

**Private School Tuition Organization
Tax Credits in Arizona
CY 2010**

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

TABLE OF CONTENTS

Individual Income Tax Credit for Contributions to School Tuition Organizations..... Page 1

Corporate Income Tax Credit (Low-Income) for Contributions to
School Tuition OrganizationsPage 25

Corporate Income Tax Credit (Disabled/Displaced) for Contributions to
School Tuition OrganizationsPage 41



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INDIVIDUAL INCOME TAX CREDIT FOR DONATIONS TO PRIVATE SCHOOL TUITION ORGANIZATIONS: REPORTING FOR 2010 EXECUTIVE SUMMARY

- \$43,177,050 in donations to private school tuition organizations were reported to the Arizona Department of Revenue for 2010. This is a decrease of 15.1% over the \$50,880,647 reported for 2009.
- 62,959 donations to private school tuition organizations were reported, a decrease of 14.3% over 2009.
- The Department was aware of 53 school tuition organizations operating in Arizona in 2010, one less than the 54 STOs that participated in 2009. (Two STOs discontinued operations in 2009 and one started operating in 2010.)
- The average donation in 2010 was \$686. This is a decrease from the \$693 average in 2009.
- Scholarships paid by school tuition organizations in 2010 totaled \$47.4 million, a 9.1% decrease over the amount of scholarships paid in 2009.
- The number of scholarships paid in 2010 was 26,453, a 4.1% decrease from the 27,592 scholarships paid in 2009.
- 367 private schools in Arizona received scholarship money from school tuition organizations, 3 less than last year.
- Three 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 \$50, paid by the Arizona Scholarship Fund to Parker Apostolic Christian Academy in Parker.
- The largest average scholarship paid by a school tuition organization to a school was \$26,944, paid by Arizona Scholarship Fund to the Ethos School.
- The majority of the scholarships (64%) and the scholarship money (65%) was paid to schools in Maricopa County.

INDIVIDUAL INCOME TAX CREDIT FOR DONATIONS TO PRIVATE SCHOOL TUITION ORGANIZATIONS: REPORTING FOR 2010

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.

Legislation signed into law in 2010 changed the STO reporting period to a fiscal year beginning July 1 and ending June 30. Calendar year 2010 is the last year for calendar year reporting. All future reports will be for the fiscal year period.

The Arizona Department of Revenue was aware of 53 STOs operating in Arizona in 2010, one less than in 2009. (Two organizations stopped operating: Children's Scholarship Network of Arizona and Montessori Centre School Tuition Organization. One organization started operating in 2010: Arizona Education Scholarship Foundation.) The number and amount of donations are set out in the following table. For calendar year 2010, \$43.2 million has been reported by 53 STOs, a 15.1% decrease over the donations reported for 2009.

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 \$8.7 million in donations, 20.2%

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.

of the total. The Catholic Tuition Organization of the Diocese of Phoenix reported \$7.9 million in donations, 18.2% of the total reported. These two organizations received more than 38% of the total donations. Of the 52 STOs reporting in both 2009 and 2010, 42 saw a decline in donations from 2009. To 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
2010	53	62,959	\$43,177,050	(15.1%)
2009	54	73,430	\$50,880,647	(7.9%)
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	6.4%
2001 ⁵	43	46,696	\$24,897,444	40.7%
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 26,453 scholarships paid for \$47.4 million in 2010, an average of \$1,791 per scholarship⁷. This is a 4.1% decrease in the number of scholarships reported over calendar year 2009 and a 9.1% 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 \$245 (Alternative Schools Scholarship Fund) to \$6,821 (Arizona Independent Schools 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
2010	54	26,453	\$47,382,326	(9.1)	\$1,791	(5.2)
2009	52	27,592	\$52,127,262	(3.6)	\$1,889	(1.0)
2008	55	28,327	\$54,089,934	11.3	\$1,909	6.8
2007	55	27,153	\$48,561,687	19.7	\$1,788	8.8

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 26,453 students received scholarships. One student may have received scholarships from more than one STO.

Calendar Year	# of STOs Reporting	# of Scholarships	Amount	% chg in amount	Average scholarship	% chg in avg
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	31.2
1999	17	3,207	\$2,196,734	2016.5	\$685	(15.5)
1998 ⁸	4	128	\$103,790		\$811	

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	8	\$2,501 - \$3,000	2
\$1,001 - \$1,500	9	\$3,001 - \$4,000	4
\$1,501 - \$2,000	14	\$4,001 - \$5,000	2
\$2,001 - \$2,500	11	\$5,001 - \$7,500	4

Of the 54 STOs that paid scholarships in 2010, 19 increased their average scholarship amount from the prior year. Three STOs paid scholarships for the first time, so their average scholarship amounts neither increased nor decreased.

STOs provided scholarships and grants to 367 private schools throughout Arizona. There were 32 private schools that received scholarship money in 2009 year that did not receive any scholarship money in 2010.

Arizona Scholarship Fund provided scholarships and grants to 160 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 12 schools in 2010, which is three less than last year. That information is aggregated in the following table.

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

# of private schools	# of organizations giving to this number of private schools
1	3
2	18
3	5
4	2
5	3
6-10	7
11-20	8
25 - 99	4
100 or more	4

As shown above, three STOs gave scholarships to only one private school. Those three STOs are Arizona Education Scholarship Foundation, Life Development Institute Education Fund and Scholarship for Educational Excellence.

Two private schools, Christ Lutheran School and Northwest Christian School, received scholarship/grant money from eleven different STOs. Two private schools, Scottsdale Christian Academy 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
149	One STO
73	Two STOs
63	Three STOs
27	Four STOs
22	Five STOs
14	Six STOs
11	Seven STOs
2	Eight STOs
2	Nine STOs
2	Ten STOs
2	Eleven STOs

In other words, 149 private schools received scholarship/grant money from only one STO. There were 73 private schools that received scholarship/grant money from two STOs.

The *smallest* average scholarship paid by an STO to one private school was \$50 paid by the Arizona Scholarship Fund to Parker Apostolic Christian Academy in

Parker. Six 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 \$26,944 paid by Arizona Scholarship Fund to Ethos School.

Seven 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 \$1,403,395 for 974 scholarships (\$1,441 average) to Northwest Christian School in Phoenix. Appendix IV lists the 367 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 2009. Highlighted schools received more scholarship money in total than in 2009 and had a higher average scholarship than in 2009. (The total number of scholarships shown on Appendix IV totals 26,654, 201 more than the number of scholarships shown on the table on page 3. STOs reported that 201 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 7 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	20
\$251 - \$500	7	\$3,001 - \$4,000	27
\$501 - \$1,000	58	\$4,001 - \$5,000	12
\$1,001 - \$1,500	91	\$5,001 - \$7,500	10
\$1,501 - \$2,000	91	\$7,501 - \$10,000	0
\$2,001 - \$2,500	40	> \$10,001	5

Of the 367 private schools, 62 (16.9%) had increases in both total scholarship money and average scholarship money. In 2009, 84 (22.7%) 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

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

scholarships went to 75 private schools in Phoenix and almost 32% of the money. As would be expected, 64% of all scholarships granted went to schools in Maricopa County and 65% of the money. 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	247	\$455,715	\$1,845
Cochise	316	\$518,271	\$1,640
Coconino	185	\$353,982	\$1,913
Gila	237	\$396,185	\$1,672
Graham	18	\$17,853	\$992
Greenlee	0	\$0	\$0
La Paz	13	\$8,833	\$679
Maricopa	16,969	\$30,576,303	\$1,802
Mohave	178	\$294,005	\$1,652
Navajo	367	\$602,572	\$1,642
Pima	6,206	\$11,086,689	\$1,786
Pinal	283	\$429,519	\$1,518
Santa Cruz	248	\$227,096	\$916
Yavapai	748	\$1,401,994	\$1,874
Yuma	639	\$1,013,310	\$1,586

Appendix V shows the cities within which the scholarship/grant money was received, the average scholarship and the percent change from 2009. It also shows the rank for 2010 and for 2009, which indicates the community with the highest average scholarship (Mayer #1 with an average scholarship of \$4,597) to the lowest average scholarship (Holbrook #69 with an average scholarship of \$197).

APPENDIX I
2010 DONATIONS RECEIVED BY SCHOOL TUITION ORGANIZATION

SCHOOL TUITION ORGANIZATION	# of 2010 donations	2010 donations	% chg in #¹⁰	% chg in \$
Alternative Schools Scholarship Fund	17	\$9,000	(26.1)	(32.6)
Arizona Adventist Scholarships	548	\$364,152	(13.1)	(13.9)
Arizona Christian School Tuition Organization	11,790	\$8,731,007	(15.7)	(16.0)
Arizona Education Scholarship Foundation	7	\$5,600	n/a	n/a
Arizona Episcopal Schools Foundation	905	\$571,113	(18.9)	(17.7)
Arizona Independent Schools Scholarship Foundation	829	\$608,665	(24.0)	(21.8)
Arizona International Academy Scholarship Fund	61	\$35,355	(21.8)	(21.3)
Arizona Lutheran Scholarship Organization	205	\$147,800	(8.1)	(9.1)
Arizona Native Scholastic & Enrichment Resources	48	\$27,975	(25.0)	(27.4)
Arizona Private Education Scholarship Fund	1,626	\$1,242,603	(12.3)	(15.2)
Arizona Scholarship Fund	4,595	\$3,558,717	(33.1)	(31.0)
Arizona School Choice Trust	1,020	\$814,367	(24.7)	(20.4)
Arizona Tuition Organization	1,371	\$1,008,950	(19.5)	(18.5)
Arizona Waldorf Scholarship Fund	193	\$122,170	(18.2)	(13.4)
BEST Student Fund	295	\$213,065	(7.2)	(11.3)
Brophy Community Foundation	1,277	\$845,023	(8.4)	(12.9)
Catholic Tuition Organization of the Diocese of Phoenix	11,401	\$7,874,492	(16.9)	(14.1)
Catholic Tuition Organization for the Diocese of Tucson	7,839	\$3,875,764	(1.1)	(6.0)
Chabad Tuition Organization	233	\$138,570	(3.7)	(4.0)
Chaparral Mission Scholarship Fund	223	\$136,296	3.7	(7.3)
Christ Lutheran School Foundation	244	\$168,312	(4.7)	2.1
Christian Scholarship Foundation	277	\$168,044	(15.8)	(18.4)
Christian Scholarship Fund of Arizona	405	\$236,740	(20.0)	(21.2)
Cochise Christian School Tuition Organization	620	\$346,949	(0.6)	(1.3)
Dynamite Montessori Foundation	42	\$34,569	(25.0)	(14.8)
Flagstaff Scholarship Fund	270	\$159,500	(16.7)	(20.9)
Foundation for Lutherans Interested in Funding Education	44	\$30,900	(39.7)	(34.9)
Foundation for Montessori Scholarships	60	\$38,675	(25.0)	(26.1)
Higher Education for Lutheran Program	1,195	\$764,957	(15.9)	(18.3)
Institute for Better Education	6,145	\$4,569,953	(4.7)	(4.9)
Jewish Education Tax Credit Organization ¹¹	790	\$540,467	9.3	3.5
Jewish Tuition Organization	2,124	\$1,470,555	(9.2)	(7.6)
Just Friends of Education	3	\$900	(25.0)	(65.4)
Life Development Institute Education Foundation	12	\$9,650	9.1	12.2
Lutheran Education Foundation	159	\$96,655	(19.7)	(19.6)
Montessori Scholarship Organization	345	\$273,665	(32.1)	(32.3)
New Valley Education Partners	453	\$336,312	(6.4)	(3.3)
Northern Arizona Christian School Scholarship Fund	344	\$215,392	(26.2)	(39.9)
Orme Primavera Schools Foundation	279	\$170,854	3.3	(13.1)
Pappas Kids Schoolhouse Foundation ¹²	291	\$177,075	107.9	110.0
Pinetop Tuition Support Organization	18	\$14,300	38.5	19.7
Scholarships for Educational Excellence	115	\$58,647	194.9	92.6
School Choice Arizona	197	\$134,178	2.1	4.7
School Tuition Association of Yuma	234	\$178,700	(37.1)	(37.8)
Schools With Heart Foundation	389	\$279,245	(8.3)	(3.2)
Shepherd of the Desert Foundation	273	\$149,164	25.2	14.8
Southern Arizona Foundation for Education	439	\$261,782	(6.8)	(12.4)

¹⁰ n/a indicates that the STO was not operational in the prior year.

¹¹ Formerly Cheder Scholarship Organization.

¹² Formerly Maricopa County Schoolhouse Foundation.

APPENDIX I
2010 DONATIONS RECEIVED BY SCHOOL TUITION ORGANIZATION

SCHOOL TUITION ORGANIZATION	# of 2010 donations	2010 donations	% chg in #	% chg in \$
Tempe Montessori's Parents Organization	52	\$43,840	(72.2)	(68.1)
Tuition Organization for Private Schools	1,520	\$1,092,412	(23.6)	(25.9)
Valley Lutheran Scholarship Organization	151	\$103,918	1.3	11.2
VVBC Christian Education Fund	25	\$16,800	(30.5)	(27.8)
White Mountain Tuition Support Foundation	193	\$91,649	(12.3)	(32.1)
Yuma's Education Scholarship Fund for Kids	768	\$611,607	3.5	0.8
TOTAL	62,959	\$43,177,050	(6.4)	(7.9)

APPENDIX II
2010 SCHOLARSHIPS PAID BY SCHOOL TUITION ORGANIZATION

SCHOOL TUITION ORGANIZATION	# of 2010 scholarships	2010 scholarships	% chg in #	% chg in \$	Average scholarship	% chg in average
Alternative Schools Scholarship Fund	33	\$8,080	50.0	(32.7)	\$244.85	(55.2)
Arizona Adventist Scholarships	266	\$347,758	(39.0)	(22.9)	\$1,307.36	26.4
Arizona Christian School Tuition Organization	5,273	\$9,897,482	(4.5)	(8.4)	\$1,877.01	(4.1)
Arizona Education Scholarship Foundation	5	\$2,700	n/a	n/a	\$540.00	n/a
Arizona Episcopal Schools Foundation	143	\$628,551	0.7	(15.2)	\$4,395.46	(15.8)
Arizona Independent Schools Scholarship Foundation	119	\$811,734	4.4	(0.6)	\$6,821.29	(4.8)
Arizona International Academy Scholarship Fund	24	\$38,513	(29.4)	(21.6)	\$1,604.71	11.1
Arizona Lutheran Scholarship Organization	60	\$156,220	11.1	2.8	\$2,603.67	(7.5)
Arizona Native Scholastic & Enrichment Resources	10	\$9,880	(9.1)	(67.3)	\$988.00	(64.0)
Arizona Private Education Scholarship Fund	727	\$1,359,258	7.4	17.5	\$1,869.68	9.4
Arizona Scholarship Fund	2,598	\$4,271,061	(16.6)	(22.4)	\$1,643.98	(6.9)
Arizona School Choice Trust	406	\$952,314	(45.6)	(42.4)	\$2,345.60	5.8
Arizona Tuition Organization	702	\$1,132,152	(3.7)	(10.0)	\$1,612.75	(6.5)
Arizona Waldorf Scholarship Fund	61	\$154,716	13.0	26.6	\$2,537.31	12.1
BEST Student Fund	130	\$234,356	4.8	15.7	\$1,802.74	10.3
Brophy Community Foundation	413	\$895,735	18.3	(7.3)	\$2,168.85	(21.7)
Catholic Tuition Organization of the Diocese of Phoenix	5,314	\$8,821,131	5.4	(5.9)	\$1,659.98	(10.8)
Catholic Tuition Support Organization for the Diocese of Tucson	2,208	\$4,008,109	(14.7)	(7.4)	\$1,815.27	8.5
Chabad Tuition Organization	27	\$154,715	17.4	19.1	\$5,730.19	1.4
Chaparral Mission Scholarship Fund	244	\$144,165	128.0	(13.0)	\$590.84	(61.8)
Children's Scholarship Network of Arizona	52	\$40,519	(35.0)	(65.1)	\$779.21	(46.3)
Christ Lutheran School Foundation	66	\$149,572	6.5	(8.9)	\$2,266.24	(14.4)
Christian Scholarship Foundation	138	\$202,324	(2.1)	(13.9)	\$1,466.12	(12.0)
Christian Scholarship Fund of Arizona	399	\$330,432	24.3	(4.0)	\$828.15	(22.7)
Cochise Christian School Tuition Organization	233	\$373,204	8.4	(2.9)	\$1,601.73	(10.4)
Dynamite Montessori Foundation	27	\$47,029	(25.0)	86.8	\$1,741.81	149.0
Flagstaff Scholarship Fund	68	\$150,650	(5.6)	(31.9)	\$2,215.44	(27.9)
Foundation for Montessori Scholarships	22	\$39,875	(70.3)	(39.0)	\$1,812.50	105.1
Higher Education for Lutheran Program	650	\$878,192	(18.6)	(21.0)	\$1,351.06	(3.0)
Institute for Better Education	2,801	\$4,199,210	6.7	(0.2)	\$1,499.18	(6.4)
Jewish Education Tax Credit Organization (Cheder)	134	\$675,261	44.1	26.7	\$5,039.26	(12.0)
Jewish Tuition Organization	464	\$1,502,760	6.7	(11.9)	\$3,238.71	(17.4)
Just Friends of Education	6	\$3,036	n/a	n/a	\$506.00	n/a
Life Development Institute Education Foundation	1	\$1,750	(50.0)	(95.8)	\$1,750.00	(91.6)
Lutheran Education Foundation	59	\$119,300	(28.1)	(23.1)	\$2,022.03	6.9
Lutherans Interested in Funding Education	46	\$50,186	(20.7)	(15.2)	\$1,091.00	6.9
Montessori Scholarship Organization	208	\$426,272	5.6	26.6	\$2,049.38	19.9
New Valley Education Partners	148	\$342,945	66.3	(7.9)	\$2,317.20	(44.6)
Northern Arizona Christian School Scholarship Fund	119	\$240,776	(27.9)	(15.4)	\$2,023.33	17.2
Orme Primavera Schools Foundation	56	\$189,407	(3.5)	(5.8)	\$3,382.27	(2.4)
Pappas Kids Schoolhouse Foundation	57	\$121,083	(32.1)	(57.9)	\$2,124.26	(38.0)
Pinetop Tuition Support Organization	10	\$12,280	(23.1)	(46.2)	\$1,228.00	(30.0)

APPENDIX II
2010 SCHOLARSHIPS PAID BY SCHOOL TUITION ORGANIZATION

SCHOOL TUITION ORGANIZATION	# of 2010 scholarships	2010 scholarships	% chg in #	% chg in \$	Average scholarship	% chg in average
Scholarships For Educational Excellence Foundation	55	\$40,020	n/a	n/a	\$727.64	n/a
School Choice Arizona	19	\$113,106	(13.6)	(27.6)	\$5,952.95	(16.1)
School Tuition Association of Yuma	133	\$164,252	(52.2)	(38.1)	\$1,234.98	29.5
Schools With Heart Foundation	67	\$274,527	3.1	(0.2)	\$4,097.42	(3.2)
Shepherd of the Desert Education Program	78	\$181,750	(7.1)	(1.0)	\$2,330.13	6.6
Southern Arizona Foundation for Education	169	\$343,182	(1.7)	7.6	\$2,030.66	9.5
Tempe Montessori's Parents Organization	37	\$118,499	(28.9)	(31.7)	\$3,202.68	(4.0)
Tuition Organization for Private Schools	868	\$1,203,564	4.7	0.2	\$1,386.59	(4.3)
Valley Lutheran Scholarship Organization	87	\$95,680	(9.4)	2.9	\$1,099.77	13.5
VVBC Christian Education Fund	6	\$23,979	(25.0)	(28.1)	\$3,996.50	(4.1)
White Mountain Tuition Support Foundation	57	\$111,563	29.5	(4.0)	\$1,957.25	(25.9)
Yuma's Education Scholarship Fund for Kids	350	\$587,451	(0.3)	14.2	\$1,678.43	14.5
Total	26,453	\$47,382,326	(4.1)	(9.1)	\$1,791.19	(5.2)

**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	12	(3)
Arizona Christian School Tuition Organization	124	5
Arizona Education Scholarship Foundation	1	n/a
Arizona Episcopal Schools Foundation	6	0
Arizona Independent Schools Scholarship Foundation	3	0
Arizona International Academy Scholarship Fund	7	3
Arizona Lutheran Scholarship Organization	5	3
Arizona Native Enrichment and Scholastic Resources	2	(1)
Arizona Private Education Scholarship Fund	55	4
Arizona Scholarship Fund	160	(11)
Arizona School Choice Trust	100	(20)
Arizona Tuition Organization	7	(1)
Arizona Waldorf Scholarship Fund	2	0
BEST Student Fund	2	0
Brophy Community Foundation	19	1
Catholic Tuition Organization of the Diocese of Phoenix	40	1
Catholic Tuition Support Organization for the Diocese of Tucson	25	0
Chabad Tuition Organization	2	0
Chaparral Mission Scholarship Fund	3	0
Children's Scholarship Network	2	0
Christ Lutheran School Foundation	2	(1)
Christian Scholarship Foundation ¹³	2	0
Christian Scholarship Fund of Arizona	16	4
Cochise Christian School Tuition Organization	15	2
Dynamite Montessori Foundation	2	1
Flagstaff Scholarship Fund	2	(2)
Foundation for Montessori Scholarships	6	1
Higher Education for Lutheran Program	12	(2)
Institute for Better Education	116	14
Jewish Education Tax Credit Organization (Cheder)	2	0
Jewish Tuition Organization	7	1
Just Friends of Education	2	n/a
Life Development Institute Education Foundation	1	0
Lutheran Education Foundation	10	0
Lutherans Interested in Funding Education	2	0
Montessori Scholarship Organization	16	3
New Valley Education Partners	3	0
Northern Arizona Christian School Scholarship Fund	5	0
Orme Primavera Schools Foundation	2	0
Pappas Kids Schoolhouse Foundation	5	(2)
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
Scholarships for Educational Excellence	1	n/a
School Choice Arizona	12	2
School Tuition Association of Yuma	10	1
Schools With Heart Foundation	3	0
Shepherd of the Desert Education Program	2	(6)
Southern Arizona Foundation for Education	4	1
Tempe Montessori's Parents Organization	2	(1)
Tuition Organization for Private Schools	76	4
Valley Lutheran Scholarship Organization	2	0
VVBC Christian Education Fund	2	(1)
White Mountain Tuition Support Foundation	2	0
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 2009	Avg. Scholarship	% chg from 2009
2 nd Street Children's School	18	\$28,278	(19.9)	\$1,571	(24.3)
91st Psalms Christian School	63	\$68,593	(27.9)	\$1,089	(13.0)
Abbie Loveland Tuller	17	\$43,320	(19.1)	\$2,548	33.2
Abiding Savior School	10	\$17,131	(42.2)	\$1,713	21.5
ACCEL	200	\$39,418	4.1	\$197	(77.1)
Adobe Adventist Christian School	7	\$12,365	20.5	\$1,766	89.3
Adobe Montessori	1	\$900	(42.4)	\$900	(42.4)
Ahwatukee Foothills Montessori	6	\$18,601	29.2	\$3,100	50.7
Aldea Montessori	25	\$68,693	26.1	\$2,748	31.2
Aleph Bet Kindergarten	5	\$57,500	n/a	\$11,500	n/a
Al-Huda School	17	\$55,864	(9.8)	\$3,286	6.2
All Saints Catholic School	49	\$138,600	(15.5)	\$2,829	19.0
All Saints Episcopal Day School	65	\$338,032	(15.0)	\$5,200	(12.4)
American Indian Christian School	44	\$116,990	(8.4)	\$2,659	58.2
Annunciation Catholic School	34	\$72,857	982.6	\$2,143	154.8
Apache Baptist Academy	4	\$5,600	n/a	\$1,400	n/a
Apostolic Faith Center Christian Academy	2	\$1,406	(86.1)	\$703	(58.3)
Arcadia Montessori School	7	\$25,300	126.6	\$3,614	94.2
Arizona Cultural Academy	51	\$167,350	(18.0)	\$3,281	25.3
Arizona International Academy	18	\$12,622	(71.6)	\$701	(51.0)
Arizona Language Preparatory	1	\$1,000	n/a	\$1,000	n/a
Arizona Lutheran Academy	144	\$290,849	(10.6)	\$2,020	(16.8)
Arrowhead Christian Academy	127	\$154,043	(7.1)	\$1,213	2.4
Arrowhead Montessori	1	\$950	n/a	\$950	n/a
Ascension Lutheran School	51	\$144,787	13.9	\$2,839	0.5
Atonement Lutheran School	73	\$153,958	19.0	\$2,109	9.2
Awakening Seed School	16	\$59,595	(27.7)	\$3,725	(32.2)
Beautiful Savior Academy	23	\$27,728	(14.3)	\$1,206	(32.9)
Beginning School	5	\$8,078	n/a	\$1,615	n/a
Bella Vista Private School	18	\$35,217	19.8	\$1,957	(26.8)
Bethany Christian School (Lake Havasu)	11	\$13,304	23.6	\$1,209	23.5
Bethany Christian School (Tempe)	212	\$449,753	(17.5)	\$2,121	(1.1)
Bethany Learning Center	24	\$51,863	(35.5)	\$2,161	18.2
Bios Christian Academy	129	\$180,072	56.1	\$1,396	(10.5)
Black Mountain Science Academy	1	\$900	n/a	\$900	n/a
Blessed Sacrament Kindergarten	10	\$43,451	21.1	\$4,345	(3.1)
Bourgade Catholic High School	451	\$660,573	(11.6)	\$1,465	(23.2)
Bridges PreSchool & Kindergarten (Gilbert)	1	\$1,800	n/a	\$1,800	n/a
Bridges PreSchool & Kindergarten (Mesa)	4	\$3,025	68.1	\$756	(16.0)
Brophy College Preparatory	253	\$1,160,469	(10.8)	\$4,587	(1.3)
Calvary Baptist School	20	\$18,703	34.0	\$935	13.9
Calvary Chapel Christian School	101	\$146,122	(19.2)	\$1,447	(20.8)
Calvary Christian Academy	88	\$170,865	(17.4)	\$1,942	30.4
Calvary Christian School	36	\$34,193	(42.3)	\$950	(11.9)
Camelback Christian School	6	\$4,366	(72.3)	\$728	(63.1)
Camelback Desert School	10	\$23,610	672.1	\$2,361	208.6
Camp Verde United Christian School	64	\$84,906	(10.9)	\$1,327	30.9
Carden Christian Academy Central	27	\$25,695	(28.2)	\$952	(14.9)
Casas Christian School	316	\$570,481	(20.2)	\$1,805	(6.9)

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

School	# of Scholarships	Scholarship \$	% chg from 2009	Avg. Scholarship	% chg from 2009
Casas Ninos School of Montessori	2	\$3,015	76.3	\$1,507	76.3
Castlehill Country Day School	36	\$59,184	(10.3)	\$1,644	(12.8)
Cave Creek Montessori	5	\$25,080	44.7	\$5,016	247.1
Chandler Christian School	79	\$155,717	(10.3)	\$1,971	5.6
Chaparral Church Kindergarten	17	\$12,155	(47.8)	\$715	(47.8)
Chapel Haven West	1	\$17,965	n/a	\$17,965	n/a
Chapel in the Hills	47	\$36,916	(3.6)	\$785	4.5
Christ Church School	20	\$44,383	26.7	\$2,219	(24.0)
Christ Greenfield Lutheran School	134	\$356,980	(11.1)	\$2,664	(5.1)
Christ Lutheran School	229	\$362,058	(9.5)	\$1,581	(15.9)
Christ the King Academy	7	\$6,189	(37.3)	\$884	(46.3)
Christ the King Catholic School	154	\$236,246	11.5	\$1,534	(21.8)
Christ the Redeemer Lutheran	55	\$64,924	25.8	\$1,180	37.2
Christian Academy of Prescott	130	\$142,877	(10.5)	\$1,099	(2.2)
Chrysalis Academy	8	\$22,155	272.4	\$2,769	39.6
Community Montessori School	10	\$15,737	(2.6)	\$1,574	(12.3)
Copper Canyon Christian School	4	\$1,590	78.5	\$397	(10.8)
Cornerstone Christian Academy (Cottonwood)	4	\$13,670	38.3	\$3,417	142.0
Cornerstone Christian Academy (Tucson)	50	\$48,010	(1.1)	\$960	(22.8)
Cornerstone Kidz	9	\$4,952	(26.5)	\$550	(59.2)
Covenant Child Care Center	1	\$644	(30.0)	\$644	(30.0)
Creative Castle PreSchool & Kindergarten	7	\$11,070	9.9	\$1,581	(5.8)
Cross of Glory Lutheran School	33	\$55,546	21.9	\$1,683	(15.0)
Cross Roads Preschool & Kindergarten	2	\$1,800	0.0	\$900	(50.0)
Crossroads Community School	76	\$119,320	(27.1)	\$1,570	(3.1)
Dayspring Kindergarten	39	\$84,146	19.5	\$2,158	13.3
Desert Christian Schools	582	\$795,707	(19.7)	\$1,367	(26.1)
Desert Garden Montessori	45	\$97,593	(19.7)	\$2,169	(3.7)
Desert Montessori	3	\$4,750	0.0	\$1,583	66.6
Desert Quest Private School	5	\$5,319	n/a	\$1,064	n/a
Desert Shadows Montessori	2	\$7,600	(1.9)	\$3,800	96.2
Desert Sky Montessori	1	\$4,340	60.7	\$4,340	543.0
Desert Sun Child Development Center	27	\$44,995	(3.7)	\$1,666	10.6
Desert Valley Christian School	8	\$18,515	(43.1)	\$2,314	106.2
Desert View Learning Center	38	\$126,265	9.9	\$3,826	13.3
Desert Voices Oral Learning Center	3	\$49,427	(14.7)	\$16,476	42.1
Dobson Montessori School	65	\$64,765	(15.2)	\$996	(23.1)
Dove Christian School	7	\$7,790	(74.8)	\$1,113	(17.3)
Dynamite Montessori	24	\$46,130	75.0	\$1,922	148.0
East Fork Lutheran School	57	\$25,070	(28.9)	\$440	12.5
East Valley Jewish Day School	36	\$66,271	(16.3)	\$1,841	(21.0)
El Dorado Private School	9	\$22,377	(6.9)	\$2,486	24.1
Emmanuel Christian Academy	21	\$24,574	23.7	\$1,170	29.6
Emmanuel Evangelical Lutheran School	99	\$121,606	(17.2)	\$1,228	(1.3)
Emmaus Lutheran School	52	\$65,119	(9.7)	\$1,252	(2.7)
Enrichment Academy	1	\$750	n/a	\$750	n/a
Ethos School	4	\$59,866	138.4	\$14,966	19.2

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

School	# of Scholarships	Scholarship \$	% chg from 2009	Avg. Scholarship	% chg from 2009
Faith Christian Academy	6	\$4,258	n/a	\$710	n/a
Faith Christian School	48	\$42,717	(4.4)	\$890	3.6
Faith Community Academy	105	\$88,809	4.7	\$846	(34.2)
Faith Lutheran School	42	\$65,523	(30.3)	\$1,560	(8.8)
Family Life Academy	162	\$136,287	3.5	\$841	(29.7)
Family of Christ Learning Center	3	\$3,520	n/a	\$1,173	n/a
Family of God Lutheran School	10	\$12,707	(34.3)	\$1,271	(21.2)
Fellowship Children's Development Center	9	\$13,344	9.9	\$1,483	(2.3)
Firm Foundations Christian School	34	\$17,808	(57.2)	\$524	(29.5)
First Baptist Christian Academy	54	\$68,187	(2.6)	\$1,263	(0.8)
First Southern Christian School	93	\$86,944	(2.3)	\$935	(20.2)
Flagstaff Community Christian School	22	\$71,146	(26.2)	\$3,234	17.5
Florence Baptist Academy	1	\$1,398	(56.8)	\$1,398	72.8
Foundation for Blind Children School	6	\$82,430	(38.5)	\$13,738	(28.2)
Fountain of Life Lutheran School	84	\$139,227	22.1	\$1,657	35.2
Freedom Christian Academy	57	\$67,933	(13.0)	\$1,192	(25.2)
Freedom Christian School (Arizona City)	7	\$8,033	(9.4)	\$1,148	(9.4)
Gateway Academy	2	\$6,500	(70.6)	\$3,500	(26.6)
Gateway Baptist Academy	34	\$21,111	(18.8)	\$621	2.6
Gateway Fellowship Preschool & Kindergarten	5	\$6,902	n/a	\$1,380	n/a
Gethsemane Lutheran School	111	\$225,241	4.4	\$2,029	12.8
Gila Mountain Christian Academy	1	\$1,000	n/a	\$1,000	n/a
Gilbert Christian Schools	384	\$726,048	5.3	\$1,891	0.1
Glendale Christian Academy	74	\$76,174	(17.5)	\$1,029	(1.9)
Glenview Adventist School	35	\$33,283	(46.3)	\$951	2.9
Gospel Light Christian Academy	2	\$498	(61.3)	\$249	(61.3)
Grace Christian Academy	6	\$3,046	31.6	\$508	9.7
Grace Community Christian School	205	\$501,777	(18.0)	\$2,448	7.2
Grace Fellowship Academy	31	\$67,272	(8.3)	\$2,170	45.1
Grace Lutheran School	102	\$96,893	(21.3)	\$950	(23.6)
Graysmark Academy	6	\$2,799	(72.8)	\$467	(59.2)
Green Fields Country Day School	44	\$242,503	(3.6)	\$5,511	5.2
Guiding Light Christian Partnership	17	\$14,081	120.1	\$828	68.3
Guiding Light School	9	\$22,537	(28.5)	\$2,504	(4.7)
Hand in Hand Christian School	15	\$13,327	(20.0)	\$888	(25.4)
Harvest Christian Academy	7	\$10,070	(14.2)	\$1,439	22.7
Harvest Kidz School	1	\$920	n/a	\$920	n/a
Heritage Christian Academy	56	\$75,124	(48.0)	\$1,342	(15.4)
Heritage Montessori	4	\$5,100	2.2	\$1,275	(48.9)
Highland Free School	31	\$6,480	(32.6)	\$209	(56.5)
Holbrook Indian School	44	\$8,588	(39.6)	\$195	(36.9)
Holy Angel School	14	\$39,082	(70.8)	\$2,792	21.1
Holy Cross Evangelical Lutheran School	11	\$8,589	154.1	\$781	(7.6)
Holy Trinity Academy	9	\$40,690	(2.1)	\$4,521	84.8
Hopi Mission School	77	\$194,975	(11.7)	\$2,532	(18.6)
Howard S. Gray Education Center	1	\$2,375	(79.7)	\$2,375	(59.4)
Imago Dei Middle School	28	\$129,523	(9.5)	\$4,626	92.0
Immaculate Conception School	71	\$78,945	(25.8)	\$1,112	(19.6)

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

School	# of Scholarships	Scholarship \$	% chg from 2009	Avg. Scholarship	% chg from 2009
Immaculate Heart Schools	214	\$315,806	(7.2)	\$1,476	(13.3)
International Christian Academy Online	2	\$2,815	26.5	\$1,408	89.8
International School of Arizona	23	\$48,910	(23.3)	\$2,127	(43.3)
International School of Tucson	44	\$78,932	5.4	\$1,794	(9.0)
Jess Schwartz Jewish Community High School	145	\$464,847	2.7	\$3,206	(5.1)
Joanne Todd Christian School	19	\$20,217	(15.9)	\$1,064	6.2
Joy Community Christian School	261	\$506,794	(10.7)	\$1,942	(5.2)
Joyful Beginnings Academy	12	\$38,021	(9.7)	\$3,168	20.4
Kachina Country Day School	2	\$200	n/a	\$100	n/a
Keystone Montessori	9	\$22,238	(53.7)	\$2,471	8.1
Kino Learning Center	20	\$66,781	46.4	\$3,339	17.1
Lamb's Gate Kindergarten	52	\$78,918	29.9	\$1,518	(13.2)
Lauren's Institute for Education	118	\$54,750	35.3	\$4,977	(1.6)
Legacy Classical Christian Academy	50	\$82,150	(2.9)	\$1,643	8.8
Lexington Academy	11	\$29,745	n/a	\$2,704	n/a
Lexis Preparatory School	17	\$52,079	n/a	\$3,063	n/a
Life Development Institute	1	\$1,750	(95.8)	\$1,750	(91.6)
Logos Academy	15	\$27,196	318.8	\$1,813	(16.3)
Loretto School	103	\$149,328	6.3	\$1,450	(31.9)
Lourdes Catholic School	84	\$95,421	(3.8)	\$1,136	(45.1)
Maranatha Christian Academy	3	\$920	(19.6)	\$307	(73.2)
Maricopa Village Christian School	6	\$3,725	(44.4)	\$621	48.2
Martin Luther School	46	\$41,018	(70.4)	\$892	(45.2)
Mesa Christian Academy	6	\$907	n/a	\$302	n/a
Mesa Montessori	2	\$3,330	(26.7)	\$1,665	9.9
Millennium Worldwide Academy	3	\$9,000	(48.6)	\$3,000	(14.3)
Mission Montessori School	39	\$57,903	61.5	\$1,485	40.8
Mission View Academy	2	\$1,025	271.4	\$513	85.9
Montessori Center School	7	\$41,505	(2.2)	\$5,929	11.7
Montessori Children House	12	\$17,425	(65.3)	\$1,452	(71.1)
Montessori Christian Academy	6	\$7,903	(60.1)	\$1,317	(33.5)
Montessori Day School	5	\$18,250	44.8	\$3,650	1638.1
Montessori Educare Academy	9	\$17,312	(23.3)	\$1,924	(6.2)
Montessori in the Park	45	\$31,920	17633.3	\$709	293.9
Montessori International	26	\$87,136	(15.0)	\$3,351	14.4
Montessori Kingdom of Learning	43	\$101,556	(22.2)	\$2,362	43.0
Montessori Learning Center	2	\$2,198	(26.7)	\$1,099	(26.7)
Montessori of Surprise	1	\$1,000	n/a	\$1,000	n/a
Montessori West Preparatory School	12	\$34,129	53.7	\$2,844	40.9
Morning Glory Montessori	4	\$9,020	(32.7)	\$2,225	17.8
Most Holy Trinity Catholic School	104	\$163,384	(14.4)	\$1,571	(2.1)
Mount Calvary Lutheran School	37	\$49,653	(6.6)	\$1,342	13.5
Mountain Christian School	67	\$122,776	(6.5)	\$1,832	(30.3)
Navajo Lutheran Mission School	61	\$202,165	0.7	\$3,314	27.2
Nellie P. Covert School	15	\$29,010	(21.6)	\$1,934	41.2
Neurological Music Therapy Services	3	\$21,022	95.5	\$7,007	225.8
New Covenant Child Development	10	\$21,898	(4.1)	\$2,190	(4.1)
New Vistas Academy	27	\$77,623	(0.7)	\$2,875	(11.7)
New Way Learning Academy	28	\$190,149	(7.4)	\$6,791	(14.0)
Noah's Ark Kindergarten	9	\$20,533	111.2	\$2,281	(6.1)

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

School	# of Scholarships	Scholarship \$	% chg from 2009	Avg. Scholarship	% chg from 2009
Nogales Christian Academy	33	\$30,620	6024.0	\$928	828.0
North Phoenix Baptist Kindergarten	19	\$24,323	13.2	\$1,280	(4.7)
North Phoenix Christian Montessori School	1	\$1,407	n/a	\$1,407	n/a
North Valley Christian Academy	92	\$167,157	7.8	\$1,817	(9.8)
Northminster Christian School	22	\$36,328	76.4	\$1,651	36.3
Northwest Christian School	974	\$1,430,395	(11.5)	\$1,441	(8.6)
Notre Dame Preparatory High School	244	\$549,425	(8.3)	\$2,252	(1.9)
Orme School	25	\$114,917	(8.4)	\$4,597	13.5
Our Lady of Guadalupe	13	\$37,509	138.9	\$2,885	65.3
Our Lady of Joy School	16	\$50,269	(24.2)	\$3,142	(28.9)
Our Lady of Mount Carmel School	258	\$363,353	3.1	\$1,408	13.5
Our Lady of Perpetual Help School (Glendale)	135	\$141,802	(56.0)	\$1,050	(21.9)
Our Lady of Perpetual Help School (Scottsdale)	219	\$391,214	8.9	\$1,786	(7.5)
Our Lady of Sorrows Academy	22	\$29,425	28.8	\$1,337	40.4
Our Lady of the Lake	7	\$27,965	n/a	\$3,995	n/a
Our Mother of Sorrows	199	\$233,666	(2.3)	\$1,174	(8.6)
Our Savior Lutheran School	35	\$8,537	(52.5)	\$244	(13.2)
Our Saviour Lutheran School	19	\$25,189	(37.3)	\$1,326	(14.2)
Outer Limits School	1	\$450	n/a	\$450	n/a
Page Christian School	5	\$5,141	(40.9)	\$1,028	(52.7)
Palms Elementary	10	\$14,006	(19.1)	\$1,401	(11.0)
Paradise for Tots Christian Kindergarten	9	\$7,972	(32.7)	\$886	(47.6)
Paradise Valley Christian	292	\$542,088	(13.0)	\$1,857	(13.5)
Pardes Jewish Day School	138	\$366,590	(27.1)	\$2,656	(21.8)
Parker Apostolic Christian School	3	\$2,475	(17.2)	\$825	38.0
Patagonia Montessori	1	\$3,806	(6.0)	\$3,806	(6.0)
Payson Community Christian School	75	\$93,354	(17.0)	\$1,245	(18.1)
Peridot Lutheran School	1	\$1,750	0.0	\$1,750	0.0
Phillips Christian School	4	\$2,961	(38.1)	\$740	23.7
Phoenix Christian School K-8	70	\$140,325	(15.5)	\$2,005	0.2
Phoenix Christian Unified	271	\$520,671	(23.0)	\$1,921	3.7
Phoenix Christian Unified Elementary (Goodyear)	77	\$128,500	10.6	\$1,669	6.4
Phoenix Country Day School	46	\$269,536	(4.8)	\$5,859	(2.7)
Phoenix Hebrew Academy	157	\$626,225	(17.2)	\$3,989	(18.8)
Phoenix Metro Islamic School	122	\$205,491	(12.8)	\$1,684	3.6
Phoenix Rising Free School	1	\$1,900	n/a	\$1,900	n/a
Pieceful Solutions	3	\$4,025	(21.9)	\$1,342	(47.9)
Pilgrim Lutheran School	36	\$44,564	(31.3)	\$1,238	(0.7)
Pleasantview Christian Elementary	3	\$3,825	(21.8)	\$1,275	4.3
Pope John XXIII Catholic School	252	\$306,862	10.5	\$1,218	(8.8)
Precious Lamb Christian School	12	\$21,830	(40.5)	\$1,819	(30.5)
Prescott Adventist School	8	\$10,445	17.8	\$1,306	32.6
Primavera School	35	\$77,565	0.1	\$2,216	(14.2)
Primrose School at Palm Valley	1	\$5,400	n/a	\$5,400	n/a
Providence Classical School	43	\$42,463	(50.7)	\$987	(27.7)
Pusch Ridge Christian Academy	556	\$1,150,366	(8.9)	\$2,069	(5.0)
Quality Interactive Montessori	3	\$4,550	152.8	\$1,517	(15.7)
Queen of Peace School	84	\$122,940	(33.0)	\$1,464	(15.4)

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

School	# of Scholarships	Scholarship \$	% chg from 2009	Avg. Scholarship	% chg from 2009
Rainbow Montessori School	3	\$9,915	n/a	\$3,305	n/a
Rancho Solano (Gilbert)	2	\$13,008	127.3	\$6,504	127.3
Rancho Solano (Phoenix)	1	\$900	(99.4)	\$900	(74.3)
Rancho Solano (Scottsdale)	245	\$532,580	(0.6)	\$2,174	(0.1)
Red Rock Christian School	6	\$12,350	(22.0)	\$2,058	69.0
Redeemer Christian Academy	3	\$4,902	(60.3)	\$1,634	(7.4)
Redeemer Christian School	55	\$104,781	(9.1)	\$1,905	(0.8)
Redeemer Lutheran School	77	\$135,280	(24.8)	\$1,757	(1.4)
Resurrection Lutheran Child Development Center	19	\$64,455	(6.8)	\$3,392	(16.6)
Risen Savior Lutheran School	66	\$164,197	(1.2)	\$2,488	(2.7)
River of Life Christian Academy	34	\$25,469	(60.6)	\$749	(42.0)
S A R R C Community School	4	\$25,913	n/a	\$6,478	n/a
Sacred Heart School (Nogales)	116	\$81,695	67.8	\$704	92.3
Sacred Heart School (Prescott)	154	\$370,593	(4.9)	\$2,406	(58.0)
Safford Christian School	14	\$12,253	(42.6)	\$875	(30.3)
Saguaro Hills Adventist Christian School	13	\$23,400	29.1	\$1,800	98.7
Saguaro Hills Christian School	15	\$19,171	(10.0)	\$1,278	25.9
Sahuarita Christian Academy	22	\$13,306	(90.2)	\$605	(60.3)
Salpointe Catholic High School	526	\$1,241,580	1.5	\$2,360	1.9
San Francisco di Asis	121	\$228,042	(4.2)	\$1,885	(46.1)
San Miguel Catholic High School	142	\$237,766	(0.3)	\$1,674	(29.1)
San Tan Christian Academy	6	\$10,264	n/a	\$1,711	n/a
San Xavier Indian School	127	\$245,264	(8.2)	\$1,931	(35.0)
Santa Cruz Catholic School	102	\$159,522	9.9	\$1,564	(7.3)
Satori	42	\$69,913	(0.4)	\$1,665	(12.3)
Scottsdale Christian Academy	579	\$1,056,377	(9.0)	\$1,824	(8.8)
Sedona Montessori School	2	\$2,000	100.0	\$1,000	0.0
Seton Catholic High School	435	\$774,597	2.2	\$1,781	(12.6)
Shalom Montessori School	21	\$61,614	24.0	\$2,934	0.4
Shearim Torah High School	13	\$62,786	(15.5)	\$4,830	(9.0)
Sheila's Christian Academy	4	\$7,256	(26.8)	\$1,814	(8.5)
Shepherd of the Desert Lutheran School	95	\$152,646	(2.0)	\$1,607	(19.5)
Sierra Academy of Scottsdale	2	\$7,425	n/a	\$3,713	n/a
Sonshine Christian School	7	\$5,484	(6.1)	\$783	(6.1)
Southwest Christian School	20	\$21,487	(33.5)	\$1,074	(16.9)
Southwestern Christian School	116	\$212,411	6.8	\$1,831	46.4
Spirit of Hope Montessori School	8	\$14,488	(13.2)	\$1,811	30.3
SS Peter & Paul Catholic School	205	\$267,733	(11.7)	\$1,306	42.6
SS Simon & Jude Catholic School	361	\$405,999	(12.2)	\$1,125	(19.9)
St Agnes Catholic School	183	\$210,584	(1.3)	\$1,151	(0.8)
St Ambrose Catholic School	127	\$150,036	(1.5)	\$1,181	75.2
St Andrews Presbyterian Pre-School & Kindergarten	70	\$62,960	3.8	\$899	11.1
St Anthony of Padua School	104	\$141,193	3.5	\$1,358	(12.4)
St. Anthony (Pinetop)	9	\$9,080	(64.5)	\$1,009	(64.9)
St. Anthony Catholic (Show Low)	58	\$112,220	(3.1)	\$1,935	(26.5)
St Augustine High School	98	\$216,067	(3.6)	\$2,205	(0.7)
St Catherine of Siena School	202	\$273,746	(21.0)	\$1,355	(22.2)
St Charles Apache School	98	\$243,400	(12.0)	\$2,484	(13.8)

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

School	# of Scholarships	Scholarship \$	% chg from 2009	Avg. Scholarship	% chg from 2009
St Cyril of Alexandria Catholic School	159	\$302,459	(3.7)	\$1,902	(14.7)
St Daniel the Prophet School	53	\$134,280	(16.6)	\$2,534	5.5
St. Dominic Savio Academy	5	\$23,975	85.0	\$4,795	(26.0)
St Elizabeth Ann Seton	257	\$380,653	(11.5)	\$1,481	59.8
St Francis of Assisi School	77	\$97,608	(25.3)	\$1,268	(3.9)
St Francis Xavier Elementary School	233	\$396,569	(8.4)	\$1,702	(19.4)
St Gregory Catholic School	183	\$282,875	(22.4)	\$1,546	(28.8)
St Gregory College Prep	114	\$468,501	6.4	\$4,110	6.4
St Jerome K-8 School	169	\$204,272	21.5	\$1,209	(5.8)
St John Bosco School	191	\$365,426	(5.8)	\$1,913	(11.7)
St John the Evangelist	109	\$192,198	(23.0)	\$1,763	(5.3)
St John Vianney Catholic School	169	\$236,620	13.1	\$1,400	(0.3)
St Joseph's Catholic School	69	\$168,739	12.6	\$2,445	(38.0)
St Joseph School (Tucson)	121	\$166,513	(4.5)	\$1,376	5.8
St Louis the King School	242	\$278,299	(13.2)	\$1,150	(5.7)
St Luke's	11	\$37,114	40.3	\$3,374	(10.7)
St Maria Goretti Kindergarten	33	\$61,702	(8.5)	\$1,870	(39.0)
St. Mark's Methodist	29	\$19,441	(2.0)	\$670	(25.7)
St. Mark's Presbyterian Kindergarten	20	\$25,004	(2.2)	\$1,250	(26.7)
St. Mary-Basha Catholic School	313	\$493,921	(3.6)	\$1,578	26.5
St Mary's High School	749	\$1,037,225	(31.7)	\$1,385	(25.2)
St Matthew School	185	\$337,040	46.3	\$1,822	41.6
St Maximillian Mary Kolbe School	43	\$82,828	(1.9)	\$1,926	(1.9)
St Michaels Indian School	186	\$253,550	22.7	\$1,363	68.9
St Michael's Parish Day School	179	\$332,548	12.4	\$1,858	0.5
St Peter Mission School	136	\$217,355	8.5	\$1,598	5.3
St. Peter's Episcopal Montessori School	11	\$24,051	n/a	\$2,186	n/a
St Theresa Catholic School	207	\$329,585	(10.5)	\$1,592	(11.8)
St Thomas Aquinas	212	\$334,313	(5.1)	\$1,577	(45.0)
St Thomas the Apostle School	179	\$306,237	(3.6)	\$1,711	(11.7)
St Timothy's Catholic Academy	117	\$240,580	2.0	\$2,056	(5.9)
St Vincent de Paul School	339	\$294,825	(8.6)	\$870	(24.0)
Summit School of Ahwatukee	96	\$232,472	36.3	\$2,422	(0.6)
Sun & Shield Christian Academy	75	\$42,875	(30.6)	\$572	(31.5)
Sun Valley Indian School	14	\$10,062	(22.7)	\$719	(11.6)
Sunrise Montessori School	17	\$43,096	(15.3)	\$2,535	4.6
Tanque Verde Lutheran Kindergarten	21	\$60,763	(16.0)	\$2,893	(0.0)
Tempe Montessori School	23	\$45,298	(47.8)	\$1,969	(34.2)
Tesseract School	141	\$155,090	(32.5)	\$1,100	(62.6)
The Angel's Academy	2	\$1,050	n/a	\$525	n/a
The Caepe School	18	\$31,095	31.6	\$1,727	53.5
The Family School	23	\$98,682	8.0	\$4,160	8.0
The Learning Pad	7	\$7,534	193.8	\$1,076	25.8
Thunderbird Adventist Academy	96	\$163,187	(19.3)	\$1,700	(2.5)
Thunderbird Christian Elementary	45	\$57,125	(25.7)	\$1,269	25.5
Tree of Life Christian School	10	\$6,358	(69.7)	\$636	(72.7)
Tri-City Christian Academy	204	\$292,424	(5.0)	\$1,433	(1.8)
Trinity Christian School (Chino Valley)	101	\$154,704	349.9	\$1,532	(37.6)
Trinity Christian School (Mesa)	23	\$18,045	(3.3)	\$800	(37.0)
Trinity Christian School (Prescott)	52	\$38,169	(81.0)	\$734	(51.8)

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

School	# of Scholarships	Scholarship \$	% chg from 2009	Avg. Scholarship	% chg from 2009
Trinity Lutheran	159	\$288,558	(2.1)	\$1,815	9.0
Trinity Pre-school & Kindergarten	9	\$19,983	7.4	\$2,220	19.4
Trinity United Methodist Kindergarten	12	\$19,375	(8.5)	\$1,615	22.1
Tucson Community School	31	\$39,511	18.6	\$1,275	(4.4)
Tucson Hebrew Academy	140	\$676,392	27.3	\$4,831	(14.6)
Tucson Jewish Community Center Day School	5	\$8,344	n/a	\$1,669	n/a
Tucson Waldorf School	70	\$170,326	18.7	\$2,462	6.8
Valley Baptist School	16	\$6,558	185.1	\$410	24.6
Valley Christian High School	287	\$933,358	(17.8)	\$3,252	(6.4)
Valley Classical Christian School	50	\$80,145	(32.8)	\$1,603	(1.8)
Valley Lutheran High School	223	\$324,447	(3.3)	\$1,455	(3.8)
Verde Valley Christian School (Cottonwood)	68	\$116,164	(17.0)	\$1,708	33.0
Verde Valley School (Sedona)	17	\$65,580	(22.3)	\$3,858	(8.6)
Veritas Academy of Tucson	10	\$16,367	n/a	\$1,637	n/a
Veritas Christian Community School	85	\$138,892	0.3	\$1,634	5.1
Victorious Preschool & Kindergarten	6	\$6,950	49.5	\$1,158	(0.4)
Ville de Marie Academy	48	\$57,622	(30.7)	\$1,200	(3.3)
Vision Christian Academy	21	\$16,302	(18.0)	\$776	(18.0)
White Mountain Montessori	11	\$12,873	(44.7)	\$1,170	(34.6)
Wickenburg Christian Academy	40	\$71,310	19.9	\$1,783	16.9
Wings on Words	12	\$12,268	73.2	\$1,022	(13.5)
Word International Christian School	4	\$7,000	n/a	\$1,750	n/a
Xavier College Preparatory High	520	\$1,006,653	(7.7)	\$1,936	(13.2)
Yeshiva High School of Arizona	5	\$12,240	n/a	\$2,448	n/a
Yuma Adventist School	6	\$8,479	(42.9)	\$1,413	23.6
Yuma Catholic High School	180	\$380,819	0.6	\$2,116	10.7
Yuma Lutheran High School	146	\$194,484	(19.6)	\$1,332	27.7

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

City/Town	#	\$	% chg from 2009	Avg. Scholarship	% chg from 2009	Rank 2010	Rank 2009
Anthem	127	\$224,566	10.0	\$1,768	(2.1)	26	24
Arizona City	7	\$8,033	(9.4)	\$1,148	(9.3)	50	46
Avondale	221	\$339,265	(3.7)	\$1,535	(44.2)	33	8
Bapchule	136	\$217,355	8.5	\$1,598	5.3	30	39
Benson	6	\$3,046	31.6	\$508	9.7	64	59
Buckeye	52	\$83,574	14.0	\$1,607	7.4	29	41
Bullhead City	5	\$5,319	n/a	\$1,064	n/a	53	n/a
Camp Verde	64	\$84,906	(10.9)	\$1,327	30.9	45	51
Carefree	16	\$50,269	(24.2)	\$3,142	(28.9)	6	1
Casa Grande	119	\$168,389	17.9	\$1,415	(9.9)	37	34
Cave Creek	85	\$185,241	127.0	\$2,179	76.2	12	47
Chandler	1,567	\$3,148,744	(8.9)	\$2,009	(1.9)	17	18
Chino Valley	101	\$154,704	349.9	\$1,532	(37.6)	34	11
Clarkdale	4	\$1,590	78.5	\$397	(10.8)	67	60
Cottonwood	145	\$301,534	(2.9)	\$2,080	18.9	14	26
Douglas	103	\$149,328	0.5	\$1,450	(26.8)	35	21
Flagstaff	180	\$348,841	(18.5)	\$1,938	(28.5)	19	9
Florence	1	\$1,398	(56.8)	\$1,398	72.8	40	56
Fort Mohave	10	\$12,707	(34.3)	\$1,271	(21.2)	47	33
Fort Thomas	4	\$5,600	n/a	\$1,400	n/a	39	n/a
Gilbert	627	\$1,255,723	(4.0)	\$2,003	0.0	18	20
Glendale	1,041	\$1,465,828	(19.6)	\$1,408	(7.1)	38	40
Globe	14	\$39,082	(70.8)	\$2,792	21.1	7	12
Goodyear	292	\$402,440	13.7	\$1,378	(1.9)	42	43
Higley	129	\$180,072	56.1	\$1,396	(10.5)	41	35
Holbrook	44	\$8,588	(39.6)	\$195	(36.9)	69	63
Kingman	21	\$24,574	23.7	\$1,170	29.6	49	53
Kykotsmovi	77	\$194,975	(11.7)	\$2,532	(18.6)	9	6
Lake Havasu City	142	\$251,404	(4.9)	\$1,770	26.5	25	44
Laveen	6	\$3,725	(44.4)	\$621	48.2	60	61
Litchfield Park	182	\$346,738	9.0	\$1,905	14.3	20	32
Marana	75	\$42,875	(30.6)	\$572	(31.5)	63	54
Maricopa	6	\$2,799	(72.8)	\$467	(59.2)	65	49
Mayer	25	\$114,917	(8.4)	\$4,597	13.5	1	4
Mesa	757	\$1,167,340	(13.0)	\$1,542	(10.7)	32	28
Nogales	240	\$213,220	38.2	\$888	11.0	55	58
Oro Valley	19	\$64,455	(84.6)	\$3,392	78.8	4	22
Page	5	\$5,141	(40.9)	\$1,028	(52.7)	54	16
Paradise Valley	248	\$599,839	(12.0)	\$2,419	(35.0)	11	5
Parker	13	\$8,833	(63.2)	\$679	(60.4)	59	30
Patagonia	1	\$3,806	(6.0)	\$3,806	(6.0)	2	3
Payson	75	\$93,354	(17.0)	\$1,245	(18.1)	48	38
Peoria	86	\$173,440	(14.5)	\$2,017	19.3	16	31
Peridot	36	\$10,287	(47.8)	\$286	(5.6)	68	64
Phoenix	8,579	\$15,159,799	(15.8)	\$1,767	(12.7)	27	19
Pinetop-Lakeside	20	\$21,953	(55.3)	\$1,098	(50.9)	51	13
Prescott	390	\$676,763	(22.1)	\$1,735	(22.1)	28	14
Queen Creek	106	\$139,634	(14.2)	\$1,317	(7.8)	46	42
Red Rock	3	\$1,800	n/a	\$600	n/a	62	n/a
Rock Point	61	\$202,165	0.7	\$3,314	27.2	5	10
Safford	14	\$12,253	(50.7)	\$875	(19.0)	56	50
Sahuarita	22	\$13,306	(90.2)	\$605	(60.3)	61	37
San Carlos	98	\$243,400	(14.7)	\$2,484	(11.2)	10	7
San Tan Valley	11	\$29,745	n/a	\$2,704	n/a	8	n/a

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

City/Town	#	\$	% chg from 2009	Avg. Scholarship	% chg from 2009	Rank 2010	Rank 2009
Scottsdale	1,690	\$3,457,833	2.7	\$2,046	(5.8)	15	17
Sedona	19	\$67,580	(20.9)	\$3,557	(12.6)	3	2
Show Low	169	\$351,986	(6.1)	\$2,083	(5.6)	13	15
Sierra Vista	188	\$345,679	(13.3)	\$1,839	7.0	22	29
Sonoita	7	\$10,070	(14.2)	\$1,439	22.7	36	48
St. Michael	186	\$253,550	22.7	\$1,363	68.9	44	57
Sun Valley	14	\$10,062	(22.7)	\$719	(11.6)	57	55
Surprise	11	\$15,006	(38.7)	\$1,364	(22.0)	43	27
Tempe	1,105	\$2,104,513	(10.2)	\$1,905	6.5	21	25
Tucson	6,090	\$10,966,053	0.3	\$1,801	(0.7)	23	23
Whiteriver	57	\$25,070	(28.7)	\$440	12.5	66	62
Wickenburg	40	\$71,310	19.9	\$1,783	16.9	24	36
Willcox	19	\$20,217	(15.9)	\$1,064	6.2	52	52
Youngtown	2	\$1,406	n/a	\$703	n/a	58	n/a
Yuma	639	\$1,013,310	(8.2)	\$1,586	16.6	31	45

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

REPORTING FOR 2010

The corporate income tax credit and insurance premium tax credit for contributions to school tuition organizations is governed by A.R.S. § 43-1183, A.R.S. § 20-224-06 and Chapter 15 in Title 43. (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 "original" corporate tax credit program were required to report the following information for calendar year 2010 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.

Additionally, the Arizona Department of Revenue asked for information regarding the total amount of scholarship/grant money being held for specific students for future year scholarships.

The Arizona Department of Revenue was aware of 53 STOs operating in Arizona in 2010. Eleven of these STOs received donations in the

corporate income and insurance premium tuition tax credit program in 2010.¹

DONATIONS BY CALENDAR YEAR

In calendar year 2010, \$11,123,657 was donated by 63 corporations² to 11 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	4	\$50,000 to \$99,999	4
\$1,001 to \$4,999	7	\$100,000 to \$249,999	5
\$5,000 to \$9,999	8	\$250,000 to \$499,999	6
\$10,000 to \$24,999	15	\$500,000 and over	8
\$25,000 to \$49,999	6		

The Catholic Tuition Organization of the Diocese of Phoenix received the most donations, 28, for a total of \$3,066,396. Two STOs received only one donation. The following table shows the number and amount of donations received by each STO in 2010. Appendix I, at the end of this report, shows donations to all corporations for calendar years 2009 and 2010.

Corporate Donations Received in CY2010

School Tuition Organization	# of Donors	Total Donations
Arizona Episcopal Schools Foundation	2	\$25,500
Arizona Independent Schools Scholarship Foundation	2	\$820,000
Arizona Private Education Scholarship Fund	1	\$4,000
Arizona School Choice Trust	7	\$650,000
Brophy Community Foundation	11	\$1,091,000
Catholic Tuition Organization of the Diocese of Phoenix	28	\$3,066,396
Catholic Tuition Support Organization of the Diocese of Tucson	20	\$2,370,428
Institute for Better Education	5	\$903,833
School Choice Arizona	8	\$2,012,500
School Tuition Organization of Yuma	1	\$30,000

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

² There were actually 90 donations. Fifteen corporations donated to multiple STOs or multiple times to one STO.

Tuition Organization for Private Schools	5	\$150,000
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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. Eight insurance companies participated in the program in calendar year 2010, donating \$798,833.

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 2010.)
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 2010, a school tuition organization cannot issue a scholarship in an amount that exceeds:
 - a. \$4,600 for students in kindergarten through grade 8
 - b. \$5,900 for students in grades 9 through 12.

Seventeen STOs reported scholarships awarded in 2010. These STOs reported 4,215 scholarships totaling \$9,290,743. Shown below is the number of schools receiving scholarships from each STO.

Corporate Scholarships In Calendar Year 2010

School Tuition Organization	# of Recipients	# of schools	Scholarship Amount	Average
Arizona Corporate Scholarship Fund	16	9	\$30,066	\$1,879.13
Arizona Episcopal Schools Foundation	48	3	\$137,277	\$2,859.94
Arizona Independent Schools Scholarship Foundation	49	2	\$242,200	\$4,942.86

Arizona Private Education Scholarship Fund	3	2	\$9,000	\$3,000
School Tuition Organization	# of Recipients	# of schools	Scholarship Amount	Average
Arizona School Choice Trust	275	64	\$696,161	\$2,531.49
Brophy Community Foundation	566	24	\$1,397,995	\$2,469.96
Catholic Tuition Organization of the Diocese of Phoenix	1,442	40	\$2,021,176	\$1,401.65
Catholic Tuition Support Organization - Diocese of Tucson	854	23	\$2,278,486	\$2,668.02
Christian Scholarship Foundation	12	2	\$21,401	\$1,783.42
Flagstaff Scholarship Fund	105	2	\$324,050	\$3,086.19
Institute for Better Education	265	57	\$487,074	\$1,838.02
Jewish Education Tax Credit Organization	34	1	\$159,800	\$4,700.00
Northern Arizona Christian School Scholarship Fund	5	1	\$3,208	\$641.60
Pappas Kids Schoolhouse Foundation	5	3	\$25,680	\$5,136.00
School Choice Arizona	379	46	\$1,060,231	\$2,797.44
School Tuition Association of Yuma	28	5	\$29,375	\$1,049.11
Tuition Organization for Private Schools	129	41	\$367,563	\$2,849.33
TOTAL	4,215		\$9,322,243	\$2,211.68

Appendix II, at the end of this report, shows scholarships paid by all STOs for calendar years 2009 and 2010.

As can be seen in the table above, the Catholic Tuition Organization of the Diocese of Phoenix provided scholarships to 1,442 recipients. Two STOs, Jewish Education Tax Credit Organization and Northern Arizona Christian School Scholarship Fund, provided scholarships to only one school. Scholarship money went to 187 schools in 2010, as compared with 169 schools in 2009. 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	2010 CPA Review Complete	2009 CPA Review Complete	2008 CPA Review Complete	2007 CPA Review Complete	2006 CPA Review Complete
Arizona Corporate Scholarship Fund		X		X	
Arizona Episcopal Schools Foundation	X	X	X	X	X
Arizona Independent Schools Scholarship Foundation	X	X			
Arizona Private Education Scholarship Fund	X	X		X	
Arizona School Choice Trust	X	X	X	X	X
Brophy Community Foundation	X	X	X	X	X
Catholic Tuition Organization of the Diocese of Phoenix	X	X	X	X	X
Catholic Tuition Support Organization of the Diocese of Tucson	X	X	X	X	X
Chaparral Mission Scholarship Fund					X
Children's Scholarship Network of Arizona		X	X		
Christian Scholarship Foundation		X	X	X	X
Christian Scholarship Fund of Arizona			X	X	
Cochise Christian School Tuition Organization					X
Flagstaff Scholarship Fund		X	X	X	X
Institute for Better Education	X	X	X	X	X
Jewish Education Tax Credit Organization		X	X	X	X
Jewish Tuition Organization			X	X	
New Valley Education Partners					X
Northern Arizona Christian School Scholarship Fund		X		X	
Pappas Kids Schoolhouse Foundation				X	X
School Choice Arizona	X	X	X	X	X
School Tuition Organization of Yuma	X	X	X	X	X
Tuition Organization for Private Schools	X	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 year³.

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	FY2011
Statutory Limitation	\$10,000,000	\$12,000,000	\$14,400,000	\$17,280,000	\$20,736,000
# of corps	108	73	98	63	68
\$ approved	\$9,740,800	\$12,116,000	\$10,816,006	\$8,121,508	\$11,365,351
\$ received	\$9,535,800	\$11,996,000 ⁴	\$10,494,506	\$8,100,008	\$11,324,351
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	\$8,922,548
Donated in CY2011					\$2,401,803

In fiscal year 2011, nine insurance companies participated in the school tuition organization program, donating \$1,070,000.

Appendix IV, at the end of this report, provides detail by STO for fiscal year 2010. All future reports on this credit will be on a fiscal year basis.

³ 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.

⁴ 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 I
SCHOOL TUITION ORGANIZATIONS RECEIVING CORPORATE
DONATIONS BY CALENDAR YEAR**

	# of donors	CY2009		# of donors	CY2010	
		\$	% change		\$	% change
Arizona Corporate Scholarship Fund	2	\$26,000	n/a			
Arizona Episcopal Schools Foundation	1	\$25,000	(87.5)	1	\$25,500	2.0
Arizona Independent Schools Scholarship Foundation	3	\$965,053	n/a	2	\$820,000	(15.0)
Arizona Private Education Scholarship Fund	1	\$10,000	n/a	1	\$4,000	(60.0)
Arizona School Choice Trust	3	\$570,000	(28.9)	7	\$650,000	14.0
Brophy Community Foundation	6	\$555,000	(41.1)	11	\$1,091,000	96.6
Catholic Tuition Organization of the Diocese of Phoenix	34	\$1,666,627	34.5	28	\$3,066,396	84.0
Catholic Tuition Support Organization of the Diocese of Tucson	21	\$1,445,604	(49.9)	20	\$2,370,428	64.0
Children's Scholarship Network of Arizona	2	\$155,000	(11.4)			
Christian Scholarship Foundation	1	\$10,000	(66.7)			
Flagstaff Scholarship Fund	1	\$10,000	(99.0)			
Institute for Better Education	5	\$423,000	41.9	5	\$903,833	113.7
Jewish Education Tax Credit Organization	1	\$25,000	(87.5)			
Northern Arizona Christian School Scholarship Foundation	1	\$60,000	n/a			
School Choice Arizona	5	\$1,164,000	59.9	8	\$2,012,500	72.9
School Tuition Association of Yuma	3	\$16,500	(13.2)	1	\$30,000	81.8
Tuition Organization for Private Schools	3	\$158,500	(65.3)	5	\$150,000	(5.4)
TOTAL	93	\$7,285,284	(20.1)	93	\$11,123,657	52.7

**APPENDIX II
SCHOLARSHIPS PAID BY SCHOOL TUITION ORGANIZATIONS
RECEIVING CORPORATE DONATIONS⁵**

	CY2009		CY2010		% Chg
	#	\$	#	\$	
Arizona Corporate Scholarship Fund	10	\$11,659	16	\$30,066	157.9%
Arizona Episcopal Schools Foundation	63	\$186,000	48	\$137,277	(26.2%)
Arizona Independent Schools Scholarship Foundation	17	\$87,300	49	\$242,200	177.4%
Arizona Private Education Scholarship Fund	0	\$0	3	\$9,000	n/a
Arizona School Choice Trust	496	\$1,222,782	275	\$696,161	(43.1%)
Brophy Community Foundation	260	\$606,675	566	\$1,397,995	130.4%
Catholic Tuition Organization of the Diocese of Phoenix	1,181	\$1,353,525	1,442	\$2,021,176	49.3%
Catholic Tuition Support Organization of the Diocese of Tucson	727	\$2,075,708	854	\$2,278,486	9.8%
Children's Scholarship Network of Arizona	92	\$197,638			
Christian Scholarship Foundation	13	\$26,341	12	\$21,401	(18.8%)
Christian Scholarship Fund of Arizona	3	\$6,000			
Cochise Christian School Tuition Organization	20	\$48,930			
Flagstaff Scholarship Fund	119	\$429,928	105	\$324,050	(24.6%)
Institute for Better Education	111	\$213,893	265	\$487,074	127.7%
Jewish Education Tax Credit Organization	16	\$71,908	34	\$159,800	122.2%
Jewish Tuition Organization	23	\$99,792			
Northern Arizona Christian School Scholarship Foundation	27	\$59,317	5	\$3,208	(94.6%)
Pappas Kids Schoolhouse Foundation	0	\$0	5	\$25,680	n/a
School Choice Arizona	351	\$955,690	379	\$1,060,231	10.9%
School Tuition Association of Yuma	43	\$20,250	28	\$29,375	45.1%
Tuition Organization for Private Schools	79	\$203,053	129	\$367,563	81.0%
TOTAL	3,651	\$7,876,387	4,215	\$9,322,243	18.4%

⁵ 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
2 nd Street Children's School	1	3	\$3,025	\$1,008.33
91 st Psalm Christian School	3	29	\$65,514	\$2,259.10
Abbie Loveland Tuller School	1	27	\$100,100	\$3,707.41
All Saints Catholic School	1	16	\$53,625	\$3,351.56
All Saints Episcopal Day School	3	6	\$27,600	\$4,600.00
Annunciation Catholic School	1	3	\$15	\$5.00
Arizona Cultural Academy	1	9	\$18,263	\$2,029.22
Arizona Language Preparatory	2	4	\$3,975	\$993.75
Arizona Lutheran Academy	2	6	\$14,900	\$2,483.33
Arrowhead Christian Academy	3	32	\$66,875	\$2,089.84
Ascension Lutheran School	1	1	\$500	\$500.00
Atonement Lutheran School	2	3	\$7,246	\$2,415.33
Bethany Christian School (Lake Havasu)	1	2	\$5,500	\$2,750.00
Bethany Christian School (Tempe)	1	1	\$4,000	\$4,000.00
Bios Christian Academy	3	6	\$17,000	\$2,833.33
Blessed Sacrament Kindergarten	1	2	\$10	\$5.00
Bourgade High School	6	58	\$148,519	\$2,560.67
Brophy College Preparatory	3	86	\$484,125	\$5,629.36
Calvary Baptist School	1	4	\$1,000	\$250.00
Calvary Chapel Christian School	2	16	\$30,500	\$1,906.25
Calvary Christian Academy	2	23	\$38,241	\$1,662.65
Calvary Christian School	2	5	\$9,600	\$1,920.00
Carden Christian Academy Central	2	6	\$5,800	\$966.67
Castlehill Country Day School	1	1	\$1,000	\$1,000.00
Chandler Christian School	1	2	\$4,000	\$2,000.00
Chapel in the Hill School	2	5	\$6,319	\$1,263.80
Christ Lutheran School	1	7	\$8,000	\$1,142.86
Christ the King Catholic School	3	37	\$6,220	\$168.11
Christ the Redeemer Lutheran School	1	2	\$2,001	\$1,000.50
Christian Academy of Prescott	3	9	\$13,379	\$1,486.56
Christ's Greenfield Lutheran School	1	8	\$17,000	\$2,125.00
Cornerstone Christian Academy	3	10	\$19,527	\$1,952.70
Creative Castle Pre-School & Kindergarten	1	1	\$3,500	\$3,500
Cross of Glory Lutheran School	1	2	\$5,617	\$2,808.50
Desert Christian Elementary School	1	20	\$31,083	\$1,554.15

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

	# of STOs	# of scholarships	Total scholarship \$	average
Desert Christian Schools	2	48	\$75,325	\$1,569.27
Desert Quest Private School	1	2	\$1,000	\$500.00
East Valley Jewish Day School	1	1	\$3,500	\$3,500.00
Emmanuel Christian Academy	1	8	\$9,145	\$1,143.13
Enrichment Academy	1	2	\$100	\$50.00
Faith Christian Academy	1	1	\$750	\$750.00
Faith Christian School	2	2	\$4,000	\$2,000.00
Faith Community Academy	2	14	\$14,240	\$1,017.14
Faith Lutheran School	1	8	\$6,000	\$750.00
Family of God Lutheran School	1	3	\$8,036	\$2,678.67
First Baptist Christian Academy	1	1	\$250	\$250.00
First Southern Christian School	2	6	\$6,750	\$1,125.00
Flagstaff Community Christian	1	77	\$286,800	\$3,724.68
Florence Baptist Academy	1	2	\$3,000	\$1,500.00
Fountain of Life Lutheran School	1	1	\$250	\$250.00
Freedom Christian Academy	2	29	\$71,650	\$2,470.69
Gateway Academy	1	1	\$50	\$50.00
Gateway Baptist Academy	1	4	\$5,500	\$1,375.00
Gethsemane Lutheran School	1	1	\$2,375	\$2,375.00
Gilbert Christian Schools	2	14	\$48,900	\$3,492.86
Glendale Christian Academy	1	6	\$11,725	\$1,954.17
Gospel Light Christian Academy	1	1	\$425	\$425.00
Grace Community Christian School	1	1	\$2,000	\$2,000.00
Grace Fellowship Academy	1	11	\$30,800	\$2,800.00
Graysmark Academy	1	1	\$2,000	\$2,000.00
Guiding Light Christian Education Center	1	6	\$15,000	\$2,500.00
Hopi Mission School	1	28	\$37,250	\$1,330.36
Howard S. Gray Education Program	1	1	\$100	\$100.00
Imago Dei Middle School	2	55	\$220,351	\$4,006.38
Immaculate Conception School	2	24	\$41,450	\$1,727.08
Immaculate Heart Preparatory	1	31	\$77,900	\$2,512.90
International School of Arizona	1	4	\$18,800	\$4,700.00
International School of Tucson	1	1	\$450	\$450.00
Joy Community Christian School	2	128	\$361,900	\$2,827.34
Lamb's Gate Kindergarten	1	1	\$1,069	\$1,069.00
Lauren's Institute for Education	1	4	\$18,400	\$4,600.00

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

	# of STOs	# of scholarships	Total scholarship \$	average
Loretto School	1	62	\$75,560	\$1,218.71
Lourdes Catholic School	1	30	\$62,420	\$2,080.67
Mesa Christian Academy	1	1	\$2,625	\$2,625.00
Millenium Worldwide Academy	1	13	\$42,500	\$3,269.23
Most Holy Trinity Catholic School	2	45	\$47,140	\$1,047.56
Mountain Christian School	2	13	\$16,300	\$1,253.85
New Way Learning Academy	2	2	\$4,700	\$2,350.00
North Valley Christian Academy	1	4	\$9,000	\$2,250.00
Northminster Christian School	1	5	\$6,220	\$1,244.00
Northwest Christian School	3	20	\$71,745	\$3,587.25
Notre Dame Preparatory	1	15	\$88,500	\$5,900.00
Our Lady of Guadalupe	1	4	\$20	\$5.00
Our Lady of Joy	1	3	\$810	\$270.00
Our Lady of Mount Carmel	3	55	\$37,140	\$675.27
Our Lady of Perpetual Help (Glendale)	3	53	\$51,925	\$979.72
Our Lady of Perpetual Help (Scottsdale)	2	23	\$26,165	\$1,137.61
Our Lady of Sorrows Academy	1	5	\$7,000	\$1,400.00
Our Lady of the Lake School	1	7	\$35	\$5.00
Our Mother of Sorrows School	3	39	\$44,524	\$1,141.64
Our Savior Lutheran School	1	1	\$1,960	\$1,960.00
Page Christian School	1	1	\$2,500	\$2,500.00
Paradise Valley Christian School	3	17	\$53,900	\$3,170.59
Pardes Jewish Day School	1	5	\$13,350	\$2,670.00
Payson Community Christian	1	12	\$31,500	\$2,625.00
Phoenix Christian Academy	1	16	\$78,100	\$4,881.25
Phoenix Christian Academy K-8	2	4	\$9,100	\$2,275.00
Phoenix Christian Academy West	2	13	\$25,625	\$1,971.15
Phoenix Christian Unified Schools	3	9	\$14,008	\$1,556.44
Phoenix Country Day School	2	21	\$100,500	\$4,785.71
Phoenix Metro Islamic School	1	28	\$84,000	\$3,000.00
Pope John XXII School	1	17	\$10,275	\$604.41
Pusch Ridge Christian Academy	2	5	\$8,857	\$1,771.40
Queen of Peace School	1	25	\$10,190	\$407.60
Redeemer Christian Academy	1	1	\$2,246	\$2,246.00
Redeemer Lutheran School	1	5	\$1,300	\$260.00
Resurrection Lutheran Child Development Center	1	1	\$4,500	\$4,500.00
River of Life Christian School	1	4	\$10,000	\$2,500.00

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

	# of STOs	# of scholarships	Total scholarship \$	average
Sacred Heart School (Nogales)	1	15	\$46,335	\$3,089.00
Sacred Heart School (Prescott)	2	40	\$37,980	\$949.50
Sahuarita Christian Academy	1	10	\$21,450	\$2,145.00
Salpointe Catholic High School	3	101	\$385,203	\$3,813.89
San Francisco de Asis	1	33	\$60,140	\$1,822.42
San Miguel Catholic High School	2	123	\$361,696	\$2,940.62
San Xavier Mission School	1	6	\$25,500	\$4,250.00
Santa Cruz School	1	63	\$100,920	\$1,601.90
Scottsdale Christian Academy	4	25	\$66,500	\$2,660.00
Seton Catholic High School	1	24	\$57,825	\$2,409.37
Shalom Montessori School	1	9	\$24,500	\$2,722.22
Shepherd of the Desert School	1	1	\$1,125	\$1,125.00
Southwest Christian Academy	3	4	\$10,500	\$2,625.00
Southwestern Christian School	3	11	\$12,188	\$1,108.00
SS. Peter and Paul School	1	36	\$74,345	\$2,065.14
SS. Simon and Jude School	6	84	\$111,322	\$1,325.26
St. Agnes School	3	66	\$57,580	\$872.42
St. Ambrose Catholic School	4	67	\$159,690	\$2,383.43
St. Andrews Kindergarten	1	5	\$1,400	\$280.00
St. Anthony of Padua School	3	28	\$40,426	\$1,443.79
St. Anthony Catholic School (Show Low)	1	26	\$45,300	\$1,742.31
St. Augustine Catholic High	1	43	\$242,800	\$5,646.51
St. Catherine of Siena School	3	62	\$63,590	\$1,025.65
St. Cyril School	1	25	\$67,910	\$2,716.40
St. Daniel the Prophet School	1	14	\$800	\$57.14
St. Elizabeth Ann Seton School	1	23	\$53,847	\$2,341.17
St. Francis of Assisi School	2	19	\$48,195	\$2,536.58
St. Francis Xavier School	2	97	\$124,682	\$1,285.38
St. Gregory Catholic School	5	90	\$93,990	\$1,044.33
St. Gregory College Preparatory	3	36	\$177,503	\$4,930.64
St. Jerome School	6	75	\$107,486	\$1,433.15
St. John Bosco School	2	27	\$24,963	\$924.56
St. John the Evangelist	2	53	\$81,415	\$1,536.13
St. John Vianney School	4	34	\$30,288	\$890.82
St. Joseph Catholic School (Cottonwood)	2	40	\$82,363	\$2,059.07
St. Joseph Catholic School (Tucson)	3	26	\$63,575	\$2,445.19
St. Louis the King School	4	135	\$142,558	\$1,055.99
St. Maria Goretti Kindergarten	2	8	\$3,660	\$457.50

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

	# of STOs	# of scholarships	Total scholarship \$	average
St. Mark's Methodist School	1	4	\$2,475	\$618.75
St. Mary Basha School	3	42	\$21,830	\$519.76
St. Mary's Catholic High School	7	296	\$1,168,667	\$3,948.20
St. Matthew School	2	64	\$47,205	\$737.58
St. Maximilian Kolbe School	1	3	\$5,526	\$1,842.00
St. Michael Indian School	3	73	\$27,910	\$382.33
St. Michael's Parish Day School	1	9	\$29,776	\$3,308.44
St. Peter Mission School	2	73	\$122,723	\$1,681.14
St. Theresa School	3	27	\$22,284	\$825.33
St. Thomas Aquinas School	2	25	\$3,055	\$122.20
St. Thomas the Apostle School	1	32	\$8,730	\$272.81
St. Thomas the Apostle Catholic Pre-School & Kindergarten	1	1	\$1,000	\$1,000.00
St. Timothy School	1	37	\$185	\$5.00
St. Vincent de Paul School	3	122	\$101,270	\$830.08
Sun & Shield Christian Academy	1	2	\$1,000	\$500.00
Sun Valley Indian School	1	1	\$2,000	\$2,000.00
Tanque Verde Lutheran Pre-School & Kindergarten	1	4	\$5,170	\$1,292.50
Tempe Montessori	2	2	\$6,500	\$3,250.00
The Caepe School	2	5	\$20,960	\$4,192.00
The Palms Christian School	1	1	\$2,500	\$2,500.00
Thunderbird Adventist Academy	1	1	\$250	\$250.00
Tri-City Christian School	2	20	\$33,000	\$1,650.00
Trinity Christian School (Chino Valley)	2	15	\$16,434	\$1,095.60
Trinity Christian School (Prescott)	1	4	\$10,400	\$2,600.00
Trinity Lutheran School	1	1	\$3,500	\$3,500.00
Trinity United Methodist Pre-School and Kindergarten	1	2	\$4,453	\$2,226.50
Tucson Community School	1	3	\$1,500	\$500.00
Tucson Hebrew Academy	1	34	\$159,800	\$4,700.00
Tucson Waldorf School	1	1	\$3,500	\$3,500.00
Valley Christian High School	2	34	\$148,750	\$4,375.00
Valley Classical Christian Academy	1	1	\$3,500	\$3,500.00
Valley Lutheran High School	1	1	\$100	\$100.00
Verde Valley Christian School	2	6	\$5,708	\$951.33

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

	# of STOs	# of scholarships	Total scholarship \$	average
Veritas Community Christian School	3	17	\$41,579	\$2,445.82
Victorious Pre-School & Kindergarten	1	2	\$500	\$250.00
Vision Christian Academy	2	5	\$11,750	\$2,350.00
Wickenburg Christian Academy	2	12	\$27,767	\$2,313.92
Word International Christian School	1	1	\$2,900	\$2,900.00
Xavier College Preparatory	4	47	\$163,222	\$3,472.81
Yuma Catholic High School	1	48	\$245,736	\$5,119.50
Yuma Lutheran School	1	17	\$27,125	\$1,595.59

**APPENDIX IV
DONATIONS BY SCHOOL TUITION ORGANIZATION IN FY2011**

	# of corps	\$ approved	\$ received	received CY2010	received CY2011
Arizona Episcopal Schools Foundation	1	\$25,000	\$25,000	\$25,000	\$0
Arizona Independent Schools Scholarship Foundation	3	\$830,000	\$830,000	\$820,000	\$10,000
Arizona Private Education Scholarship Fund	2	\$54,000	\$54,000	\$4,000	\$50,000
Arizona School Choice Trust	4	\$525,000	\$500,000	\$500,000	\$0
Brophy Community Foundation	12	\$1,307,000	\$1,307,000	\$1,082,000	\$225,000
Catholic Tuition Organization of the Diocese of Phoenix	28	\$3,553,510	\$3,544,510	\$2,615,584	\$928,926
Catholic Tuition Support Organization of the Diocese of Tucson	20	\$1,570,641	\$1,552,641	\$1,233,464	\$319,177
Foundation for Corporate Tax Credit	1	\$195,000	\$195,000	\$0	\$195,000
Institute for Better Education	7	\$826,200	\$826,200	\$723,200	\$103,000
Independent Schools Corporate Tax Foundation	1	\$195,000	\$195,000	\$0	\$195,000
School Choice Arizona	9	\$1,978,500	\$1,978,500	\$1,787,500	\$191,000
School Tuition Association of Yuma	1	\$40,000	\$40,000	\$0	\$40,000
Tuition Organization for Private Schools	7	\$176,500	\$176,500	\$100,000	\$76,500
Valley Lutheran Scholarship Organization	1	\$100,000	\$100,000	\$0	\$100,000
TOTAL	97	\$11,376,351	\$11,324,351	\$8,890,748	\$2,433,603

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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 2010

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 2010. Five of these STOs received donations in the corporate income and insurance premium tuition tax credit program for disabled/displaced students in 2010.¹

¹ Additional eligibility requirements for disabled/displaced scholarship recipients may have caused limited participation.

DONATIONS BY CALENDAR YEAR

In calendar year 2010, \$956,880 was donated by 6 corporations² to 5 STOs. The Tuition Organization for Private Schools received the most donations for a total of \$438,880. Three STOs received only one donation. The following table shows the number and amount of donations received by each STO in 2010. Appendix I, at the end of this report, shows donations to all STOs for calendar years 2009 and 2010.

**Corporate Disabled/Displaced Donations
Received in CY2010**

School Tuition Organization	# of Donors	Total Donations
Arizona School Choice Trust	2	\$118,000
Institute for Better Education	1	\$200,000
New Valley Education Partners	1	\$175,000
School Choice Arizona	1	\$25,000
Tuition Organization for Private Schools	3	\$438,880

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. In calendar year 2010, four insurance companies participated in the program donating \$734,000.

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:
 - 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

² There were actually 11 donations. Two corporations donated to multiple STOs or multiple times to one 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.

The legislation creating the disabled/displaced credit became effective August 26, 2009. Given the short time available to receive donations during the 2009/2010 academic year, 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 Arizona Corporate Scholarship Fund and the School Tuition Association of Yuma, used original corporate money to award all of their disabled/displaced scholarships in CY2010 for the 2009/2010 academic year.

Six STOs reported disabled/displaced student scholarships awarded in 2010. These STOs reported 166 scholarships totaling \$715,424. Also shown below is the number of schools receiving scholarships from each STO.

**Corporate Disabled/Displaced Student Scholarships
In CY 2010**

School Tuition Organization	# of Scholarships⁴	# of schools	Scholarship Amount	Average
Arizona Corporate Scholarship Fund	7	6	\$650	\$92.86
Arizona School Choice Trust	4	4	\$20,380	\$5,094.90
Institute for Better Education	71	36	\$73,055	\$1,074.34
New Valley Education Partners	36	1	\$245,045	\$6,806.80
School Tuition Association of Yuma	2	1	\$500	\$250.00
Tuition Organization for Private Schools	46	20	\$375,794	\$8,169.44
TOTAL	166		\$715,424	\$4,389.10

Appendix II, at the end of this report, shows scholarships paid by all STOs for calendar year 2009 and 2010.

⁴ The number of scholarships will include double counting when a student receives scholarships from more than one STO or attends more than one school in a year. In CY2010, there were 152 students that received 166 scholarships.

As can be seen in the table above, the Institute for Better Education provided 71 scholarships. Two STOs, New Valley Education Partners and the School Tuition Association of Yuma, provided scholarships to only one school. School Choice Arizona had corporate money available but did not fund any scholarships in 2010.

Scholarship money went to 68 schools in calendar year 2010 as compared with 37 schools in 2009. Appendix III, at the end of this report, shows all schools receiving scholarships out of the disabled/displaced corporate income and insurance premium tax credit donations in calendar year 2010. Because the scholarships awarded in a calendar year may cover two different academic years, Appendix IV lists the schools that received scholarships in calendar year 2010 and allocates the scholarships to the appropriate academic year (2009/2010 or 2010/2011).

QUALIFIED STUDENTS

The Arizona Department of Revenue maintains the list of qualified students for the disabled/displaced scholarship program. When this program was created, statute provided that students who had received a tuition grant or educational scholarship from the Arizona Department of Education during the 2008/2009 academic year were grandfathered onto the list of eligible students for the disabled/displaced scholarship program beginning with the 2009/2010 academic year. The Arizona Department of Education identified 477 students under the old programs that were grandfathered onto the qualified student list in the first year.

For the current program, new students must first apply for eligibility with the Department of Revenue to determine that they meet the qualifications set in statute in order to receive a disabled/displaced scholarship from an STO. In calendar year 2010, 64 applications for eligibility were received. Of those applications, 47 were determined eligible to receive a disabled/displaced scholarship.

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 the STOs that received donations for the disabled/displaced scholarship program. Shaded squares indicate no participation in that year.

School Tuition Organization	2010 CPA Review Complete	2009 CPA Review Complete
Arizona School Choice Trust	X	X
Institute for Better Education	X	X
New Valley Education Partners	X	X
School Choice Arizona	X	
Tuition Organization for Private Schools	X	X

Shaded areas indicate the STO did not participate in that year. 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 disabled/displaced corporate income tax or insurance premium tax credit are limited by statute. The statutory limitation for the disabled/displaced tax credit is set at \$5 million per fiscal year.

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 \$5 million limitation for fiscal year 2011, \$1.079 million was approved and \$1.029 million was actually donated.

	FY2010	FY2011
Statutory Limitation	\$5,000,000	\$5,000,000
# of corps	6	8
\$ approved	\$1,478,880	\$1,079,000
\$ received	\$1,478,880	\$1,029,000
Donated in CY2009	\$781,000	
Donated in CY2010	\$697,880	\$259,000
Donated in CY2011		\$770,000

In fiscal year 2011, five insurance companies participated in the school tuition organization program, donating \$809,000.

Appendix V, at the end of this report, provides detail by STO for fiscal year 2011. All future reports on this credit will be on a fiscal year basis.

**APPENDIX I
SCHOOL TUITION ORGANIZATIONS RECEIVING CORPORATE
DONATIONS BY CALENDAR YEAR⁵**

		CY2009		CY2010	
	#	\$	#	\$	% change
Arizona School Choice Trust	2	\$90,000	2	\$118,000	31.1%
Institute for Better Education	1	\$75,000	1	\$200,000	166.7%
New Valley Education Partners	1	\$200,000	1	\$175,000	(12.5%)
School Choice Arizona			1	\$25,000	n/a
Tuition Organization for Private Schools	2	\$416,000	3	\$438,880	5.5%
TOTAL	6	\$781,000	8	\$956,880	22.5%

⁵ Shaded areas indicate the STO did not participate in that calendar year.

**APPENDIX II
SCHOLARSHIPS PAID BY SCHOOL TUITION ORGANIZATIONS
RECEIVING CORPORATE DONATIONS BY CALENDAR YEAR⁶**

		CY2009		CY2010	
	#	\$	#	\$	% change
Arizona Corporate Scholarship Fund ⁷			7	\$650	n/a
Arizona School Choice Trust	5	\$90,000	4	\$20,380	(77.4%)
Catholic Tuition Support Organization of the Diocese of Tucson ⁸	35	\$129,338			
Institute for Better Education	38	\$32,939	71	\$73,055	121.8%
New Valley Education Partners			36	\$245,045	(94.6%)
School Choice Arizona			0	\$0	n/a
School Tuition Association of Yuma ⁹	3	\$750	2	\$500	(33.3%)
Tuition Organization for Private Schools	33	\$372,309	46	\$375,794	0.9%
TOTAL	114	\$625,335	166	\$715,424	14.4%

⁶ Shaded areas indicate the STO did not participate in that calendar year.

⁷ Scholarships were paid out of "original" corporate money.

⁸ Scholarships were paid out of "original" corporate money.

⁹ Scholarships were paid out of "original" corporate money.

**APPENDIX III
NUMBER AND AMOUNT OF SCHOLARSHIPS RECEIVED BY
SCHOOLS IN CALENDAR YEAR 2010**

	# of STOs	# of scholarships	Total scholarship \$	average¹⁰
Abbie Loveland Tuller School	1	4	\$3,000	\$750.00
Arrowhead Christian Academy	1	3	\$10,211	\$3,403.75
Ascension Lutheran School	1	2	\$2,315	\$1,157.50
Bethany Christian School	1	1	\$1,850	\$1,850.00
Bethany Christian School (LHC)	1	1	\$1,450	\$1,450.00
Bios Christian Academy	1	2	\$20	\$10.00
Bourgade Catholic High School	2	2	\$1,500	\$750.00
Brophy College Preparatory	1	1	\$1,000	\$1,000.00
Carden Christian Academy Central	1	1	\$1,375	\$1,375.00
Casas Christian School	1	7	\$3,500	\$500.00
Chapel Haven West	1	1	\$1,000	\$1,000.00
Christian Academy of Prescott	2	4	\$6,378	\$1,594.50
Chrysalis Academy	1	1	\$20,737	\$20,736.62
Desert Christian School	1	10	\$21,451	\$2,145.14
Desert Quest	1	1	\$500	\$500.00
Ethos School	1	1	\$10	\$10.00
Faith Community Academy	1	2	\$1,500	\$750.00
First Southern Christian School	1	1	\$500	\$500.00
Gateway Academy	2	2	\$1,150	\$575.00
Gilbert Christian Schools	1	3	\$30	\$10.00
Graysmark Academy	1	1	\$41,152	\$41,152.17
Howard S Gray Education Program	1	1	\$100	\$100.00
Immaculate Heart Academy	1	1	\$1,004	\$1,004.00
Ironwoods Hill School	1	1	\$1,300	\$1,300.00
Joy Christian School	2	2	\$860	\$430.00
Kachina Country Day School	1	1	\$3,525	\$3,525.00
Kino Learning Center	3	4	\$11,086	\$2,771.50
Lamb's Gate School	1	1	\$500	\$500.00
Lauren's Institute for Education	1	16	\$267,833	\$16,739.57
Lexis Preparatory School	1	2	\$600	\$300.00
Mountain Christian School	1	1	\$600	\$600.00
New Way Academy	3	38	\$246,145	\$6,477.50
Northwest Christian School	2	5	\$21,157	\$4,231.40
Our Lady of Mt. Carmel Catholic School	1	2	\$200	\$100.00

¹⁰ Scholarships awarded in CY2010 may apply to more than one academic year (2009/2010 or 2010/2011) therefore the average scholarship amounts may be overstated.

	# of STOs	# of scholarships	Total scholarship \$	average¹¹
Our Mother of Sorrows School	1	3	\$2,305	\$768.44
Paradise Valley Christian Preparatory	1	1	\$10	\$10.00
Phoenix Christian West Valley Campus	1	1	\$10	\$10.00
Pusch Ridge Christian Academy	2	2	\$110	\$55.00
Redeemer Lutheran School	1	1	\$500	\$500.00
River of Life	1	1	\$950	\$950.00
Salpointe Catholic High School	1	2	\$3,000	\$1,500.00
St. Augustine Catholic High School	1	2	\$750	\$375.00
St. Cyril's Catholic School	2	4	\$1,020	\$255.00
St. Dominic Savio Academy	1	1	\$9,936	\$9,936.00
St. Joseph Catholic School (Cottonwood)	1	5	\$1,250	\$250.00
St. Joseph Catholic School (Tucson)	1	1	\$375	\$375.00
St. Mary's Catholic High School	1	1	\$500	\$500.00
St. Michael's	1	2	\$1,875	\$937.50
Tesseract School	1	1	\$10	\$10.00
The Orme School of Arizona	1	1	\$2,092	\$2,091.70
Tri-City Christian Academy	1	1	\$10	\$10.00
Tucson Waldorf School	1	2	\$1,100	\$550.00
Valley Christian High	1	1	\$3,200	\$3,200.00
Valley Lutheran High School	2	2	\$110	\$55.00
Verde Valley Christian School	1	3	\$10,271	\$3,423.75
Yuma Lutheran School	1	2	\$500	\$250.00

¹¹ Scholarships awarded in CY2010 may apply to more than one academic year (2009/2010 or 2010/2011) therefore the average scholarship amounts may be overstated.

**APPENDIX IV
CALENDAR YEAR 2010 SCHOLARSHIPS BY ACADEMIC YEAR**

	2009/2010 academic year			2010/2011 academic year		
	#	\$	Avg	#	\$	Avg
Abbie Loveland Tuller School	4	\$2,000	\$500.00	2	\$1,000	\$500.00
Arrowhead Christian Academy	--	--		3	\$10,211	\$3,403.75
Ascension Lutheran School	2	\$1,815	\$907.50	1	\$500	\$500.00
Bethany Christian School	1	\$1,250	\$1,250.00	1	\$600	\$600.00
Bethany Christian School (LHC)	1	\$900	\$900.00	1	\$550	\$550.00
Bios Christian Academy	2	\$20	\$10.00	--	--	
Bourgade Catholic High School	1	\$1,000	\$1,000.00	1	\$500	\$500.00
Brophy College Preparatory	--	--		1	\$1,000	\$1,000.00
Carden Christian Academy Central	1	\$875	\$875.00	1	\$500	\$500.00
Casas Christian School	7	\$3,500	\$500.00	--	--	
Chapel Haven West	--	--		1	\$1,000	\$1,000.00
Christian Academy of Prescott	3	\$2,796	\$932.00	1	\$3,582	\$3,582.00
Chrysalis Academy	--	--		1	\$20,737	\$20,736.62
Desert Christian School	7	\$8,631	\$1,233.00	7	\$12,820	\$1,831.43
Desert Quest	--	--		1	\$500	\$500.00
Ethos School	1	\$10	\$10.00	--	--	
Faith Community Academy	2	\$1,500	\$750.00	--	--	
First Southern Christian School	1	\$500	\$500.00	--	--	
Gateway Academy	2	\$150	\$75.00	1	\$1,000	\$1,000.00
Gilbert Christian Schools	3	\$30	\$10.00	--	--	
Graysmark Academy	1	\$20,592	\$20,592.00	1	\$20,560	\$20,560.00
Howard S Gray Education Program	1	\$100	\$100.00	--	--	
Immaculate Heart Academy	1	\$1,004	\$1,004.00	--	--	
Ironwoods Hill School	1	\$750	\$750.00	1	\$550	\$550.00
Joy Christian School	2	\$110	\$55.00	1	\$750	\$750.00
Kachina Country Day School	1	\$3,525	\$3,525.00	--	--	
Kino Learning Center	2	\$3,391	\$1,695.50	3	\$7,695	\$2,565.00
Lamb's Gate School	--	--		1	\$500	\$500.00
Lauren's Institute for Education	--	--		16	\$267,833	\$16,739.57
Lexis Preparatory School	2	\$600	\$300.00	--	--	
Mountain Christian School	1	\$100	\$100.00	1	\$500	\$500.00
New Way Academy	29	\$152,737	\$5,266.79	24	\$93,408	\$3,892.00
Northwest Christian School	1	\$6,564	\$6,564.00	4	\$14,593	\$3,648.25
Our Lady of Mt. Carmel Catholic School	2	\$200	\$100.00	--	--	
Our Mother of Sorrows School	2	\$1,055	\$527.50	3	\$1,250	\$416.67
Paradise Valley Christian Preparatory	1	\$10	\$10.00	--	--	

	2009/2010 academic year			2010/2011 academic year		
	#	\$	Avg	#	\$	Avg
Phoenix Christian West Valley Campus	1	\$10	\$10.00	--	--	
Pusch Ridge Christian Academy	2	\$110	\$55.00	--	--	
Redeemer Lutheran School	--	--		1	\$500	\$500.00
River of Life	1	\$950	\$950.00	--	--	
Salpointe Catholic High School	--	--		2	\$3,000	\$1,500.00
St. Augustine Catholic High School	--	--		2	\$750	\$375.00
St. Cyril's Catholic School	2	\$20	\$10.00	2	\$1,000	\$500.00
St. Dominic Savio Academy	--	--		1	\$9,936	\$9,936.00
St. Joseph Catholic School (Cottonwood)	--	--		5	\$1,250	\$250.00
St. Joseph Catholic School (Tucson)	--	--		1	\$375	\$375.00
St. Mary's Catholic High School	--	--		1	\$500	\$500.00
St. Michael's	2	\$1,000	\$500.00	2	\$875	\$437.50
Tesseract School	1	\$10	\$10.00	--	--	
The Orme School of Arizona	1	\$2,092	\$2,091.70	--	--	
Tri-City Christian Academy	1	\$10	\$10.00	--	--	
Tucson Waldorf School	--	--		2	\$1,100	\$550.00
Valley Christian High	--	--		1	\$3,200	\$3,200.00
Valley Lutheran High School	2	\$110	\$55.00	--	--	
Verde Valley Christian School	--	--		3	\$10,271	\$3,423.75
Yuma Lutheran School	2	\$500	\$250.00	--	--	

**APPENDIX V
DONATIONS BY SCHOOL TUITION ORGANIZATIONS IN FY2011**

	# of corps	\$ approved	\$ received	received CY2010	received CY2011
Arizona School Choice Trust	2	\$118,000	\$118,000	\$118,000	\$0
Institute for Better Education	2	\$210,000	\$210,000	\$100,000	\$110,000
New Valley Education Partners	2	\$185,000	\$185,000	\$0	\$185,000
School Choice Arizona	2	\$150,000	\$100,000	\$25,000	\$75,000
Tuition Organization for Private Schools	2	\$416,000	\$416,000	\$16,000	\$400,000
TOTAL	10	\$1,079,000	\$1,029,000	\$259,000	\$770,000