

**Private School Tuition Organization
Tax Credits in Arizona
CY 2009**

**Arizona Department of Revenue
Office of Economic Research and Analysis**

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INDIVIDUAL INCOME TAX CREDIT FOR DONATIONS TO PRIVATE SCHOOL TUITION ORGANIZATIONS: REPORTING FOR 2009 EXECUTIVE SUMMARY

- \$50,853,086 in donations to private school tuition organizations were reported to the Arizona Department of Revenue for 2009. This is a decrease of 8.0% over the \$55,261,284 reported for 2008.
- 73,391 donations to private school tuition organizations were reported, a decrease of 6.4% over 2008.
- The Department was aware of 53 school tuition organizations operating in Arizona in 2009, a decrease from the 55 STOs that participated in 2008.
- The average donation in 2009 was \$693. This is a decrease from the \$705 average in 2008.
- Scholarships paid by school tuition organizations in 2009 totaled \$52.1 million, a 3.7% decrease over the amount of scholarships paid in 2008.
- The number of scholarships paid in 2009 was 27,582, a 2.6% decrease from the 28,327 scholarships paid in 2008.
- 370 private schools in Arizona received scholarship money from school tuition organizations, 3 less than last year.
- Two school tuition organizations gave scholarships to only one private school.
- Four school tuition organizations gave scholarships to 100 or more private schools.
- The smallest average scholarship paid by a school tuition organization to a school was \$40, paid by the Arizona Scholarship Fund to Bethany Christian School in Lake Havasu City.
- The largest average scholarship paid by a school tuition organization to a school was \$21,500, paid by Arizona Scholarship Fund to the Ethos School.
- The majority of the scholarships (63%) and the scholarship money (66%) was paid to schools in Maricopa County.

INDIVIDUAL INCOME TAX CREDIT FOR DONATIONS TO PRIVATE SCHOOL TUITION ORGANIZATIONS: REPORTING FOR 2009

Arizona's individual income tax credit for contributions to school tuition organizations, referred to as the private school tax credit, is governed by A.R.S. §43-1089. School tuition organizations (STOs) must report the following information to the Arizona Department of Revenue by February 28:

1. The name, address and contact name of the STO.
2. The number of contributions received in the previous calendar year.
3. The dollar amount of contributions received in the previous calendar year.
4. The number of children¹ awarded scholarships or grants during the previous calendar year.
5. The dollar amount of scholarships and grants awarded during the previous calendar year.
6. The name and address of each qualified school² receiving the scholarships or grant money, along with the number and dollar amount of scholarships or grants provided to each school.

The Arizona Department of Revenue was aware of 53 STOs operating in Arizona in 2009, two less than in 2008. (Three organizations stopped operating: Carden Schools Scholarship Fund, Classical Christian Scholarship Fund and Educare Scholarship Fund.) The number and amount of donations are set out in the following table. For calendar year 2009, \$50.9 million has been reported by 53 STOs, an 8.0% decrease over the donations reported for 2008.

Arizona Christian School Tuition Organization is the largest school tuition organization in terms of number and amount of donations received. Arizona Christian School Tuition Organization reported \$10.4 million in donations, 20.4% of the total. The Catholic Tuition Organization of the Diocese of Phoenix reported \$9.2 million in donations, 18.0% of the total reported. These two organizations received more than 38% of the total donations. Of the 52 STOs reporting in 2008 and 2009, 38 saw a decline in donations from 2008. To

¹ The Department of Revenue has determined that "children" as identified in this statute would generally be 18 years or younger.

² Qualified school is defined in statute as a "nongovernmental primary school or secondary school or a preschool for handicapped students that is located in this state, that does not discriminate on the basis of race, color, handicap, familial status or national origin ..." The Department of Revenue has further clarified this by saying that these primary and secondary schools must educate children in a course of study that leads to promotion to the next class or to graduation.

review the donations reported by each STO, see Appendix I at the end of this report.

Calendar Year	# of STOs	# of Donations	Amount	% change in amount
2009	53	73,391	\$50,853,086	(8.0%)
2008	55	78,407	\$55,261,284	1.8%
2007	55	76,065	\$54,303,282	6.5%
2006 ³	56	73,617	\$51,011,815	20.9%
2005 ⁴	53	69,239	\$42,194,898	32.5%
2004	53	63,830	\$31,846,070	8.2%
2003	51	58,122	\$29,445,494	11.2%
2002	43	52,161	\$26,482,993	6.3%
2001 ⁵	43	46,755	\$24,924,656	40.8%
2000	36	38,249	\$17,701,284	28.4%
1999	33	32,023	\$13,781,341	
1998 ⁶	16	4,248	\$1,815,798	

STOs reported 27,582 scholarships paid for \$52.1 million in 2009, an average of \$1,889 per scholarship⁷. This is a 2.6% decrease in the number of scholarships reported over calendar year 2008 and a 3.7% decrease in the total scholarship paid. The following table shows the history of scholarships and grants paid out by STOs, based on information reported to the Department of Revenue. The range of average scholarship amounts paid by the individual STOs is from \$180 (Montessori Centre School Tuition Organization) to \$20,850 (Life Development Institute Scholarship Fund). To review the scholarships paid by each STO, see Appendix II at the end of this report.

Calendar Year	# of STOs Reporting	# of Scholarships	Amount	% chg in amount	Average scholarship	% chg in avg
2009	52	27,582	\$52,091,718	(3.7)	\$1,889	(1.0)
2008	55	28,321	\$54,089,934	11.3	\$1,909	6.8
2007	55	27,153	\$48,561,687	19.7	\$1,788	8.8
2006	56	24,678	\$40,557,643	31.4	\$1,643	19.9
2005	54	22,529	\$30,863,153	9.4	\$1,370	2.7
2004	51	21,146	\$28,201,770	15.4	\$1,334	9.9
2003	49	20,134	\$24,437,877	7.1	\$1,214	4.1
2002	36	19,582	\$22,826,746	38.5	\$1,166	27.7
2001	32	18,049	\$16,484,958	21.6	\$913	1.6
2000	30	15,081	\$13,561,981	517.4	\$899	37.7
1999	17	3,365	\$2,196,734	2016.5	\$653	(19.5)

³ The maximum donation for married filing joint returns increased to \$1,000 from \$825.

⁴ The maximum donation for married filing joint returns increased to \$825 from \$625.

⁵ The maximum donation for married filing joint returns increased to \$625 from \$500.

⁶ Activity in 1998 was artificially low due to a court case challenging the constitutionality of the credit based on separation of church and state. The credit was determined to be constitutional.

⁷ This does not mean that 27,582 students received scholarships. One student may have received scholarships from more than one STO.

1998 ⁸	4	128	\$103,790		\$811
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Average scholarship ranges and the number of STOs with scholarships falling in each range is shown in the following frequency distribution.

Avg. Scholarship Range	# of STOs	Avg. Scholarship Range	# of STOs
\$101 - \$1,000	6	\$3,001 - \$4,000	5
\$1,001 - \$1,500	8	\$4,001 - \$5,000	3
\$1,501 - \$2,000	16	\$5,001 - \$7,500	5
\$2,001 - \$2,500	3	\$7,501 - \$10,000	0
\$2,501 - \$3,000	5	\$10,000 and over	1

Of the 52 STOs that actually paid scholarships in 2009 (one newly formed STO, Just Friends of Education, paid no scholarships), 23 increased their average scholarship amount from the prior year. One STO paid scholarships for the first time, so its average scholarship amount neither increased nor decreased.

STOs provided scholarships and grants to 370 private schools throughout Arizona. There were 32 private schools that received scholarship money in 2008 year that did not receive any scholarship money in 2009.

Arizona Scholarship Fund provided scholarships and grants to 171 schools, more schools than any other STO. Appendix III, at the end of this report, lists the number of schools to which each STO provided scholarships and how many more or less schools received scholarships from the STO in the prior year. For example, Arizona Adventist Scholarships provided scholarships to 15 schools in 2009, which is one less than last year. That information is aggregated in the following table.

# of private schools	# of organizations giving to this number of private schools
1	2
2	12
3	10
4	2
5	2
6-10	8
11-20	8
25 – 99	4
100 or more	4

⁸ Activity in 1998 was artificially low due to a court case. See Footnote 6.

As shown above, two STOs gave scholarships to only one private school. Those two STOs are Dynamite Montessori Foundation and Life Development Institute Education Fund. Not mentioned in the table above is one STO that did not pay any scholarships in 2009. Just Friends of Education is a new STO that will be making its first scholarship awards in 2010.

Two private schools, Christ Lutheran School and Northwest Christian School, received scholarship/grant money from eleven different STOs. Two private schools, Desert Christian Unified Schools and Valley Lutheran High School, received scholarship/grant money from ten different STOs. The following table shows the number of STOs contributing scholarship/grant money to the private schools.

This many private schools received scholarships or grants from	This many STOs
155	One STO
75	Two STOs
54	Three STOs
34	Four STOs
20	Five STOs
15	Six STOs
5	Seven STOs
6	Eight STOs
2	Nine STOs
2	Ten STOs
2	Eleven STOs

In other words, 155 private schools received scholarship/grant money from only one STO. There were 75 private schools that received scholarship/grant money from two STOs.

The *smallest* average scholarship paid by an STO to one private school was \$40 paid by the Arizona Scholarship Fund to Bethany Christian School in Lake Havasu City. Seven private schools received average scholarships from STOs for more than \$10,000. The *highest* average scholarship paid by an STO to one private school was \$21,500 paid by Arizona Scholarship Fund to Ethos School.

Eight private schools received more than \$1 million total from all STOs. The most scholarship/grant money received by one private school from all STOs was \$1,585,390 for 1,006 scholarships (\$1,576 average) to Northwest Christian School in Phoenix. Appendix IV lists the 370 private schools that received scholarship/grant money, the number of scholarships, the amount and the average scholarship. This table also shows the percent change in amount of scholarship money received and the percent change in the average scholarship paid if the school also received scholarship money in 2008.

Highlighted schools received more scholarship money in total than in 2008 and had a higher average scholarship than in 2008. (The total number of scholarships shown on Appendix IV totals 27,658, 76 more than the number of scholarships shown on the table on page 3. Two STOs reported that 76 students received scholarships to two schools, meaning they switched schools at some point in the calendar year.)

The following table presents the distribution of average scholarships. For example, the average scholarship received by six private schools was between \$1 and \$250. The average scholarship received by 17 private schools was between \$251 and \$500.

Avg. Scholarship Range	# of Private Schools with Avg. Scholarships in this Range⁹	Avg. Scholarship Range	# of Private Schools with Avg. Scholarships in this Range
\$1 - \$250	6	\$2,501 - \$3,000	27
\$251 - \$500	17	\$3,001 - \$4,000	19
\$501 - \$1,000	50	\$4,001 - \$5,000	10
\$1,001 - \$1,500	84	\$5,001 - \$7,500	12
\$1,501 - \$2,000	89	\$7,501 - \$10,000	2
\$2,001 - \$2,500	49	> \$10,001	5

Of the 370 private schools, 84 (22.7%) had increases in both total scholarship money and average scholarship money. In 2008, 153 (41.0%) private schools had increases in both total scholarship money and average scholarship money.

In terms of where the scholarship/grant money went within Arizona, the most money went to schools within the city of Phoenix. About 32% of the scholarships went to 76 private schools in Phoenix and almost 35% of the money. As would be expected, 63% of all scholarships granted went to schools in Maricopa County and 66% of the money, the same percentages as in 2008. The following table shows the number of scholarships the amount of scholarships and the average scholarship paid out by county.

County	# of Scholarships	Scholarship \$	Avg. Scholarship
Apache	340	\$408,395	\$1,201
Cochise	336	\$573,714	\$1,707
Coconino	162	\$436,966	\$2,697
Gila	315	\$564,199	\$1,791
Graham	23	\$24,833	\$1,080
Greenlee	0	\$0	\$0

⁹ The average scholarship tallied here is total scholarship on average from all STOs.

La Paz	14	\$23,978	\$1,713
Maricopa	17,329	\$34,181,597	\$1,973
Mohave	223	\$303,536	\$,1361
County	# of Scholarships	Scholarship \$	Avg. Scholarship
Navajo	399	\$694,271	\$1,740
Pima	6,412	\$11,553,491	\$1,802
Pinal	359	\$531,814	\$1,481
Santa Cruz	204	\$170,094	\$834
Yavapai	729	\$1,520,460	\$2,086
Yuma	812	\$1,104,386	\$1,360

Appendix V shows the cities within which the scholarship/grant money was received, the average scholarship and the percent change from 2008. It also shows the rank for 2009 and for 2008, which indicates the city or town with the highest average scholarship (Carefree #1 with an average scholarship of \$4,420) to the lowest average scholarship (Chinle #65 with an average scholarship of \$143).

APPENDIX I
2009 DONATIONS RECEIVED BY SCHOOL TUITION ORGANIZATION

SCHOOL TUITION ORGANIZATION	# of 2009 donations	2009 donations	% chg in #¹⁰	% chg in \$
Alternative Schools Scholarship Fund	23	\$13,350	(20.7)	(21.2)
Arizona Adventist Scholarships	631	\$422,831	(5.1)	(4.6)
Arizona Christian School Tuition Organization	13,977	\$10,398,811	(10.0)	(10.0)
Arizona Episcopal Schools Foundation	1,116	\$693,618	(5.7)	(27.1)
Arizona Independent Schools Scholarship Foundation	1,091	\$778,033	(6.6)	(7.5)
Arizona International Academy Scholarship Fund	78	\$44,900	(9.3)	(30.7)
Arizona Lutheran Scholarship Organization	223	\$162,675	(17.1)	(16.6)
Arizona Native Scholastic & Enrichment Resources	64	\$38,510	12.3	(1.9)
Arizona Private Education Scholarship Fund	1,854	\$1,466,020	14.7	15.2
Arizona Scholarship Fund	6,872	\$5,159,220	(16.9)	(16.3)
Arizona School Choice Trust	1,354	\$1,022,823	(19.5)	(32.2)
Arizona Tuition Organization	1,702	\$1,237,877	(8.3)	(8.4)
Arizona Waldorf Scholarship Fund	236	\$141,014	11.9	15.0
BEST Student Fund	318	\$240,091	20.0	15.3
Brophy Community Foundation	1,394	\$969,744	(10.3)	(11.6)
Catholic Tuition Organization of the Diocese of Phoenix	13,712	\$9,170,855	(2.9)	(6.3)
Catholic Tuition Organization for the Diocese of Tucson	7,922	\$4,124,864	(7.1)	(5.6)
Chabad Tuition Organization	242	\$144,369	2.1	1.3
Chaparral Mission Scholarship Fund	215	\$147,107	(22.1)	(16.5)
Cheder Scholarship Organization	723	\$522,312	(17.6)	(33.3)
Children's Scholarship Network of Arizona	92	\$117,151	10.8	148.9
Christ Lutheran School Foundation	256	\$164,871	(15.2)	(20.5)
Christian Scholarship Foundation ¹¹	329	\$206,027	(14.8)	(13.0)
Christian Scholarship Fund of Arizona	506	\$300,387	(12.3)	(23.4)
Cochise Christian School Tuition Organization	624	\$351,389	8.3	2.2
Dynamite Montessori Foundation	56	\$40,589	14.3	21.8
Flagstaff Scholarship Fund	324	\$201,740	(14.3)	(14.2)
Foundation for Lutherans Interested in Funding Education	73	\$50,379	(8.7)	(5.9)
Foundation for Montessori Scholarships	80	\$52,350	(8.1)	(7.4)
Higher Education for Lutheran Program	1,421	\$936,844	(12.3)	(18.2)
Institute for Better Education	6,446	\$4,803,063	2.3	4.1
Jewish Tuition Organization ¹²	2,340	\$1,591,486	(8.2)	(10.1)
Just Friends of Education	4	\$2,600	n/a	n/a
Life Development Institute Education Foundation	11	\$8,600	(56.0)	(50.3)
Lutheran Education Foundation	198	\$120,261	(18.5)	(19.7)
Maricopa County Schoolhouse Foundation	140	\$84,306	(44.7)	(45.9)
Montessori Centre School Tuition Organization	1	\$200	(99.0)	(99.7)
Montessori Scholarship Organization	508	\$403,916	23.6	22.9
New Valley Education Partners	484	\$347,661	63.0	30.3
Northern Arizona Christian School Scholarship Fund	466	\$358,314	(3.3)	19.2
Orme Primavera Schools Foundation	270	\$196,607	(11.5)	(8.6)
Pinetop Tuition Support Organization	13	\$11,950	(35.0)	(35.7)
School Choice Arizona	193	\$128,142	(31.8)	(29.0)
School Tuition Association of Yuma	372	\$287,403	(19.8)	(14.0)
Schools With Heart Foundation	424	\$288,385	(0.7)	(1.3)
Shepherd of the Desert Foundation	218	\$129,915	17.8	(6.5)
Southern Arizona Foundation for Education	471	\$298,803	(1.3)	(12.7)

¹⁰ NA indicates that the STO was not operational in the prior year.

¹¹ Formerly Prescott Christian School Scholarship Foundation.

¹² Formerly Jewish Community Day School Scholarship Fund.

APPENDIX I
2009 DONATIONS RECEIVED BY SCHOOL TUITION ORGANIZATION

SCHOOL TUITION ORGANIZATION	# of 2009 donations	2009 donations	% chg in #	% chg in \$
Tempe Montessori's Parents Organization	187	\$137,219	(28.9)	(23.7)
Tuition Organization for Private Schools	1,990	\$1,474,937	15.5	16.1
Valley Lutheran Scholarship Organization	149	\$93,485	(8.0)	(4.9)
VVBC Christian Education Fund	36	\$23,270	(2.7)	(19.2)
White Mountain Tuition Support Foundation	220	\$135,053	11.1	2.1
Yuma's Education Scholarship Fund for Kids	742	\$606,758	21.0	24.5
TOTAL	73,391	\$50,853,086	(6.4)	(8.0)

APPENDIX II
2009 SCHOLARSHIPS PAID BY SCHOOL TUITION ORGANIZATION

SCHOOL TUITION ORGANIZATION	# of 2009 scholarships	2009 scholarships	% chg in #	% chg in \$	Average scholarship	% chg in average
Alternative Schools Scholarship Fund	22	\$12,015	(12.0)	(18.3)	\$546.14	(7.1)
Arizona Adventist Scholarships	436	\$450,872	(45.0)	0.9	\$1,034.11	83.5
Arizona Christian School Tuition Organization	5,523	\$10,807,320	(1.1)	(1.4)	\$1,956.78	(0.3)
Arizona Episcopal Schools Foundation	142	\$741,216	(35.2)	(26.0)	\$5,219.83	14.1
Arizona Independent Schools Scholarship Foundation	114	\$816,769	2.7	1.6	\$7,164.64	(1.1)
Arizona International Academy Scholarship Fund	34	\$49,100	13.3	(16.3)	\$1,444.12	(26.2)
Arizona Lutheran Scholarship Organization	54	\$151,930	22.7	132.1	\$2,813.52	14.5
Arizona Native Scholastic & Enrichment Resources	11	\$30,180	120.0	250.9	\$2,743.64	59.5
Arizona Private Education Scholarship Fund	677	\$1,156,630	41.0	48.4	\$1,708.46	5.2
Arizona Scholarship Fund	3,116	\$5,501,088	10.3	2.5	\$1,765.43	(7.1)
Arizona School Choice Trust	739	\$1,618,223	(38.5)	(36.0)	\$2,189.75	4.1
Arizona Tuition Organization	729	\$1,258,016	0.4	1.9	\$1,725.67	1.5
Arizona Waldorf Scholarship Fund	54	\$122,214	(14.3)	13.8	\$2,263.22	32.8
BEST Student Fund	124	\$202,618	29.2	(5.0)	\$1,634.02	(26.5)
Brophy Community Foundation	349	\$966,475	(11.7)	(26.7)	\$2,769.27	(17.1)
Catholic Tuition Organization of the Diocese of Phoenix	5,040	\$9,377,207	(11.0)	(9.7)	\$1,860.56	1.5
Catholic Tuition Support Organization for the Diocese of Tucson	2,588	\$4,330,366	(9.3)	(3.1)	\$1,673.25	6.9
Chabad Tuition Organization	23	\$129,938	(8.0)	29.9	\$5,649.48	41.2
Chaparral Mission Scholarship Fund	107	\$165,677	(9.3)	(16.3)	\$1,548.38	(7.7)
Cheder Scholarship Organization	93	\$532,812	(6.1)	(20.9)	\$5,729.16	(15.8)
Children's Scholarship Network of Arizona	80	\$116,128	n/a	n/a	\$1,451.60	n/a
Christ Lutheran School Foundation	62	\$164,203	(8.8)	(3.2)	\$2,648.44	6.2
Christian Scholarship Foundation	141	\$235,032	16.5	7.1	\$1,666.89	(8.1)
Christian Scholarship Fund of Arizona	321	\$344,097	9.2	(27.2)	\$1,071.95	(33.3)
Cochise Christian School Tuition Organization	215	\$384,342	2.4	0.9	\$1,787.64	(1.5)
Dynamite Montessori Foundation	33	\$24,556	(28.3)	(6.6)	\$744.12	30.2
Flagstaff Scholarship Fund	72	\$221,325	(13.3)	23.4	\$3,073.96	42.3
Foundation for Lutherans Interested in Funding Education	58	\$59,181	5.5	(12.0)	\$1,020.36	(16.6)
Foundation for Montessori Scholarships	74	\$65,380	85.0	13.1	\$883.51	(38.9)
Higher Education for Lutheran Program	798	\$1,111,237	(2.7)	(5.1)	\$1,392.53	(2.4)
Institute for Better Education	2,626	\$4,207,154	14.7	11.2	\$1,602.12	(3.0)
Jewish Tuition Organization	435	\$1,705,941	11.8	(21.5)	\$3,921.70	(29.8)
Just Friends of Education	0	\$0	n/a	n/a	\$0	n/a
Life Development Institute Education Foundation	2	\$41,700	0.0	81.3	\$20,850.00	81.3
Lutheran Education Foundation	82	\$155,050	(5.8)	(25.9)	\$1,890.85	(21.4)
Maricopa County Schoolhouse Foundation	84	\$287,807	33.3	97.7	\$3,426.27	65.7
Montessori Centre School Tuition Organization	1	\$180	(98.7)	(99.8)	\$180.00	(81.8)
Montessori Scholarship Organization	197	\$336,612	40.7	15.0	\$1,708.69	(18.3)
New Valley Education Partners	89	\$372,254	206.9	54.8	\$4,182.63	(49.5)
Northern Arizona Christian School Scholarship Fund	165	\$284,742	10.0	9.1	\$1,725.71	(0.8)

APPENDIX II
2009 SCHOLARSHIPS PAID BY SCHOOL TUITION ORGANIZATION

SCHOOL TUITION ORGANIZATION	# of 2009 scholarships	2009 scholarships	% chg in #	% chg in \$	Average scholarship	% chg in average
Orme Primavera Schools Foundation	58	\$201,089	13.7	(5.4)	\$3,467.05	(16.8)
Pinetop Tuition Support Organization	13	\$22,820	44.4	154.7	\$1,755.38	76.3
School Choice Arizona	22	\$156,153	175.0	136.9	\$7,097.86	(13.8)
School Tuition Association of Yuma	278	\$265,145	(4.5)	(17.7)	\$953.76	(13.8)
Schools With Heart Foundation	65	\$275,121	(15.6)	(9.1)	\$4,232.63	7.7
Shepherd of the Desert Education Program	84	\$183,609	9.1	81.1	\$2,185.82	66.0
Southern Arizona Foundation for Education	172	\$318,856	(12.7)	0.8	\$1,853.81	15.5
Tempe Montessori's Parents Organization	52	\$173,400	8.3	34.6	\$3,334.62	24.2
Tuition Organization for Private Schools	829	\$1,200,833	6.6	4.0	\$1,448.53	(2.4)
Valley Lutheran Scholarship Organization	96	\$93,000	45.5	(23.1)	\$968.75	(47.2)
VVBC Christian Education Fund	8	\$33,329	(33.3)	6.0	\$4,166.13	59.0
White Mountain Tuition Support Foundation	44	\$116,250	12.8	19.2	\$2,642.05	5.7
Yuma's Education Scholarship Fund for Kids	351	\$514,526	33.0	18.1	\$1,465.89	(11.2)
Total	27,582	\$52,091,718	(2.3)	(3.7)	\$1,888.61	(1.1)

**APPENDIX III
NUMBER OF SCHOOLS TO WHICH SCHOLARSHIPS/GRANTS WERE
PROVIDED BY SCHOOL TUITION ORGANIZATION**

SCHOOL TUITION ORGANIZATION	# of schools to which scholarships/grants were provided	# change from prior year
Alternative Schools Scholarship Fund	3	0
Arizona Adventist Scholarships	15	(1)
Arizona Christian School Tuition Organization	119	(3)
Arizona Episcopal Schools Foundation	6	1
Arizona Independent Schools Scholarship Foundation	3	0
Arizona International Academy Scholarship Fund	4	(1)
Arizona Lutheran Scholarship Organization	2	(3)
Arizona Native Enrichment and Scholastic Resources	3	(1)
Arizona Private Education Scholarship Fund	51	6
Arizona Scholarship Fund	171	14
Arizona School Choice Trust	120	(4)
Arizona Tuition Organization	8	0
Arizona Waldorf Scholarship Fund	2	0
BEST Student Fund	2	0
Brophy Community Foundation	18	(2)
Catholic Tuition Organization of the Diocese of Phoenix	39	1
Catholic Tuition Support Organization for the Diocese of Tucson	25	0
Chabad Tuition Organization	2	1
Chaparral Mission Scholarship Fund	3	0
Cheder Scholarship Organization	2	0
Children's Scholarship Network	2	n/a
Christ Lutheran School Foundation	3	0
Christian Scholarship Foundation ¹³	2	0
Christian Scholarship Fund of Arizona	12	(3)
Cochise Christian School Tuition Organization	13	0
Dynamite Montessori Foundation	1	(3)
Flagstaff Scholarship Fund	4	1
Foundation for Lutherans Interested in Funding Education	2	0
Foundation for Montessori Scholarships	5	1
Higher Education for Lutheran Program	14	0
Institute for Better Education	102	6
Jewish Tuition Organization	6	0
Life Development Institute Education Foundation	1	0
Lutheran Education Foundation	10	(2)
Maricopa County Schoolhouse Foundation	7	3
Montessori Centre School Tuition Organization	1	(3)
Montessori Scholarship Organization	13	0
New Valley Education Partners	3	1
Northern Arizona Christian School Scholarship Fund	5	1
Orme Primavera Schools Foundation	2	0
Pinetop Tuition Support Organization	2	0

¹³ Formerly Prescott Christian School Scholarship Foundation.

**APPENDIX III
NUMBER OF SCHOOLS TO WHICH SCHOLARSHIPS/GRANTS WERE
PROVIDED BY SCHOOL TUITION ORGANIZATION**

SCHOOL TUITION ORGANIZATION	# of schools to which scholarships/grants were provided	# change from prior year
School Choice Arizona	10	8
School Tuition Association of Yuma	9	0
Schools With Heart Foundation	3	0
Shepherd of the Desert Education Program	8	(4)
Southern Arizona Foundation for Education	3	(1)
Tempe Montessori's Parents Organization	3	(1)
Tuition Organization for Private Schools	72	1
Valley Lutheran Scholarship Organization	2	0
VVBC Christian Education Fund	3	(1)
White Mountain Tuition Support Foundation	2	(1)
Yuma's Education Scholarship Fund for Kids	13	0

**APPENDIX IV
NUMBER AND AMOUNT OF SCHOLARSHIPS RECEIVED BY SCHOOL**

School	# of Scholarships	Scholarship \$	% chg from 2008	Avg. Scholarship	% chg from 2008
2 nd Street Children's School	17	\$35,296	71.7	\$2,076	(9.1)
91st Psalms Christian School	76	\$95,166	(21.9)	\$1,252	5.0
Abbie Loveland Tuller	28	\$53,563	(64.9)	\$1,913	(39.9)
Abiding Savior School	21	\$29,613	10.8	\$1,410	(31.5)
ACCEL	44	\$37,860	(8.5)	\$860	12.3
Adobe Adventist Christian School	11	\$10,265	(11.0)	\$933	101.9
Adobe Montessori	1	\$1,563	n/a	\$1,563	n/a
Ahwatukee Foothills Montessori	7	\$14,400	107.8	\$2,057	11.0
Aldea Montessori	26	\$54,455	52.7	\$2,094	17.8
Aletheia Classical Christian School	16	\$15,106	(49.4)	\$944	(39.9)
Al-Huda School	20	\$61,900	31.0	\$3,095	24.4
All Saints Catholic School	69	\$164,000	n/a	\$2,377	n/a
All Saints Episcopal Day School	67	\$397,524	16.7	\$5,933	(18.1)
American Indian Christian School	76	\$127,786	(16.9)	\$1,681	(26.8)
Angels in Training Learning Center	3	\$2,546	(54.0)	\$849	(38.6)
Annunciation Catholic School	8	\$6,730	n/a	\$841	n/a
Apostolic Faith Center Christian Academy	6	\$10,125	(40.0)	\$1,687	30.0
Arcadia Montessori School	6	\$11,163	11.4	\$1,861	(44.3)
Arizona Cultural Academy	78	\$204,178	(31.5)	\$2,618	7.2
Arizona International Academy	31	\$44,400	(13.3)	\$1,432	(32.9)
Arizona Lutheran Academy	134	\$325,491	(2.1)	\$2,429	12.6
Arrowhead Christian Academy	140	\$165,745	(9.4)	\$1,184	(12.6)
ASCEND	2	\$5,000	n/a	\$2,500	n/a
Ascension Lutheran School	45	\$127,071	25.1	\$2,824	53.0
Atonement Lutheran School	67	\$129,349	(6.8)	\$1,931	5.8
Awakening Seed School	15	\$82,400	11.4	\$5,493	41.1
Barness Family East Valley Jewish Community Center Day School	34	\$79,215	(1.8)	\$2,330	(39.3)
Beautiful Savior Academy	18	\$32,364	18.1	\$1,798	18.1
Bella Vista Private School	11	\$29,390	(27.1)	\$2,672	(13.9)
Bethany Christian School (Lake Havasu)	11	\$10,768	12.5	\$979	33.0
Bethany Christian School (Tempe)	254	\$544,857	13.8	\$2,145	0.8
Bethany Learning Center	44	\$80,433	15.2	\$1,828	15.2
Bios Christian Academy	74	\$115,330	223.1	\$1,559	(12.7)
Blessed Sacrament Kindergarten	8	\$35,890	(22.8)	\$4,486	(13.1)
Bourgade Catholic High School	392	\$747,566	(14.5)	\$1,907	(20.8)
Bridges PreSchool & Kindergarten	2	\$1,800	n/a	\$900	n/a
Brophy College Preparatory	280	\$1,301,257	(17.1)	\$4,647	(17.4)
Calvary Baptist School	17	\$13,954	(32.2)	\$821	(24.3)
Calvary Chapel Christian School	99	\$180,771	0.0	\$1,826	(1.0)
Calvary Christian Academy (Lake Havasu City)	139	\$206,978	(27.7)	\$1,489	(25.1)
Calvary Christian Academy (Tempe)	1	\$928	(38.0)	\$928	(38.0)
Calvary Christian School (Queen Creek)	55	\$59,285	(11.4)	\$1,078	(11.4)
Camelback Christian School	8	\$15,768	114.5	\$1,971	(46.4)
Camelback Desert School (Paradise Valley)	4	\$3,058	(87.4)	\$765	(81.1)
Camp Verde United Christian School	94	\$95,340	(13.7)	\$1,014	15.6
Canyon State Academy	1	\$9,698	n/a	\$9,698	n/a
Carden Christian Academy	32	\$35,810	(1.9)	\$1,119	(5.0)

**APPENDIX IV
NUMBER AND AMOUNT OF SCHOLARSHIPS RECEIVED BY SCHOOL**

School	# of Scholarships	Scholarship \$	% chg from 2008	Avg. Scholarship	% chg from 2008
Casas Christian School	369	\$715,112	4.2	\$1,938	18.3
Casas Ninos School of Montessori	2	\$1,710	(26.0)	\$855	(1.7)
Castlehill Country Day School	35	\$66,003	(30.6)	\$1,886	(12.8)
Cathedral of Praise Christian School	3	\$2,260	(52.5)	\$753	(52.5)
Cave Creek Montessori	12	\$17,338	n/a	\$1,445	n/a
Chandler Christian School	93	\$173,675	(6.3)	\$1,867	17.9
Chaparral Church Kindergarten	17	\$23,279	(25.8)	\$1,369	(25.9)
Chapel in the Hills	51	\$38,301	(3.0)	\$751	(31.5)
Chinle Adventist Elementary School	7	\$1,000	n/a	\$143	n/a
Christ Church School	12	\$35,040	83.9	\$2,920	(23.4)
Christ Greenfield Lutheran School	143	\$401,610	1.2	\$2,808	17.4
Christ Lutheran School	208	\$390,916	2.6	\$1,879	(6.2)
Christ the King Academy	6	\$9,872	161.6	\$1,645	30.8
Christ the King Catholic School	108	\$211,861	(0.8)	\$1,962	96.6
Christ the Redeemer Lutheran	60	\$51,606	(32.3)	\$860	(32.3)
Christian Academy of Prescott	142	\$159,596	(10.2)	\$1,124	(11.5)
Chrysalis Academy	3	\$5,950	(25.8)	\$1,983	(25.8)
Community Montessori School	9	\$16,150	50.9	\$1,794	(16.2)
Congregation Anshei Israel	7	\$9,444	(47.6)	\$1,349	(62.6)
Copper Canyon Christian School	2	\$891	(1.0)	\$445	(1.1)
Cornerstone Christian Academy (Chandler)	1	\$360	0.0	\$360	0.0
Cornerstone Christian Academy (Cottonwood)	7	\$9,884	(35.2)	\$1,412	(35.2)
Cornerstone Christian Academy (Tucson)	39	\$48,524	(86.1)	\$1,244	(41.5)
Cornerstone Kidz	5	\$6,740	n/a	\$1,348	n/a
Covenant Child Care Center	1	\$920	n/a	\$920	n/a
Creative Castle PreSchool & Kindergarten	6	\$10,076	n/a	\$1,679	n/a
Cross of Glory Lutheran School	23	\$45,569	14.3	\$1,981	14.3
Cross Roads Preschool & Kindergarten	1	\$1,800	(45.0)	\$1,800	10.0
Crossroads Community School	101	\$163,670	(5.8)	\$1,621	1.6
Dayspring Kindergarten	37	\$70,434	10.7	\$1,904	(13.2)
Desert Christian Schools	536	\$990,847	(1.0)	\$1,849	(2.3)
Desert Garden Montessori	54	\$121,593	13.1	\$2,252	(7.8)
Desert Montessori	5	\$4,750	(22.5)	\$950	(53.5)
Desert Shadows Montessori	4	\$7,750	(0.4)	\$1,937	(25.4)
Desert Sky Montessori	4	\$2,700	200.0	\$675	50.0
Desert Sun Child Development Center	31	\$46,707	(29.8)	\$1,507	(29.8)
Desert Valley Christian School	29	\$32,529	79.5	\$1,122	302.2
Desert View Learning Center	34	\$114,850	15.9	\$3,378	(21.6)
Desert Voices Oral Learning Center	5	\$57,968	(43.4)	\$11,594	(32.1)
Desert Willow Educational Services	2	\$3,060	(5.8)	\$1,530	41.3
Dobson Montessori School	59	\$76,401	(33.8)	\$1,295	(5.8)
Dove Christian School	23	\$30,955	(35.5)	\$1,346	13.2
Dynamite Montessori	34	\$26,356	(2.5)	\$775	8.8
East Fork Lutheran School	90	\$35,153	(23.9)	\$391	(28.1)
East Valley Christian Academy	2	\$3,496	153.3	\$1,748	153.3
El Dorado Private School	12	\$24,048	(18.0)	\$2,004	(11.2)
Emmanuel Christian Academy	22	\$19,860	(42.8)	\$903	(24.6)

**APPENDIX IV
NUMBER AND AMOUNT OF SCHOLARSHIPS RECEIVED BY SCHOOL**

School	# of Scholarships	Scholarship \$	% chg from 2008	Avg. Scholarship	% chg from 2008
Emmanuel Evangelical Lutheran School	118	\$146,795	3.0	\$1,244	3.0
Emmaus Lutheran School	56	\$72,081	3.2	\$1,287	(11.5)
Ethos School	2	\$25,113	n/a	\$12,557	n/a
Faith Christian School	52	\$44,672	(40.0)	\$859	(40.0)
Faith Community Academy	66	\$84,803	(13.9)	\$1,285	(13.9)
Faith Lutheran School	55	\$94,056	60.7	\$1,710	31.5
Family Life Academy	110	\$131,631	32.9	\$1,197	(29.9)
Family of God Lutheran School	12	\$19,341	17.9	\$1,612	37.5
Fellowship Children's Development Center	8	\$12,141	(1.1)	\$1,518	(25.8)
Firm Foundations	56	\$41,620	(15.8)	\$743	(26.3)
First Baptist Christian Academy	55	\$70,038	(7.4)	\$1,273	12.8
First Southern Christian School	76	\$89,022	(1.0)	\$1,171	(24.5)
Flagstaff Community Christian School	35	\$96,342	(16.1)	\$2,753	(56.8)
Florence Baptist Academy	4	\$3,238	134.6	\$809	75.9
Foundation of Blind Children PreSchool	7	\$133,990	120.5	\$19,141	89.0
Fountain of Life Lutheran School	93	\$114,017	(29.2)	\$1,226	(7.9)
Freedom Christian Academy	49	\$78,077	9.4	\$1,593	18.3
Freedom Christian School (Arizona City)	7	\$8,868	118.2	\$1,267	(6.5)
Gateway Academy	5	\$22,140	n/a	\$4,428	n/a
Gateway Baptist Academy	43	\$26,014	8.4	\$605	28.7
Gethsemane Lutheran School	120	\$215,710	(5.0)	\$1,798	(14.5)
Gilbert Christian Schools	365	\$689,504	n/a	\$1,889	n/a
Gilson Wash Baptist School	6	\$8,642	5.6	\$1,440	40.8
Glendale Christian Academy	88	\$92,322	(41.9)	\$1,049	(10.9)
Glenview Adventist School	67	\$61,931	(4.7)	\$924	16.5
Good Shepherd Lutheran School	8	\$6,060	(63.3)	\$757	(35.8)
Gospel Light Christian Academy	2	\$1,287	(28.5)	\$643	7.2
Grace Christian School	5	\$2,315	(42.1)	\$463	(42.1)
Grace Community Christian School	268	\$611,957	(8.9)	\$2,283	(2.1)
Grace Fellowship Academy	49	\$73,324	(10.8)	\$1,496	36.5
Grace Lutheran School	99	\$123,161	1.1	\$1,244	(4.0)
Graysmark Academy	9	\$10,305	186.3	\$1,145	(4.6)
Green Fields Country Day School	48	\$251,488	12.7	\$5,239	(6.1)
Guiding Light Christian Partnership	13	\$6,398	218.3	\$492	(2.2)
Guiding Light School	12	\$31,532	(18.6)	\$2,628	15.4
Hand in Hand Christian School	14	\$16,660	102.7	\$1,190	15.9
Harvest Christian Academy	10	\$11,730	(20.7)	\$1,173	(28.6)
Heritage Christian Academy	91	\$144,406	(26.2)	\$1,587	(5.1)
Heritage Montessori	2	\$4,988	n/a	\$2,494	n/a
Highland Free School	20	\$9,615	(19.9)	\$481	(7.9)
Holbrook Indian School	46	\$14,217	(24.3)	\$309	34.9
Holy Angel School	58	\$133,701	11.1	\$2,305	22.5
Holy Cross Evangelical Lutheran School	4	\$3,380	(57.8)	\$845	(4.9)
Holy Trinity Academy	17	\$41,576	14.4	\$2,446	(32.7)
Hopi Mission School	71	\$220,805	18.2	\$3,110	33.2
Howard S. Gray Education Center	2	\$11,700	(19.3)	\$5,850	(19.3)
Imago Dei Middle School	42	\$143,183	(27.5)	\$3,409	(36.1)

**APPENDIX IV
NUMBER AND AMOUNT OF SCHOLARSHIPS RECEIVED BY SCHOOL**

School	# of Scholarships	Scholarship \$	% chg from 2008	Avg. Scholarship	% chg from 2008
Immaculate Conception School	77	\$106,454	26.3	\$1,383	49.4
Immaculate Heart Schools	200	\$340,382	6.3	\$1,702	(14.9)
International Christian Academy Online	3	\$2,226	303.3	\$742	34.4
International School of Arizona	17	\$63,757	41.0	\$3,750	74.2
International School of Tucson	38	\$74,916	(0.2)	\$1,971	(18.6)
Jess Schwartz Jewish Community High School	134	\$452,642	30.8	\$3,378	(53.1)
Joanne Todd Christian School	24	\$24,052	(14.0)	\$1,002	3.9
Journeys Academy	1	\$3,150	(40.0)	\$3,150	117.2
Joy Community Christian School	277	\$567,332	(3.9)	\$2,048	(9.1)
Joyful Beginnings Academy	16	\$42,101	0.6	\$2,631	(12.0)
Keystone Montessori	21	\$47,998	(32.2)	\$2,286	(12.8)
Khalsa Montessori School	10	\$13,844	(47.8)	\$1,384	(16.5)
King David School	12	\$38,735	(91.0)	\$3,228	(42.2)
Kino Learning Center	16	\$45,617	(51.1)	\$2,851	(42.0)
Lamad Preparatory Academy	1	\$460	(69.2)	\$460	(1.6)
Lamb's Gate Kindergarten	40	\$60,733	24.0	\$1,518	(13.2)
Lauren's Institute for Education	8	\$40,455	764.4	\$5,057	116.1
Legacy Classical Christian Academy	56	\$84,560	39.1	\$1,510	(0.7)
Lestonnac Kindergarten	9	\$8,216	(32.0)	\$913	(9.4)
Life Development Institute	2	\$41,700	81.3	\$20,850	81.3
Logos Academy	3	\$6,494	n/a	\$2,165	n/a
Loretto School	66	\$140,419	120.7	\$2,128	57.2
Lourdes Catholic School	48	\$99,277	(10.8)	\$2,068	(38.7)
Maranatha Christian Academy	1	\$1,144	(56.6)	\$1,144	30.3
Maricopa Village Christian School	16	\$6,700	17.5	\$419	(26.5)
Martin Luther School	85	\$138,488	(3.6)	\$1,629	(8.1)
Mesa Montessori	3	\$4,545	(19.8)	\$1,515	60.3
Millennium Worldwide Academy	5	\$17,500	(58.7)	\$3,500	15.5
Mission Christian School	34	\$22,810	(83.4)	\$671	(60.4)
Mission Montessori School	34	\$35,863	36.8	\$1,055	20.7
Mission View Academy	1	\$276	n/a	\$276	n/a
Montessori Center School	8	\$42,455	(22.0)	\$5,307	7.3
Montessori Children House	10	\$50,280	37.4	\$5,028	23.6
Montessori Christian Academy	10	\$19,805	19.6	\$1,981	(28.2)
Montessori Day School	60	\$12,600	(33.7)	\$210	(70.2)
Montessori Educare Academy	11	\$22,568	n/a	\$2,052	n/a
Montessori in the Park	1	\$180	(99.1)	\$180	(81.6)
Montessori International	35	\$102,544	28.2	\$2,930	10.4
Montessori Kingdom of Learning	79	\$130,499	41.7	\$1,652	(13.9)
Montessori Learning Center	2	\$3,000	(9.8)	\$1,500	35.4
Montessori West Preparatory School	11	\$22,206	(15.6)	\$2,019	(2.5)
Morning Glory Montessori	7	\$13,395	64.0	\$1,914	(29.7)
Most Holy Trinity Catholic School	119	\$190,969	(4.8)	\$1,605	(20.8)
Mount Calvary Lutheran School	45	\$53,173	12.2	\$1,182	4.8
Mountain Christian School	50	\$131,360	11.9	\$2,627	16.4
Navajo Lutheran Mission School	77	\$200,686	(22.4)	\$2,606	(18.3)
Nehemiah Ministries	1	\$184	(88.2)	\$184	(76.5)
Nellie P. Covert School	27	\$37,000	(18.0)	\$1,370	(36.2)
Neurological Music Therapy Services	5	\$10,755	108.8	\$2,151	(16.5)
New Covenant Child Development	10	\$22,840	(33.4)	\$2,284	(53.4)

**APPENDIX IV
NUMBER AND AMOUNT OF SCHOLARSHIPS RECEIVED BY SCHOOL**

School	# of Scholarships	Scholarship \$	% chg from 2008	Avg. Scholarship	% chg from 2008
New Horizons Academy	10	\$40,800	25.9	\$4,080	13.3
New Vistas Academy	24	\$78,148	60.1	\$3,256	13.4
New Way Learning Academy	26	\$205,367	0.6	\$7,899	(22.6)
Noah's Ark Kindergarten	4	\$9,720	(56.4)	\$2,430	52.5
Nogales Christian Academy	5	\$500	n/a	\$100	n/a
North Phoenix Baptist Kindergarten	16	\$21,492	57.8	\$1,343	18.3
North Valley Christian Academy	77	\$155,072	38.5	\$2,014	17.3
Northminster Christian School	17	\$20,594	19.0	\$1,211	4.9
Northwest Christian School	1,006	\$1,585,390	(4.8)	\$1,576	1.6
Notre Dame Preparatory High School	261	\$599,353	(34.7)	\$2,296	(28.3)
Orme School	31	\$125,521	(9.7)	\$4,049	(18.5)
Our Lady of Guadalupe	9	\$15,702	n/a	\$1,745	n/a
Our Lady of Joy School	15	\$66,296	33.3	\$4,420	202.1
Our Lady of Mount Carmel School	284	\$352,406	(10.8)	\$1,241	(25.8)
Our Lady of Perpetual Help School (Glendale)	240	\$322,552	(31.6)	\$1,344	(25.9)
Our Lady of Perpetual Help School (Scottsdale)	186	\$359,240	(12.5)	\$1,931	73.7
Our Lady of Sorrows Academy	24	\$22,850	(48.2)	\$952	(15.9)
Our Mother of Sorrows	186	\$239,059	4.1	\$1,285	2.4
Our Savior's Lutheran School	64	\$17,958	n/a	\$281	n/a
Our Saviour Lutheran School	26	\$40,191	(14.2)	\$1,546	(20.8)
Page Christian School	4	\$8,698	(4.6)	\$2,175	(4.5)
Palms Elementary	11	\$17,315	24.4	\$1,574	13.1
Paradise for Tots Christian Kindergarten	7	\$11,840	343.8	\$1,691	(36.6)
Paradise Valley Christian	290	\$622,781	1.8	\$2,148	13.4
Pardes Jewish Day School	148	\$502,901	(16.9)	\$3,398	(30.4)
Parker Apostolic Christian School	5	\$2,988	(48.9)	\$598	(59.1)
Parkway Children's School of Excellence	1	\$460	(95.7)	\$460	(91.4)
Patagonia Montessori	1	\$4,050	n/a	\$4,050	n/a
Payson Community Christian School	74	\$112,524	(27.8)	\$1,521	(9.8)
Peridot Lutheran School	1	\$1,750	0.0	\$1,750	0.0
Phillips Christian School	8	\$4,782	18.1	\$598	3.3
Phoenix Christian School K-8	83	\$166,108	5.1	\$2,001	2.9
Phoenix Christian Unified	365	\$676,165	(15.5)	\$1,853	(12.7)
Phoenix Christian Unified Elementary (Goodyear)	74	\$116,139	13.8	\$1,569	(0.1)
Phoenix Country Day School	47	\$283,148	6.4	\$6,024	(2.6)
Phoenix Hebrew Academy	154	\$756,428	(4.1)	\$4,912	(7.8)
Phoenix Metro Islamic School	145	\$235,779	(48.8)	\$1,626	(38.5)
Pieceful Solutions	2	\$5,155	n/a	\$2,577	n/a
Pilgrim Lutheran School	52	\$64,836	1.3	\$1,247	5.2
Pleasantview Christian Elementary	4	\$4,894	189.9	\$1,223	(27.5)
Pope John XXIII Catholic School	208	\$277,634	7.5	\$1,335	(26.1)
Precious Lamb Christian School	14	\$36,660	28.8	\$2,619	38.0
Prescott Adventist School	9	\$8,865	46.7	\$985	144.4
Primavera School	30	\$77,468	2.7	\$2,582	(11.0)
Providence Classical School	63	\$86,064	(17.7)	\$1,366	(26.9)
Pusch Ridge Christian Academy	580	\$1,263,239	32.0	\$2,178	1.3
Quality Interactive Montessori	1	\$1,800	n/a	\$1,800	n/a
Queen of Peace School	106	\$183,498	35.7	\$1,731	(7.8)

**APPENDIX IV
NUMBER AND AMOUNT OF SCHOLARSHIPS RECEIVED BY SCHOOL**

School	# of Scholarships	Scholarship \$	% chg from 2008	Avg. Scholarship	% chg from 2008
Rancho Solano (Gilbert)	2	\$5,723	(55.4)	\$2,861	(33.1)
Rancho Solano (Glendale)	2	\$2,840	(46.3)	\$1,420	7.5
Rancho Solano (Phoenix)	4	\$14,000	n/a	\$3,500	n/a
Rancho Solano (Scottsdale)	246	\$535,633	76.6	\$2,177	2.6
Red Mountain Montessori	1	\$900	(81.1)	\$900	(43.3)
Red Rock Christian School	13	\$15,832	23.4	\$1,218	108.9
Redeemer Christian Academy	7	\$12,350	(11.3)	\$1,764	26.7
Redeemer Christian School	60	\$115,244	28.7	\$1,921	26.5
Redeemer Lutheran School	101	\$179,945	(1.3)	\$1,782	0.6
Resurrection Lutheran Child Development Center	17	\$69,160	14.3	\$4,068	0.8
Risen Savior Lutheran School	65	\$166,190	117.2	\$2,557	80.5
River of Life Christian Academy	50	\$64,599	61.4	\$1,292	38.8
Sacred Heart School (Nogales)	133	\$48,699	12.4	\$366	78.5
Sacred Heart School (Prescott)	68	\$389,785	(6.8)	\$5,732	48.1
Safford Adventist Christian School	6	\$3,500	(31.4)	\$583	(8.5)
Safford Christian School	17	\$21,333	(31.9)	\$1,255	(7.8)
Saguaro Hills Adventist Christian School	20	\$18,129	(39.8)	\$906	41.6
Saguaro Hills Christian School	21	\$21,309	(47.9)	\$1,015	(10.7)
Sahuarita Christian Academy	89	\$135,590	97.5	\$1,523	(17.9)
Salpointe Catholic High School	528	\$1,222,807	4.2	\$2,316	(4.5)
San Francisco di Asis	68	\$237,953	(5.3)	\$3,499	146.4
San Miguel Catholic High School	101	\$238,391	8.2	\$2,360	1.7
San Xavier Indian School	90	\$267,282	(1.1)	\$2,970	(1.1)
Santa Cruz Catholic School	86	\$145,106	(13.1)	\$1,687	(10.1)
Satori	37	\$70,216	7.2	\$1,898	4.3
Scottsdale Christian Academy	580	\$1,160,421	7.4	\$2,001	3.6
Scottsdale United Methodist Kindergarten	2	\$3,970	24.1	\$1,985	24.1
Sedona Montessori School	1	\$1,000	n/a	\$1,000	n/a
Seton Catholic High School	372	\$757,578	19.8	\$2,037	(11.7)
Shalom Montessori School	17	\$49,690	119.4	\$2,923	(9.7)
Shearim Torah High School	14	\$74,320	60.4	\$5,309	(31.2)
Sheila's Christian Academy	5	\$9,908	65.7	\$1,982	(33.7)
Shepherd of the Desert Lutheran School	78	\$155,709	59.0	\$1,996	46.8
Shiloh Christian School	19	\$26,250	(38.7)	\$1,382	29.2
Sonshine Christian School	7	\$5,838	27.2	\$834	(27.3)
Southwest Christian School	25	\$32,323	(47.0)	\$1,293	(13.0)
Southwestern Christian School	159	\$198,911	(10.9)	\$1,251	(18.4)
Spectrum Private School	3	\$7,898	104.1	\$2,633	104.1
Spirit of Hope Montessori School	12	\$16,682	(38.8)	\$1,390	(49.0)
SS Peter & Paul Catholic School	331	\$303,345	9.3	\$916	(34.0)
SS Simon & Jude Catholic School	329	\$462,153	(9.4)	\$1,405	(23.1)
St Agnes Catholic School	184	\$213,422	(17.0)	\$1,160	(35.5)
St. Alban's Kindergarten	1	\$900	(74.3)	\$900	(74.3)
St Ambrose Catholic School	226	\$152,252	(22.0)	\$674	1.2
St Andrews Presbyterian Pre-School & Kindergarten	75	\$60,681	(8.2)	\$809	(60.8)
St Anthony of Padua School	88	\$136,366	(8.1)	\$1,550	(3.9)
St. Anthony (Pinetop)	9	\$25,880	(74.5)	\$2,876	18.8
St. Anthony Catholic (Show Low)	44	\$115,800	n/a	\$2,632	n/a

**APPENDIX IV
NUMBER AND AMOUNT OF SCHOLARSHIPS RECEIVED BY SCHOOL**

School	# of Scholarships	Scholarship \$	% chg from 2008	Avg. Scholarship	% chg from 2008
St Augustine High School	101	\$224,195	(5.3)	\$2,220	4.1
St Catherine of Siena School	199	\$346,635	(8.6)	\$1,742	(28.8)
St Charles Apache School	96	\$276,611	(2.9)	\$2,881	2.2
St Cyril's Catholic School	141	\$314,221	0.8	\$2,229	5.8
St Daniel the Prophet School	67	\$160,971	(3.4)	\$2,403	47.1
St. Dominic Savio Academy	2	\$12,960	n/a	\$6,480	n/a
St Elizabeth Ann Seton	464	\$429,917	40.4	\$927	(28.5)
St Francis of Assisi School	99	\$130,593	63.1	\$1,319	20.2
St Francis Xavier Elementary School	205	\$432,874	(1.1)	\$2,112	79.6
St Gregory Catholic School	168	\$364,721	(7.2)	\$2,171	28.2
St Gregory College Prep	114	\$440,157	(4.1)	\$3,861	(15.9)
St Jerome K-8 School	131	\$168,118	(23.2)	\$1,283	(23.8)
St John Bosco School	179	\$387,930	1.5	\$2,167	104.6
St John the Evangelist	134	\$249,536	(8.7)	\$1,862	14.4
St John Vianney Catholic School	149	\$209,200	(40.5)	\$1,404	(18.6)
St Joseph's Catholic School	38	\$149,840	(31.2)	\$3,943	576.3
St Joseph School (Tucson)	134	\$174,335	27.5	\$1,301	(58.2)
St Louis the King School	263	\$320,764	(5.9)	\$1,220	(18.0)
St Luke's	7	\$26,450	(41.0)	\$3,779	9.6
St Maria Goretti Kindergarten	22	\$67,467	(6.3)	\$3,067	23.3
St. Mark's Methodist	22	\$19,835	(0.5)	\$902	(50.2)
St. Mark's Presbyterian Kindergarten	15	\$25,575	143.6	\$1,705	(51.3)
St. Mary-Basha Catholic School	411	\$512,358	14.7	\$1,247	(4.8)
St Mary's High School	820	\$1,518,665	(2.1)	\$1,852	(26.2)
St Matthew School	179	\$230,310	3.2	\$1,287	(53.9)
St Maximillian Mary Kolbe School	43	\$84,456	5.1	\$1,964	(2.2)
St Michael's Indian School	256	\$206,709	(6.9)	\$807	(36.0)
St Michael's Parish Day School	160	\$295,764	(40.3)	\$1,849	(35.0)
St Paul's Preparatory Academy	9	\$151,277	(17.7)	\$16,809	375.6
St Peter Mission School	132	\$200,285	0.2	\$1,517	53.4
St Theresa Catholic School	204	\$368,328	5.3	\$1,806	72.3
St Thomas Aquinas	123	\$352,427	(5.5)	\$2,865	73.5
St Thomas Lutheran School	8	\$8,683	(79.7)	\$1,085	(54.3)
St Thomas the Apostle School	164	\$317,799	(13.4)	\$1,938	107.9
St Timothy's Catholic Academy	108	\$235,883	(15.3)	\$2,184	40.5
St Vincent de Paul School	282	\$322,535	0.5	\$1,144	(28.0)
Summit School of Ahwatukee	70	\$170,588	(30.1)	\$2,437	(23.1)
Sun & Shield Christian Academy	74	\$61,756	(7.1)	\$835	(0.7)
Sun Valley Indian School	16	\$13,013	(18.6)	\$813	(38.5)
Sunrise Montessori School	21	\$50,882	12.1	\$2,423	6.7
Surrey Garden Christian School	1	\$450	(99.9)	\$450	(78.5)
Tanque Verde Lutheran Kindergarten	25	\$72,357	15.1	\$2,894	10.5
Tempe Montessori School	29	\$86,758	11.7	\$2,992	34.8
Tesseract School	78	\$229,598	309.2	\$2,944	(10.8)
The Caepe School	21	\$23,635	330.5	\$1,125	23.0
The Family School	23	\$88,621	(31.6)	\$3,853	4.1
The Learning Pod	3	\$2,564	(69.5)	\$855	(49.1)
Thunderbird Adventist Academy	116	\$202,236	17.4	\$1,743	111.5
Thunderbird Christian Elementary	76	\$76,864	32.5	\$1,011	55.1
Tree of Life Christian School	9	\$20,990	508.4	\$2,332	305.6
Tri-City Christian Academy	211	\$307,962	8.6	\$1,460	(5.3)
Trinity Christian School (Chino Vall)	14	\$34,388	(84.5)	\$2,456	56.5

**APPENDIX IV
NUMBER AND AMOUNT OF SCHOLARSHIPS RECEIVED BY SCHOOL**

School	# of Scholarships	Scholarship \$	% chg from 2008	Avg. Scholarship	% chg from 2008
Trinity Christian School (Mesa)	15	\$19,034	(21.7)	\$1,269	4.4
Trinity Christian School (Prescott)	132	\$201,196	n/a	\$1,524	n/a
Trinity Lutheran	177	\$294,692	7.9	\$1,665	23.2
Trinity Pre-school & Kindergarten	10	\$18,603	18.4	\$1,860	6.5
Trinity United Methodist Kindergarten	16	\$21,171	(27.4)	\$1,323	(41.0)
Tucson Community School	25	\$33,325	(15.1)	\$1,333	(4.9)
Tucson Hebrew Academy	94	\$531,433	(19.4)	\$5,654	(15.1)
Tucson Waldorf School	63	\$145,207	333.6	\$2,305	(8.5)
Turning Point	8	\$8,823	(89.2)	\$1,103	(58.2)
Valley Baptist School	7	\$2,300	(52.1)	\$329	(52.0)
Valley Christian High School	327	\$1,135,929	(4.9)	\$3,474	1.3
Valley Classical Christian School	73	\$119,201	(25.8)	\$1,633	(2.4)
Valley Lutheran High School	222	\$335,692	26.7	\$1,512	(3.6)
Verde Valley Adventist School	15	\$6,016	(42.3)	\$401	100.5
Verde Valley Christian School (Cottonwood)	109	\$139,993	(4.9)	\$1,284	(4.0)
Verde Valley School (Sedona)	20	\$84,445	12.7	\$4,222	12.6
Veritas Christian Community School	89	\$138,424	(5.0)	\$1,555	(20.0)
Victorious Preschool & Kindergarten	4	\$4,650	n/a	\$1,163	n/a
Ville de Marie Academy	67	\$83,171	(29.0)	\$1,241	3.8
Vision Christian Academy	21	\$19,871	5.7	\$946	(4.3)
West Valley Adventist School	2	\$1,100	(92.0)	\$550	52.4
Western Hills Baptist School	1	\$450	n/a	\$450	n/a
White Mountain Montessori	13	\$23,270	147.3	\$1,790	71.1
Wickenburg Christian Academy	39	\$59,492	(7.6)	\$1,525	11.3
Wings on Words	6	\$7,083	687.0	\$1,181	31.2
Word of Life Early Learning Center	3	\$7,157	(0.9)	\$2,386	65.1
Xavier College Preparatory High	489	\$1,090,524	14.6	\$2,230	(22.9)
Yuma Adventist School	13	\$14,860	13.4	\$1,143	92.1
Yuma Catholic High School	198	\$378,451	(6.2)	\$1,911	0.9
Yuma Lutheran High School	232	\$241,939	(3.7)	\$1,043	(10.3)

**APPENDIX V
SCHOLARSHIPS BY LOCATION OF PRIVATE SCHOOL**

City/Town	#	\$	% chg from 2008	Avg. Scholarship	% chg from 2008	Rank 2009	Rank 2008
Anthem	113	\$204,074	51.2	\$1,806	12.4	24	30
Apache Junction	2	\$3,496	(38.7)	\$1,748	84.0	27	53
Arizona City	7	\$8,868	118.2	\$1,267	(6.5)	46	40
Avondale	128	\$352,427	(5.5)	\$2,753	66.7	8	27
Bapchule	132	\$200,285	0.2	\$1,517	53.4	39	51
Benson	5	\$2,315	(42.1)	\$463	(42.1)	59	58
Buckeye	49	\$73,324	(10.8)	\$1,496	36.5	41	50
Camp Verde	94	\$95,340	(13.7)	\$1,014	15.6	51	56
Carefree	15	\$66,296	(25.0)	\$4,420	202.1	1	32
Casa Grande	91	\$142,860	(3.7)	\$1,570	(2.7)	34	29
Cave Creek	66	\$81,614	(14.6)	\$1,237	(13.3)	47	33
Chandler	1,688	\$3,454,968	17.8	\$2,047	(7.6)	18	11
Chinle	7	\$1,000	n/a	\$143	n/a	65	
Chino Valley	14	\$34,388	(84.5)	\$2,456	56.5	11	31
Clarkdale	2	\$891	(1.0)	\$445	(1.1)	60	63
Cottonwood	177	\$310,515	(1.0)	\$1,754	23.0	26	34
Douglas	75	\$148,635	96.3	\$1,982	54.5	21	42
Flagstaff	158	\$428,268	(4.1)	\$2,711	49.9	9	22
Florence	4	\$3,238	134.6	\$809	75.9	56	62
Fort Mohave	12	\$19,341	17.9	\$1,612	37.5	33	49
Gilbert	653	\$1,308,162	(14.2)	\$2,003	0.1	20	14
Glendale	1,202	\$1,822,088	(12.6)	\$1,516	(11.4)	40	24
Globe	58	\$133,701	11.1	\$2,305	22.5	12	18
Goodyear	252	\$353,893	(31.5)	\$1,404	(16.3)	43	26
Higley	74	\$115,330	593.8	\$1,559	21.9	35	44
Holbrook	46	\$14,217	(24.3)	\$309	34.9	63	65
Kingman	22	\$19,860	(56.1)	\$903	1.8	53	55
Kykotsmovi	71	\$220,805	18.2	\$3,110	33.2	6	8
Lake Havasu City	189	\$264,335	(23.4)	\$1,399	(24.9)	44	19
Laveen	16	\$6,700	17.5	\$419	(26.5)	61	60
Litchfield Park	191	\$318,178	(9.4)	\$1,666	38.1	32	46
Marana	74	\$61,756	(7.1)	\$835	(0.7)	54	57
Maricopa	9	\$10,305	186.3	\$1,145	(4.6)	49	47
Mayer	31	\$125,521	(9.7)	\$4,049	(18.5)	4	1
Mesa	777	\$1,341,795	(0.4)	\$1,727	26.3	28	39
Nogales	193	\$154,314	(3.1)	\$800	24.6	58	59
Oro Valley ¹⁴	220	\$417,440	548.4	\$1,897	(47.0)	22	4
Page	4	\$8,698	(4.6)	\$2,175	(4.5)	16	10
Paradise Valley	183	\$681,462	194.8	\$3,724	1.5	5	3
Parker	14	\$23,978	157.8	\$1,713	84.2	30	54
Patagonia	1	\$4,050	n/a	\$4,050	n/a	3	
Payson	74	\$112,524	(27.5)	\$1,521	(9.8)	38	25
Peoria	120	\$202,875	11.6	\$1,691	(6.9)	31	21
Peridot	65	\$19,708	1026.2	\$303	(82.7)	64	23
Phoenix	8,888	\$17,996,736	(7.3)	\$2,025	(5.5)	19	13
Pinetop-Lakeside	22	\$49,150	(55.7)	\$2,234	2.6	13	12
Prescott	390	\$868,360	20.1	\$2,227	(6.7)	14	7
Queen Creek	114	\$162,762	17.7	\$1,428	11.5	42	43
Rock Point	77	\$200,686	(22.4)	\$2,606	(18.3)	10	5
Safford	23	\$24,833	(31.8)	\$1,080	(8.0)	50	48
Sahuarita	89	\$135,590	97.5	\$1,523	(17.9)	37	20
San Carlos	102	\$285,253	(2.6)	\$2,797	4.1	7	6

¹⁴ Pusch Ridge Christian School was previously mistakenly put into Oro Valley. It should have been in Tucson.

**APPENDIX V
SCHOLARSHIPS BY LOCATION OF PRIVATE SCHOOL**

City/Town	#	\$	% chg from 2008	Avg. Scholarship	% chg from 2008	Rank 2009	Rank 2008
Scottsdale	1,550	\$3,366,638	3.7	\$2,172	12.2	17	16
Sedona	21	\$85,445	14.0	\$4,069	8.6	2	2
Show Low	170	\$374,946	38.3	\$2,206	(3.2)	15	9
Sierra Vista	232	\$398,712	(7.6)	\$1,719	21.1	29	35
Sonoita	10	\$11,730	(20.7)	\$1,173	(28.6)	48	28
St. Michael	256	\$206,709	(6.9)	\$807	(36.0)	57	45
Sun Valley	16	\$13,013	(18.0)	\$813	(38.5)	55	41
Surprise	14	\$24,472	15.7	\$1,748	24.0	27	36
Tempe	1,310	\$2,343,973	(20.8)	\$1,789	(10.0)	25	15
Tucson	6,029	\$10,938,705	(6.5)	\$1,814	(4.9)	23	17
Whiteriver	90	\$35,153	(23.9)	\$391	(28.1)	62	61
Wickenburg	39	\$59,492	(7.6)	\$1,525	11.3	36	38
Willcox	24	\$24,052	(27.3)	\$1,002	3.0	52	52
Yuma	812	\$1,104,386	1.1	\$1,360	(1.4)	45	37

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CORPORATE INCOME AND INSURANCE PREMIUM TAX CREDITS FOR CONTRIBUTIONS TO SCHOOL TUITION ORGANIZATIONS

REPORTING FOR 2009

The corporate income tax credit and insurance premium tax credit for contributions to school tuition organizations is governed by A.R.S. § 43-1183 and A.R.S. § 20-224-06. (This report does not cover the corporate income and insurance premium tax credits for scholarships for disabled/displaced students, A.R.S. § 43-1184 and § 20-224.07.) School tuition organizations (STOs) participating in the tax credit programs must report the following information to the Arizona Department of Revenue by June 30:

1. The name, address and contact name for the STO.
2. The number of contributions received in the previous calendar year.
3. The dollar amount of contributions received in the previous calendar year.
4. The number of children awarded scholarships or grants during the previous calendar year.
5. The dollar amount of scholarships and grants awarded during the previous calendar year.
6. The name and address of each school receiving the scholarships or grant money, along with the number and dollar amount of scholarships or grants provided to each school.
7. Verification that an independent review of financial statements according to generally accepted accounting principals (GAAP) was completed by a certified public accountant for the previous calendar year.

The Arizona Department of Revenue was aware of 53 STOs operating in Arizona in 2009. Thirteen of these STOs received donations in the corporate income and insurance premium tuition tax credit program in 2009.¹

¹ More restrictive requirements for scholarships recipients of corporate tuition tax credit money and the CPA review may have caused limited participation.

DONATIONS BY CALENDAR YEAR

In calendar year 2009, \$7,285,284 was donated by 74 corporations² to 17 STOs. Corporate donations ranged from \$500 to over \$1 million. The range of donations made to an STO are shown below:

Donation Size	#	Donation Size	#
\$1,000 or less	13	\$50,000 to \$99,999	7
\$1,001 to \$4,999	12	\$100,000 to \$249,999	5
\$5,000 to \$9,999	5	\$250,000 to \$499,999	7
\$10,000 to \$24,999	12	\$500,000 and over	4
\$25,000 to \$49,999	9		

The Catholic Tuition Organization of the Diocese of Phoenix received the most donations, 34, for a total of \$1,666,627. Six STOs received only one donation. The following table shows the number and amount of donations received by each STO in 2009. Appendix I, at the end of this report, shows donations to all corporations for calendar years 2007, 2008 and 2009.

Corporate Donations Received in CY2009

School Tuition Organization	# of Donors	Total Donations
Arizona Corporate Scholarship Fund	2	\$26,000
Arizona Episcopal Schools Foundation	1	\$25,000
Arizona Independent Schools Scholarship Foundation	3	\$965,053
Arizona Private Education Scholarship Fund	1	\$10,000
Arizona School Choice Trust	3	\$570,000
Brophy Community Foundation	6	\$555,000
Catholic Tuition Organization of the Diocese of Phoenix	34 ³	\$1,666,627
Catholic Tuition Support Organization of the Diocese of Tucson	21 ⁴	\$1,445,604
Cheder Scholarship Organization	1	\$25,000
Children’s Scholarship Network of Arizona	2	\$155,000
Christian Scholarship Foundation	1	\$10,000
Flagstaff Scholarship Fund	1	\$10,000
Institute for Better Education	5 ⁵	\$423,000

² There were actually 103 donations. Fourteen corporations donated to multiple STOs or multiple times to one STO.

³ There were 35 approved donations by 34 donors.

⁴ There were 27 approved donations by 21 donors.

School Tuition Organization	# of Donors	Total Donations
Northern Arizona Christian School Scholarship Fund	1	\$60,000
School Choice Arizona	5	\$1,164,000
School Tuition Organization of Yuma	3	\$16,500
Tuition Organization for Private Schools	3	\$158,500

Effective in 2009, insurance companies were allowed to participate in this program. Insurance companies do not pay corporate income tax; instead they are allowed an insurance premium tax credit. Four insurance companies participated in the program in calendar year 2009, donating \$325,000.

SCHOLARSHIPS

Corporate tax and insurance premium tax credit scholarships are subject to strict guidelines, unlike awards of individual income tax credit scholarship money. Recipients of corporate scholarships must meet the following guidelines:

1. Family income cannot exceed 185% of the income limit required to qualify a child for reduced price lunches under the national school lunch and child nutrition acts. (Maximum annual income of \$75,467 for a family of four for 2009.)
2. The student receiving the scholarship must meet one of the following:
 - a. Attended a governmental primary or secondary school full-time for at least the first 100 days of the prior fiscal year and then transferred to a qualified private school.
 - b. Enroll in a qualified private school in a kindergarten program.
 - c. Received a scholarship under one of the two previous guidelines and continues to attend a qualified private school in a subsequent year.
3. In 2009, a school tuition organization cannot issue a scholarship in an amount that exceeds:
 - a. \$4,500 for students in kindergarten through grade 8
 - b. \$5,800 for students in grades 9 through 12.

Nineteen STOs reported scholarships awarded in 2009. These STOs reported 3,652 scholarships totaling \$7,881,787. Two STOs, Arizona Private Education Scholarship Fund and Maricopa County Schoolhouse

⁵ There were 8 approved donations by 5 donors.

Foundation, reported that they did not pay out any scholarships in the calendar year. Shown below is the number of schools receiving scholarships from each STO.

Corporate Scholarships In Calendar Year 2009

School Tuition Organization	# of Recipients	# of schools	Scholarship Amount	Average
Arizona Corporate Scholarship Fund	10	4	\$11,659	\$1,165.90
Arizona Episcopal Schools Foundation	63	2	\$186,000	\$2,952-38
Arizona Independent Schools Scholarship Foundation	18	2	\$92,700	\$5,150.00
Arizona School Choice Trust	496	87	\$1,222,782	\$2,465.29
Brophy Community Foundation	260	20	\$606,675	\$2,333.37
Catholic Tuition Organization of the Diocese of Phoenix	1,181	39	\$1,353,525	\$1,146.08
Catholic Tuition Support Organization - Diocese of Tucson	727	24	\$2,078,708	\$2,855.17
Cheder Scholarship Organization	16	2	\$71,908	\$4,494.25
Children's Scholarship Network of Arizona	92	2	\$197,638	\$2,148.24
Christian Scholarship Foundation	13	2	\$26,341	\$2,026.23
Christian Scholarship Fund of Arizona	3	1	\$6,000	\$2,000.00
Cochise Christian School Tuition Organization	20	1	\$48,930	\$2,446.50
Flagstaff Scholarship Fund	119	3	\$429,928	\$3,612.84
Institute for Better Education	111	17	\$213,893	\$1,926.96
Jewish Tuition Organization	23	4	\$99,792	\$4,338.78
Northern Arizona Christian School Scholarship Fund	27	1	\$59,317	\$2,196.93
School Choice Arizona	351	50	\$955,690	\$2,722.76
School Tuition Association of Yuma	43	4	\$20,250	\$470.93
Tuition Organization for Private Schools	79	17	\$203,053	\$2,570.29
TOTAL	3,652		\$7,881,787	\$2,158.21

Appendix II, at the end of this report, shows scholarships paid by all STOs for calendar years 2008 and 2009.

As can be seen in the table above, the Catholic Tuition Organization of the Diocese of Phoenix provided scholarships to 1,181 recipients. Three STOs, Christian Scholarship Fund of Arizona, Cochise Christian School Tuition Organization and Northern Arizona Christian School Scholarship Fund, provided scholarships to only one school. Arizona Private Education Scholarship Fund received their corporate donation late in the calendar year and did not fund any scholarships. Maricopa County Schoolhouse Foundation did not fund any scholarships but had corporate money available. Scholarship money went to 169 schools in

2009, as compared with 176 schools in 2008. Appendix III, at the end of this report, shows all schools receiving scholarships out of the corporate income and insurance premium tax credit donations

CPA REVIEW

STOs that participate in soliciting corporate contributions are subject to a CPA review that is not required with the individual contributions. On the form on which STOs report the statutorily-required information, there is a place for a certified public accountant to sign, indicating that the required review took place.

The CPA review was reported as complete by most STOs. The remaining STOs reported that their CPA review was in progress or pending. Shaded squares indicate no participation in that year.

School Tuition Organization	2009 CPA Review Complete	2008 CPA Review Complete	2007 CPA Review Complete	2006 CPA Review Complete
Arizona Corporate Scholarship Fund				
Arizona Episcopal Schools Foundation	X	X	X	X
Arizona Independent Schools Scholarship Foundation				
Arizona Private Education Scholarship Fund	X		X	
Arizona School Choice Trust	X	X	X	X
Brophy Community Foundation	X	X	X	X
Catholic Tuition Organization of the Diocese of Phoenix	X	X	X	X
Catholic Tuition Support Organization of the Diocese of Tucson	X	X	X	X
Cheder Scholarship Organization	X	X	X	X
Children's Scholarship Network of Arizona	X	X		
Christian Scholarship Foundation	X	X	X	X
Christian Scholarship Fund of Arizona		X	X	
Flagstaff Scholarship Fund	X	X	X	X
Institute for Better Education	X	X	X	X
Jewish Tuition Organization				
Northern Arizona Christian School Scholarship Fund	X		X	
School Choice Arizona	X	X	X	X
School Tuition Organization of Yuma	X	X	X	X
Tuition Organization for Private Schools	X	X	X	X

Failure to submit a report signed by a CPA results in the inability to receive corporate donations under this program.

DONATIONS BY FISCAL YEAR

Donations to STOs to receive the corporate income tax or insurance premium tax credit are limited by statute. Statutory limitations are by fiscal year. For fiscal year 2007, the limitation was \$10 million. This limitation increases 20% per year⁶.

The following table shows the amount approved in each fiscal year as opposed to the amount received. It also divides the fiscal year donations into the calendar years in which they were received. Of the \$17.28 million limitation for fiscal year 2010, \$8.12 million was approved and almost \$8.10 million was actually donated.

	FY2007	FY2008	FY2009	FY2010
Statutory Limitation	\$10,000,000	\$12,000,000	\$14,400,000	\$17,280,000
# of corps	108	73	98	63
\$ approved	\$9,740,800	\$12,116,000	\$10,816,006	\$8,121,508
\$ received	\$9,535,800	\$11,996,000 ⁷	\$10,494,506	\$8,100,008
Donated in CY2006	\$7,260,800			
Donated in CY2007	\$2,275,000	\$11,983,000		
Donated in CY2008		\$13,000	\$9,109,121	
Donated in CY2009			\$1,385,385	\$5,898,899
Donated in CY2010				\$2,201,109

In fiscal year 2010, five insurance companies participated in the school tuition organization program, donating \$628,833.

⁶ House Bill 2288, Chapter 168, was signed into law in the first regular session 2009. This legislation removed the original sunset date of June 30, 2011 and allows the credit limitation to continue to grow by 20% annually. It also extended the credit to the insurance premium tax.

⁷ The entire \$12 million was approved in the fiscal year. Two corporations, donating \$4,000, asked for a refund after the fiscal year ended when it became clear to them that the program does not work for S corporations that pass their tax liability through to the shareholders.

Appendix IV, at the end of this report, provides detail by STO for fiscal year 2010.

**APPENDIX I
SCHOOL TUITION ORGANIZATIONS RECEIVING CORPORATE
DONATIONS BY CALENDAR YEAR**

	CY2008			CY2009		
	# of donors	\$	% change	# of donors	\$	% change
Arizona Corporate Scholarship Fund				2	\$26,000	n/a
Arizona Episcopal Schools Foundation	1	\$200,000	(11.1)	1	\$25,000	(87.5)
Arizona Independent Schools Scholarship Foundation				3	\$965,053	n/a
Arizona Private Education Scholarship Fund				1	\$10,000	n/a
Arizona School Choice Trust	4	\$802,000	(61.8)	3	\$570,000	(28.9)
Brophy Community Foundation	11	\$942,200	(68.6)	6	\$555,000	(41.1)
Catholic Tuition Organization of the Diocese of Phoenix	20	\$1,239,000	(48.8)	34	\$1,666,627	34.5
Catholic Tuition Support Organization of the Diocese of Tucson	27	\$2,884,321	19.9	21	\$1,445,604	(49.9)
Cheder Scholarship Organization	1	\$200,000	(11.1)	1	\$25,000	(87.5)
Children's Scholarship Network of Arizona	2	\$175,000	n/a	2	\$155,000	(11.4)
Christian Scholarship Foundation	2	\$30,000	n/a	1	\$10,000	(66.7)
Christian Scholarship Fund of Arizona	1	\$25,000	0.0			
Flagstaff Scholarship Fund	2	\$1,012,000	289.2	1	\$10,000	(99.0)
Institute for Better Education	9	\$298,000	29.6	5	\$423,000	41.9
Jewish Tuition Organization	3	\$110,600	342.4			
Northern Arizona Christian School Scholarship Foundation				1	\$60,000	n/a
School Choice Arizona	7	\$728,000	(77.3)	5	\$1,164,000	59.9
School Tuition Association of Yuma	2	\$19,000	(53.2)	3	\$16,500	(13.2)
Tuition Organization for Private Schools	4	\$457,000	91.4	3	\$158,500	(65.3)
TOTAL	96	\$9,122,121	(36.0)	93	\$7,285,284	(20.1)

**APPENDIX II
SCHOLARSHIPS PAID BY SCHOOL TUITION ORGANIZATIONS
RECEIVING CORPORATE DONATIONS⁸**

	CY2008		CY2009	
	#	\$	#	\$
Arizona Corporate Scholarship Fund	2	\$4,625	10	\$11,659
Arizona Episcopal Schools Foundation	51	\$225,000	63	\$186,000
Arizona Independent Schools Scholarship Foundation			18	\$92,700
Arizona School Choice Trust	505	\$1,061,721	496	\$1,222,782
Brophy Community Foundation	176	\$285,150	260	\$606,675
Catholic Tuition Organization of the Diocese of Phoenix	1,050	\$2,808,694	1,181	\$1,353,525
Catholic Tuition Support Organization of the Diocese of Tucson	494	\$1,479,654	727	\$2,075,708
Cheder Scholarship Organization	18	\$67,670	16	\$71,908
Children's Scholarship Network of Arizona	28	\$125,800	92	\$197,638
Christian Scholarship Foundation	0	\$0	13	\$26,341
Christian Scholarship Fund of Arizona	10	\$27,028	3	\$6,000
Cochise Christian School Tuition Organization	9	\$26,050	20	\$48,930
Flagstaff Scholarship Fund	75	\$245,350	119	\$429,928
Institute for Better Education	75	\$218,739	111	\$213,893
Jewish Tuition Organization	6	\$22,500	23	\$99,792
Maricopa County Schoolhouse Foundation	6	\$29,663	0	\$0
Northern Arizona Christian School Scholarship Foundation	6	\$10,000	27	\$59,317
School Choice Arizona	353	\$717,637	351	\$955,690
School Tuition Association of Yuma	39	\$34,527	43	\$20,250
Tuition Organization for Private Schools	63	\$122,442	79	\$203,053
TOTAL	2,967	\$7,516,750	3,652	\$7,881,787

⁸ Shaded areas indicate the STO did not participate in that calendar year.

**APPENDIX III
NUMBER AND AMOUNT OF SCHOLARSHIPS RECEIVED BY
SCHOOL**

	# of STOs	# of scholarships	Total scholarship \$	average
91 st Psalm Christian School	2	39	\$79,418	\$2,036.36
Abbie Loveland Tuller School	1	23	\$94,000	\$4,086.96
All Saints Episcopal Day School	2	2	\$6,000	\$3,000.00
All Saints School	1	28	\$68,800	\$2,457.14
Annunciation Catholic School	1	2	\$1,000	\$500.00
Apostolic Faith Center Christian Academy	1	2	\$2,813	\$1,406.25
Arizona Cultural Academy	1	18	\$39,208	\$2,178.20
Arizona Lutheran Academy	1	5	\$11,160	\$2,232.00
Arrowhead Christian Academy	3	42	\$77,518	\$1,845.67
Atonement Lutheran School	2	7	\$6,430	\$918.57
Bethany Christian School (Lake Havasu)	1	1	\$3,000	\$3,000.00
Bethany Christian School (Tempe)	1	1	\$4,000	\$4,000.00
Bios Christian Academy	1	2	\$4,960	\$2,480.00
Blessed Sacrament Kindergarten	1	2	\$10	\$10.00
Bourgade High School	2	43	\$77,185	\$1,795.00
Brophy College Preparatory	2	70	\$386,700	\$5,524.29
Calvary Baptist School	1	5	\$2,500	\$500.00
Calvary Chapel Christian	1	18	\$37,190	\$2,066.11
Calvary Christian Academy	2	33	\$52,060	\$1,577.58
Calvary Christian School	2	6	\$9,000	\$1,500.00
Carden Christian Academy Central	2	3	\$5,460	\$1,820.00
Casas Christian School	2	18	\$24,144	\$1,341.33
Chapel in the Hills School	1	4	\$7,068	\$1,767.06
Christ Lutheran School	1	10	\$8,500	\$850.00
Christ the King Catholic School	2	16	\$739	\$46.19
Christ the Redeemer Lutheran School	2	3	\$4,958	\$1,652.67
Christian Academy of Prescott	1	3	\$5,697	\$1,899.00
Christ's Greenfield Lutheran School	1	8	\$16,910	\$2,113.75
Congregation Anshei Israel Esther B. Feldman Kindergarten	1	2	\$8,908	\$4,454.00
Cornerstone Christian Academy	2	12	\$34,196	\$2,849.66
Cross of Christ Christian School	1	4	\$9,000	\$2,250.00
Desert Christian Schools	3	40	\$88,581	\$2,214.53
Dobson Montessori School	1	2	\$7,000	\$3,500.00
East Valley Jewish Day School	2	4	\$11,765	\$2,941.25
Emmanuel Christian Academy	1	5	\$3,975	\$795.00

**APPENDIX III
NUMBER AND AMOUNT OF SCHOLARSHIPS RECEIVED BY
SCHOOL**

	# of STOs	# of scholarships	Total scholarship \$	average
Faith Christian School	1	2	\$3,920	\$1,960.00
Faith Community Academy	3	11	\$14,592	\$1,326.55
Firm Foundation Christian School	1	1	\$1,425	\$1,425.00
First Southern School	1	3	\$6,000	\$2,000.00
Flagstaff Community Christian	1	92	\$409,128	\$4,447.04
Freedom Christian Academy	2	39	\$82,690	\$2,120.26
Gateway Baptist Academy	1	5	\$5,940	\$1,188.00
Gethsemane Lutheran School	1	1	\$1,180	\$1,180.00
Gilbert Christian Schools	2	8	\$25,040	\$3,130.00
Glendale Christian Academy	1	6	\$12,000	\$2,000.00
Glenview Adventist School	1	1	\$1,875	\$1,875.00
Gospel Light Christian Academy	1	1	\$600	\$600.00
Grace Community Christian School	2	2	\$4,470	\$2,235.00
Grace Fellowship Academy	2	4	\$9,779	\$2,444.75
Grace Lutheran	1	1	\$1,470	\$1,470.00
Graysmark Academy	1	1	\$2,000	\$2,000.00
Guiding Light Christian Education	1	3	\$7,350	\$2,450.00
Holy Angels School	1	9	\$26,400	\$2,933.33
Hopi Mission School	1	16	\$10,800	\$675.00
Imago Dei Middle School	1	10	\$52,816	\$5,281.60
Immaculate Conception School	2	39	\$45,475	\$1,166.03
Immaculate Heart Preparatory	1	27	\$91,300	\$3,381.48
International School of Arizona	1	1	\$4,500	\$4,500.00
International School of Tucson	1	1	\$450	\$450.00
Jess Schwartz College Preparatory	1	4	\$18,000	\$4,500.00
Joy Community Christian School	2	66	\$282,182	\$4,275.48
King David School	1	7	\$12,521	\$1,788.76
Lamb's Gate Kindergarten	1	1	\$2,000	\$2,000.00
Loretto School	1	22	\$59,400	\$2,700.00
Lourdes Catholic School	1	16	\$30,900	\$1,931.25
Millenium Worldwide Academy	1	21	\$61,125	\$2,910.71
Montessori International School	1	1	\$1,700	\$1,700.00
Most Holy Trinity Catholic School	2	47	\$50,295	\$1,070.11
Mountain Christian School	2	25	\$54,180	\$2,167.20
Mt. Calvary Lutheran School	1	11	\$10,000	\$909.09
Navajo Evangelical Lutheran Mission	1	16	\$29,253	\$1,828.29
New Vistas Academy	1	4	\$9,643	\$2,410.81

**APPENDIX III
NUMBER AND AMOUNT OF SCHOLARSHIPS RECEIVED BY
SCHOOL**

	# of STOs	# of scholarships	Total scholarship \$	average
Nogales Christian Academy	1	7	\$7,500	\$1,071.43
Northwest Christian School	3	14	\$42,416	\$3,029.71
Notre Dame Preparatory	1	5	\$18,115	\$3,623.00
Our Lady of Guadalupe	1	4	\$20	\$5.00
Our Lady of Joy	1	2	\$10	\$5.00
Our Lady of Mount Carmel	2	50	\$31,765	\$635.30
Our Lady of Perpetual Help (Glendale)	3	67	\$80,080	\$1,195.22
Our Lady of Perpetual Help (Scottsdale)	2	23	\$26,141	\$1,136.57
Our Lady of Sorrows Academy	1	17	\$25,725	\$1,513.24
Our Mother of Sorrows School	2	44	\$71,316	\$1,550.35
Our Savior Lutheran School	1	3	\$3,000	\$1,000.00
Page Christian School	1	1	\$1,470	\$1,470.00
Paradise Valley Christian School	4	17	\$47,190	\$2,775.88
Pardes Jewish Day School	2	4	\$13,230	\$3,307.50
Parker Apostolic Christian School	1	3	\$3,600	\$1,199.83
Payson Community Christian	1	7	\$17,880	\$2,554.29
Phoenix Christian Academy K- 8	2	3	\$4,275	\$1,425.00
Phoenix Christian Academy Unified	1	12	\$35,430	\$2,952.50
Phoenix Christian Academy West	2	4	\$8,254	\$2,063.50
Phoenix Christian Unified Schools	2	10	\$19,216	\$1,921.60
Phoenix Country Day School	2	14	\$67,300	\$4,807.14
Phoenix Hebrew Academy	1	15	\$65,400	\$4,360.00
Phoenix Metro Islamic School	1	56	\$207,000	\$3,696.43
Pope John XXII School	1	13	\$11,765	\$905.00
Precious Lamb Christian School	2	8	\$2,000	\$250.00
Providence Classical School	2	2	\$4,534	\$2,267.00
Pusch Ridge Christian Academy	3	17	\$41,612	\$2,447.76
Queen of Peace School	2	23	\$31,349	\$1,363.00
Redeemer Christian Academy	1	2	\$3,223	\$1,611.50
River of Life Christian School	1	32	\$6,000	\$187.50
Sacred Heart School (Nogales)	1	11	\$29,700	\$2,700.00
Sacred Heart School (Prescott)	1	30	\$99,530	\$2,327.67
Saguaro Hills Christian School	1	4	\$8,000	\$2,000.00
Sahuarita Christian Academy	2	58	\$77,950	\$1,343.97
Salpointe Catholic High School	1	74	\$294,300	\$3,977.03
San Francisco de Asis	1	19	\$44,580	\$2,346.32

**APPENDIX III
NUMBER AND AMOUNT OF SCHOLARSHIPS RECEIVED BY
SCHOOL**

	# of STOs	# of scholarships	Total scholarship \$	average
San Miguel Catholic High School	2	193	\$545,974	\$2,828.88
San Xavier Mission School	1	11	\$41,519	\$3,774.44
Santa Cruz School	1	53	\$55,020	\$1,038.11
Satori School	1	1	\$2,531	\$2,531.25
Scottsdale Christian Academy	3	16	\$44,500	\$2,781.25
Seton Catholic High School	1	18	\$33,650	\$1,869.44
Shalom Montessori School	1	8	\$28,000	\$3,500.00
Southwest Christian Academy	2	3	\$7,500	\$2,500.00
Southwestern Christian School	2	13	\$9,550	\$734.62
SS. Peter and Paul School	2	26	\$58,400	\$2,515.91
SS. Simon and Jude School	5	83	\$96,724	\$1,165.35
St. Agnes School	3	64	\$69,629	\$1,087.95
St. Ambrose Catholic School	3	30	\$96,610	\$3,220.33
St. Andrews Kindergarten	1	1	\$1,125	\$1,125.00
St. Anthony School (Casa Grande)	1	14	\$25,680	\$1,834.29
St. Anthony Catholic School (Show Low)	1	19	\$36,050	\$1,897.37
St. Augustine Catholic High	1	46	\$253,283	\$5,506.16
St. Catherine of Siena School	2	56	\$75,740	\$1,352.50
St. Charles Apache School	1	13	\$51,375	\$3,951.92
St. Cyril School	1	22	\$81,340	\$3,697.27
St. Daniel the Prophet School	1	10	\$50	\$5.00
St. Elizabeth Ann Seton School	1	26	\$39,682	\$1,526.23
St. Francis School (Yuma)	1	13	\$38,756	\$2,981.23
St. Francis Xavier School	2	50	\$57,440	\$1,148.80
St. Gregory College Preparatory	1	5	\$26,400	\$5,280.00
St. Gregory School	3	64	\$45,915	\$717.42
St. Jerome School	4	65	\$129,756	\$1,996.25
St. John Bosco School	2	24	\$24,930	\$1,038.75
St. John the Evangelist	2	35	\$65,179	\$1,862.26
St. John Vianney School	3	41	\$69,428	\$1,693.37
St. Joseph Catholic School (Cottonwood)	2	27	\$95,585	\$3,540.19
St. Joseph Catholic School (Tucson)	3	29	\$77,700	\$2,679.31
St. Louis the King School	3	135	\$154,990	\$1,148.07
St. Maria Goretti Kindergarten	1	2	\$10	\$5.00
St. Mark's Methodist School	1	2	\$1,700	\$850.00
St. Mark's Presbyterian Pre-School and Kindergarten	1	3	\$6,238	\$2,079.17
St. Mary Basha School	2	26	\$18,010	\$692.69
St. Mary's Catholic High School	3	142	\$266,284	\$1,875.24

**APPENDIX III
NUMBER AND AMOUNT OF SCHOLARSHIPS RECEIVED BY
SCHOOL**

	# of STOs	# of scholarships	Total scholarship \$	average
St. Matthew School	2	72	\$68,030	\$944.86
St. Maximilian Kolbe School	1	3	\$7,200	\$2,400.00
St. Michael Indian School	3	87	\$58,425	\$671.55
St. Michael's Parish Day School	1	40	\$92,000	\$2,300.00
St. Peter Mission School	1	13	\$15,275	\$1,175.00
St. Theresa School	3	21	\$23,425	\$1,115.48
St. Thomas Aquinas School	3	18	\$2,900	\$161.11
St. Thomas the Apostle School	1	27	\$24,690	\$914.44
St. Timothy School	1	24	\$120	\$5.00
St. Vincent de Paul School	3	81	\$77,700	\$959.26
Sun & Shield Christian Academy	1	2	\$990	\$495.00
Sun Valley Indian School	2	5	\$13,100	\$2,620.00
Tempe Montessori	1	2	\$3,050	\$1,525.00
The Caepe School	1	7	\$57,800	\$8,257.14 ⁹
The Palms Christian School	1	1	\$1,470	\$1,470.00
Tri-City Christian Academy	2	18	\$39,180	\$2,176.67
Trinity Christian School	3	25	\$45,982	\$1,839.28
Trinity Lutheran School	1	1	\$1,375	\$1,375.00
Trinity United Methodist Pre-School and Kindergarten	1	1	\$2,672	\$2,672.00
Tucson Community School	1	1	\$3,500	\$3,500.00
Tucson Hebrew Academy	1	14	\$63,000	\$4,500.00
Tucson Waldorf School	1	4	\$7,000	\$1,750.00
Turning Point School	1	1	\$3,500	\$3,500.00
Valley Christian High School	2	26	\$95,500	\$3,673.08
Valley Classical Christian Academy	1	1	\$3,500	\$3,500.00
Verde Valley Christian School	2	28	\$60,787	\$2,170.96
Veritas Community Christian School	3	19	\$47,180	\$2,483.16
Vision Christian Academy	2	5	\$10,925	\$2,185.00
Wickenburg Christian Academy	2	10	\$19,555	\$1,955.50
Word International Christian School	1	1	\$2,900	\$2,900.00
Xavier College Preparatory	2	36	\$131,234	\$3,645.39
Yuma Catholic High School	1	25	\$85,395	\$3,415.80
Yuma Lutheran School	1	24	\$10,750	\$447.92

⁹This average amount is greater than the allowable scholarship because it represents scholarships paid for two different school years.

**APPENDIX IV
DONATIONS BY SCHOOL TUITION ORGANIZATION IN FY2010**

	# of corps	\$ approved	\$ received	received CY2009	received CY2010
Arizona Episcopal Schools Foundation	2	\$26,000	\$25,500	\$25,000	\$500
Arizona Independent Schools Scholarship Foundation	3	\$965,053	\$965,053	\$965,053	\$0
Arizona Private Education Scholarship Fund	1	\$10,000	\$10,000	\$10,000	\$0
Arizona School Choice Trust	2	\$150,000	\$150,000	\$0	\$150,000
Brophy Community Foundation	2	\$309,000	\$309,000	\$300,000	\$9,000
Catholic Tuition Organization of the Diocese of Phoenix	25	\$1,889,732	\$1,889,732	\$1,444,920	\$444,812
Catholic Tuition Support Organization of the Diocese of Tucson	23	\$2,510,390	\$2,492,390	\$1,379,426	\$1,112,964
Cheder Scholarship Organization	1	\$25,000	\$25,000	\$25,000	\$0
Children's Scholarship Network of Arizona	1	\$125,000	\$125,000	\$125,000	\$0
Flagstaff Scholarship Fund	1	\$10,000	\$10,000	\$10,000	\$0
Institute for Better Education	6	\$501,833	\$501,833	\$323,000	\$178,833
School Choice Arizona	5	\$1,359,000	\$1,359,000	\$1,134,000	\$225,000
School Tuition Association of Yuma	1	\$30,000	\$30,000	\$0	\$30,000
Tuition Organization for Private Schools	4	\$210,500	\$207,500	\$157,500	\$50,000
TOTAL	128	\$8,121,508	\$8,100,008	\$5,898,899	\$2,201,109

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**CORPORATE INCOME AND INSURANCE PREMIUM TAX
CREDITS FOR CONTRIBUTIONS TO SCHOOL TUITION
ORGANIZATIONS FOR SCHOLARSHIPS FOR
DISABLED/DISPLACED STUDENTS**

REPORTING FOR 2009

The corporate income tax credit and insurance premium tax credit for contributions to school tuition organizations for scholarships for disabled/displaced students, is governed by A.R.S. § 43-1184 and § 20-224.07. School tuition organizations (STOs) participating in the tax credit programs must report the following information to the Arizona Department of Revenue by June 30:

1. The name, address and contact name for the STO.
2. The number of contributions received in the previous calendar year.
3. The dollar amount of contributions received in the previous calendar year.
4. The number of children awarded scholarships or grants during the previous calendar year.
5. The dollar amount of scholarships and grants awarded during the previous calendar year.
6. The name and address of each school receiving the scholarships or grant money, along with the number and dollar amount of scholarships or grants provided to each school.
7. Verification that an independent review of financial statements according to generally accepted accounting principles (GAAP) was completed by a certified public accountant for the previous calendar year.

The Arizona Department of Revenue was aware of 53 STOs operating in Arizona in 2009. Four of these STOs received donations in the corporate income and insurance premium tuition tax credit program for disabled/displaced students in 2009.¹

¹ Additional eligibility requirements for disabled/displaced scholarship recipients as well as the CPA review may have caused limited participation.

DONATIONS BY CALENDAR YEAR

In calendar year 2009, \$781,000 was donated by 5 corporations to 4 STOs.² The Tuition Organization for Private Schools received the most donations for a total of \$416,000. Two STOs received only one donation. The following table shows the number and amount of donations received by each STO in 2009.

Corporate Disabled/Displaced Donations Received in CY2009

School Tuition Organization	# of Donors	Total Donations
Arizona School Choice Trust	2	\$90,000
Institute for Better Education	1	\$75,000
New Valley Education Partners	1	\$200,000
Tuition Organization for Private Schools	2	\$416,000

As with the original corporate credit for contributions to school tuition organizations, insurance companies are also allowed to participate in this program. Insurance companies do not pay corporate income tax; instead they are allowed an insurance premium tax credit. Four insurance companies participated in the program in calendar year 2009, donating \$706,000.

Donations to STOs to receive the corporate income tax or insurance premium tax credit are limited by statute. The statutory limitation is by fiscal year and currently capped at \$5 million. The donations reported here for calendar year 2009 are applied against the fiscal year 2010 limitation.

SCHOLARSHIPS

Recipients of disabled/displaced scholarships must meet the following guidelines:

1. The student must have an Arizona individualized education plan (IEP), 504 plan or was placed in the Arizona foster care system.
2. The student receiving the scholarship must meet the following:

² There were a total of 7 donations in CY2009. One company donated to two STOs and one company donated twice to the same STO.

- a. Received a grant or scholarship from the former Arizona Department of Education program in the 2008/09 academic year; or
 - b. Attended a governmental primary or secondary school full-time for at least the first 100 days of the prior fiscal year and then transferred to a qualified private school; or
 - c. Received a scholarship under one of the two previous guidelines and continues to attend a qualified private school in a subsequent year.
3. The amount of the scholarship shall not exceed the lesser of the cost of tuition or 90% of the amount of state aid that would have been computed for the student to attend public school.³

The legislation creating the disabled/displaced credit became effective August 26, 2009. Therefore, the calendar year 2009 donations listed previously were received between August 26, 2009 and December 31, 2009. Given the short time available to receive donations, the legislation allowed STOs to fund disabled/displaced scholarships from donations received through the original corporate STO credit (A.R.S. § 43-1183) for the 2009/2010 academic year.

Students who received scholarships or grants in the 2008/2009 academic year from the disabled and displaced scholarship/grant programs administered by the Arizona Department of Education could receive a scholarship funded by donations made to the original corporate credit program. In doing so, the income restrictions and scholarship amount restrictions set out under the original corporate STO credit are not applicable to the qualified students. This exception exists only for the 2009/2010 academic year. Two STOs, the Catholic Tuition Support Organization for the Diocese of Tucson and the School Tuition Association of Yuma, used original corporate money to award all of their disabled/displaced scholarships in 2009.

Five STOs reported disabled/displaced student scholarships awarded in 2009. These STOs reported 115 scholarships totaling \$625,335. Also shown below is the number of schools receiving scholarships from each STO.

³ For the 2009/2010 academic year, students that received a scholarship/grant in 2008/2009 under the previous program administered by the Arizona Department of Education may receive a scholarship equal to the scholarship/grant amount received in 2008/2009 though limited to the cost of tuition.

**Corporate Disabled/Displaced Student Scholarships
In CY 2009**

School Tuition Organization	# of Scholarships⁴	# of schools	Scholarship Amount	Average
Arizona School Choice Trust	5	4	\$90,000	\$18,000.00
Catholic Tuition Support Organization - Diocese of Tucson	35	10	\$129,338	\$3,695.36
Institute for Better Education	39	18	\$32,939	\$866.82
School Tuition Association of Yuma	3	1	\$750	\$250.00
Tuition Organization for Private Schools	33	9	\$372,309	\$11,282.08
TOTAL	115		\$625,335	\$5,437.69

As can be seen in the table above, the Institute for Better Education provided 39 scholarships. One STO, the School Tuition Association of Yuma, provided scholarships to only one school. New Valley Education Partners had corporate money available but did not fund any scholarships in 2009. Appendix I, at the end of this report, shows all schools receiving scholarships out of the corporate income and insurance premium tax credit donations.

CPA REVIEW

STOs that participate in soliciting corporate contributions are subject to a CPA review. On the form on which STOs report the statutorily-required information, there is a place for a certified public accountant to sign, indicating that the required review took place.

The CPA review was reported as complete by all STOs that received donations for the disabled/displaced scholarship program.

School Tuition Organization	2009 CPA Review Complete
Arizona School Choice Trust	X
Institute for Better Education	X
New Valley Education Partners	X
Tuition Organization for Private Schools	X

Failure to submit a report signed by a CPA results in the inability to receive corporate donations under this program.

⁴ The number of scholarships will include double counting when a student receives scholarships from more than one STO. In CY2009, there were 112 students that received 115 scholarships.

QUALIFIED STUDENTS

In calendar year 2009 there were 509 students eligible to receive a disabled/displaced scholarship.

Until March 25, 2009, the Arizona Department of Education administered the Scholarship for Pupils with Disabilities and the Displaced Pupils Choice Grant programs. Students that received a tuition grant or educational scholarship during the 2008/2009 academic year from the Arizona Department of Education were grandfathered onto the list of eligible students for 2009/2010. The Arizona Department of Education identified 477 students under the old programs that were placed on the qualified student list for the 2009/2010 academic year.

With the new program, students must first apply for eligibility to determine that they meet the qualifications set in statute in order to receive a disabled/displaced scholarship from an STO. The Arizona Department of Revenue maintains the list of qualified disabled/displaced students. In calendar year 2009, 56 applications for eligibility were received. Of those applications, 32 were determined eligible to receive a disabled/displaced scholarship.

Of the 477 students grandfathered onto the qualified student list only 106 were awarded scholarships in calendar year 2009. The average amount of scholarship for these students was \$5,842.71. Six students of the 32 who qualified in 2009 for the disabled/displaced program received a scholarship in calendar year 2009, with an average scholarship amount of \$1,001.17.

**APPENDIX I
NUMBER AND AMOUNT OF SCHOLARSHIPS RECEIVED BY
SCHOOL**

	# of STOs	# of scholarships	Total scholarship \$	average
Abbie Loveland Tuller School	1	4	\$2,000	\$500.00
Arrowhead Christian Academy	1	3	\$10,590	\$3,530.00
Ascension Lutheran School	1	2	\$1,815	\$907.50
Bethany Christian School (Tempe)	1	1	\$1,250	\$1,250.00
Carden Christian Academy Central	1	1	\$875	\$875.00
Casas Christian School	1	8	\$4,000	\$500.00
Christian Academy of Prescott	1	3	\$2,796	\$932.08
Chrysalis Academy	1	1	\$23,207	\$23,207.00
Desert Christian High School	1	4	\$2,775	\$693.75
Desert Christian Middle School	1	3	\$3,351	\$1,117.13
Ethos School	1	1	\$20,560	\$20,560.17
Faith Community Academy	1	2	\$1,500	\$750.00
First Southern Christian School	1	1	\$500	\$500.00
Gateway Academy	1	2	\$44,000	\$22,000.00
Immaculate Heart School	2	3	\$9,204	\$3,068.14
Ironwood Hill School	1	1	\$750	\$750.00
Kachina Country Day School	1	1	\$3,525	\$3,525.00
Kino Learning Center	3	4	\$9,157	\$2,289.15
Lauren's Institute for Education	1	15	\$260,735	\$17,382.31
Lexis Preparatory School	1	1	\$500	\$500.00
Northwest Christian School	1	4	\$19,823	\$4,955.75
Our Mother of Sorrows School	2	2	\$4,286	\$2,142.86
Pieceful Solutions	1	2	\$39,880	\$19,939.86
River of Life Christian School	1	1	\$950	\$950.00
Salpointe Catholic High School	1	2	\$11,500	\$5,750.00
San Miguel Catholic High School	1	1	\$2,100	\$2,100.00
San Xavier Mission School	1	2	\$8,819	\$4,409.41
Santa Cruz School	1	14	\$52,920	\$3,780.00
St. Ambrose Catholic School	1	6	\$22,285	\$3,714.17
St. Augustine Catholic High	1	2	\$9,183	\$4,591.70
St. John the Evangelist	1	1	\$2,200	\$2,200.00
St. Joseph Catholic School (Tucson)	1	4	\$8,800	\$2,200.00
St. Michael's	1	2	\$1,000	\$500.00
The Caepe School	1	1	\$3,821	\$3,821.34
The Orme School of Arizona	1	1	\$2,092	\$2,091.69
Valley Christian High School	1	1	\$14,600	\$14,600.00
Verde Valley Christian School	1	5	\$17,236	\$3,447.12
Yuma Lutheran School	1	3	\$750	\$250.00