



2025-26

CARSON SMITH OPPORTUNITY SCHOLARSHIP

REIMBURSEMENT POLICIES

Update August 19, 2025

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OVERVIEW

These policies are not arbitrary. They are in compliance with the Utah State Code outlining the Carson Smith Opportunity Scholarship (CSOS) program, and are designed to meet state-mandated auditing standards and ensure that all reimbursements can be properly documented and reviewed. Adhering to these requirements helps maintain the integrity of the program and ensures continued funding and support.

For questions about any reimbursement policies, please contact CFEF staff by phone at 801-406-9080 or by email at info@cfe-fund.org.

AWARDING SCHOLARSHIP FUNDS

Upon acceptance of a scholarship, the parent assumes full fiscal responsibility for the education of the scholarship recipient. The number of scholarships awarded in a given year varies based upon the amount of funds raised and the funds appropriated from the state. Funds will be disbursed based upon the following priorities:

1. Students continuing from the prior school year, who continue to maintain all eligibility requirements
2. Students switching from the legacy Carson Smith program
3. New qualified applicants with disabilities will be awarded scholarships in the order of the date their application was approved by CFEF.
4. 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 called Theo, through which CFEF will oversee all expenditures related to the CSOS program. This format eliminates the need for paper reimbursements and provides families with an effortless 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 Theo 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.

Homeschool families and private school families that have excess scholarship funds above tuition are required to input their banking information via a secure third-party system connected with Theo to facilitate reimbursement of scholarship funds expended by parents. **Parents of private school students who do not have excess funds over tuition, are not required to input their banking information.**

REIMBURSEMENT OF FUNDS

PRIVATE SCHOOL STUDENTS

The CFEF platform allows qualifying schools to upload invoices for tuition and fees for attending scholarship students. Private school tuition payments will be made via a secure ACH process directly to qualifying schools on behalf of scholarship students as follows:

- A scholarship award of \$9,348 will be paid quarterly in the amount of \$2,337 per quarter
- A scholarship award of \$11,685 will be paid quarterly in the amount of \$2,921.25 per quarter
- Quarterly payments will be made as follows:

Quarter	Date
Quarter 1	September 25
Quarter 2	November 25
Quarter 3	February 25
Quarter 4	April 25

HOMESCHOOL STUDENTS

Homeschool scholarship students will have funds available on a quarterly basis. The funding schedule will be as follows:

- A scholarship award of \$9,348 will be paid quarterly in the amount of \$2,337 per quarter
- A scholarship award of \$11,685 will be paid quarterly in the amount of \$2,921.25 per quarter
- Funds will be deposited into each student's online account quarterly as follows:

Quarter	Date
Quarter 1	July 1
Quarter 2	September 1
Quarter 3	November 1
Quarter 4	February 1

REIMBURSEMENT SCHEDULE

Parents or guardians of homeschool students (and private school students with excess funds after tuition has been paid) can upload invoices or receipts for reimbursement of funds from their student's scholarship account each month. The CFEF staff will review and approve all invoices and receipts and initiate payments. Funds will be paid through the CFEF platform via a secure ACH process as reimbursements to families for approved expenses.

Submission Date	Reimbursement Date
July 5	July 25
July 31	August 25

August 31	September 25
September 30	October 25
October 31	November 25
November 30	December 25
December 31	January 25
January 31	February 25
February 28	March 25
March 31	April 25
April 30	May 25
May or June	July of 2026/27 program year

Reimbursement Submission Deadline

Requests must be submitted no later than 10:00 PM on the last day of each month via the Parent Dashboard. Any submission after 10:00 PM will register as the next day, and will be processed with the following month's requests. Requests submitted by this deadline will be processed and reimbursed funds will be received by the 25th of the following month. Requests submitted after the deadline will be processed with the following month's requests.

To ensure smooth and timely processing of reimbursement requests, it is essential that all reimbursement submissions strictly follow the policies outlined. Requests that do not meet the requirements will be denied without follow-up, so please read carefully before submitting.

Reimbursement Specifics

Scholarship accounts must have sufficient funds to cover the entire cost of the requested product or service.

Partial reimbursement requests are not allowed.

For items that have specific funding limits, receipts must reflect that the purchase is at or below this limit. If there is uncertainty as to whether an item qualifies, please submit a [Pre-Approval Form](#) before making your purchase.

Example: The limit for a bicycle is \$500 (including sales tax), if the receipt for the purchase of a bicycle is over \$500, it will be denied in full. Reimbursements cannot be made for partial amounts for items that exceed the stated limit.

Receipt and Invoice Requirements

Reimbursement requests can be submitted from July 1 through April 30 of each program year. Receipts must be dated on or after July 1 and before April 30 of the current program year.

- All reimbursement requests must be accompanied by an invoice or receipt from approved service providers, regardless of payment method. This applies to Venmo as well as checks, debit cards or credit

card payments. A Venmo proof of payment (such as a screenshot) is not sufficient on its own. It must be accompanied by an itemized invoice or receipt showing the required purchase details

- To be considered valid, **all receipts or invoices** must include the following:
 - The date of transaction
 - The name of business or service provider
 - The product or service provided
 - An itemized cost for each product or service, sales tax (if applicable), total due
 - The proof of method of payment (i.e. check, debit card, credit card, or Venmo)
- Receipts from Amazon and other vendors must be the full invoice showing all details. A screenshot of the order confirmation is not sufficient
- ***Do not combine personal purchases with reimbursable items on the same receipt. If combined, the receipt will be denied.***
- If a service is provided, the student's name should be included on the receipt or invoice
- **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
- ***Reimbursement requests that do not include all required information will be denied. If there are questions about whether a document qualifies as a valid receipt or invoice, please contact CFEF staff or submit a Pre-Approval Form before making your purchase***

Submitting Multiple Documents

In some cases, a single receipt or invoice may not include all the required information. If additional documentation is needed to verify all required information, please submit these documents along with the receipt. Because the parent portal does not allow multiple documents to be uploaded for a reimbursement request, please combine all relevant documents into a single file before uploading and submitting. Please ensure that all required documentation is combined into one file when submitting a reimbursement request. Incomplete submissions will be denied without follow-up.

Options for combining files:

- Use the free, secure Adobe PDF Combiner online: [Adobe Online PDF Combiner](#)
- Adobe Acrobat has a built-in "Combine Files" tool under the "Tools" menu

Approved Vendor Requirement

Before submitting any reimbursement request, you are responsible for verifying that the vendor is listed on the CFEF Approved Vendor List. Requests involving unapproved vendors will be denied. **Exceptions are not made for unapproved purchases.**

Note: Utah State Law requires any vendor who provides services or products to recipients of the CSOS Program, administered by CFEF, to submit an application and be approved by CFEF.

Families are responsible for communicating with service providers regarding payment details and timelines. 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.

Payment Methods for Direct Purchases

CFEF may purchase approved items directly from a vendor for a scholarship student. Direct purchases must be submitted to the CFEF staff through the Theo system. 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. If there is follow-up for clarification on direct purchases, this will delay ordering. Direct purchases will be made according to the following schedule:

Submission Request Date	Processing/Payment Date
July 15	July 31
August 15	August 31
September 15	September 30
October 15	October 31
November 15	November 30
December 15	December 31
January 15	January 31
February 15	February 28
March 15	March 31
April 15	April 30
May or June expenses	Honored with 2026/27 funds

Instructions for Direct Purchase Requests

A **Direct Purchase Request** allows CFEF to purchase an item or service directly from an approved vendor on behalf of a scholarship parent. To ensure timely processing, the following requirements must be met:

- **Submit a Complete Invoice**
 - All service provider payment requests must include an **itemized invoice** from the approved vendor before CFEF can issue payment.
 - The invoice must include:
 - Date of transaction and invoice date
 - Vendor/business name, address and phone#
 - Detailed description of the product(s) or service(s) being purchased
 - Itemized cost for each product or service, plus sales tax (if applicable)

- Total due (must match request total)
 - scholarship student's name
- **Vendor Restrictions**
 - Purchase requests must only be submitted for **approved service providers or vendors**.
 - Product purchases can be from any website but Amazon is the preferred website due to ease of ordering. See below for Wishlist/Cart Guidelines and Subscription and Account- Based Products.
- **Pre-Approval (Optional but Recommended)**
 - If you are unsure whether a purchase qualifies, please contact CFEF staff or submit a [Pre-Approval Form](#) before requesting a direct purchase.
 - Items that are not eligible will be denied with the explanation included in the parent notes section.

 **Important:** Direct purchase requests that do not include all required information will be denied. They can be paid by the parent and submitted as a reimbursement request or must be resubmitted to be processed in the next direct purchase request cycle (if applicable).

Wishlist/Cart Guidelines

CFEF can make direct purchases from saved wish lists and/or website carts from approved vendors (i.e. Amazon). The following guidelines must be followed:

- Parents must communicate directly with CFEF staff regarding their direct purchase requests from wish lists or website carts
- All items from the same vendor should be listed on one request
- Amazon Wishlist 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 wish list is available, submit direct product links to ensure the correct items (e.g., books vs. PDFs) are ordered. Some known vendors that have saved carts are IKEA, Thriftbooks, Amazon and Lakeshore Learning
- If a cart cannot be shared/saved and multiple items from the same vendor are requested, please submit as one request and provide each of the direct product links on an attachment
- Please create a new cart for each request. Do not add to a previously shared cart to avoid duplicate orders
- **Downloadable items or PDFs or subscriptions with recurring charges cannot be ordered by CFEF and must be submitted for reimbursement instead. This includes Kindle and other digital format products**

Subscription & Account-Based Products

Recurring payments for subscriptions or services need to be submitted by the **parents** each month. CFEF does not automatically pay a request each month.

- If a subscription does not offer a gifting option, it must be submitted for reimbursement
- **If a product requires creating an account for the parent or student to access, that request must also be submitted for reimbursement**

Viewing Rejection Reasons

If a reimbursement request is denied, the portal will show the reason for the denial. To view the comments:

- Click the "Reimbursement" tab
- Scroll to the "Rejected Reimbursements" section
- Click the request number or hover over the information () icon to read the notes

These notes will help clarify why the request was not approved. If a reimbursement request was denied due to missing documentation or an incomplete submission, please resubmit the request with the appropriate information attached. The new submission will be reviewed and move forward if all guidelines are met. Depending upon when the resubmission is processed and approved the reimbursement will be paid in whatever month it is finalized.

THEOPAY PAYMENT PROCESS

In the 2025-26 school year, CFEF will launch a new feature called TheoPay. TheoPay is designed to simplify the shopping experience while ensuring compliance with the CSOS program requirements. Parents of scholarship students will be able to download an extension that will interface with the CFEF system and most online payment websites managed by approved vendors and service providers. Through this extension, approved educational products and services can be purchased without requiring personal payment methods to be used. The funds will be directly charged to the student's scholarship account.

CFEF will soon publish a TheoPay User Guide which will include detailed information about how to install the extension and fully utilize the TheoPay system for purchasing approved products and services.

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 expenses 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.

The Utah state law governing the CSOS program specifies the categories of expenses that are allowed. Under the Utah state law, CFEF is required to establish reasonable guidelines for how scholarship funds may be used within each category. The categories of expenses and related guidelines are defined below.

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 and travel 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**
- Parents must purchase only quantities that can be used by the scholarship student in the current school year, stockpiling is not allowed, and 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
- If a scholarship recipient transfers from one qualifying school to another qualifying school during the school year, or decides to be homeschooled, CFEF may pro-rate scholarship money between the qualifying schools according to the time the scholarship recipient spends at each school
- Subscription purchases can be reimbursed for only a one-year term
- Refunds for products or services originally reimbursed or directly paid with scholarship funds must be returned directly to CFEF by check as soon as possible, and will be credited to the scholarship student's account. Include the scholarship student's name and a brief reason for the return and refund. **The mailing address for CFEF is 5414 W. Daybreak Pkwy, C-4 PMB #433, South Jordan, UT, 84009**

PRIVATE SCHOOL STUDENTS

Tuition for a qualifying school

- 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, February, and April
- If tuition is more than the scholarship amount, the parent or guardian is 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 eligible educational expenses described in the homeschool section below

Fees for a qualifying school

- 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, extracurricular 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 parents of each prospective scholarship student before the student is enrolled at the beginning of the school year

HOMESCHOOL STUDENTS

ANNUAL EDUCATION PLAN

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. Using apps like ChatGPT, parents can upload this document, and easily create a sound education plan for their student by identifying their age, grade, specific disability, and special interests.

Core Curriculum Activities and Programs

Approved core curriculum activities and programs are educational services, instructional materials, or structured learning experiences that directly support a student's mastery of required academic subjects as aligned with state or nationally recognized educational standards. These may take place in a private school, homeschool, in-home instructional setting, or provided by an approved vendor facility or venue.

- Activities and programs need to be education-related and should fall within the core knowledge domains including science, mathematics, language arts, government, history, health, reading, writing, spelling, Utah history, life skills, and exposure to and appreciation of art and music
- Activities and programs may be delivered through an approved vendor provider, parent-directed homeschool curriculum, or purchased program
- Homeschool core curriculum must be intentional and regular (not passive or occasional), tied to a curriculum plan, and documented for educational progress or IEP goal alignment

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

- Tutor's 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.
- **A personal aid is not allowed**

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
- Books and teaching or instructional materials intended for the parent are not eligible, unless specific to the student's qualifying special needs.

Educational software and applications

- The scholarship student must be the primary user of educational software, programs, and applications. When applicable, purchases should include a student specific account or license rather than a general, family or parent-use version
- Educational software, programs, and applications must fall within the core knowledge domains including science, mathematics, language arts, government, history, health, reading, writing, spelling, Utah history, life skills, and exposure to and appreciation of art and music
- Curriculum subscriptions may qualify for reimbursement when the subscription can be paid either monthly or annually. Family memberships for curriculum subscriptions are allowed only in the following circumstances:
 - If there are multiple scholarship recipients in the family; then the cost of the family membership may be split between the participating students' scholarship accounts
 - If there is only one scholarship recipient in the family; then the amount of an individual membership may be reimbursed, as long as the individual amount does not exceed the total

family membership amount. The family membership receipt along with documentation of the cost of the individual membership is required when submitting for reimbursement

- Subscription accounts like Audible or Spotify may be reimbursed under the following conditions:
 - The subscription is used solely for the benefit of the scholarship student
 - The content accessed directly supports a student's educational needs as documented in their IEP, or other special education plan
 - The subscription is pre-approved using the CFEF Pre-Approval form
 - For Audible, titles should include audiobooks related to school curriculum, reading comprehension, or developmental needs (e.g., language acquisition or focus support), or education related podcasts
 - For Spotify, reimbursement is only allowed when the subscription includes documented educational content, such as language learning playlists, auditory therapy tracks, or tools supporting speech/language development, or education-related podcasts
 - Documentation required for subscription account approval include
 - Proof of subscription (invoice or receipt with service dates) in the name of the student
 - Brief written explanation of educational benefit and linkage to specific student education needs
 - Screenshot or summary of specific playlists, audiobooks, or features used
 - Ineligible use examples include:
 - General entertainment not tied to educational goals
 - Family plans or shared subscriptions
 - Subscriptions used by individuals other than the scholarship recipient

Education-related office supplies or equipment

- All items should be education related and appropriate for the scholarship student's age, grade, and ability level
- Only enough supplies for the school year for the scholarship student should be purchased. Stockpiling supplies, or using scholarship funds to purchase supplies for other family members is not allowed.
- Writing supplies: pencils, pens, markers, erasers, correction fluid or tape, etc.
- Classroom storage: boxes, crates, buckets, baskets, binders, envelopes, folders, desk organizers, etc. that are reasonable and appropriate for storing the scholarship student's supplies. Storage containers larger than 35 quarts are not allowed
- Other education related office 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. Small modular couches like a "Nugget" fall within this category

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

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. Approved specifications include:
 - SSD storage: 1TB or less
 - RAM: 16GB or less
 - Processor: Intel i7 or equivalent, or lower
 - "Pro" versions or gaming versions will not be approved
 - Computer devices are limited to \$1,500
 - Only one laptop or desktop computer may be purchased once every 3 years
 - An iPad or tablet may be purchased once every 3 years
 - Warranties for up to 3 years for computer devices are encouraged and allowed expenses
- Computer periphery such as external hard drives, online storage, printer, mouse, webcam, keyboards, cases, microphones, computer speakers, 3D printers, digital cameras, air pods, headphones, 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
- Therapies and services with specific educational intent are allowed (i.e. occupational, behavioral, physical, audio-logical, 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 in advance by CFEF. Some examples may include equine therapy, social skills training, vision therapy, assistive technology services, recreational therapy, developmental therapy, mental health, brain integration, etc.
- 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, sleep or entertainment are not allowed
- Individual items over \$500 will be considered only with a licensed therapist's note indicating the educational intent.
- **There is a \$1,000 annual maximum for sensory items**

Public and charter schools offered courses or classes

- Contracted services approved by CFEF provided by a public or charter school, including individual in-person or online 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
- To be eligible for reimbursement under this policy:
 - The transportation must be provided by a fee-for-service transportation provider (e.g. a private transportation company, rideshare, or shuttle service)
 - Each fare receipt must clearly show the date of service, the beginning and ending location of the ride, and the total cost of the fare
 - CFEF reserves the right to request additional documentation or clarification before processing reimbursements. Claims submitted without the required details will be denied
- The transportation must be for the purpose of traveling to or from a qualifying school or a qualifying provider

- The following are not eligible for reimbursement:
 - UTA monthly passes
 - Reloadable transit cards or tokens
 - Flat-rate or general-use transportation passes that do not show individual ride details

Science, Technology, Engineering, and Math (STEM) programs

- STEM education related kits or supplies
 - LEGO sets are allowed for educational purposes, and are limited to \$750 per year
- Online or in-person instruction or experiences related to STEM programs
- STEM related educational activities
 - Only the cost of the scholarship student is allowed
- The cost of an annual individual memberships to museums, aquariums or other STEM educational venues are allowed only for the scholarship student for approved venues
- Family memberships to museums, aquariums or other approved STEM educational venues will be reimbursed only if the venue does not offer individual memberships. They should be submitted as follows:
 - If there is only one scholarship recipient in the family; then the family membership amount should be divided by the number of people in the family. This amount may be reimbursed
 - If there are multiple scholarship recipients in the family; then the family membership divided by the number of people in the family may be reimbursed for each of the scholarship students

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 instruments up to \$500 per year
- Rental of musical instruments for up to \$500 per year (rent-to-own options are only allowed if the music store has no other options available, documentation is required)
- Musical scores or other music related documents

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

Life skills learning and activities

- Life skills instruction includes the interdisciplinary study and practical application of skills and knowledge that support the well-being of individuals, families, and communities.
- Approved life skills learning and activities must be appropriate for the age, grade level, and skill level of the scholarship student, and may include areas such as nutrition, personal culinary skills, personal finance, child development, family relationships, consumer education, interior design, sewing and sustainability

Vocational/technical programs

- Vocational arts and technical programs refer to educational programs or courses that provide instruction and firsthand training in skills related to specific trades, occupations, or career paths
- These programs are designed to equip students with practical abilities and knowledge needed for employment, independent living, or further specialized education, particularly those aligned with a student's IEP or documented special education needs
- To qualify as an eligible scholarship expense under the Carson Smith Opportunity Scholarship, vocational/technical education programs must meet the following criteria:
 - Be academic or skill-building in nature, not purely recreational
 - Be delivered by a qualified provider (i.e. a CFEF-approved vendor)
 - Support the student's educational progress or post-secondary readiness, especially in areas affected by their disability
- Examples of eligible vocational/technical programs may include but are not limited to:
 - Culinary arts
 - Graphic design
 - Woodworking
 - Automotive repair
 - Coding and IT fundamentals
 - Cosmetology
 - Agriculture/horticulture
 - Media production
 - Electrical or plumbing
- Approved expenses may include
 - Tuition for vocational/technical courses

- Fees and instructional materials for specific enrolled vocational/technical training programs
- Some required tools with pre-approval prior to purchase. Small project/hand tools (i.e. drills, hand saws, sanders) are allowed for defined educational purposes
- Instructional services
- Vo/Tech expenses that are not approved
 - Licensing fees (i.e. pilot, cosmetology, etc.)
 - Large industrial sized tools. No professional grade tools are allowed
 - Large power tools
 - Farm and shop equipment including farm tools (gas or electric)
 - Car/truck supplies including batteries
 - Gardening equipment and supplies and green houses, including large/family sized hydroponic units, plants, potting soil, plant food, sand, etc.
 - The purchase of, or care for, including maintenance and equipment, of live animals
 - General animal care products including chicken coops, animal bedding, animal processing equipment
 - Forges and related tools
 - Welding machines or other heavy equipment or machinery

Physical education

- Core curricular 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
- Fees and expenses for organized sports teams fall within the extracurricular category and are subject to the 20% of scholarship fund limit (see extracurricular section below)
- Activities should focus on fitness and health, and may be graded and part of a curriculum
- Physical education activities should be appropriate to the scholarship student's age, grade, and skill level, and designed to give students experiences to strengthen their abilities and confidence and be physically active for a lifetime
- Physical education can include non-traditional activities, but scholarship funds may not be used to purchase large recreational items
- Purchase of physical education equipment is limited to \$500 per item and once every three years, and may include items such as: sports equipment (basketball standard, soccer nets, bicycle, etc.)
- Gym equipment must be appropriate to the scholarship student's age, grade, and skill level. No large gym equipment is allowed (i.e. rowing machines, elliptical machines, or weight machines). Equipment must be easy to move and store by the scholarship student

- Day rental of personal watercraft equipment such as a kayak or paddleboard is approved for educational purposes and for the scholarship student only. Larger watercraft rentals (i.e. canoes or small sailboats) may be approved in advance by CFEF staff depending on individual student circumstances
- Purchase of watercraft and related equipment is not allowed

After-school, summer, and extracurricular activities guidelines

No more than 20% of scholarship funds may be used for activities, materials or supplies in these categories

Extracurricular activities

Extracurricular educational activities or experiences are structured learning opportunities that take place outside of core academic instruction and are designed to enhance a student's educational, social, or developmental growth – particularly in ways that support the unique needs of students with disabilities.

- To be eligible, extracurricular activities must:
 - Directly benefit the student's educational progress, communication skills, independence, or therapeutic development
 - Be led by CFEF approved qualified instructors or educational organizations
 - Be tied to the scholarship student's documented disability-related goals or IEP themes such as social skills, executive functioning, or physical coordination
- These activities may be focused on hobbies and individual scholarship 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 (scholarship student only)
 - Educational supplemental programs or clubs (i.e. STEM clubs, robotics clubs, mathletes or math competitions, debate or speech club, foreign language clubs, reading or book clubs, academic decathlon, etc.)
- Only the cost of the scholarship student is allowed. The cost of an annual individual memberships for the scholarship student will be reimbursed for approved venues
- Education Experiences While on Vacation
 - Parents should **always** verify with CFEF staff prior to the trip
 - When a family is traveling on vacation, certain venues of educational value (i.e. museums or aquariums) may be approved
 - Only the cost of the admission for the scholarship student is an allowable expense, and receipts need to show only the scholarship student's admission fee

- Ineligible expenses include:
 - Normal daycare, before-school care, and after-school care
 - Purely recreational programs with no educational content (i.e. amusement parks)
 - Family memberships to museums, aquariums, or other educational venues
 - Associated travel, mileage, airfare, meals, lodging

Education Camps and Camping

Education Camps refer to structured, supervised experiences that take place in a natural or residential setting and are designed to support the academic, social, emotional, or developmental needs of a student with disabilities.

Family camping activities may be allowed if pre-approved prior to the trip and specific educational objectives are outlined.

- CFEF must pre-approve educational camps prior to registration. Only program related fees may be covered by scholarship funds. Lodging, food, and transportation are not eligible expenses
- Examples of eligible educational camps include:
 - Special needs summer camps with social skills training
 - STEM or science exploration camps
 - Math related camps
 - Arts related camps
 - Sports camps
 - Camps focused on executive functioning or emotional regulation
 - Outdoor leadership camps with structured learning modules
- Personal camping equipment is limited to \$500 per year, and may only be purchased only for the scholarship student, and only once every 3 years
- Personal camping equipment is **limited** to the following items: student sleeping bag, hammock, 2-person tent, 8' X 10' tarp, camp chair, personal basic first aid kit, personal backpacking pack, portable 1 burner stove, fishing pole and tackle, and headlamp or flashlight, hiking poles.
- Ineligible expenses include:
 - Religious camps or treks
 - Transportation, food, and associated housing costs
 - Vacations, unstructured family trips, or unsupervised recreational camping
 - Campsite fees

Organized Sports Programs

Organized sports programs can play a key role in the development and well-being of scholarship recipients. As such, the following types of activities are approved:

- City or county run sports 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
- Equipment required for these organized sports programs is allowed, but limited to \$250 per item in support of the enrolled activity
- Sports footwear may be considered an appropriate scholarship expense only when the footwear cannot be used as regular street footwear, and is a mandatory requirement for enrollment and participation in an organized sports program, and no alternative equipment is permissible
- Footwear should be reasonably priced and is subject to the \$250 per item limit. Examples of qualifying footwear include, but are not limited to:
 - Ice skates required for participation in hockey or ice skating
 - Cleats required for participation in football or soccer
 - Specialized shoes required for participation in sports such as wrestling, track, baseball/softball, ballet, or other organized dance programs
- Required team uniforms for approved sports programs are acceptable
- Ineligible expenses include:
 - General exercise clothing or footwear
 - Travel related costs for organized sports program

PROHIBITED USES OF SCHOLARSHIP FUNDS

Violation of reimbursement policies may result in termination from the program and forfeiture of scholarship funds and repayment of any scholarship funds expended

- Any items purchased with scholarship funds must be used for specific learning projects, and may not be used for resale or gifting purposes (this includes supplies for Kids Marketplace activities)
- Items purchased with scholarship funds may not be donated or exchanged for discounted or free tuition from any qualified school or service provider
- 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 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

- Party and holiday supplies and favors including stocking stuffers, basket fillers, multi-pack and prize-pack items
- Amazon or Store Rewards: No reimbursement for purchases made with rewards, gift cards, or earned discounts
- Personal Purchases. **Do not combine personal purchases 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 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 and shop equipment including farm tools (gas or electric)
- Car/truck supplies including batteries
- E-bikes and e-scooters including batteries and components
- Gardening equipment and supplies and green houses, including large/family sized hydroponic units, plants, potting soil, plant food, sand, etc. Small/sole use or science experiments are allowed (i.e. windowsill systems)
- The purchase of, or care for, including maintenance and equipment, of live animals.
- General animal care products including chicken coops, animal bedding, animal processing equipment
- No professional grade tools are allowed. Small project/hand tools (i.e. drills, hand saws, sanders) are allowed for defined educational purposes
- Forges and related tools
- Welding machines or other heavy equipment or machinery are not allowed
- Clothing and footwear is generally not eligible for reimbursement, unless a uniform is explicitly required by a qualifying school or for an approved educational or an organized extracurricular activity (see page 20 for specific exceptions)
- Weapons are not allowed including firearms, knives, items with blades or knives, explosives, whittling tools or self-defense tools
- Cell phones and cell phone plans
- Family membership at any facility (individual student memberships are allowed for approved educational venues)
- Food including culinary ingredients (i.e. Beehive Meals or Hello Fresh), except for pre-measured “do-it-yourself” student 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, wall projectors
- 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, other musical instruments are permitted as described above

- Non-education related toys and games such as action figures, toy cars/trucks, doll houses, remote-controlled vehicles, fantasy games, etc.
- Automobile accessories
- Normal daycare, before-school care, and after-school care
- Equipment repair and equipment components (i.e. bike tubes, chains, etc.) are not an allowable expense, even if items needing repair were purchased with scholarship funds. Warranties are encouraged for large ticket items