

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

REPORTING FOR 2009

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

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

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

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

DONATIONS BY CALENDAR YEAR

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

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

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

Corporate Donations Received in CY2009

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

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

³ There were 35 approved donations by 34 donors.

⁴ There were 27 approved donations by 21 donors.

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

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

SCHOLARSHIPS

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

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

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

⁵ There were 8 approved donations by 5 donors.

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

Corporate Scholarships In Calendar Year 2009

School Tuition Organization	# of Recipients	# of schools	Scholarship Amount	Average
Arizona Corporate Scholarship Fund	10	4	\$11,659	\$1,165.90
Arizona Episcopal Schools Foundation	63	2	\$186,000	\$2,952.38
Arizona Independent Schools Scholarship Foundation	18	2	\$92,700	\$5,150.00
Arizona School Choice Trust	496	87	\$1,222,782	\$2,465.29
Brophy Community Foundation	260	20	\$606,675	\$2,333.37
Catholic Tuition Organization of the Diocese of Phoenix	1,181	39	\$1,353,525	\$1,146.08
Catholic Tuition Support Organization - Diocese of Tucson	727	24	\$2,078,708	\$2,855.17
Cheder Scholarship Organization	16	2	\$71,908	\$4,494.25
Children's Scholarship Network of Arizona	92	2	\$197,638	\$2,148.24
Christian Scholarship Foundation	13	2	\$26,341	\$2,026.23
Christian Scholarship Fund of Arizona	3	1	\$6,000	\$2,000.00
Cochise Christian School Tuition Organization	20	1	\$48,930	\$2,446.50
Flagstaff Scholarship Fund	119	3	\$429,928	\$3,612.84
Institute for Better Education	111	17	\$213,893	\$1,926.96
Jewish Tuition Organization	23	4	\$99,792	\$4,338.78
Northern Arizona Christian School Scholarship Fund	27	1	\$59,317	\$2,196.93
School Choice Arizona	351	50	\$955,690	\$2,722.76
School Tuition Association of Yuma	43	4	\$20,250	\$470.93
Tuition Organization for Private Schools	79	17	\$203,053	\$2,570.29
TOTAL	3,652		\$7,881,787	\$2,158.21

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

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

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

CPA REVIEW

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

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

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

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

DONATIONS BY FISCAL YEAR

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

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

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

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

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

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

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

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

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

APPENDIX II
SCHOLARSHIPS PAID BY SCHOOL TUITION ORGANIZATIONS
RECEIVING CORPORATE DONATIONS⁸

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

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

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

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

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NUMBER AND AMOUNT OF SCHOLARSHIPS RECEIVED BY
SCHOOL**

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

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SCHOOL**

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

**APPENDIX III
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SCHOOL**

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

**APPENDIX III
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SCHOOL**

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

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

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

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