

For the 2025-26 school year the amount of scholarship awards based on this formula are reflected in the chart below:

<b>2025-26 Estimated Scholarship Awards</b>				
Based upon the Utah Weighted Pupil Unit (WPU) of \$4,674, and 2025 Federal Poverty Level (FPL) guidelines.				
<b>For all students kindergarten through grade 12</b>				
Most scholarships are awarded based upon the scholarship student's household size and income compared to 185% of the FPL as indicated below.				
If your household size is:	If your household income <i>is less than:</i>	The eligible scholarship amount will be:	If your household income <i>is greater than:</i>	The eligible scholarship amount will be:
2	\$39,128	\$11,685	\$39,128	\$9,348
3	\$49,303	\$11,685	\$49,303	\$9,348
4	\$59,478	\$11,685	\$59,478	\$9,348
5	\$69,653	\$11,685	\$69,653	\$9,348
6	\$79,828	\$11,685	\$79,828	\$9,348
7	\$90,003	\$11,685	\$90,003	\$9,348
8	\$100,178	\$11,685	\$100,178	\$9,348
9	\$110,353	\$11,685	\$110,353	\$9,348
10	\$120,528	\$11,685	\$120,528	\$9,348
<b>For students with Level 2 Disability</b>				
Level 2 Disability indicates a student who needs 180 minutes or more of special education services per school day as documented by a public school evaluation like an IEP. A MTD verification is not sufficient to indicate Level 2. If the IEP indicated a student is Level 2, the award amount indicated below may be received regardless of household size and income.				
<b>\$11,685</b>				
<b>For Preschool Students</b>				
Preschool awards are not based upon household size and income, but on whether the preschool student is a full-day or half-day student. Preschool students must be 3 years of age before September 2, 2025 to qualify.				
<b>Full Day = \$4,674</b>				
<b>Half Day = \$2,337</b>				
<b>For siblings of scholarship recipients</b>				
This award is for non-disabled siblings of scholarship recipients who attend the same private school as the scholarship student. The amount below is awarded only if and when funds remain after all other students with disabilities have been funded.				
<b>\$2,337</b>				

### Sibling Scholarship Applicant Verification

- **NOTE: The sibling scholarship is only available for siblings without a disability. If a family has more than one child with a qualifying disability, both children are able to apply for a full scholarship as a special needs student and not as a sibling.**
- Sibling scholarships are only available if all applicants with disabilities have been funded based upon available funds.
- The sibling applicant is eligible to participate in kindergarten or grades 1-12 in public school.
- The sibling applicant is a resident of the state of Utah.
- The sibling applicant resides in the same household as a recipient of a scholarship awardee.
- The sibling applicant has verified enrollment or the intent to enroll to attend the same qualifying school as the scholarship awardee with a disability.
- CFEF has not awarded any sibling scholarships in the past two years because there have been more students with disabilities than available funding.

### **CONFLICT OF INTEREST VERIFICATION**

A scholarship applicant is not eligible for a tuition scholarship if their parent or legal guardian is an administrator or board member of the qualifying school they will attend. Children of employees of a qualifying private school are eligible to apply and receive a scholarship if they are approved.

A scholarship applicant is not eligible if their parent or legal guardian or a relative of the parent or legal guardian is an officer or member of the board of Children First Education Fund (CFEF).

- A 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 of the parent or legal guardian.

## **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 CFEF 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 CFEF 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 CFEF 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 by 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.

### Receipt Requirements

- All reimbursement requests must be accompanied by an invoice or receipt from approved service providers, regardless of payment method. Venmo is an approved payment method (just like check, debit card or credit card), however, a Venmo proof of payment is not sufficient without an accompanying itemized receipt or invoice.
- Must include the date, name of business/service provider, product/service, itemized cost, sales tax, 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 by CFEF 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 and for the primary education location of the student (i.e. home). Car accessories will not be approved
- 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
- Purchase only quantities that can be used in the current school year, excessive quantities will not be approved
- Educational purchases should be based upon the appropriate 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. Non-education related expenses will not be approved
- **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 from one qualifying school 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.
- Tutors 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. that are appropriate for storing the scholarship student's supplies. Large storage containers may not be approved
- 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. Gym equipment must be academic-related fitness equipment. No large gym equipment is allowed. Equipment must be easy to move and store

#### Computer hardware or other technological devices

- Hardware and devices must be for an eligible student's educational needs solely

- 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 encouraged and 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
  - General household internet access is not 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 and therapies are allowed with specific educational intent: occupational, behavioral, physical, audiological, or speech-language therapies. Medical or injury recovery therapies are not allowed

- Other education related therapies may be allowed depending on the individual educational circumstances of the scholarship student, but must be approved by CFEF
- Generally sensory items are not allowed unless they are specifically indicated to support learning, skill building, or cognitive development. Items like fidget toys, weighted blankets or noise-cancelling headphones are allowed. Items intended for relaxation or entertainment are not allowed. Items over \$500 will be considered only with a licensed therapist's note indicating the educational intent. There is a \$1,000 maximum for sensory items

#### 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

#### Physical education, after-school, summer and extracurricular activities general guidelines

- **No more than 20% of scholarship funds may be used for activities, materials or supplies in this category**
- 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
- Physical education consists of planned activities designed to develop motor skills, knowledge, and behaviors for physical activity and physical fitness that are required as part of a school class. Activities should focus on fitness and health, and may be graded

and part of a curriculum. 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.

- Extracurricular activities or other non curricular education-related activities are generally optional, and focus on hobbies and individual student interests. These are typically not graded and done outside of school hours. Activities in this category may include, but are not limited to the following:
  - Education-related camps and activities
  - Field trips to education related venues (cost of entry for scholarship student is allowed, travel expenses are not allowed)
  - Educational supplements
  - Educational experiences
- Only the cost of the scholarship student is allowed
- Normal daycare is not an approved after-school activity.
- 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
- Camping equipment 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.
- Organized sports programs include the following approved activities:
  - 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 approved 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

#### **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
- 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, including medical supplies
- 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
- No professional grade tools are allowed. Small project tools (i.e. drills, hand saws, sanders) are allowed for defined educational purposes
- Whittling tools, forges and related tools, welding machines or other heavy equipment or machinery are not allowed
- Gardening equipment including plants, potting soil, plant food, sand, etc. Small/single use or science experiment is allowed (i.e. window sill systems)
- 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 of any kind is not an eligible expenses
- Weapons are not allowed including: firearms, blades or knives, or items with blades or knives, explosives, or self-defense tools
- 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 as defined above
- 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.
- Automobile accessories