

# **CORPORATE INCOME TAX CREDIT FOR CONTRIBUTIONS TO SCHOOL TUITION ORGANIZATIONS**

## **REPORTING FOR 2007**

Arizona's corporate income tax credit for contributions to school tuition organizations is governed by A.R.S. § 43-1183. School tuition organizations (STOs) must report the following information to the Arizona Department of Revenue by June 30:

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

The Arizona Department of Revenue was aware of 55 STOs operating in Arizona in 2007. Seventeen of these STOs received donations in the corporate tuition tax credit program in 2007.<sup>1</sup>

### **DONATIONS BY FISCAL YEAR**

Donations to STOs to receive the corporate tuition 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 year until the final year of the credit, fiscal year 2011, when the limitation is \$20,736,000.

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<sup>1</sup> More restrictive requirements for scholarships recipients of corporate tuition tax credit money and the CPA review may have resulted in the limited participation.

Of the \$10 million limitation for fiscal year 2007, \$9,535,800 was used. Part of this, \$7,260,800, was received by the STOs in calendar year 2006 and the remainder, \$2,275,000 was received in calendar year 2007.

Of the \$12 million limitation for fiscal year 2008, \$11,996,000<sup>2</sup> was used. Most of this, \$11,983,000, was received in calendar year 2007; the remainder, \$13,000, was received in calendar year 2008.

	# of corps	\$ approved	\$ received	donated in CY2006	donated in CY2007	donated in CY2008
FY2006	108	\$9,740,800	\$9,535,800	\$7,260,800	\$2,275,000	
FY2007	73	\$12,116,000	\$11,996,000		\$11,983,000	\$13,000

Appendices I and II, at the end of this report, provide detail by STO.

**DONATIONS BY CALENDAR YEAR**

For calendar year 2007, \$14,258,000 was donated by 62 corporations to 18 STOs.<sup>3</sup> Corporate donations ranged from \$500 to \$3,000,000<sup>4</sup>. The Catholic Tuition Organization of the Diocese of Phoenix received the most donations, 18, for a total of \$2,420,700. School Choice Arizona, however, received the highest dollar amount of donations, \$3,209,000. Two STOs, Arizona Private Education Scholarship Fund and Tuition Organization for Private Schools, received \$5000 from one corporation. The following table shows the number and amount of donations received by each STO in 2007. Appendix III, at the end of this report, shows donations to all corporations for calendar years 2006 and 2007.

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<sup>2</sup> 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 through tax liability to their shareholders.

<sup>3</sup> There were actually 92 donations. Sixteen corporations donated to more than one STO.

<sup>4</sup> Confidentiality guidelines prohibit the Arizona Department of Revenue from releasing the names of donating corporations.

## 2007 Corporate Donations

School Tuition Organization	# of Donors	Total Donations
Arizona Corporate Scholarship Fund	2	\$26,000
Arizona Episcopal Schools Foundation	2	\$225,000
Arizona Private Education Scholarship Fund	1	\$5,000
Arizona School Choice Trust	3	\$2,100,000
Brophy Community Foundation	13	\$2,996,700
Catholic Tuition Organization of the Diocese of Phoenix	18	\$2,420,700
Catholic Tuition Support Organization of the Diocese of Tucson	17	\$2,405,000
Cheder Scholarship Organization	2	\$225,000
Christian Scholarship Fund of Arizona	1	\$25,000
Flagstaff Christian Scholarship Fund	2	\$260,000
Institute for Better Education	5	\$230,000
Jewish Tuition Organization	1	\$25,000
Maricopa County Schoolhouse Foundation	1	\$50,000
Northern Arizona Christian School Scholarship Fund	1	\$10,000
School Choice Arizona	9	\$3,209,000
School Tuition Organization of Yuma	5	\$40,600
Tuition Organization for Private Schools	1	\$5,000

### **SCHOLARSHIPS**

Awards of corporate credit scholarship money are subject to strict guidelines, unlike awards of individual 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 \$70,674 for a family of four for 2007.)
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 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 2007, a school tuition organization cannot issue a scholarship in an amount that exceeds:
  - a. \$4,300 for students in kindergarten through grade 8
  - b. \$5,600 for students in grades 9 through 12.

Eighteen STOs reported scholarships awarded in 2007. These STOs reported 1,947 scholarships totaling \$4,621,290, as shown below. Also shown below is the number of schools receiving scholarships from each STO.

### 2007 Corporate Scholarships

School Tuition Organization	# of Recipients	# of schools	Scholarship Amount	Average
Arizona Corporate Scholarship Fund	2	1	\$450	\$225.00
Arizona Episcopal Schools Foundation	40	2	\$144,500	\$3,612.50
Arizona School Choice Trust	409	68	\$860,029	\$2,102.76
Brophy Community Foundation	119	13	240,996	\$2,025.18
Catholic Tuition Organization of the Diocese of Phoenix	498	35	\$1,270,298	\$2,880.80
Catholic Tuition Support Organization - Diocese of Tucson	311	19	\$971,309	\$3,123.18
Chaparral Mission Scholarship Fund	77	1	\$3,000	\$38.96
Cheder Scholarship Organization	9	2	\$37,395	\$4,155.00
Christian Scholarship Fund of Arizona	12	4	\$17,082	\$1,423.50
Cochise Christian School Tuition Organization	8	1	\$21,300	\$2,662.50
Flagstaff Christian Scholarship Fund	44	2	\$126,423	\$2,873.25
Institute for Better Education	20	5	\$47,795	\$2,389.75
Jewish Tuition Organization	6	4	\$22,500	\$3,750.00
Maricopa County Schoolhouse Foundation	1	1	\$5,031	\$5,031.00
New Valley Education Partners	1	1	\$5,000	\$5,000.00
Prescott Christian School Scholarship Foundation	18	2	\$25,300	\$1,572.22
School Choice Arizona	346	41	\$792,223	\$2,289.66
School Tuition Association of Yuma	14	4	\$11,759	\$839.93
Tuition Organization for Private Schools	12	4	\$18,900	\$1,575.00
<b>TOTAL</b>	<b>1,947</b>		<b>\$4,621,290</b>	<b>\$2,373.54</b>

Appendix IV, at the end of this report, shows scholarships paid by all STOs for calendar years 2006 and 2007.

As can be seen by the previous table, Arizona School Choice Trust provided scholarships to 68 schools. Five STOs, Arizona Corporate Scholarship Fund, Cochise Christian School Tuition Organization, Chaparral Mission Scholarship Fund, Maricopa County Schoolhouse Foundation and New Valley Education Partners, provided scholarships to only one school. Scholarship money went to 156 schools in 2007, as compared with 3 schools in 2006.

Appendix V, at the end of this report, shows all schools receiving scholarships out of the corporate tuition tax credit donations. Three of these schools are highlighted, indicating that they also received corporate tuition tax credit scholarships in 2006.

### **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.

<b>School Tuition Organization</b>	<b>2007 CPA Review Complete</b>	<b>2007 CPA Review Pending</b>	<b>2006 CPA Review Complete</b>
Arizona Corporate Scholarship Fund		X	
Arizona Episcopal Schools Foundation	X		X
Arizona Private Education Scholarship Fund	X		
Arizona School Choice Trust	X		X
Brophy Community Foundation	X		X
Catholic Tuition Organization of the Diocese of Phoenix		X	X
Catholic Tuition Support Organization of the Diocese of Tucson	X		X
Chaparral Mission Scholarship Fund			X
Cheder Scholarship Organization	X		X
Christian Scholarship Fund of Arizona		X	
Cochise Christian School Tuition Organization			X
Flagstaff Christian Scholarship Fund	X		X
Institute for Better Education	X		X
Jewish Tuition Organization		X	

<b>School Tuition Organization</b>	<b>2007 CPA Review Complete</b>	<b>2007 CPA Review Pending</b>	<b>2006 CPA Review Complete</b>
Maricopa County Schoolhouse Foundation	X		X
New Valley Education Partners			X
Northern Arizona Christian School Scholarship Fund	X		
Prescott Christian School Scholarship Foundation			X
School Choice Arizona	X		X
School Tuition Organization of Yuma	X		X
Tuition Organization for Private Schools	X		X

The shaded squares indicate that the STO did not participate in that calendar year.

**APPENDIX I  
DONATIONS BY SCHOOL TUITION ORGANIZATION IN FY2007**

	# of corps	\$ approved	\$ received <sup>5</sup>	received CY2006	received CY2007
Arizona Corporate Scholarship Fun	2	\$1,500	\$1,000	\$0	\$1,000
Arizona Episcopal Schools Foundation	1	\$200,000	\$200,000	\$200,000	\$0
Arizona School Choice Trust	5	\$2,705,000	\$2,705,000	\$1,005,000	\$1,700,000
Brophy Community Foundation	14	\$569,000	\$569,000	\$534,000	\$35,000
Catholic Tuition Organization of the Diocese of Phoenix	34	\$2,814,800	\$2,763,800	\$2,462,800	\$301,000
Catholic Tuition Support Organization of the Diocese of Tucson	20	\$2,570,000	\$2,455,000	\$2,352,000	\$103,000
Chaparral Mission Scholarship Fund	1	\$3,000	\$3,000	\$3,000	\$0
Cheder Scholarship Organization	1	\$200,000	\$200,000	\$200,000	\$0
Cochise Christian School Tuition Organization	1	\$135,000	\$135,000	\$135,000	\$0
Dynamite Montessori Foundation	1	\$5,000	\$0	\$0	\$0
Flagstaff Christian Scholarship Fund	3	\$110,500	\$110,500	\$110,500	\$0
Foundation for Montessori Scholarships	1	\$2,500	\$0 <sup>6</sup>	\$0	\$0
Institute for Better Education	4	\$90,000	\$90,000	\$40,000	\$50,000
Maricopa County Schoolhouse Foundation	1	\$110,000	\$80,000	\$30,000	\$50,000
New Valley Education Partnership	1	\$5,000	\$5,000	\$5,000	\$0
Northern Arizona Christian School Scholarship Fund	1	\$10,000	\$10,000	\$0	\$10,000
Prescott Christian School Scholarship Foundation	3	\$26,000	\$26,000	\$26,000	\$0
School Choice Arizona	6	\$121,000	\$120,000	\$119,000	\$1,000
School Tuition Association of Yuma	3	\$26,500	\$26,500	\$2,500	\$24,000
Tuition Organization for Private Schools	5	\$36,000	\$36,000	\$36,000	\$0
<b>TOTAL</b>	<b>108</b>	<b>\$9,740,800</b>	<b>\$9,535,800</b>	<b>\$7,260,800</b>	<b>\$2,275,000</b>

<sup>5</sup> On occasion, corporations would donate less than the amount approved.

<sup>6</sup> When it was determined by FMS that the cost of the CPA review required for corporate donations would exceed the donation received, FMS returned the donation to the corporation.

**APPENDIX II**  
**DONATIONS BY SCHOOL TUITION ORGANIZATION IN FY2008**

	# of corps	\$ approved	\$ received	received CY2007	received CY2008
Arizona Corporate Scholarship Fun	2	\$26,000	\$25,000	\$25,000	\$0
Arizona Episcopal Schools Foundation	2	\$225,000	\$225,000	\$225,000	\$0
Arizona Independent Schools Scholarship Foundation	1	\$55,000	\$0	\$0	\$0
Arizona Private Education Scholarship Fund	1	\$5,000	\$5,000	\$5,000	0
Arizona School Choice Trust	1	\$400,000	\$400,000	\$400,000	\$0
Brophy Community Foundation	11	\$2,961,700	\$2,961,700	\$2,961,700	\$0
Catholic Tuition Organization of the Diocese of Phoenix	15	\$2,124,700	\$2,120,700 <sup>7</sup>	\$2,119,700	\$1,000
Catholic Tuition Support Organization of the Diocese of Tucson	15	\$2,302,000	\$2,302,000	\$2,302,000	\$0
Cheder Scholarship Organization	2	\$225,000	\$225,000	\$225,000	\$0
Christian Scholarship Fund of Arizona	1	\$25,000	\$25,000	\$25,000	\$0
Flagstaff Christian Scholarship Fund	2	\$260,000	\$260,000	\$260,000	\$0
Institute for Better Education	5	\$185,000	\$180,000	\$180,000	\$0
Jewish Tuition Organization	1	\$25,000	\$25,000	\$25,000	\$0
School Choice Arizona	9	\$3,275,000	\$3,220,000	\$3,208,000	\$12,000
School Tuition Association of Yuma	4	\$16,600	\$16,600	\$16,600	\$0
Tuition Organization for Private Schools	1	\$5,000	\$5,000	\$5,000	\$0
<b>TOTAL</b>	<b>73</b>	<b>\$12,116,000</b>	<b>\$11,996,000</b>	<b>\$11,983,000</b>	<b>\$13,000</b>

<sup>7</sup> Two corporations, each donating \$2,000, 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 through tax liability to their shareholders.

**APPENDIX III  
SCHOOL TUITION ORGANIZATIONS RECEIVING CORPORATE  
DONATIONS<sup>8</sup>**

	CY2006		CY2007	
	# of donors	\$	# of donors	\$
Arizona Corporate Scholarship Fund			2	\$26,000
Arizona Episcopal Schools Foundation	1	\$200,000	2	\$225,000
Arizona Private Education Scholarship Fund			1	\$5,000
Arizona School Choice Trust	4	\$1,005,000	3	\$2,100,000
Brophy Community Foundation	12	\$534,000	13	\$2,996,700
Catholic Tuition Organization of the Diocese of Phoenix	27	\$2,462,800	18	\$2,420,700
Catholic Tuition Support Organization of the Diocese of Tucson	17	\$2,352,000	17	\$2,405,000
Chaparral Mission Scholarship Fund	1	\$3,000		
Cheder Scholarship Organization	1	\$200,000	2	\$225,000
Christian Scholarship Fund of Arizona			1	\$25,000
Cochise Christian School Tuition Organization	1	\$135,000		
Flagstaff Christian Scholarship Fund	3	\$110,500	2	\$260,000
Institute for Better Education	4	\$40,000	5	\$230,000
Jewish Tuition Organization			1	\$25,000
Maricopa County Schoolhouse Foundation	1	\$30,000	1	\$50,000
New Valley Education Partners	1	\$5,000		
Northern Arizona Christian School Scholarship Foundation			1	\$10,000
Prescott Christian School Scholarship Foundation	3	\$26,000		
School Choice Arizona	4	\$119,000	9	\$3,209,000
School Tuition Association of Yuma	1	\$2,500	5	\$40,600
Tuition Organization for Private Schools	5	\$36,000	1	\$5,000
<b>TOTAL</b>	<b>86</b>	<b>\$7,260,800</b>	<b>84</b>	<b>\$14,258,000</b>

<sup>8</sup> Shaded areas indicate the STO did not participate in that calendar year.

**APPENDIX IV  
SCHOLARSHIPS PAID BY SCHOOL TUITION ORGANIZATIONS  
RECEIVING CORPORATE DONATIONS<sup>9</sup>**

	CY2006		CY2007	
	#	\$	#	\$
Arizona Corporate Scholarship Fund			2	\$450
Arizona Episcopal Schools Foundation	0	\$0	40	\$144,500
Arizona Private Education Scholarship Fund			0	\$0
Arizona School Choice Trust	0	\$0	409	\$860,029
Brophy Community Foundation	0	\$0	119	\$240,996
Catholic Tuition Organization of the Diocese of Phoenix	0	\$0	498	\$1,270,298
Catholic Tuition Support Organization of the Diocese of Tucson	0	\$0	311	\$971,309
Chaparral Mission Scholarship Fund	0	\$0	77	\$3,000
Cheder Scholarship Organization	4	\$15,700	9	\$37,395
Christian Scholarship Fund of Arizona			12	\$17,082
Cochise Christian School Tuition Organization	30	\$29,580	8	\$21,300
Flagstaff Christian Scholarship Fund	0	\$0	44	\$126,423
Institute for Better Education	1	\$4,100	20	\$47,795
Jewish Tuition Organization			6	\$22,500
Maricopa County Schoolhouse Foundation	0	\$0	1	\$5,031
New Valley Education Partners	0	\$0	1	\$5,000
Northern Arizona Christian School Scholarship Foundation			1	\$5,000
Prescott Christian School Scholarship Foundation	0	\$0	18	\$25,300
School Choice Arizona	0	\$0	346	\$792,223
School Tuition Association of Yuma	0	\$0	14	\$11,759
Tuition Organization for Private Schools	0	\$0	12	\$18,900
<b>TOTAL</b>	<b>35</b>	<b>\$49,380</b>	<b>1,947</b>	<b>\$4,621,290</b>

<sup>9</sup> Shaded areas indicate the STO did not participate in that calendar year.

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

	<b># of STOs</b>	<b># of scholarships</b>	<b>Total scholarship \$</b>	<b>average</b>
91 <sup>st</sup> Psalm Christian School	2	39	\$59,990	\$1,538.21
Abbie Loveland Tuller School	1	24	\$94,000	\$3,916.67
American Indian Christian Mission	1	77	\$3,000	\$38.96
Apostolic Faith Center Christian School	1	6	\$5,500	\$916.67
Arizona Cultural Academy	1	28	\$61,975	\$2,213.39
Arizona Lutheran Academy	2	17	\$34,450	\$2,026.47
Arrowhead Christian Academy	3	11	\$14,066	\$1,278.73
Atonement Lutheran School	2	10	\$21,390	\$2,139.00
Bethany Christian School	1	1	\$1,960	\$1,960.00
Bourgade High School	2	16	\$61,010	\$3,813.13
Brophy College Preparatory	1	22	\$117,650	\$5,347.73
Calvary Baptist School	1	3	\$4,370	\$1,456.67
Calvary Chapel Christian	1	21	\$43,990	\$2,094.76
Calvary Christian School	1	34	\$68,110	\$2,003.24
Carden Christian Academy	1	4	\$4,270	\$1,067.50
Casas Christian School	1	2	\$7,000	\$3,500.00
Cathedral of Praise Christian	1	4	\$7,350	\$1,837.50
Christ Lutheran School	2	2	\$1,718	\$859.00
Christ the King Academy	1	1	\$1,763	\$1,763.44
Christ the King Catholic School	2	10	\$14,787	\$1,478.70
Christ the Redeemer Lutheran School	1	3	\$4,900	\$1,633.33
Christian Academy of Prescott	1	5	\$8,130	\$1,626.00
Christ's Greenfield Lutheran School	1	3	\$5,880	\$1,960.00
Congregation Anshei Israel	1	1	\$4,300	\$4,300.00
Cornerstone Christian Academy	2	3	\$6,487	\$2,162.33
Cross of Christ Christian School	1	1	\$1,470	\$1,470.00
Crossroads Community School	1	4	\$9,310	\$2,327.50
<i>Desert Christian Schools</i>	3	15	\$39,354	\$2,623.60
Faith Christian School	2	6	\$14,403	\$2,400.50
Faith Community Academy	2	12	\$25,570	\$2,130.83
Family Life	1	4	\$2,333	\$583.13
Firm Foundation Christian School	2	2	\$2,789	\$1,394.37
First Southern	1	2	\$3,026	\$1,513.00
Flagstaff Community Christian	1	35	\$116,423	\$3,326.37
Freedom Christian Academy	2	22	\$48,895	\$2,222.50
Gateway Baptist Academy	2	11	\$15,610	\$1,419.10
Gethsemane Lutheran School	1	1	\$3,315	\$3,315.00
Glendale Christian Academy	1	5	\$5,375	\$1,075.00
Grace Fellowship Academy	1	7	\$23,920	\$3,417.14

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

	<b># of STOs</b>	<b># of scholarships</b>	<b>Total scholarship \$</b>	<b>average</b>
Guiding Light Christian Education	1	6	\$15,5710	\$2,595.00
Hand in Hand Christian School	1	1	\$250	\$250.00
Happy Trails	1	3	\$5,234	\$1,744.67
Holy Angels School	1	12	\$30,000	\$2,500.00
Imago Dei Middle School	1	5	\$21,500	\$4,300.00
Immaculate Conception School	1	14	\$16,200	\$1,157.14
Immaculate Heart Preparatory	1	3	\$10,000	\$3,333.33
Jess Schwartz College Preparatory	1	1	\$1,000	\$1,000.00
Joy Christian School	1	11	\$40,000	\$3,636.36
King David School	1	1	\$4,300	\$4,300.00
Lamb's Gate Kindergarten	1	1	\$1,000	\$1,000.00
Loretto School	1	3	\$5,011	\$1,670.33
Lourdes Catholic School	1	4	\$16,800	\$4,200.00
Millenium Worldwide Academy	1	7	\$19,025	\$2,717.86
Mission Christian School	2	51	\$99,833	\$1,957.51
Montessori International School	1	2	\$4,150	\$2,075.00
Montessori Kingdom of Learning	1	1	\$2,243	\$2,243.00
Most Holy Trinity	2	10	\$18,825	\$1,882.50
<i>Mountain Christian School</i>	<i>1</i>	<i>8</i>	<i>\$21,300</i>	<i>\$2,662.50</i>
Mountain View Lutheran School	1	1	\$1,750	\$1,750.00
Mt. Calvary Lutheran School	1	9	\$10,000	\$1,111.11
Navajo Evangelical Lutheran Mission	1	12	\$51,600	\$4,300.00
New Vistas Academy	1	1	\$1,496	\$1,496.00
New Way Learning Academy	1	1	\$5,000	\$5,000.00
Northwest Christian School	1	8	\$22,650	\$2,831.25
Notre Dame Preparatory	1	3	\$13,765	\$4,588.33
Our Lady of Joy	1	2	\$6,380	\$3,190.00
Our Lady of Mount Carmel	1	20	\$45,215	\$2,260.75
Our Lady of Perpetual Help (Glendale)	2	44	\$83,821	\$1,905.02
Our Lady of Perpetual Help (Scottsdale)	1	10	\$23,665	\$2,366.50
Our Lady of Sorrows Academy	1	8	\$13,125	\$1,640.63
Our Mother of Sorrows School	1	16	\$39,000	\$2,437.50
Page Christian School	1	2	\$3,920	\$1,960.00
Palo Verde Christian School	1	3	\$3,640	\$1,213.43
Paradise Valley Christian School	3	8	\$14,640	\$1,830.00
Pardes Jewish Day School	1	1	\$4,300	\$4,300.00
Parker Apostolic Christian School	1	2	\$2,963	\$1,481.25

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

	<b># of STOs</b>	<b># of scholarships</b>	<b>Total scholarship \$</b>	<b>average</b>
Payson Community Christian	2	9	\$18140	\$2,015.56
Phoenix Christian Academy	1	3	\$4,900	\$1,633.33
Phoenix Christian Unified Schools (Phoenix)	1	1	\$1,625	\$1,625.00
Phoenix Christian Unified Schools (Glendale)	1	1	\$920	\$920.00
Phoenix Country Day School	1	1	\$3,500	\$3,500.00
Phoenix Hebrew Academy	1	3	\$12,900	\$4,300.00
Phoenix Metro Islamic School	1	50	\$171,000	\$3,420.00
Pleasantview Christian Elementary	1	1	\$1,688	\$1,688.00
Pope John XXII School	1	8	\$19,040	\$2,380.00
Precious Lamb Christian School	1	2	\$450	\$225.00
Pusch Ridge Christian Academy	2	4	\$14,469	\$3,617.25
Queen of Peace School	1	19	\$38,630	\$2,033.16
Redeemer Christian Academy	1	3	\$7,136	\$2,378.67
Risen Savior Lutheran School	1	1	\$3,600	\$3,600.00
River of Life Christian School	1	13	\$28,650	\$2,203.85
Sacred Heart School	1	15	\$27,975	\$1,865.00
Sahuarita Christian Academy	1	22	\$48,720	\$2,214.55
Salpointe Catholic High School	2	27	\$99,100	\$3,670.37
San Francisco de Asis	1	16	\$36,735	\$2,295.94
San Miguel Catholic High School	2	72	\$202,630	\$2,814.31
San Xavier Mission School	1	3	\$9,900	\$3,300.00
Santa Cruz School	1	22	\$54,901	\$2,495.50
Scottsdale Christian Academy	1	2	\$7,000	\$3,500.00
Scottsdale United Methodist Kindergarten	1	1	\$1,725	\$1,725.00
Seton Catholic High School	1	10	\$42,283	\$4,228.30
Shiloh Christian School	1	1	\$1,470	\$1,470.00
Southwest Christian Academy	2	7	\$17,189	\$2,455.57
Southwestern Christian School	1	3	\$750	\$250.00
SS. Peter and Paul School	1	11	\$21,800	\$1,981.82
SS. Simon and Jude School	4	26	\$53,405	\$2,054.04
St. Agnes School	3	29	\$54,116	\$1,866.07
St. Ambrose Catholic School	2	46	\$128,495	\$2,793.37
St. Anne's Little Flower School	1	9	\$32,760	\$3,640
St. Anthony School (Casa Grande)	1	9	\$35,000	\$3,888.89
St. Anthony's (Lakeside)	1	1	\$1,000	\$1,000.00
St. Augustine Catholic High	1	33	\$164,440	\$4,983.03
St. Catherine of Siena School	1	19	\$52,335	\$2,754.47
St. Cyril School	2	11	\$36,329	\$3,302.64

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

	<b># of STOs</b>	<b># of scholarships</b>	<b>Total scholarship \$</b>	<b>average</b>
St. Daniel the Prophet School	1	10	\$28,125	\$2,812.50
St. Elizabeth Ann Seton School	1	11	\$33,153	\$3,013.91
St. Francis Xavier School	2	18	\$47,080	\$2,615.56
St. Gregory College Preparatory	1	4	\$11,263	\$2,815.63
St. Gregory School	2	26	\$50,160	\$1,929.23
St. Jerome School	2	13	\$31,923	\$2,455.62
St. John Bosco School	2	14	\$34,760	\$2,482.86
St. John the Evangelist	2	63	\$122,075	\$1,937.70
St. John Vianney School	2	22	\$45,748	\$2,079.45
St. Joseph Montessori School	1	14	\$40,990	\$2,927.86
St. Joseph School	1	1	\$4,000	\$4,000.00
St. Louis the King School	3	47	\$87,544	\$1,862.64
St. Mark's Presbyterian Pre-School	1	4	\$9,565	\$2,391.25
St. Mary Basha School	2	20	\$34,700	\$1,735.00
St. Mary's Catholic High School	2	105	\$327,335	\$3,117.48
St. Matthew School	1	10	\$24,000	\$2,400.00
St. Michael Indian School	2	50	\$46,191	\$923.82
St. Michael's Parish Day School	2	17	\$53,170	\$3,127.65
St. Theresa School	1	9	\$24,420	\$2,713.33
St. Thomas Aquinas School	2	8	\$17,585	2,198.13
St. Thomas the Apostle School	2	10	\$22,347	\$2,234.70
St. Timothy School	1	6	\$13,165	\$2,194.17
St. Vincent de Paul School	3	40	\$92,398	\$2,309.95
Sun & Shield Christian Academy	1	1	\$440	\$440.00
Sun Valley Indian School	2	20	\$44,700	\$2,235.00
Surrey Garden Christian School	1	11	\$29,410	\$2,673.64
Trinity Christian School	3	31	\$45,915	\$1,481.13
Trinity Lutheran School	1	1	\$1,960	\$1,960.00
Trinity United Methodist Pre-School	1	5	\$10,189	\$2,037.75
Tucson Community School	1	5	\$8,055	\$1,611.00
<i>Tucson Hebrew Academy</i>	<i>1</i>	<i>8</i>	<i>\$33,095</i>	<i>\$4,136.88</i>
Tucson Waldorf School	1	1	\$1,080	\$1,080.00
Turning Point School	1	3	\$6,600	\$2,200.00
Tutor Time Pre-School and Kindergarten	1	1	\$3,500	\$3,500.00
Valley Christian High School	1	3	\$10,500	\$3,500.00
Valley Classical School	1	2	\$5,349	\$2,674.69
Valley Lutheran High School	1	1	\$3,288	\$3,287.50

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

	<b># of STOs</b>	<b># of scholarships</b>	<b>Total scholarship \$</b>	<b>average</b>
Veritas Community Christian School	1	2	\$3,920	\$1,960.00
Vision Christian Academy	1	1	\$1,470	\$1,470.00
Wickenburg Christian Academy	1	10	\$20,580	\$2,058.00
Xavier College Preparatory	2	6	\$33,031	\$5,505.17
Yuma Catholic High School	1	23	\$66,760	\$2,902.61
Yuma Lutheran School	1	7	\$6,389	\$912.75