



27 specifying school district duties regarding initial  
 28 evaluations and individual educational plan  
 29 development and reevaluation; requiring each district  
 30 school superintendent to review the annual educational  
 31 evaluations of each participating student; specifying  
 32 requirements for funding accounts; providing a  
 33 calculation for funding accounts; requiring school  
 34 districts to report participating students to the  
 35 department for funding; specifying quarterly payment  
 36 transfer dates and requiring quarterly transfer of  
 37 funds by the department to scholarship funding  
 38 organizations; providing that funds remaining in an  
 39 account at the end of a fiscal year roll over to the  
 40 next fiscal year; specifying the conditions in which  
 41 an account is terminated; providing that funds  
 42 remaining in an account revert to the state upon  
 43 termination; exempting the state from liability  
 44 regarding the awarding or use of accounts; requiring  
 45 rulemaking; amending s. 1003.01(13); revising the  
 46 definition of regular school attendance to add  
 47 participation in an account as a method of satisfying  
 48 regular school attendance; amending s. 11.45, revising  
 49 the duties of the Auditor General to include annual  
 50 audits of scholarship funding organizations that  
 51 administer accounts; providing an effective date.

52

53 Be It Enacted by the Legislature of the State of Florida:

54

55 Section 1. Section 1002.411, Florida Statutes, is created  
 56 to read:

57 1002.411.—Florida Personal Learning Accounts. -

58 (1) THE FLORIDA PERSONAL LEARNING ACCOUNT. - The Florida  
 59 Personal Learning Account is established to enable parents of  
 60 students with disabilities to customize their child's education  
 61 using a wide range of instructional services.

62 (2) DEFINITIONS. -

63 (a) "Approved provider" means a provider of specialized  
 64 instructional services approved by the department, individuals  
 65 providing services through the Agency for Persons with  
 66 Disabilities, and providers approved pursuant to s. 1002.66.

67 (b) "Certified teacher" means a teacher who holds a valid  
 68 Florida professional certificate issued pursuant to s. 1012.56  
 69 to teach academic subjects at the elementary or secondary level.

70 (c) "Curriculum" means a complete course of study for a  
 71 particular content area or grade level, including any required  
 72 supplemental materials.

73 (d) "Eligible student" or "participating student" means a  
 74 student with a disability who is eligible for, or actually  
 75 participating in, a Personal Learning Account, as applicable.

76 (e) "Student with a disability" means a student in  
 77 kindergarten to grade 5, with autism, as defined in s.  
 78 393.063(3); cerebral palsy, as defined in s. 393.063(4); down

79 syndrome, as defined in s. 393.063(13); an intellectual  
 80 disability, as defined in s. 393.063(21); Prader-Willi syndrome,  
 81 as defined in s. 393.063(25); Spina bifida, as defined in s.  
 82 393.063(36); and for a student in kindergarten, being a high-  
 83 risk child, as defined in s. 393.063(20) (a).

84 (3) FLORIDA PERSONAL LEARNING ACCOUNT ELIGIBILITY. - The  
 85 parent of a student who resides in this state may request and  
 86 receive a Florida Personal Learning Account if:

87 (a) The student is eligible to enter kindergarten to grade  
 88 5 or received a Personal Learning Account established pursuant  
 89 to this section in the previous school year;

90 (b) The student has been identified as a student with a  
 91 disability by the school district in which he or she resides and  
 92 the district has completed an individual educational plan  
 93 written in accordance with rules of the State Board of  
 94 Education; and

95 (c) The student is assigned to matrix support level IV or  
 96 V pursuant to s. 1011.62(1).

97  
 98 For a student who is a first-time applicant, no administrative  
 99 or judicial proceedings may be pending regarding the contents of  
 100 the individual educational plan. For a student who is applying  
 101 to renew a current account, the existence of pending  
 102 administrative or judicial proceedings about a subsequent  
 103 individual educational plan does not affect continued  
 104 eligibility for an account.

105       (4) PARENT AND STUDENT RESPONSIBILITIES FOR PROGRAM  
 106 PARTICIPATION. -  
 107       (a) To receive a Personal Learning Account, the parent of  
 108 an eligible student must:  
 109           1. No later than 60 days prior to one of the payment  
 110 transfer dates specified in paragraph (9) (d), submit an  
 111 application to an eligible scholarship funding organization in  
 112 order to receive that payment and, if the student does not  
 113 already have an active individual educational plan, request an  
 114 evaluation from the school district in which the student  
 115 resides; and  
 116           2. Obtain an individual educational plan in accordance  
 117 with subsection (8) no later than 30 days prior to one of the  
 118 payment transfer dates specified in paragraph (9) (d) in order to  
 119 receive that payment.  
 120       (b) To maintain eligibility in the program the parent of  
 121 an eligible student must:  
 122           1. Register the student's participation in a Personal  
 123 Learning Account with the school district in which the student  
 124 resides and release the school district from all obligations to  
 125 educate the student.  
 126           2. Participate in the initial development of the  
 127 individual educational plan and annual reevaluation of the plan  
 128 under subsection (8).  
 129           3. Submit eligible expenses to the scholarship funding  
 130 organization designated by the parent for reimbursement of

131 qualifying expenditures. Reimbursement requests must be  
 132 supported by documentation of services rendered, such as  
 133 receipts or invoices, and accompanied by an affidavit signed by  
 134 the parent certifying his or her compliance with the  
 135 requirements of this section. Eligible expenses include:  
 136 a. Specialized instructional services by approved  
 137 providers that are consistent with the student's individual  
 138 educational plan.  
 139 b. Tuition and fees for instructional services from an  
 140 eligible private school under s. 1002.39(8) or s. 1002.395(8) to  
 141 implement the student's individual educational plan.  
 142 c. Private tutoring pursuant to s. 1002.43.  
 143 d. Tuition and fees for enrollment in a virtual education  
 144 program provided by an approved virtual education provider  
 145 pursuant to ss. 1002.37 or 1002.45, or an approved online course  
 146 offered pursuant to ss. 1003.499 or 1004.0961.  
 147 e. Curriculum.  
 148 f. Costs incurred to comply with the annual education  
 149 evaluation required in subparagraphs 4.-6.  
 150 g. The fee authorized by paragraph (5)(a).  
 151 h. Services such as applied behavior analysis as defined  
 152 in s. 627.6686, speech-language pathology as defined in s.  
 153 468.1125, occupational therapy as defined in s. 468.203, and  
 154 physical therapy as defined in s. 486.021.  
 155 i. Medical services prescribed by a physician licensed  
 156 pursuant to ch. 458, if funds remain in the account after the

157 purchase of educational services necessary to meet the student's  
 158 educational needs, provided that such medical services are  
 159 related to the student's disability.

160 4. Maintain a portfolio of records and materials that  
 161 consists of:

162 a. A log of educational instruction and services that is  
 163 made contemporaneously with delivery of the instruction and  
 164 services and that designates by title any reading materials  
 165 used.

166 b. Samples of any writings, worksheets, workbooks, or  
 167 creative materials used or developed by the student.

168  
 169 The portfolio must be preserved by the parent for 2 years and  
 170 made available for inspection by the district school  
 171 superintendent, or designee, upon 15 days' written notice.  
 172 Nothing in this section shall require the district school  
 173 superintendent to inspect the portfolio.

174  
 175 5. Provide for an annual educational evaluation which  
 176 documents the student's demonstration of educational progress at  
 177 a level commensurate with his or her ability, which may include:

178 a. Evaluation of the student's work portfolio by a  
 179 certified teacher selected by the parent;

180 b. Any nationally normed student achievement test  
 181 administered by a certified teacher;

182 c. A statewide, standardized assessment administered by a

183 certified teacher, at a location and under testing conditions  
 184 approved by the school district;

185 d. Evaluation by an individual holding a valid, active  
 186 license pursuant to the provisions of s. 490.003(7) or (8); or

187 e. Any other valid measurement tool mutually agreed upon  
 188 by the district school superintendent of the district in which  
 189 the student resides and the student's parent.

190 6. The district school superintendent must review and  
 191 accept the results of the annual educational evaluation of a  
 192 participating student. If the student does not demonstrate  
 193 educational progress at a level commensurate with his or her  
 194 ability, the district school superintendent must notify the  
 195 parent, in writing, that such progress has not been achieved. If  
 196 the student remains eligible for a Personal Learning Account,  
 197 the parent has 1 year from the date of receipt of the written  
 198 notification to provide remedial instruction to the student. At  
 199 the end of the 1-year probationary period, the student must be  
 200 reevaluated pursuant to subparagraph 5. Continued participation  
 201 in a Personal Learning Account is contingent upon the student  
 202 demonstrating educational progress commensurate with her or his  
 203 ability at the end of the probationary period.

204 (b) Procuring the services necessary to educate the  
 205 student is the responsibility of the parent. Once the student  
 206 receives a Personal Learning Account, the district school board  
 207 is not obligated to provide the student with a free appropriate  
 208 public education. For purposes of s. 1003.57 and the

209 "Individuals with Disabilities Education Act," a participating  
 210 student has only those rights that apply to all other  
 211 unilaterally parentally placed students, except that, when  
 212 requested by the parent, school district personnel must develop  
 213 an individual educational plan in accordance with subsection  
 214 (8).

215 (c) The parent is responsible for the payment of all  
 216 eligible expenses in excess of the amount in the account in  
 217 accordance with the terms agreed to between the parent and the  
 218 providers and may not receive any refund or rebate of any  
 219 expenditures made in accordance with subparagraph (4)(b)3.

220 (d) A student is only eligible for one Personal Learning  
 221 Account and may not receive a scholarship under Part III of  
 222 chapter 1002.

223 (5) ADMINISTRATION OF PERSONAL LEARNING ACCOUNTS.—A  
 224 scholarship funding organization participating in the Florida  
 225 Tax Credit Scholarship Program under s. 1002.395 may establish  
 226 Personal Learning Accounts for eligible students by:

227 (a) Receiving applications and determining student  
 228 eligibility in accordance with the requirements of this section.  
 229 Once an application is approved, the scholarship funding  
 230 organization must provide the department with information on the  
 231 student to enable the school district to report the student for  
 232 funding in accordance with subsection (9). An eligible  
 233 scholarship funding organization may charge up to a \$25 fee to  
 234 the parent of an eligible student to establish the Personal

235 Learning Account, but may not receive any other fees.  
 236 (b) Establishing and maintaining separate accounts for  
 237 each eligible student.  
 238 (c) Verifying qualifying expenditures prior to the receipt  
 239 of the quarterly distribution by the department.  
 240 (d) Returning any unused funds to the department when a  
 241 student is no longer eligible for a Personal Learning Account.  
 242 (6) DEPARTMENT OF EDUCATION OBLIGATIONS.— The department  
 243 must:  
 244 (a) Maintain a list of approved providers.  
 245 (b) Require each eligible nonprofit scholarship-funding  
 246 organization to verify eligible expenditures prior to the  
 247 distribution required by paragraph (8)(c).  
 248 (c) Investigate any written complaint of a violation of  
 249 this section in accordance with the process established by s.  
 250 1002.395(9)(f).  
 251 (d) Notify an eligible nonprofit scholarship-funding  
 252 organization of any of the organization's identified students  
 253 who are receiving educational scholarships pursuant to Part III  
 254 of chapter 1002.  
 255 (e) Notify an eligible nonprofit scholarship-funding  
 256 organization of any of the organization's identified students  
 257 who have established a Personal Learning Account with another  
 258 eligible nonprofit scholarship-funding organization or have been  
 259 reported for funding by a school district or the Florida Virtual  
 260 School.

261 (f) Require quarterly reports by an eligible nonprofit  
 262 scholarship-funding organization regarding the number of  
 263 students participating in the program, the providers of services  
 264 to students, and other information deemed necessary by the  
 265 department.

266 (7) OBLIGATIONS OF THE AUDITOR GENERAL. -

267 (a) The Auditor General shall conduct an annual financial  
 268 and operational audit of accounts and records of each  
 269 scholarship-funding organization that participates in the  
 270 Florida Personal Learning Account program. As part of this  
 271 audit, the Auditor General shall verify, at a minimum, the total  
 272 amount of students served and eligibility of reimbursements made  
 273 by each scholarship-funding organization and transmit that  
 274 information to the department.

275 (b) The Auditor General shall notify the department of any  
 276 scholarship-funding organization that fails to comply with a  
 277 request for information.

278 (8) SCHOOL DISTRICT OBLIGATIONS; PARENTAL OPTIONS.-

279 (a) Upon the request of a parent submitted at least 60  
 280 days prior to a payment transfer date specified in paragraph  
 281 (9) (d), the school district in which the student resides shall  
 282 conduct an initial evaluation of a student in accordance with s.  
 283 1003.57. If a determination is made that the student has a  
 284 disability and needs special education and related services, an  
 285 individual educational plan must be developed.

286 (b) Evaluations and individual educational plans must be

287 completed within the timeframes set forth in rules of the state  
288 board. If the student has been identified as a student with a  
289 disability under the Individuals with Disabilities Education Act  
290 pursuant to a current evaluation team report, but the student  
291 does not have an individual educational plan because the student  
292 is not currently enrolled in a public school, the school  
293 district shall prepare an individual educational plan for the  
294 student.

295 (c) Upon completion of a student's individual educational  
296 plan, the school district shall provide the parent with an  
297 estimate of the approximate amount of funds the student may  
298 receive in a Personal Learning Account.

299 (d) The school district in which an eligible student  
300 resides must:

301 1. Review the annual educational evaluation submitted  
302 pursuant to subparagraphs (4) (b) 4.-6.; and

303 2. Reevaluate the individual educational plan of each  
304 student with a Personal Learning Account annually in  
305 consultation with the personnel of providers of the services  
306 selected by the parent for the student under subparagraph  
307 (4) (b) 3.

308 (e) The school district developing the individual  
309 educational plan is not obligated to provide a participating  
310 student with a free appropriate public education.

311 (f) If, at any time, a parent of a participating student  
312 decides to return the student to the school district, the school

313 district must provide the student with a free appropriate public  
 314 education.

315 (9) PERSONAL LEARNING ACCOUNT FUNDING AND PAYMENT.—

316 (a) The maximum amount granted for an eligible student  
 317 with disabilities shall be calculated in accordance with s.  
 318 1002.39(10) (a).

319 (b) The school district shall report all students who are  
 320 receiving a Personal Learning Account to the department for  
 321 funding. These students must be reported separately from other  
 322 students reported for purposes of the Florida Education Finance  
 323 Program.

324 (c) Following notification on July 1, September 1,  
 325 December 1, or February 1 of the number of program participants,  
 326 the department shall transfer, from General Revenue funds only,  
 327 the amount calculated under paragraph (a) from the school  
 328 district's total funding entitlement under the Florida Education  
 329 Finance Program and from authorized categorical accounts to a  
 330 separate account for the scholarship program for quarterly  
 331 disbursement to the scholarship funding organization for  
 332 participating students.

333 (d) After the department verifies the establishment of an  
 334 account for a participating student by the scholarship funding  
 335 organization, the department shall make payments to the  
 336 scholarship funding organization selected by the parent in four  
 337 equal amounts no later than September 1, November 1, February 1,  
 338 and April 1 of each academic year in which the account is in

339 force.

340 (e) Any funds remaining in a Personal Learning Account for  
 341 an eligible student are carried forward to the next fiscal year  
 342 until termination of the account. A Personal Learning Account  
 343 shall be terminated if the student enrolls in and is reported  
 344 for funding in any public educational program under s.  
 345 1000.04(1), (3), and (4); is determined ineligible for an  
 346 account under subparagraphs (4)(b)6. or (8)(d)2.; graduates from  
 347 high school; or reaches 22 years of age, whichever occurs first.  
 348 Once an account is terminated all remaining funds revert to the  
 349 state.

350 (10) LIABILITY.—No liability shall arise on the part of  
 351 the state based on the award or use of a Personal Learning  
 352 Account.

353 (11) The State Board of Education shall adopt rules  
 354 pursuant to ss. 120.536(1) and 120.54 to implement this section,  
 355 including any rules necessary to coordinate the respective  
 356 responsibilities of the department, district school boards, and  
 357 scholarship funding organizations regarding the funding and  
 358 administration of accounts; criteria, timelines, and a reporting  
 359 format for quarterly reports by scholarship funding  
 360 organizations; and a standard application form to be used by  
 361 parents and scholarship funding organizations.

362  
 363 Section 2. Subsection (13) of section 1003.01, Florida  
 364 Statutes, is amended to read:

365 1003.01 Definitions.—As used in this chapter, the term:  
 366 (13) "Regular school attendance" means the actual  
 367 attendance of a student during the school day as defined by law  
 368 and rules of the State Board of Education. Regular attendance  
 369 within the intent of s. 1003.21 may be achieved by ~~attendance~~  
 370 ~~in~~:

371 (a) Attendance in a public school supported by public  
 372 funds;

373 (b) Attendance in a parochial, religious, or  
 374 denominational school;

375 (c) Attendance in a private school supported in whole or  
 376 in part by tuition charges or by endowments or gifts;

377 (d) Participation in a home education program under s.  
 378 1002.41~~that meets the requirements of chapter 1002; or~~

379 (e) Attendance in a private tutoring program under s.  
 380 1002.43~~that meets the requirements of chapter 1002; or~~

381 (f) Participation in a Personal Learning Account under s.  
 382 1002.411.

383 Section 3. Paragraph (k) is added to subsection (2) and  
 384 paragraph (y) is added to subsection (3) of section 11.45,  
 385 Florida Statutes, to read:

386 11.45 Definitions; duties; authorities; reports; rules.—

387 (2) DUTIES.—The Auditor General shall:

388 (k) Annually conduct financial and operational audits of  
 389 all scholarship-funding organizations participating in the  
 390 Personal Learning Account program established by s. 1002.411.

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391  
392 The Auditor General shall perform his or her duties  
393 independently but under the general policies established by the  
394 Legislative Auditing Committee. This subsection does not limit  
395 the Auditor General's discretionary authority to conduct other  
396 audits or engagements of governmental entities as authorized in  
397 subsection (3).

398  
399 (3) AUTHORITY FOR AUDITS AND OTHER ENGAGEMENTS.—The  
400 Auditor General may, pursuant to his or her own authority, or at  
401 the direction of the Legislative Auditing Committee, conduct  
402 audits or other engagements as determined appropriate by the  
403 Auditor General of:

404 (y) The accounts and records of any scholarship-funding  
405 organization participating in the Personal Learning Account  
406 program established by s. 1002.411.

407 Section 4. This act shall take effect July 1, 2014.