

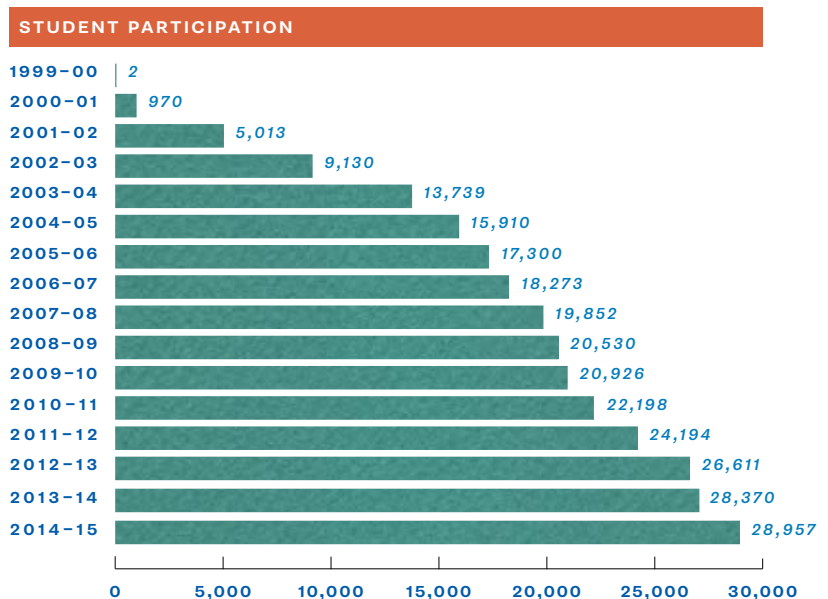


Florida

JOHN M. MCKAY SCHOLARSHIP FOR STUDENTS WITH DISABILITIES PROGRAM

<p>PROGRAM TYPE</p> <ul style="list-style-type: none"> • Voucher <ul style="list-style-type: none"> – Special needs 	<p>SCHOLARSHIP CAP</p> <ul style="list-style-type: none"> • Whichever is less: <ul style="list-style-type: none"> – Amount of public school funding students would have received – Tuition and fees of private school
<p>STUDENT ELIGIBILITY</p> <ul style="list-style-type: none"> • Have Individualized Education Program (IEP) or have an accommodation plan under Section 504 of the Rehabilitation Act • Attended public school in any of the five years prior to the 2010–11 fiscal year • Children of U.S. military personnel transferring are exempt from prior year public school attendance requirement • Children who received specialized instructional services under the Voluntary Pre-K Education Program (VPK) the previous school year are exempt from prior year public school attendance requirement 	<p>ENROLLMENT CAP</p> <ul style="list-style-type: none"> • None <p>PROGRAM FUNDING</p> <ul style="list-style-type: none"> • No specific program appropriation
<p>SCHOOL REQUIREMENTS</p> <ul style="list-style-type: none"> • Be approved by the state • Submit to the state annual sworn compliance reports regarding all local and state health and safety codes • Comply with federal nondiscrimination requirements of 42 U.S.C. s 2000d • Teachers and other school personnel working with scholarship recipients must undergo federal background checks • Teachers must have a bachelor's degree, three years of teaching experience or special expertise • Schools in operation less than three years must obtain a surety bond or letter of credit to cover value of the scholarship payments for one quarter • Report student's progress to parents annually 	<p>YEAR ENACTED</p> <ul style="list-style-type: none"> • 1999

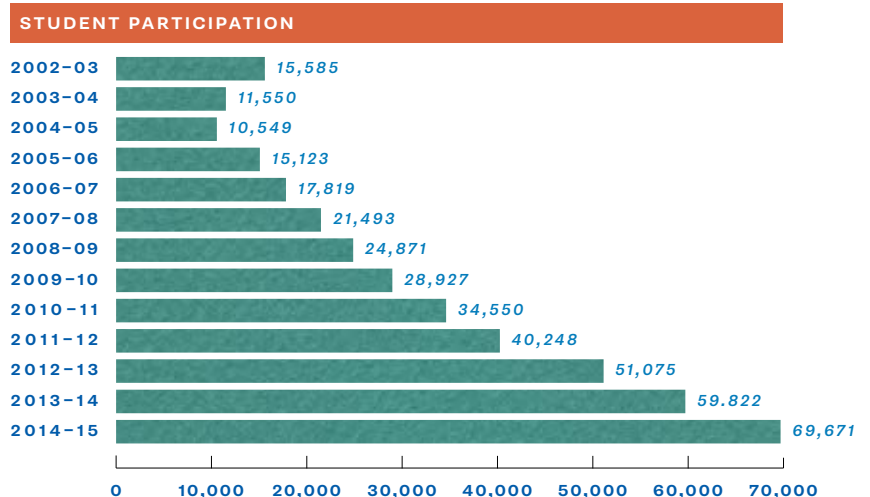
DATA UPDATE	
Scholarships Awarded	28,957
Schools Participating	1,271
2014 Expenditures	\$183,968,864





<p>PROGRAM TYPE</p> <ul style="list-style-type: none"> Scholarship tax credit—corporate <ul style="list-style-type: none"> Means-tested 	<p>SCHOLARSHIP CAP</p> <ul style="list-style-type: none"> \$5,272 for private school scholarship \$500 scholarship covering transportation to another public school The scholarship cap for 2014–15 is 76 percent of the per-pupil school funding formula. The cap increases 4 percent in any year in which the cap is raised until the cap reaches 82 percent
<p>STUDENT ELIGIBILITY</p> <ul style="list-style-type: none"> Family income cannot exceed 185 percent of the federal poverty level (\$44,123 for a family of four in 2014) Currently placed, or during the previous year was placed, in foster care or in out-of-home care A renewing student's family income can increase to 200 percent of the federal poverty level (\$47,700 for a family of four) and they are still eligible for a full scholarship; renewing students with family incomes between 200 and 230 percent of the federal poverty level (\$54,855 for a family of four) are eligible for a partial scholarship Beginning in the 2016-17 school year, a student with a family income of up to 200 percent of the federal poverty level will be eligible for a full scholarship, while students with family incomes between 200 and 260 percent of the federal poverty level (\$62,010 for a family of four in 2014) will be eligible for partial scholarships; however, students at 185 percent of poverty, renewing students and students in foster care or in out-of-home care will get priority 	<p>TAX CREDIT VALUE</p> <ul style="list-style-type: none"> 100 percent of donation
<p>SCHOLARSHIP FUNDING ORGANIZATION (SFO) REQUIREMENTS</p> <ul style="list-style-type: none"> Use at least 97 percent of contributions for scholarships SFOs with fewer than three years' worth of audits must use 100 percent of donations for scholarships Make scholarships available for more than one school Submit to the state: <ul style="list-style-type: none"> Financial and compliance audit performed by certified public accountant Quarterly reports on number of scholarship recipients and participating schools 	<p>DONOR TAX CREDIT CAP</p> <ul style="list-style-type: none"> 100 percent of state tax liability
<p>SCHOOL REQUIREMENTS</p> <ul style="list-style-type: none"> Be approved by the state Submit to the state annual sworn compliance reports regarding all local and state health and safety codes Comply with federal nondiscrimination requirements of 42 U.S.C. s 2000d Teachers and other school personnel working with scholarship recipients must undergo federal background checks Teachers must have a bachelor's degree, three years of teaching experience or special expertise Schools in operation less than three years must obtain a surety bond or letter of credit to cover value of the scholarship payments for one quarter Any school receiving more than \$250,000 in scholarship money must provide financial reporting to the state Scholarship students must take a nationally recognized norm-referenced test or the state public school assessment. All schools with at least 30 students in grades 3–10 must post standardized test score gains 	<p>STATEWIDE CAP</p> <ul style="list-style-type: none"> \$357.8 million (2014–15) Cap is allowed to increase by 25 percent in any year after 90 percent of the cap is reached
	<p>YEAR ENACTED</p> <ul style="list-style-type: none"> 2001

DATA UPDATE	
Scholarships Awarded	69,671
Schools Participating	1,525
SFOs Operating	2
2014 Expenditures	\$327,100,000





<p>PROGRAM TYPE</p> <ul style="list-style-type: none"> • Education Savings Account <ul style="list-style-type: none"> – Special needs 	<p>SCHOOL REQUIREMENTS</p> <ul style="list-style-type: none"> • Comply with all requirements of private schools participating in the John M. McKay Scholarship for Students with Disabilities Program or the Florida Tax Credit Scholarship • Provide SFO with all documentation required for the student's participation, including the private school's and student's fee schedules • Be academically accountable to the parent by: <ul style="list-style-type: none"> – Annually providing to the parent a written explanation of the student's progress – Annually administering for students participating in the program in grades 3-10 one of the nationally norm-referenced tests identified by the Florida Department of Education or the statewide assessments; a participating private school shall report a student's scores to the parent; students with disabilities for whom standardized testing is not appropriate are exempt from this requirement
<p>STUDENT ELIGIBILITY</p> <ul style="list-style-type: none"> • Student must have been diagnosed with one of the following: autism, cerebral palsy, Down syndrome, an intellectual disability, Prader-Willi syndrome, Spina bifida, or be a high-risk child in kindergarten with a developmental delay in cognition, language or physical development • Student needs either an Individual Education Plan (IEP) from a Florida school district or a formal diagnosis from a licensed physician or psychologist 	
<p>PARENT REQUIREMENTS</p> <ul style="list-style-type: none"> • Parent must sign an agreement with the scholarship funding organization (SFO) annually to: <ul style="list-style-type: none"> – Affirm that the student is enrolled in a program that meets regular school attendance requirements – Use program funds only for authorized purposes – Ensure that the student takes all appropriate standardized assessments, either the state assessment test or a nationally recognized norm-referenced test – Affirm that the parent will not transfer any college saving funds to another beneficiary – Affirm that the parent will not take possession of any funding provided by the state – Maintain a portfolio of records and materials for two years, and make it available for inspection by the school district 	<p>SCHOLARSHIP CAP</p> <ul style="list-style-type: none"> • 90 percent of the amount of public school funding that the student would have received based on a matrix level that assigns the student to support Level III of services
<p>SCHOLARSHIP FUNDING ORGANIZATION (SFO) REQUIREMENTS</p> <ul style="list-style-type: none"> – Participate in the Florida Tax Credit Scholarship Program – Determine student eligibility – Provide the Department of Education with information on the student to enable the department to report the student for funding – Establish and maintain separate accounts for each eligible student – Verify qualifying expenditures – Return any unused funds to the department when the student is no longer eligible for a personal learning scholarship account 	<p>ENROLLMENT CAP</p> <ul style="list-style-type: none"> • None
	<p>PROGRAM FUNDING</p> <ul style="list-style-type: none"> • \$18.4 million appropriated in 2014
<p>YEAR ENACTED</p> <ul style="list-style-type: none"> • 2014 	

DATA UPDATE	
Accounts Awarded	1,294
Schools Participating	UNKNOWN
SFOs Operating	2
2014 Expenditures	\$13,070,594

