

**Private School Tuition Organization  
Tax Credits in Arizona  
CY 2008**

**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 Organizations .....Page 25



Janice K. Brewer  
Governor

Gale Garriott  
Director

## INDIVIDUAL INCOME TAX CREDIT FOR DONATIONS TO PRIVATE SCHOOL TUITION ORGANIZATIONS: REPORTING FOR 2008 EXECUTIVE SUMMARY

- \$55,269,528 in donations to private school tuition organizations were reported to the Arizona Department of Revenue for 2008. This is an increase of 1.8% over the \$54,303,282 reported for 2007.
- 78,047 donations to private school tuition organizations were reported, an increase of 3.1% over 2007.
- The Department was aware of 55 school tuition organizations operating in Arizona in 2008, the same number as in 2007 but not all the same organizations.
- The average donation in 2008 was \$705. This is a decrease from the \$714 average in 2007.
- Scholarships paid by school tuition organizations in 2008 totaled \$54.1 million, an 11.3% increase over the amount of scholarships paid in 2007.
- The number of scholarships paid in 2008 was 28,324, a 4.3% increase over the 27,153 scholarships paid in 2007.
- 373 private schools in Arizona received scholarship money from school tuition organizations, 14 more than last year.
- 2 school tuition organizations gave scholarships to only one private school.
- 3 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 \$67.50, paid by the Arizona Scholarship Fund to Calvary Christian Academy.
- The largest average scholarship paid by a school tuition organization to a school was \$17,083, paid by Arizona Scholarship Fund to the Desert Voices Oral Learning Center.
- The majority of the scholarships (63%) and the scholarship money (66%) was paid to schools in Maricopa County.

## **INDIVIDUAL INCOME TAX CREDIT FOR DONATIONS TO PRIVATE SCHOOL TUITION ORGANIZATIONS: REPORTING FOR 2008**

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 children<sup>1</sup> 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 school<sup>2</sup> receiving the scholarships or grant money, along with the number and dollar amount of scholarships or grants provided to each school.

The Arizona Department of Revenue is aware of 55 STOs operating in Arizona in 2008, the same number as in 2007. (One new STO formed in 2008, Children's Scholarship Network of Arizona, and one STO disbanded, Engelhardt/Pappas Foundation.) The number and amount of donations are set out in the following table. For calendar year 2008, \$55.3 million has been reported by 55 STOs, a 1.8% increase over the donations reported for 2007.

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 \$11.6 million in donations, 20.9% of the total. The Catholic Tuition Organization of the Diocese of Phoenix reported \$9.8 million in donations, 17.7% of the total reported. These two organizations received nearly 39% of the total donations. Of the 55 STOs reporting for 2008, 30 saw a decline in donations from 2007. To review the donations reported by each STO, see Appendix I at the end of this report.

---

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

<sup>2</sup> 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.

Calendar Year	# of STOs	# of Donations	Amount	% change in amount
2008	55	78,407	\$55,269,528	1.8%
2007	55	76,065	\$54,303,282	6.5%
2006 <sup>3</sup>	56	73,617	\$51,011,815	20.9%
2005 <sup>4</sup>	53	69,239	\$42,194,898	32.4%
2004	53	63,830	\$31,871,474	8.2%
2003	51	58,122	\$29,445,494	11.2%
2002	43	52,161	\$26,482,993	6.3%
2001 <sup>5</sup>	43	46,755	\$24,924,656	40.8%
2000	36	38,249	\$17,701,284	28.4%
1999	33	32,023	\$13,781,341	
1998 <sup>6</sup>	16	4,248	\$1,815,798	

STOs reported 28,321 scholarships paid for \$54.1 million in 2008, an average of \$1,909 per scholarship<sup>7</sup>. This is a 4.3% increase in the number of scholarships reported over calendar year 2007 and an 11.3% increase 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 \$516 (Carden Schools Scholarship Fund) to \$11,500 (Life Development Institute Scholarship Fund). To review the scholarships paid by each STO, see Appendix II at the end of this report.

Calendar Year	# of STOs Reporting	# of Scholarships	Amount	% chg in amount	Average scholarship	% chg in avg
2008	55	28,321	\$54,063,195	11.3	\$1,909	6.8
2007	55	27,153	\$48,561,687	19.7	\$1,788	8.8
2006	56	24,678	\$40,557,643	31.4	\$1,643	19.9
2005	54	22,529	\$30,863,153	9.4	\$1,370	2.7
2004	51	21,146	\$28,201,770	15.4	\$1,334	9.9
2003	49	20,134	\$24,437,877	7.1	\$1,214	4.1
2002	36	19,582	\$22,826,746	38.5	\$1,166	27.7
2001	32	18,049	\$16,484,958	21.6	\$913	1.6
2000	30	15,081	\$13,561,981	517.4	\$899	37.7
1999	17	3,365	\$2,196,734	2016.5	\$653	(19.5)
1998 <sup>8</sup>	4	128	\$103,790		\$811	

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

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

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

<sup>6</sup> 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.

<sup>7</sup> This does not mean that 27,153 students received scholarships. One student may have received scholarships from more than one STO.

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

Average scholarship ranges and the number of STOs with scholarships falling in each range is shown in the following frequency distribution.

<b>Avg. Scholarship Range</b>	<b># of STOs</b>	<b>Avg. Scholarship Range</b>	<b># of STOs</b>
\$501 - \$1,000	6	\$3,001 - \$4,000	3
\$1,001 - \$1,500	9	\$4,001 - \$5,000	2
\$1,501 - \$2,000	17	\$5,001 - \$7,500	4
\$2,001 - \$2,500	9	\$7,501 - \$10,000	1
\$2,501 - \$3,000	2	\$10,000 and over	1

Of the 54 STOs that actually paid scholarships in 2008 (one newly formed STO, Children’s Scholarship Network of Arizona, paid no scholarships), 31 increased their average scholarship amount from the prior year. One STO paid scholarships for the first time, so its average scholarship amount neither increased nor decreased.

STOs provided scholarships and grants to 373 private schools throughout Arizona. There were 20 private schools that received scholarship money in 2007 year that did not receive any scholarship money in 2008.

Arizona Scholarship Fund provided scholarships and grants to 133 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 16 schools in 2008, which is the same as last year. That information is aggregated in the following table.

<b># of private schools</b>	<b># of organizations giving to this number of private schools</b>
1	2
2	12
3	7
4	9
5	3
6-10	4
11-20	9
25 – 99	5
100 or more	3

As shown above, two STOs gave scholarships to only one private school. Those two STOs are Chabad Tuition Organization and Life Development Institute Education Fund. Not mentioned in the table above is one STO that did not pay

any scholarships in 2008. Children’s Scholarship Network of Arizona is a new STO that will be making its first scholarship awards in 2009.

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

<b>This many private schools received scholarships or grants from</b>	<b>This many STOs</b>
165	One STO
65	Two STOs
57	Three STOs
40	Four STOs
14	Five STOs
13	Six STOs
9	Seven STOs
3	Eight STOs
3	Nine STOs
1	Ten STOs
2	Eleven STOs
1	Thirteen STOs

In other words, 165 private schools received scholarship/grant money from only one STO. There were 65 private schools that received scholarship/grant money from two STOs.

The *smallest* average scholarship paid by an STO to one private school was \$67.50 paid by the Arizona Scholarship Fund to Calvary Christian Academy. Five 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 \$17,083 paid by Arizona Scholarship Fund to Desert Voices Oral Learning Center.

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 \$1,665,318 for 1,074 scholarships (\$1,551 average) to Northwest Christian School in Phoenix. Appendix IV lists the 359 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 2007. (The total number of scholarships shown on Appendix IV totals 28,386, 65 more than the number of scholarships shown on the table on page 3. Two STOs

reported that 65 students received scholarships to 2 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 seven private schools was between \$1 and \$250. The average scholarship received by 15 private schools was between \$251 and \$500.

<b>Avg. Scholarship Range</b>	<b># of Private Schools with Avg. Scholarships in this Range<sup>9</sup></b>	<b>Avg. Scholarship Range</b>	<b># of Private Schools with Avg. Scholarships in this Range</b>
\$1 - \$250	5	\$2,501 - \$3,000	23
\$251 - \$500	16	\$3,001 - \$4,000	30
\$501 - \$1,000	49	\$4,001 - \$5,000	14
\$1,001 - \$1,500	91	\$5,001 - \$7,500	15
\$1,501 - \$2,000	72	\$7,501 - \$10,000	1
\$2,001 - \$2,500	53	> \$10,001	4

In terms of where the scholarship/grant money went within Arizona, the most money went to schools within the city of Phoenix. Almost 32% of the scholarships went to 80 private schools in Phoenix and about 36% of the money. As would be expected, 63% of all scholarships granted went to schools in Maricopa County and 66% of the money, nearly the same percentages as in 2007. The following table shows the number of scholarships the amount of scholarships and the average scholarship paid out by county.

<b>County</b>	<b># of Scholarships</b>	<b>Scholarship \$</b>	<b>Avg. Scholarship</b>
Apache	257	\$480,507	\$1,870
Cochise	402	\$544,349	\$1,354
Coconino	271	\$530,582	\$1,958
Gila	278	\$586,100	\$2,108
Graham	89	\$56,103	\$630
Greenlee	0	\$0	\$0
La Paz	10	\$9,300	\$930
Maricopa	17,963	\$35,777,394	\$1,992
Mohave	250	\$406,556	\$1,626
Navajo	417	\$633,957	\$1,520
Pima	6,271	\$11,900,305	\$1,898
Pinal	309	\$363,004	\$1,174
Santa Cruz	257	\$174,010	\$677
Yavapai	820	\$1,508,452	\$1,840
Yuma	792	\$1,092,594	\$1,380

<sup>9</sup> The average scholarship tallied here is total scholarship on average from all STOs.



Appendix V shows the cities within which the scholarship/grant money was received, the average scholarship and the percent change from 2007. It also shows the rank for 2008 and for 2007, which indicates the city or town with the highest average scholarship (Mayer #1 with an average scholarship of \$4,966) to the lowest average scholarship (Holbrook #65 with an average scholarship of \$229).

**APPENDIX I**  
**2008 DONATIONS RECEIVED BY SCHOOL TUITION ORGANIZATION**

<b>SCHOOL TUITION ORGANIZATION</b>	<b># of 2008 donations</b>	<b>2008 donations</b>	<b>% chg in #<sup>10</sup></b>	<b>% chg in \$</b>
Alternative Schools Scholarship Fund	29	\$16,950	0.0	(12.6)
Arizona Adventist Scholarships	665	\$443,260	2.6	(1.6)
Arizona Christian School Tuition Organization	15,522	\$11,554,910	2.2	1.5
Arizona Episcopal Schools Foundation	1,184	\$950,806	2.5	(2.5)
Arizona Independent Schools Scholarship Foundation	1,168	\$840,860	(6.4)	(6.7)
Arizona International Academy Scholarship Fund	86	\$64,804	1.2	7.4
Arizona Lutheran Scholarship Organization	269	\$195,051	(12.4)	(5.6)
Arizona Native Scholastic & Enrichment Resources	57	\$39,275	(23.0)	(19.6)
Arizona Private Education Scholarship Fund	1,617	\$1,272,939	50.8	49.0
Arizona Scholarship Fund	8,271	\$6,160,160	14.5	13.8
Arizona School Choice Trust	1,681	\$1,507,633	(7.3)	(9.9)
Arizona Tuition Organization	1,856	\$1,350,950	10.9	9.3
Arizona Waldorf Scholarship Fund	211	\$122,642	8.8	10.6
BEST Student Fund	265	\$208,220	(4.3)	(3.9)
Brophy Community Foundation	1,554	\$1,123,273	(2.3)	(8.7)
Carden Schools Scholarship Fund	0	\$0	(100.0)	(100.0)
Catholic Tuition Organization of the Diocese of Phoenix	14,115	\$9,783,082	(4.8)	(8.2)
Catholic Tuition Organization for the Diocese of Tucson	8,524	\$4,371,392	(1.3)	(6.1)
Chabad Tuition Organization	237	\$142,510	(9.2)	(8.7)
Chaparral Mission Scholarship Fund	276	\$176,201	(18.6)	(12.8)
Cheder Scholarship Organization	877	\$783,157	8.3	41.4
Children's Scholarship Network of Arizona	83	\$47,060	N/A	N/A
Christ Lutheran School Foundation	302	\$207,358	0.0	(0.9)
Christian Scholarship Fund of Arizona	577	\$408,350	(19.9)	(13.7)
Classical Christian Scholarship Fund	0	\$0	(100.0)	(100.0)
Cochise Christian School Tuition Organization	576	\$343,892	53.2	22.1
Dynamite Montessori Foundation	49	\$33,325	88.5	61.3
Educare Scholarship Fund	14	\$10,290	(90.4)	(89.7)
Flagstaff Christian Scholarship Fund	378	\$235,017	(1.8)	(3.0)
Foundation for Lutherans Interested in Funding Education	80	\$53,510	(13.0)	(18.9)
Foundation for Montessori Scholarships	87	\$56,530	1.2	4.1
Higher Education for Lutheran Program	1,620	\$1,145,615	(5.4)	(5.2)
Institute for Better Education	6,298	\$4,615,726	19.0	20.5
Jewish Tuition Organization <sup>11</sup>	2,549	\$1,770,732	(13.4)	(11.8)
Life Development Institute Education Foundation	25	\$17,300	127.3	73.0
Lutheran Education Foundation	243	\$149,663	41.3	(20.1)
Maricopa County Schoolhouse Foundation	226	\$138,342	61.4	53.5
Montessori Centre School Tuition Organization	103	\$77,132	3.0	4.2
Montessori Scholarship Organization	411	\$328,700	11.1	26.6
New Valley Education Partners	297	\$266,851	17.9	(1.9)
Northern Arizona Christian School Scholarship Fund	482	\$300,659	19.3	12.4
Orme Primavera Schools Foundation	305	\$215,088	(2.6)	(3.6)
Pinetop Tuition Support Organization	20	\$18,600	122.2	106.7
Christian Scholarship Foundation <sup>12</sup>	386	\$236,862	7.8	3.3
School Choice Arizona	283	\$180,408	132.0	151.8
School Tuition Association of Yuma	464	\$334,285	(3.9)	(10.2)
Schools With Heart Foundation	427	\$292,203	3.1	(1.8)

<sup>10</sup> NA indicates that the STO was not operational in the prior year.

<sup>11</sup> Formerly Jewish Community Day School Scholarship Fund.

<sup>12</sup> Formerly Prescott Christian School Scholarship Foundation.

**APPENDIX I**  
**2008 DONATIONS RECEIVED BY SCHOOL TUITION ORGANIZATION**

<b>SCHOOL TUITION ORGANIZATION</b>	<b># of 2008 donations</b>	<b>2008 donations</b>	<b>% chg in #</b>	<b>% chg in \$</b>
Shepherd of the Desert Foundation	185	\$138,950	19.4	18.0
Southern Arizona Foundation for Education	477	\$342,426	(2.9)	(1.9)
Tempe Montessori's Parents Organization	263	\$179,800	48.6	34.0
Tuition Organization for Private Schools	1,723	\$1,270,106	6.9	7.8
Valley Lutheran Scholarship Organization	162	\$98,265	8.0	(7.2)
VVBC Christian Education Fund	37	\$28,800	(14.0)	(10.8)
White Mountain Tuition Support Foundation	198	\$132,220	9.4	14.7
Yuma's Education Scholarship Fund for Kids	613	\$487,389	23.6	40.9
<b>TOTAL</b>	<b>78,407</b>	<b>\$55,269,528</b>	<b>3.1</b>	<b>1.8</b>

**APPENDIX II**  
**2008 SCHOLARSHIPS PAID BY SCHOOL TUITION ORGANIZATION**

<b>SCHOOL TUITION ORGANIZATION</b>	<b># of 2008 scholarships</b>	<b>2008 scholarships</b>	<b>% chg in #</b>	<b>% chg in \$</b>	<b>Average scholarship</b>	<b>% chg in average</b>
Alternative Schools Scholarship Fund	25	\$14,700	(13.8)	(15.8)	\$588.00	(2.3)
Arizona Adventist Scholarships	793	\$446,855	(14.2)	(9.4)	\$563.50	5.6
Arizona Christian School Tuition Organization	5,584	\$10,964,557	3.3	5.8	\$1,963.57	2.5
Arizona Episcopal Schools Foundation	219	\$1,001,505	10.1	14.1	\$4,573.08	3.7
Arizona Independent Schools Scholarship Foundation	111	\$803,743	2.8	(4.5)	\$7,240.93	(7.1)
Arizona International Academy Scholarship Fund	30	\$58,675	3.4	1.1	\$1,955.83	(2.3)
Arizona Lutheran Scholarship Organization	44	\$65,450	(42.1)	(65.0)	\$2,458.26	(10.6)
Arizona Native Scholastic & Enrichment Resources	5	\$8,600	(16.7)	(10.4)	\$1,720.00	7.5
Arizona Private Education Scholarship Fund	480	\$779,616	40.4	46.8	\$1,624.20	4.6
Arizona Scholarship Fund	2,824	\$5,369,173	44.5	42.5	\$1,901.27	(1.4)
Arizona School Choice Trust	1,202	\$2,527,279	6.1	12.8	\$2,102.56	6.3
Arizona Tuition Organization	726	\$1,234,638	10.0	10.0	\$1,700.60	0.0
Arizona Waldorf Scholarship Fund	63	\$107,386	46.5	(5.7)	\$1,704.54	(35.7)
BEST Student Fund	96	\$213,284	10.3	(7.5)	\$2,221.71	(17.2)
Brophy Community Foundation	395	\$1,319,465	14.5	46.0	\$3,340.42	27.6
Carden Schools Scholarship Fund	2	\$1,032	(33.3)	3.2	\$516.00	54.8
Catholic Tuition Organization of the Diocese of Phoenix	5,663	\$10,380,028	(5.9)	3.4	\$1,832.96	9.8
Catholic Tuition Support Organization for the Diocese of Tucson	2,854	\$4,467,544	(7.1)	3.5	\$1,565.36	11.4
Chabad Tuition Organization	25	\$100,000	(34.2)	(23.1)	\$4,000.00	16.9
Chaparral Mission Scholarship Fund	118	\$197,944	(9.9)	(3.4)	\$1,677.49	7.3
Cheder Scholarship Organization	99	\$673,780	11.2	27.9	\$6,805.86	14.9
Children's Scholarship Network of Arizona	0	\$0	N/A	N/A	\$0	N/A
Christ Lutheran School Foundation	68	\$169,626	15.3	1.9	\$2,494.50	(11.6)
Christian Scholarship Fund of Arizona	294	\$472,698	(20.1)	(12.5)	\$1,607.82	9.6
Classical Christian Scholarship Fund	8	\$10,144	(27.3)	(65.8)	\$1,268.00	(53.0)
Cochise Christian School Tuition Organization	210	\$380,949	26.5	33.4	\$1,814.04	5.4
Dynamite Montessori Foundation	46	\$26,295	12.2	23.6	\$571.63	10.1
Educare Scholarship Fund	79	\$96,713	6.8	(5.0)	\$1,224.22	(11.0)
Flagstaff Christian Scholarship Fund	83	\$179,300	1.2	(1.8)	\$2,160.24	(3.0)
Foundation for Lutherans Interested in Funding Education	55	\$67,265	(15.4)	3.5	\$1,223.00	22.4
Foundation for Montessori Scholarships	40	\$57,800	48.1	5.5	\$1,445.00	(28.8)
Higher Education for Lutheran Program	820	\$1,170,507	5.5	10.4	\$1,427.45	4.6
Institute for Better Education	2,290	\$3,784,240	24.1	42.6	\$1,652.51	14.9
Jewish Tuition Organization	389	\$2,172,669	3.2	10.0	\$5,585.27	6.6
Life Development Institute Education Foundation	2	\$23,000	0.0	130.0	\$11,500.00	2.3
Lutheran Education Foundation	87	\$209,218	(11.2)	(21.6)	\$2,404.80	(11.7)
Maricopa County Schoolhouse Foundation	57	\$117,864	100.0	100.0	\$2,067.79	(75.7)
Montessori Centre School Tuition Organization	78	\$77,000	4.0	4.1	\$987.18	0.1
Montessori Scholarship Organization	140	\$292,792	(22.7)	6.8	\$2,091.37	38.0
New Valley Education Partners	29	\$240,423	(9.4)	(2.1)	\$8,290.45	8.0
Northern Arizona Christian School Scholarship Fund	150	\$261,000	(15.3)	5.9	\$1,740.00	25.0

**APPENDIX II**  
**2008 SCHOLARSHIPS PAID BY SCHOOL TUITION ORGANIZATION**

<b>SCHOOL TUITION ORGANIZATION</b>	<b># of 2008 scholarships</b>	<b>2008 scholarships</b>	<b>% chg in #</b>	<b>% chg in \$</b>	<b>Average scholarship</b>	<b>% chg in average</b>
Orme Primavera Schools Foundation	51	\$212,570	(19.0)	(3.0)	\$4,168.04	19.9
Pinetop Tuition Support Organization	9	\$8,960	125.0	316.7	\$995.56	85.2
Christian Scholarship Foundation <sup>13</sup>	121	\$219,446	(12.3)	(18.5)	\$1,813.60	(7.0)
School Choice Arizona	8	\$65,909	100.0	100.0	\$8,238.63	NA
School Tuition Association of Yuma	291	\$321,962	(16.1)	(7.1)	\$1,106.40	10.8
Schools With Heart Foundation	77	\$302,666	5.5	15.9	\$3,930.73	9.9
Shepherd of the Desert Education Program	77	\$101,374	16.7	22.9	\$1,316.55	5.4
Southern Arizona Foundation for Education	197	\$316,190	(8.4)	(10.4)	\$1,605.03	(2.3)
Tempe Montessori's Parents Organization	48	\$128,825	(17.2)	(29.3)	\$2,683.85	(14.6)
Tuition Organization for Private Schools	778	\$1,154,783	11.0	24.9	\$1,484.30	12.5
Valley Lutheran Scholarship Organization	66	\$120,986	37.5	(3.6)	\$1,833.12	(29.9)
VVBC Christian Education Fund	12	\$31,435	9.1	(15.4)	\$2,619.59	(22.5)
White Mountain Tuition Support Foundation	39	\$97,495	34.5	(1.0)	\$2,499.87	(26.4)
Yuma's Education Scholarship Fund for Kids	264	\$435,839	38.9	56.3	\$1,650.91	12.5
<b>Total</b>	<b>28,321</b>	<b>\$54,063,195</b>	<b>4.3</b>	<b>11.3</b>	<b>\$1,908.94</b>	<b>6.8</b>

<sup>13</sup> 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
Alternative Schools Scholarship Fund	3	(1)
Arizona Adventist Scholarships	16	0
Arizona Christian School Tuition Organization	122	7
Arizona Episcopal Schools Foundation	5	0
Arizona Independent Schools Scholarship Foundation	3	0
Arizona International Academy Scholarship Fund	5	0
Arizona Lutheran Scholarship Organization	5	(5)
Arizona Native Enrichment and Scholastic Resources	4	0
Arizona Private Education Scholarship Fund	45	6
<b>Arizona Scholarship Fund</b>	<b>157</b>	<b>24</b>
Arizona School Choice Trust	124	6
Arizona Tuition Organization	8	(2)
Arizona Waldorf Scholarship Fund	2	0
BEST Student Fund	2	0
Brophy Community Foundation	20	4
Carden Schools Scholarship Fund	2	0
Catholic Tuition Organization of the Diocese of Phoenix	38	1
Catholic Tuition Support Organization for the Diocese of Tucson	25	(1)
Chabad Tuition Organization	1	(1)
Chaparral Mission Scholarship Fund	3	0
Cheder Scholarship Organization	2	0
Christ Lutheran School Foundation	3	1
Christian Scholarship Fund of Arizona	15	0
Classical Christian Scholarship Fund	6	1
Cochise Christian School Tuition Organization	13	2
Dynamite Montessori Foundation	4	0
Educare Scholarship Fund	4	(1)
Flagstaff Christian Scholarship Fund	3	(1)
Foundation for Lutherans Interested in Funding Education	2	0
Foundation for Montessori Scholarships	4	1
Higher Education for Lutheran Program	14	(1)
Institute for Better Education	96	14
Jewish Tuition Organization	6	0
Life Development Institute Education Foundation	1	0
Lutheran Education Foundation	12	1
Maricopa County Schoolhouse Foundation	4	3
Montessori Centre School Tuition Organization	4	0
Montessori Scholarship Organization	13	2
New Valley Education Partners	2	0
Northern Arizona Christian School Scholarship Fund	4	0
Orme Primavera Schools Foundation	2	0
Pinetop Tuition Support Organization	2	0
School Choice Arizona	2	NA

**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
Christian Scholarship Foundation <sup>14</sup>	2	0
School Tuition Association of Yuma	9	(2)
Schools With Heart Foundation	3	0
Shepherd of the Desert Education Program	12	2
Southern Arizona Foundation for Education	4	1
Tempe Montessori's Parents Organization	2	(2)
Tuition Organization for Private Schools	71	14
Valley Lutheran Scholarship Organization	2	0
VVBC Christian Education Fund	4	0
White Mountain Tuition Support Foundation	3	1
Yuma's Education Scholarship Fund for Kids	13	6

---

<sup>14</sup> Formerly Prescott Christian School Scholarship Foundation.

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

School	# of Scholarships	Scholarship \$	% chg from 2007	Avg. Scholarship	% chg from 2007
2 <sup>nd</sup> Street Children's School	9	\$20,561	281.5	\$2,285	112.0
91st Psalms Christian School	102	\$121,585	11.3	\$1,192	13.5
Abbie Loveland Tuller	48	\$152,742	(0.3)	\$3,182	(4.5)
Abiding Savior School	13	\$26,736	(24.4)	\$2,057	(12.8)
Adobe Adventist Christian School	25	\$11,538	22.4	\$462	52.0
Ahwatukee Foothills Montessori	3	\$6,930	NA	\$2,310	NA
Aldea Montessori	14	\$35,652	22.1	\$2,547	100.6
Aletheia Classical Christian School	19	\$29,847	179.8	\$1,571	17.8
Al-Huda School	19	\$47,265	22.8	\$2,488	(9.5)
All Saint's Episcopal Day School	47	\$340,672	27.2	\$7,248	8.2
American Indian Christian School	67	\$153,842	0.2	\$2,296	43.6
Angels in Training Learning Center	4	\$5,531	514.6	\$1,383	53.7
Apostolic Faith Center Christian Academy	13	\$16,875	(6.3)	\$1,298	15.4
Arcadia Montessori School	3	\$10,023	(9.8)	\$3,341	50.3
Arizona Cultural Academy	122	\$297,872	46.0	\$2,442	(1.9)
Arizona International Academy	24	\$51,200	5.7	\$2,133	1.3
Arizona Lutheran Academy	154	\$332,305	2.4	\$2,158	8.4
Arrowhead Christian Academy	135	\$182,948	12.8	\$1,355	7.8
Arrowhead Montessori Academy	1	\$3,500	NA	\$3,500	NA
ASCEND	1	\$1,000	NA	\$1,000	NA
Ascension Lutheran School	55	\$101,545	19.1	\$1,846	(22.0)
Atonement Lutheran School	76	\$138,729	11.1	\$1,825	(18.1)
Awakening Seed School	19	\$73,987	27.6	\$3,894	0.7
Barness Family East Valley Jewish Community Center Day School	21	\$80,655	(16.9)	\$3,841	18.7
Beautiful Savior Academy	18	\$27,410	(25.1)	\$1,523	(0.0)
Bella Vista Private School	13	\$40,320	26.2	\$3,102	(32.0)
Bethany Christian School (Lake Havasu)	13	\$9,573	(28.9)	\$736	(12.5)
Bethany Christian School (Tempe)	225	\$478,723	14.7	\$2,128	0.7
Bethany Learning Center	44	\$69,842	37.8	\$1,587	(15.5)
Bios Christian Academy	20	\$35,697	NA	\$1,785	NA
Blessed Sacrament Kindergarten	9	\$46,465	25.1	\$5,163	80.7
Bourgade Catholic High School	363	\$874,039	(1.2)	\$2,408	(2.0)
Brophy College Preparatory	279	\$1,570,044	38.5	\$5,627	10.2
Calvary Baptist School	19	\$20,596	(16.6)	\$1,084	40.4
Calvary Chapel Christian School	98	\$180,749	(3.6)	\$1,844	(3.6)
Calvary Christian Academy (Lake Havasu City)	144	\$286,460	17.6	\$1,989	8.6
Calvary Christian Academy (Tempe)	1	\$1,497	NA	\$1,497	NA
Calvary Christian School (Queen Creek)	55	\$66,937	55.3	\$1,217	(9.7)
Camelback Christian School	2	\$7,352	24.3	\$3,676	24.3
Camelback Desert School (Scottsdale)	1	\$3,915	(86.0)	\$3,915	26.2
Camelback Desert School (Paradise Valley)	6	\$24,249	575.6	\$4,041	125.1
Camp Verde United Christian School	126	\$110,501	17.0	\$877	25.3
Carden Christian Academy	31	\$36,520	26.4	\$1,178	6.0
Carden of the Peaks Academy	1	\$600	20.0	\$600	140.0
Casas Christian School	419	\$686,212	6.5	\$1,638	0.2
Casas Ninos School of Montessori	3	\$2,610	(41.6)	\$870	(22.2)
Castlehill Country Day School	44	\$95,141	(3.5)	\$2,162	(5.7)
Cathedral Christian Academy	1	\$5,200	(71.5)	\$5,200	327.6
Cathedral of Praise Christian School	3	\$4,755	(47.2)	\$1,585	146.1
Chandler Christian School	117	\$185,288	13.6	\$1,584	4.8
Chaparral Church Kindergarten	17	\$31,393	64.0	\$1,847	54.3



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

School	# of Scholarships	Scholarship \$	% chg from 2007	Avg. Scholarship	% chg from 2007
Chapel in the Hills	36	\$39,500	10.5	\$1,097	44.2
Christ Church School	5	\$19,050	(40.0)	\$3,810	44.8
Christ Greenfield Lutheran School	166	\$396,855	(5.5)	\$2,391	11.0
Christ Lutheran School	190	\$380,829	11.4	\$2,004	(4.4)
Christ the King Academy	3	\$3,773	(44.9)	\$1,258	10.3
Christ the King Catholic School	214	\$213,520	0.4	\$998	(3.3)
Christ the Redeemer Lutheran	60	\$76,202	(16.7)	\$1,270	15.2
Christian Academy of Prescott	140	\$177,733	(7.1)	\$1,270	(22.3)
Chrysalis Academy	3	\$8,020	NA	\$2,673	NA
Community Montessori School	5	\$10,700	(47.1)	\$2,140	58.6
Congregation Anshei Israel	5	\$18,040	75.8	\$3,608	40.7
Copper Canyon Christian School	2	\$900	NA	\$450	NA
Cornerstone Christian Academy (Chandler)	1	\$360	NA	\$360	NA
Cornerstone Christian Academy (Cottonwood)	7	\$15,247	35.8	\$2,178	93.9
Cornerstone Christian Academy (Goodyear)	2	\$1,000	NA	\$500	NA
Cornerstone Christian Academy (Tucson)	164	\$348,789	2.4	\$2,127	2.5
Cross of Christ Christian School	68	\$111,958	36.3	\$1,646	(17.8)
Cross of Glory Lutheran School	23	\$39,860	14.5	\$1,733	(20.3)
Cross Roads Preschool & Kindergarten	2	\$3,275	13.7	\$1,637	(14.7)
Crossroads Community School	109	\$173,804	(6.0)	\$1,595	(10.7)
Dayspring Kindergarten	29	\$63,625	3.1	\$2,194	13.7
Desert Christian Schools	529	\$1,000,994	16.9	\$1,892	6.3
Desert Garden Montessori	44	\$107,487	8.6	\$2,443	(6.2)
Desert Montessori	3	\$6,128	NA	\$2,043	NA
Desert Shadows Montessori	3	\$7,785	(39.4)	\$2,595	1.0
Desert Sky Montessori	2	\$900	NA	\$450	NA
Desert Springs Christian Kindergarten	16	\$22,068	(53.4)	\$1,379	(1.0)
Desert Sun Child Development Center	31	\$66,576	146.6	\$2,148	43.2
Desert Valley Christian School	65	\$18,122	(0.2)	\$279	39.5
Desert View Learning Center	23	\$99,072	(0.5)	\$4,307	(9.2)
Desert Voices Oral Learning Center	6	\$102,499	NA	\$17,083	NA
Desert Willow Educational Services	3	\$3,250	235.7	\$1,083	123.8
Dobson Montessori School	84	\$115,464	49.8	\$1,375	71.2
Dove Christian School	27	\$32,093	3.1	\$1,189	(16.0)
Dynamite Montessori	38	\$27,044	34.0	\$712	16.3
East Fork Lutheran School	85	\$46,220	(10.3)	\$544	(27.2)
East Valley Christian Academy	2	\$1,380	50.0	\$690	(25.0)
El Dorado Private School	13	\$29,342	343.6	\$2,257	138.8
Emmanuel Christian Academy	29	\$34,735	14.7	\$1,198	46.3
Emmanuel Evangelical Lutheran School	118	\$142,516	22.0	\$1,208	1.9
Emmaus Lutheran School	48	\$69,861	14.4	\$1,455	23.9
Enchanted Desert School	62	\$107,086	(5.7)	\$1,727	(36.2)
Faith Christian School	52	\$74,421	8.3	\$1,431	(13.4)
Faith Community Academy	66	\$98,504	30.5	\$1,492	24.5
Faith Lutheran School	45	\$58,511	(22.3)	\$1,300	(22.3)
Family Life Academy	58	\$99,073	9.4	\$1,708	35.8
Family of Christ Learning Center	3	\$4,278	(62.9)	\$1,426	(1.0)
Family of God Lutheran School	14	\$16,410	187.7	\$1,172	23.2
Fellowship Children's Development Center	6	\$12,282	(4.0)	\$2,047	28.0

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

School	# of Scholarships	Scholarship \$	% chg from 2007	Avg. Scholarship	% chg from 2007
Firm Foundations	49	\$49,412	44.0	1,008	20.4
First Baptist Christian Academy	67	\$75,646	(4.8)	\$1,129	(16.1)
First Southern Christian School	58	\$89,953	15.4	\$1,551	33.4
Flagstaff Community Christian School	18	\$114,773	16.6	\$6,378	94.3
Florence Baptist Academy	3	\$1,380	50.0	\$460	(50.0)
Foundation of Blind Children PreSchool	6	\$60,757	NA	\$10,126	NA
Fountain of Life Lutheran School	121	\$161,039	(2.0)	\$1,331	6.1
Freedom Christian Academy	53	\$71,367	59.8	\$1,347	5.6
Freedom Christian School (Arizona City)	3	\$4,065	171.0	\$1,355	171.0
Full Gospel Christian Academy	2	\$1,012	120.0	\$506	120.0
Gateway Baptist Academy (Gilbert)	51	\$23,988	(32.3)	\$470	(43.0)
Gateway Baptist Academy (Scottsdale)	5	\$18,460	NA	\$3,692	NA
Gateways School (Tucson)	2	\$1,800	(82.0)	\$900	(37.1)
Gethsemane Lutheran School	108	\$227,112	37.4	\$2,103	17.0
Gilson Wash Baptist School	8	\$8,186	(31.1)	\$1,023	11.9
Glendale Christian Academy	135	\$158,958	98.2	\$1,177	14.5
Glenview Adventist School	82	\$64,996	19.2	\$793	45.5
Good Shepherd Lutheran School	14	\$16,522	(3.6)	\$1,180	(10.5)
Gospel Light Christian Academy	3	\$1,800	300.0	\$600	33.3
Grace Chapel Christian School	5	\$4,000	(31.2)	\$800	(17.5)
Grace Community Christian School	288	\$671,891	(7.6)	\$2,333	4.9
Grace Fellowship Academy	75	\$82,223	33.5	\$1,096	(18.1)
Grace Lutheran School	94	\$121,789	41.1	\$1,296	18.6
Graysmark Academy	3	\$3,600	NA	\$1,200	NA
Green Fields Country Day School	40	\$223,208	(5.0)	\$5,580	(0.2)
Guiding Light Christian Partnership	4	\$2,010	67.4	\$503	(16.3)
Guiding Light School	17	\$38,727	(33.1)	\$2,278	(9.5)
Hand in Hand Christian School	8	\$8,220	2044.4	\$1,027	280.4
Happy Trails School	5	\$5,475	(43.0)	\$1,095	(31.6)
Harvest Christian Academy	9	\$14,795	53.2	\$1,644	19.2
Heritage Christian Academy	117	\$195,629	(22.2)	\$1,672	(12.2)
Highland Free School	23	\$12,000	(8.1)	\$522	0.0
Holbrook Indian School	82	\$18,782	21.4	\$229	(8.0)
Holy Angel School	64	\$120,392	(9.1)	\$1,881	(10.5)
Holy Cross Evangelical Lutheran School	9	\$8,005	48.2	\$889	48.2
Holy Trinity Academy	10	\$36,352	53.5	\$3,635	7.4
Hopi Mission School	80	\$186,730	5.4	\$2,334	17.2
Howard S. Gray Education Center	2	\$14,490	28.5	\$7,245	28.5
Imago Dei Middle School	37	\$197,404	537.1	\$5,335	37.5
Immaculate Conception School	91	\$84,280	(11.8)	\$926	12.4
Immaculate Heart Academy	160	\$320,183	34.8	\$2,001	28.9
International Christian Academy Online	1	\$552	196.8	\$552	196.8
International School of Arizona	21	\$45,203	60.2	\$2,153	(8.5)
International School of Tucson	31	\$75,048	260.1	\$2,421	27.8
Jess Schwartz Jewish Community High School	48	\$346,005	(6.8)	\$7,208	(0.9)
Joanne Todd Christian School	29	\$27,957	(0.5)	\$964	23.6
Journeys Academy	4	\$5,250	250.0	\$1,450	93.3
Joy Community Christian School	262	\$590,418	1.7	\$2,254	(2.6)
Joyful Beginnings Academy	14	\$41,840	47.1	\$2,989	89.2
Keystone Montessori	27	\$70,815	65.3	\$2,623	22.5
Khalsa Montessori School (Tucson)	16	\$26,509	(5.6)	\$1,657	0.3

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

School	# of Scholarships	Scholarship \$	% chg from 2007	Avg. Scholarship	% chg from 2007
King David School	77	\$430,162	13.8	\$5,587	(3.7)
Kingman Adventist School	22	\$10,520	(49.9)	\$478	20.7
Kino Learning Center	19	\$93,330	38.6	\$4,912	16.7
Lamad Preparatory Academy	3	\$1,495	49.5	\$498	(0.4)
Lamb's Gate Kindergarten	28	\$48,968	53.1	\$1,749	47.6
Latch School - ACCEL	54	\$41,373	(20.9)	\$766	(29.7)
Lauren's Institute for Education	2	\$4,680	NA	\$2,340	NA
Legacy Classical Christian Academy	40	\$60,786	106.6	\$1,520	(1.8)
Lestonnac Kindergarten	12	\$12,091	17.8	\$1,008	(31.2)
Life Development Institute	2	\$23,000	130.0	\$11,500	130.0
Light and Life Elementary School	1	\$347	NA	\$347	NA
Lighthouse Academy	5	\$5,121	(57.3)	\$1,024	(23.2)
Loretto School	47	\$63,615	(32.1)	\$1,354	9.8
Lourdes Catholic School	33	\$111,306	31.6	\$3,373	31.6
Maranatha Christian Academy	3	\$2,635	129.1	\$878	52.7
Maricopa Village Christian School	10	\$5,700	(15.0)	\$570	(40.5)
Martin Luther School	81	\$143,595	(13.1)	\$1,773	(8.8)
Mesa Montessori	6	\$5,670	21.2	\$945	41.3
Millennium Worldwide Academy	14	\$42,400	122.9	\$3,029	11.4
Mission Christian School	81	\$137,135	63.6	\$1,693	24.7
Mission Montessori School	30	\$26,220	8.9	\$874	52.5
Montessori Center School	11	\$54,403	13.0	\$4,946	84.9
Montessori Centre - Main	22	\$20,610	5.2	\$937	(14.0)
Montessori Centre - North	18	\$18,500	40.8	\$1,028	(6.1)
Montessori Children House	9	\$36,600	22.0	\$4,067	116.9
Montessori Christian Academy	6	\$16,559	224.3	\$2,760	62.2
Montessori Day School	27	\$19,000	(20.8)	\$704	(76.5)
Montessori in the Park	20	\$19,530	8.5	\$977	8.6
Montessori International	30	\$79,640	(24.9)	\$2,655	(2.4)
Montessori Kingdom of Learning	48	\$92,116	(12.3)	\$1,919	7.7
Montessori Learning Center	3	\$3,325	(69.5)	\$1,108	11.7
Montessori West Preparatory School	13	\$26,310	(6.4)	\$2,024	7.9
Morning Glory Montessori	3	\$8,170	760.0	\$2,723	473.3
Most Holy Trinity Catholic School	99	\$200,548	16.0	\$2,026	76.8
Mount Calvary Lutheran School	42	\$47,384	8.8	\$1,128	(3.6)
Mountain Christian School	52	\$117,353	88.6	\$2,257	12.5
Mountain View Lutheran School	4	\$4,320	(81.9)	\$1,080	(27.6)
Navajo Lutheran Mission School	81	\$258,486	44.5	\$3,191	1.7
Nehemiah Ministries	2	\$1,564	112.5	\$782	112.5
Nellie P. Covert School	21	\$45,114	31.3	\$2,148	6.3
Neurological Music Therapy Services	2	\$5,152	NA	\$2,576	NA
New Covenant Child Development	7	\$34,299	(7.1)	\$4,900	19.5
New Horizons Academy	9	\$32,418	113.3	\$3,602	42.2
New Vistas Academy	17	\$48,803	175.8	\$2,871	30.0
New Way Learning Academy	20	\$204,161	(0.5)	\$10,208	(5.4)
Noah's Ark Kindergarten	14	\$22,301	(21.0)	\$1,593	(15.3)
North Phoenix Baptist Kindergarten	12	\$13,622	825.4	\$1,135	(22.9)
North Phoenix Christian Montessori	1	\$4,500	NA	\$4,500	NA
Northminster Christian School	15	\$17,311	15.9	\$1,154	0.4
Northwest Christian School (Peoria)	3	\$1,450	NA	\$483	NA
Northwest Christian School	1,074	\$1,665,318	9.1	\$1,551	0.9
Notre Dame Preparatory High School	194	\$620,868	58.5	\$3,200	25.8
Orme School	28	\$139,045	(1.2)	\$4,966	(1.2)
Our Lady of Joy School	34	\$49,748	NA	\$1,463	NA
Our Lady of Mount Carmel School	236	\$394,942	8.7	\$1,673	(4.7)
Our Lady of Perpetual Help School (Glendale)	260	\$471,314	21.4	\$1,813	8.4

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

School	# of Scholarships	Scholarship \$	% chg from 2007	Avg. Scholarship	% chg from 2007
Our Lady of Perpetual Help School (Scottsdale)	369	\$410,504	22.5	\$1,112	28.4
Our Lady of Sorrows Academy	39	\$44,150	8.0	\$1,132	(3.1)
Our Lady of the Mountains	122	\$167,380	(10.5)	\$1,372	(20.0)
Our Mother of Sorrows	183	\$229,684	25.3	\$1,255	(11.0)
Our Savior Lutheran School (Bylas)	58	\$19,694	123.6	\$340	78.0
Our Saviour Lutheran School (Lake Havasu)	24	\$46,848	42.9	\$1,952	(22.6)
Page Christian School	4	\$9,113	51.7	\$2,278	165.5
Palms Elementary	10	\$13,920	258.8	\$1,392	43.5
Paradise for Tots Christian Kindergarten	1	\$2,668	(42.9)	\$2,668	71.1
Paradise Valley Christian	323	\$611,669	14.2	\$1,894	6.8
Pardes Jewish Day School	124	\$605,111	29.8	\$4,880	5.7
Parker Apostolic Christian School	4	\$5,850	97.4	\$1,463	(1.2)
Parkway Children's School of Excellence	2	\$10,682	14.6	\$5,341	71.8
Payson Community Christian School	92	\$155,134	22.0	\$1,686	(24.4)
Pentecostal of Phoenix Christian Academy	4	\$2,614	(40.1)	\$653	(25.2)
Peridot Lutheran School	1	\$1,750	(86.8)	\$1,750	269.2
Phillips Christian School	7	\$4,050	(25.0)	\$579	(35.7)
Phoenix Christian Academy	7	\$10,324	19.1	\$1,475	19.1
Phoenix Christian Elementary	5	\$4,500	33.3	\$900	(20.0)
Phoenix Christian School K-8	79	\$153,645	10.6	\$1,945	(11.8)
Phoenix Christian Unified	377	\$800,251	3.0	\$2,123	12.6
Phoenix Christian Unified Elementary (Goodyear)	65	\$102,030	(11.5)	\$1,570	7.5
Phoenix Country Day School	43	\$266,006	(0.5)	\$6,186	(9.8)
Phoenix Hebrew Academy	148	\$788,580	5.4	\$5,328	4.7
Phoenix Metro Islamic School	174	\$460,112	6.1	\$2,644	(12.2)
Pilgrim Lutheran School	54	\$63,983	(0.1)	\$1,185	13.0
Pleasantview Christian Elementary	1	\$1,688	0.0	\$1,688	0.0
Pope John XXIII Catholic School	143	\$258,300	(4.8)	\$1,806	67.7
Precious Lamb Christian School	15	\$28,473	974.5	\$1,898	186.3
Prescott Adventist School	15	\$6,041	25.9	\$403	(32.8)
Primavera School	26	\$75,425	(4.9)	\$2,901	31.7
Primrose School of Fletcher Heights	1	\$450	NA	\$450	NA
Providence Classical School	56	\$104,586	(3.7)	\$1,868	1.4
Pusch Ridge Christian Academy	444	\$956,973	13.6	\$2,149	0.2
Queen of Peace School	72	\$135,250	20.9	\$1,878	7.5
Rancho Solano (Gilbert)	3	\$12,825	464.7	\$4,275	(5.9)
Rancho Solano (Glendale)	4	\$5,285	(47.3)	\$1,321	(47.3)
Rancho Solano (Scottsdale)	143	\$303,353	764.7	\$2,121	20.9
Red Mountain Montessori	3	\$4,765	40.1	\$1,588	(6.6)
Red Rock Christian School	22	\$12,830	(24.7)	\$583	(28.1)
Redeemer Christian Academy	10	\$13,917	(44.7)	\$1,392	(33.7)
Redeemer Christian School	59	\$89,577	(0.8)	\$1,518	(4.2)
Redeemer Lutheran School	103	\$182,406	(10.5)	\$1,771	(4.4)
Resurrection Lutheran Child Development Center	15	\$60,513	(8.9)	\$4,034	(2.9)
Risen Savior Lutheran School	54	\$76,526	(60.5)	\$1,417	(47.3)
Rising Sun Montessori	1	\$1,615	NA	\$1,615	NA
River of Life Christian Academy	43	\$40,016	(2.3)	\$931	4.5
Sacred Heart School (Nogales)	211	\$43,319	7.5	\$205	(1.9)
Sacred Heart School (Prescott)	108	\$418,070	20.8	\$3,871	54.3
Safford Adventist Christian School	8	\$5,100	(66.9)	\$637	(54.5)
Safford Christian School	23	\$31,309	(4.1)	\$1,361	4.2

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

School	# of Scholarships	Scholarship \$	% chg from 2007	Avg. Scholarship	% chg from 2007
Saguaro Hills Adventist Christian School	47	\$30,093	(25.4)	\$640	31.7
Saguaro Hills Christian School	36	\$40,890	(2.8)	\$1,136	2.6
Sahuarita Christian Academy	37	\$68,657	120.8	\$1,856	31.4
Salpointe Catholic High School	484	\$1,173,240	19.6	\$2,424	(1.1)
San Francisco di Asis	177	\$251,340	21.7	\$1,420	12.8
San Miguel Catholic High School	95	\$220,371	9.0	\$2,320	18.2
San Xavier Indian School	90	\$270,386	4.0	\$3,004	82.5
Santa Cruz Catholic School	89	\$166,967	(6.8)	\$1,876	15.2
Satori	36	\$65,500	21.2	\$1,819	31.2
Scottsdale Christian Academy	559	\$1,080,131	0.3	\$1,932	(0.7)
Scottsdale United Methodist Kindergarten	2	\$3,200	58.6	\$1,600	216.8
Seton Catholic High School	274	\$632,550	36.5	\$2,309	8.1
Shalom Montessori School	7	\$22,650	NA	\$3,236	NA
Shearim Torah High School	6	\$46,325	NA	\$7,721	NA
Sheila's Christian Academy	2	\$5,980	NA	\$2,990	NA
Shepherd of the Desert Lutheran School	72	\$97,910	14.1	\$1,360	(14.4)
Shiloh Christian School	40	\$42,798	(18.1)	\$1,070	(22.2)
Sonshine Christian School	4	\$4,590	19.1	\$1,147	19.0
Southwest Christian School	41	\$60,987	55.1	\$1,487	(1.7)
Southwest Indian School	1	\$230	NA	\$230	NA
Southwestern Christian School	145	\$223,221	3.4	\$1,533	15.5
Spectrum Private School	3	\$3,870	NA	\$1,290	NA
Spirit of Hope Montessori School	10	\$27,267	118.8	\$2,727	75.0
SS Peter & Paul Catholic School	200	\$277,532	17.3	\$1,388	12.0
SS Simon & Jude Catholic School	279	\$509,860	29.1	\$1,827	11.4
St Agnes Catholic School	143	\$257,255	(5.9)	\$1,799	2.0
St. Alban's Kindergarten	1	\$3,500	NA	\$3,500	NA
St Ambrose Catholic School	293	\$195,193	8.5	\$666	(16.3)
St Andrews Presbyterian Pre-School & Kindergarten	32	\$66,111	0.5	\$2,066	126.3
St Anne's Little Flower Montessori School	11	\$45,150	(66.1)	\$4,105	69.3
St Anthony of Padua School	92	\$148,410	(0.8)	\$1,613	(10.5)
St. Anthony (Pinetop)	42	\$101,620	3.2	\$2,420	(28.7)
St Augustine High School	111	\$236,709	18.3	\$2,133	(13.6)
St Catherine of Siena School	155	\$379,190	9.1	\$2,446	12.7
St Charles Apache School	101	\$284,764	6.8	\$2,819	14.2
St Cyril's Catholic School	148	\$311,682	4.6	\$2,106	(18.8)
St Daniel the Prophet School	102	\$166,633	(9.9)	\$1,634	(20.5)
St Elizabeth Ann Seton	236	\$306,007	19.6	\$1,297	(37.2)
St Francis of Assisi School	73	\$80,050	(22.6)	\$1,097	(15.2)
St Francis Xavier Elementary School	372	\$437,606	11.6	\$1,176	3.8
St Gregory Catholic School	232	\$392,856	20.1	\$1,693	2.5
St Gregory College Prep	100	\$458,876	5.9	\$4,589	(17.4)
St James Kindergarten	9	\$14,983	(7.3)	\$1,665	3.0
St Jerome K-8 School	130	\$218,919	12.3	\$1,684	(9.8)
St John Bosco School	361	\$382,359	9.0	\$1,059	9.1
St John the Evangelist	168	\$273,392	(9.2)	\$1,627	(2.2)
St John Vianney Catholic School	204	\$351,890	(1.6)	\$1,725	(3.5)
St Joseph's Catholic School	374	\$217,901	20.1	\$583	23.0
St Joseph Montessori	44	\$136,782	17.8	\$3,109	17.8
St Louis the King School	229	\$340,845	17.7	\$1,488	(4.9)
St Luke's (Prescott)	13	\$44,842	78.5	\$3,449	9.8
St Maria Goretti Kindergarten	18	\$72,010	(1.4)	\$4,001	31.5
St. Mark's Methodist	11	\$19,926	1.7	\$1,811	1.6

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

School	# of Scholarships	Scholarship \$	% chg from 2007	Avg. Scholarship	% chg from 2007
St. Mark's Presbyterian Kindergarten	3	\$10,500	7.7	\$3,500	79.6
St. Mary-Basha Catholic School	341	\$446,639	7.7	\$1,310	(13.8)
St Mary's High School	618	\$1,550,910	8.8	\$2,510	1.6
St Matthew School	80	\$223,162	(9.9)	\$2,790	22.8
St Maximillian Mary Kolbe School	40	\$80,376	96.1	\$2,009	7.8
St Michael's Indian School	176	\$222,021	(4.1)	\$1,261	138.4
St Michael's Parish Day School	174	\$495,020	38.9	\$2,845	4.8
St Paul's Preparatory Academy	52	\$183,769	(2.7)	\$3,534	(47.6)
St Peter Mission School	202	\$199,849	(5.0)	\$989	(9.8)
St Peter's Montessori	18	\$18,360	(24.2)	\$1,020	9.6
St Theresa Catholic School	334	\$349,887	8.2	\$1,048	(15.1)
St Thomas Aquinas	226	\$373,033	5.4	\$1,651	(9.1)
St Thomas Lutheran School	18	\$42,733	71.4	\$2,374	61.8
St Thomas the Apostle School	394	\$367,061	0.7	\$932	9.3
St Timothy's Catholic Academy	179	\$278,398	(11.5)	\$1,555	(4.1)
St Vincent de Paul School	202	\$320,828	8.8	\$1,588	9.4
Summit School of Ahwatukee	77	\$244,155	0.9	\$3,171	11.4
Sun & Shield Christian Academy	79	\$66,456	26.1	\$841	(2.7)
Sun Valley Indian School	12	\$15,877	(33.5)	\$1,323	(33.5)
Sunrise Montessori School	20	\$45,405	0.4	\$2,270	7.4
Surrey Garden Christian School	385	\$806,631	12.8	\$2,095	0.3
Tanque Verde Lutheran Kindergarten	24	\$62,855	11.8	\$2,619	11.8
Tatum Ranchette Montessori	14	\$22,135	NA	\$1,581	NA
Tempe Adventist Christian School	12	\$5,788	(73.9)	\$482	(21.9)
Tempe Montessori School	35	\$77,677	(16.0)	\$2,219	(28.0)
Tesseract School	17	\$56,103	(34.5)	\$3,300	(26.8)
The Caepe School	6	\$5,490	NA	\$915	NA
The Family School	35	\$129,607	25.2	\$3,703	32.4
The Learning Pod	5	\$8,405	238.2	\$1,681	(32.4)
Thunderbird Adventist Academy	209	\$172,253	(31.6)	\$824	25.2
Thunderbird Christian Elementary	89	\$58,023	NA	\$652	NA
Tree of Life Christian School	6	\$3,450	NA	\$575	NA
Tri-City Christian Academy	184	\$283,588	(9.9)	\$1,541	2.5
Trinity Christian School (Chino Valley)	141	\$221,188	2.2	\$1,569	16.0
Trinity Christian School (Mesa)	20	\$24,305	191.1	\$1,215	16.4
Trinity Kindergarten	9	\$15,714	(44.5)	\$1,746	4.9
Trinity Lutheran	202	\$273,130	3.2	\$1,352	(11.6)
Trinity United Methodist Kindergarten	13	\$29,171	186.3	\$2,244	10.1
Tucson Community School	28	\$39,265	(12.1)	\$1,402	9.8
Tucson Hebrew Academy	99	\$659,655	27.4	\$6,663	13.2
Tucson Waldorf School	13	\$32,731	74.4	\$2,518	34.2
Turning Point	31	\$81,838	24.4	\$2,640	24.4
Valley Baptist School	7	\$4,797	NA	\$685	NA
Valley Christian High School	348	\$1,193,860	12.2	\$3,431	6.4
Valley Classical Christian School	96	\$160,651	(16.7)	\$1,673	(9.8)
Valley Lutheran High School	169	\$265,025	(1.6)	\$1,568	(15.6)
Verde Valley Adventist School	52	\$10,422	57.9	\$200	(72.7)
Verde Valley Christian School (Cottonwood)	110	\$147,206	1.7	\$1,338	(4.8)
Verde Valley School (Sedona)	20	\$74,955	44.	\$3,748	22.5
Veritas Christian Community School	75	\$145,741	29.2	\$1,943	13.7
Ville de Marie Academy	98	\$117,145	1.3	\$1,195	(21.5)
Vision Christian Academy	19	\$18,795	301.6	\$989	26.8
Weekday School	1	\$6,300	25.5	\$6,300	25.5
West Valley Adventist School	38	\$13,730	49.9	\$361	(5.5)
White Mountain Montessori	9	\$9,410	37.1	\$1,046	6.6



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

<b>School</b>	<b># of Scholarships</b>	<b>Scholarship \$</b>	<b>% chg from 2007</b>	<b>Avg. Scholarship</b>	<b>% chg from 2007</b>
Wickenburg Christian Academy	47	\$64,397	6.0	\$1,370	17.3
Wings on Words	1	\$900	NA	\$900	NA
Word of Life Early Learning Center	5	\$7,225	(18.6)	\$1,445	(51.1)
Xavier College Preparatory High	329	\$951,823	30.0	\$2,893	(6.0)
Yuma Adventist School	22	\$13,100	43.7	\$595	(8.6)
Yuma Catholic High School	213	\$403,416	38.9	\$1,894	12.8
Yuma Lutheran High School	216	\$251,306	(1.5)	\$1,163	(2.0)

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

City/Town	#	\$	% chg from 2007	Avg. Scholarship	% chg from 2007	Rank 2008	Rank 2007
Anthem	84	\$134,980	45.4	\$1,607	(16.9)	30	18
Apache Junction	6	\$5,700	(77.0)	\$950	(34.8)	53	34
Arizona City	3	\$4,065	171.0	\$1,355	171.0	40	59
Avondale	226	\$373,033	5.4	\$1,651	(9.1)	27	20
Bapchule	202	\$199,849	(5.0)	\$989	(9.8)	51	46
Benson	5	\$4,000	(31.2)	\$800	(17.5)	58	47
Buckeye	75	\$82,222	33.6	\$1,096	(18.1)	50	39
Bylas	58	\$19,694	123.6	\$340	78.0	64	62
Camp Verde	126	\$110,501	17.0	\$877	25.3	56	55
Carefree	34	\$49,748	NA	\$1,463	NA	32	---
Casa Grande	92	\$148,410	(0.8)	\$1,613	(10.5)	29	21
Cave Creek	67	\$95,614	34.0	\$1,427	(12.0)	33	28
Chandler	1,324	\$2,932,353	11.0	\$2,215	(1.3)	11	8
Chino Valley	141	\$221,189	2.2	\$1,569	16.0	31	38
Clarkdale	2	\$900	NA	\$450	NA	63	---
Cottonwood	220	\$313,706	10.4	\$1,426	(13.7)	34	27
Douglas	59	\$75,706	(27.2)	\$1,283	2.5	42	43
Flagstaff	247	\$446,514	19.5	\$1,808	19.0	22	32
Florence	3	\$1,380	50.0	\$460	(50.0)	62	50
Fort Mohave	14	\$16,410	187.7	\$1,172	23.2	49	49
Gilbert	762	\$1,524,344	(2.2)	\$2,000	(0.6)	14	12
Glendale	1,218	\$2,083,889	16.0	\$1,711	(0.1)	24	25
Globe	64	\$120,392	(9.1)	\$1,881	(10.5)	18	11
Goodyear	308	\$516,447	2.8	\$1,677	0.8	26	26
Higley	13	\$16,622	NA	\$1,279	NA	44	---
Holbrook	82	\$18,782	21.4	\$229	(8.0)	65	61
Kingman	51	\$45,255	(11.8)	\$887	55.6	55	56
Kykotsmovi	80	\$186,730	5.4	\$2,334	17.2	8	15
Lake Havasu City	185	\$344,891	18.5	\$1,864	5.0	19	22
Laveen	10	\$5,700	(15.0)	\$570	(40.5)	60	48
Litchfield Park	291	\$351,059	2.0	\$1,206	(9.5)	46	41
Marana	79	\$66,456	26.1	\$841	(2.7)	57	52
Maricopa	3	\$3,600	NA	\$1,200	NA	47	---
Mayer	28	\$139,045	(1.2)	\$4,966	(1.2)	1	2
Mesa	985	\$1,346,650	(8.6)	\$1,367	(2.8)	39	36
Nogales	248	\$159,215	23.7	\$642	14.6	59	57
Oro Valley <sup>15</sup>	18	\$64,383	(1.8)	\$3,577	(18.1)	4	6
Page	4	\$9,113	51.7	\$2,278	165.5	10	53
Paradise Valley	63	\$231,159	(53.2)	\$3,669	(29.4)	3	1
Parker	10	\$9,300	213.9	\$930	(37.2)	54	33
Payson	92	\$155,134	22.0	\$1,686	(24.4)	25	9
Peoria	100	\$181,748	6.7	\$1,817	5.6	21	24
Peridot	1	\$1,750	(86.8)	\$1,750	269.2	23	60
Phoenix	9,066	\$19,419,879	14.0	\$2,142	7.4	13	14
Pinetop- Lakeside	51	\$111,030	(0.9)	\$2,177	30.2	12	5
Prescott	303	\$723,111	11.8	\$2,387	13.3	7	10
Queen Creek	108	\$138,304	57.6	\$1,281	(2.2)	43	42
Rock Point	81	\$258,486	44.5	\$3,191	1.7	5	3
Safford	31	\$36,409	(24.2)	\$1,174	(12.1)	48	40
Sahuarita	37	\$68,657	120.8	\$1,856	31.4	20	35
San Carlos	109	\$292,947	5.2	\$2,688	16.8	6	7
Scottsdale	1,677	\$3,247,229	26.0	\$1,936	25.5	16	31

<sup>15</sup> Pusch Ridge Christian School was previously mistakenly put into Oro Valley. It should have been in Tucson.



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

<b>City/Town</b>	<b>#</b>	<b>\$</b>	<b>% chg from 2007</b>	<b>Avg. Scholarship</b>	<b>% chg from 2007</b>	<b>Rank 2008</b>	<b>Rank 2007</b>
Sedona	20	\$74,955	44.1	\$3,748	22.5	2	4
Show Low	119	\$271,195	76.7	\$2,279	42.5	9	29
Sierra Vista	304	\$431,565	0.0	\$1,420	(10.5)	35	30
Sonoita	9	\$14,795	53.2	\$1,644	19.2	28	37
St. Michael	176	\$222,021	(4.1)	\$1,261	138.4	45	58
Sun Valley	12	\$15,877	(33.5)	\$1,323	(33.4)	41	16
Surprise	15	\$21,145	65.8	\$1,410	(22.6)	36	19
Tempe	1,490	\$2,960,872	6.6	\$1,987	1.8	15	17
Tucson	6,137	\$11,700,809	20.6	\$1,907	8.8	17	23
Whiteriver	85	\$46,220	(10.3)	\$544	(27.2)	61	54
Wickenburg	47	\$64,397	6.0	\$1,370	17.3	38	45
Willcox	34	\$33,078	(17.5)	\$973	9.2	52	51
Yuma	792	\$1,092,594	9.6	\$1,380	9.9	37	44

This page is intentionally left blank.

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

## **REPORTING FOR 2008**

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 2008. Fifteen of these STOs received donations in the corporate tuition tax credit program in 2008.<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<sup>2</sup>.

---

<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.

<sup>2</sup> 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.

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 \$14.4 million limitation for fiscal year 2009, \$10.8 million was approved and almost \$10.5 million was actually donated.

	<b>FY2007</b>	<b>FY2008</b>	<b>FY2009</b>
<b># of corps</b>	108	73	98
<b>\$ approved</b>	\$9,740,800	\$12,116,000	\$10,816,006
<b>\$ received</b>	\$9,535,800	\$11,996,000 <sup>3</sup>	\$10,494,506
<b>Donated in CY2006</b>	\$7,260,800		
<b>Donated in CY2007</b>	\$2,275,000	\$11,983,000	
<b>Donated in CY2008</b>		\$13,000	\$9,109,121
<b>Donated in CY2009</b>			\$1,385,385

Appendix I, at the end of this report, provides detail by STO for fiscal year 2009.

#### **DONATIONS BY CALENDAR YEAR**

For calendar year 2008, \$9,122,121 was donated by 74 corporations<sup>4</sup> to 15 STOs. Corporate donations ranged from \$200 to over \$1 million. The range of donations made to an STO are shown below:

<b>Donation Size</b>	<b>#</b>	<b>Donation Size</b>	<b>#</b>
\$1,000 or less	15	\$50,000 to \$99,999	11
\$1,001 to \$4,999	9	\$100,000 to \$249,999	12
\$5,000 to \$9,999	14	\$250,000 to \$999,999	10
\$10,000 to \$24,999	18	\$1 million and over	2
\$25,000 to \$49,999	10		

The Catholic Tuition Support Organization of the Diocese of Tucson received the most donations, 27, for a total of \$2,884,321. Three STOs received only one donation. The smallest donation was \$200,

<sup>3</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 their tax liability through to the shareholders.

<sup>4</sup> There were actually 101 donations. Sixteen corporations donated to multiple STOs.

received by the Brophy Community Foundation. The following table shows the number and amount of donations received by each STO in 2008. Appendix II, at the end of this report, shows donations to all corporations for calendar years 2007 and 2008.

### **Corporate Donations Received in CY2008**

<b>School Tuition Organization</b>	<b># of Donors</b>	<b>Total Donations</b>
Arizona Episcopal Schools Foundation	1	\$200,000
Arizona School Choice Trust	4	\$802,000
Brophy Community Foundation	11	\$942,200
Catholic Tuition Organization of the Diocese of Phoenix	21 <sup>5</sup>	\$1,239,000
Catholic Tuition Support Organization of the Diocese of Tucson	27 <sup>6</sup>	\$2,884,321
Cheder Scholarship Organization	1	\$200,000
Children's Scholarship Network of Arizona	2	\$175,000
Christian Scholarship Foundation	2	\$30,000
Christian Scholarship Fund of Arizona	1	\$25,000
Flagstaff Scholarship Fund	2	\$1,012,000
Institute for Better Education	9 <sup>7</sup>	\$298,000
Jewish Tuition Organization	3	\$110,600
School Choice Arizona	7	\$728,000
School Tuition Organization of Yuma	2	\$19,000
Tuition Organization for Private Schools	4	\$457,000

### **SCHOLARSHIPS**

Corporate credit scholarships 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 \$72,557 for a family of four for 2008.)
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.

<sup>5</sup> There were 22 approved donations by 21 donors.

<sup>6</sup> There were 28 approved donations by 27 donors.

<sup>7</sup> There were 11 approved donations by 9 donors.

- 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 2008, a school tuition organization cannot issue a scholarship in an amount that exceeds:
- a. \$4,400 for students in kindergarten through grade 8
  - b. \$5,700 for students in grades 9 through 12.

Nineteen STOs reported scholarships awarded in 2008. These STOs reported 2,967 scholarships totaling \$7,516,750. Shown below is the number of schools receiving scholarships from each STO.

### Corporate Scholarships In Calendar Year 2008

<b>School Tuition Organization</b>	<b># of Recipients</b>	<b># of schools</b>	<b>Scholarship Amount</b>	<b>Average</b>
Arizona Corporate Scholarship Fund	2	2	\$4,625	\$2,312.50
Arizona Episcopal Schools Foundation	51	2	\$225,000	\$4,411.76
Arizona Private Education Scholarship Fund	1	1	\$4,500	\$4,500.00
Arizona School Choice Trust	505	99	\$1,061,721	\$2,102.42
Brophy Community Foundation	176	19	\$285,150	\$1,620.17
Catholic Tuition Organization of the Diocese of Phoenix	1,050	38	\$2,808,694	\$2,669.80
Catholic Tuition Support Organization - Diocese of Tucson	494	21	\$1,479,654	\$2,995.25
Cheder Scholarship Organization	18	1	\$67,670	\$3,759.44
Children's Scholarship Network of Arizona	28	1	\$125,800	\$4,492.86
Christian Scholarship Fund of Arizona	10	3	\$27,028	\$2,702.80
Cochise Christian School Tuition Organization	9	1	\$26,050	\$2,894.44
Flagstaff Scholarship Fund	75	2	\$245,350	\$3,271.33
Institute for Better Education	75	5	\$218,739	\$2,916.52
Jewish Tuition Organization	6	4	\$22,500	\$3,750.00
Maricopa County Schoolhouse Foundation	6	1	\$29,663	\$4,943.83
Northern Arizona Christian School Scholarship Fund	6	2	\$10,000	\$1,666.67
School Choice Arizona	353	46	\$717,637	\$2,032.97
School Tuition Association of Yuma	39	5	\$34,527	\$885.31
Tuition Organization for Private Schools	63	13	\$122,442	\$1,943.52
<b>TOTAL</b>	<b>2,967</b>		<b>\$7,516,750</b>	<b>\$2,533.45</b>

Appendix III, at the end of this report, shows scholarships paid by all STOs for calendar years 2007 and 2008.

As can be seen by the previous table, Arizona School Choice Trust provided scholarships to 99 schools. Five STOs, Arizona Private Education Scholarship Fund, Cheder Scholarship Organization, Children’s Scholarship Network of Arizona, Cochise Christian School Tuition Organization and Maricopa County Schoolhouse Foundation, provided scholarships to only one school. Scholarship money went to 176 schools in 2008, as compared with 156 schools in 2007.

Appendix IV, at the end of this report, shows all schools receiving scholarships out of the corporate tuition 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.

<b>School Tuition Organization</b>	<b>2008 CPA Review Complete</b>	<b>2007 CPA Review Complete</b>	<b>2006 CPA Review Complete</b>
Arizona Corporate Scholarship Fund			
Arizona Episcopal Schools Foundation	X	X	X
Arizona Private Education Scholarship Fund		X	
Arizona School Choice Trust		X	X
Brophy Community Foundation	X	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
Children’s Scholarship Network of Arizona	X		
Christian Scholarship Foundation	X	X	X
Christian Scholarship Fund of Arizona			
Cochise Christian School Tuition Organization			X
Flagstaff Scholarship Fund	X	X	X

<b>School Tuition Organization</b>	<b>2008 CPA Review Complete</b>	<b>2007 CPA Review Complete</b>	<b>2006 CPA Review Complete</b>
Institute for Better Education	X	X	X
Jewish Tuition Organization			
Maricopa County Schoolhouse Foundation		X	X
New Valley Education Partners			X
Northern Arizona Christian School Scholarship Fund		X	
School Choice Arizona	X	X	X
School Tuition Organization of Yuma	X	X	X
Tuition Organization for Private Schools	X	X	X

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

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



**APPENDIX I**  
**DONATIONS BY SCHOOL TUITION ORGANIZATION IN FY2009**

	# of corps	\$ approved	\$ received	received CY2008	received CY2009
Arizona Corporate Scholarship Fund	2	\$51,000	\$26,000	\$0	\$26,000
Arizona Episcopal Schools Foundation	1	\$200,000	\$200,000	\$200,000	\$0
Arizona School Choice Trust	6	\$1,372,000	\$1,372,000	\$802,000	\$570,000
Brophy Community Foundation	14	\$1,197,200	\$1,197,200	\$942,200	\$255,000
Catholic Tuition Organization of the Diocese of Phoenix	36	\$1,460,207	\$1,459,707	\$1,238,000	\$221,707
Catholic Tuition Support Organization of the Diocese of Tucson	32	\$3,245,499	\$2,949,499	\$2,884,321	\$65,178
Cheder Scholarship Organization	1	\$200,000	\$200,000	\$200,000	\$0
Children's Scholarship Network of Arizona	3	\$205,000	\$205,000	\$175,000	\$30,000
Christian Scholarship Foundation	2	\$40,000	\$40,000	\$30,000	\$10,000
Christian Scholarship Fund of Arizona	1	\$25,000	\$25,000	\$25,000	\$0
Flagstaff Scholarship Fund	2	\$1,012,000	\$1,012,000	\$1,012,000	\$0
Institute for Better Education	9	\$398,000	\$398,000	\$298,000	\$100,000
Jewish Tuition Organization	3	\$110,600	\$110,600	\$110,600	\$0
Northern Arizona Christian School Scholarship Fund	1	\$60,000	\$60,000	\$0	\$60,000
School Choice Arizona	6	\$746,000	\$746,000	\$716,000	\$30,000
School Tuition Association of Yuma	4	\$35,500	\$35,500	\$19,000	\$16,500
Tuition Organization for Private Schools	5	\$458,000	\$458,000	\$457,000	\$1,000
<b>TOTAL</b>	<b>128</b>	<b>\$10,816,006</b>	<b>\$10,494,506</b>	<b>\$9,109,121</b>	<b>\$1,385,385</b>

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

	CY2007		CY2008	
	# of donors	\$	# of donors	\$
Arizona Corporate Scholarship Fund	2	\$26,000		
Arizona Episcopal Schools Foundation	2	\$225,000	1	\$200,000
Arizona Private Education Scholarship Fund	1	\$5,000		
Arizona School Choice Trust	3	\$2,100,000	4	\$802,000
Brophy Community Foundation	13	\$2,996,700	11	\$942,200
Catholic Tuition Organization of the Diocese of Phoenix	18	\$2,420,700	21	\$1,239,000
Catholic Tuition Support Organization of the Diocese of Tucson	17	\$2,405,000	27	\$2,884,321
Cheder Scholarship Organization	2	\$225,000	1	\$200,000
Children's Scholarship Network of Arizona			2	\$175,000
Christian Scholarship Foundation			2	\$30,000
Christian Scholarship Fund of Arizona	1	\$25,000	1	\$25,000
Flagstaff Scholarship Fund	2	\$260,000	2	\$1,012,000
Institute for Better Education	5	\$230,000	9	\$298,000
Jewish Tuition Organization	1	\$25,000	3	\$110,600
Maricopa County Schoolhouse Foundation	1	\$50,000		
Northern Arizona Christian School Scholarship Foundation	1	\$10,000		
School Choice Arizona	9	\$3,209,000	7	\$728,000
School Tuition Association of Yuma	5	\$40,600	2	\$19,000
Tuition Organization for Private Schools	1	\$5,000	4	\$457,000
<b>TOTAL</b>	<b>84</b>	<b>\$14,258,000</b>	<b>97</b>	<b>\$9,122,121</b>

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

	<b>CY2007</b>		<b>CY2008</b>	
	<b>#</b>	<b>\$</b>	<b>#</b>	<b>\$</b>
Arizona Corporate Scholarship Fund	2	\$450	2	\$4,625
Arizona Episcopal Schools Foundation	40	\$144,500	51	\$225,000
Arizona Private Education Scholarship Fund	0	\$0	1	\$4,500
Arizona School Choice Trust	409	\$860,029	505	\$1,061,721
Brophy Community Foundation	119	\$240,996	176	\$285,150
Catholic Tuition Organization of the Diocese of Phoenix	498	\$1,270,298	1,050	\$2,808,694
Catholic Tuition Support Organization of the Diocese of Tucson	311	\$971,309	494	\$1,479,654
Chaparral Mission Scholarship Fund	77	\$3,000		
Cheder Scholarship Organization	9	\$37,395	18	\$67,670
Children's Scholarship Network of Arizona			28	\$125,800
Christian Scholarship Foundation	18	\$25,300	0	\$0
Christian Scholarship Fund of Arizona	12	\$17,082	10	\$27,028
Cochise Christian School Tuition Organization	8	\$21,300	9	\$26,050
Flagstaff Scholarship Fund	44	\$126,423	75	\$245,350
Institute for Better Education	20	\$47,795	75	\$218,739
Jewish Tuition Organization	6	\$22,500	6	\$22,500
Maricopa County Schoolhouse Foundation	1	\$5,031	6	\$29,663
New Valley Education Partners	1	\$5,000		
Northern Arizona Christian School Scholarship Foundation	0	\$0	6	\$10,000
School Choice Arizona	346	\$792,223	353	\$717,637
School Tuition Association of Yuma	14	\$11,759	39	\$34,527
Tuition Organization for Private Schools	12	\$18,900	63	\$122,442
<b>TOTAL</b>	<b>1,947</b>	<b>\$4,621,290</b>	<b>2,967</b>	<b>\$7,516,750</b>

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

**APPENDIX IV  
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	3	40	\$66,777	\$1,669.43
Abbie Loveland Tuller School	1	24	\$100,000	\$4,166.67
All Saints Episcopal Day School	1	1	\$3,500	\$3,500.00
American Indian Christian Mission	1	2	\$700	\$350.00
Apostolic Faith Center Christian Academy	1	7	\$9,563	\$1,366.07
Arizona Cultural Academy	1	15	\$30,171	\$2,011.37
Arizona Lutheran Academy	1	6	\$9,310	\$1,551.67
Arrowhead Christian Academy	2	27	\$50,777	\$1,880.63
Arrowhead Montessori School	1	1	\$3,500	\$3,500.00
Atonement Lutheran School	2	7	\$9,970	\$1,424.29
Bethany Christian School	1	2	\$3,960	\$1,980.00
Bios Christian Academy	1	1	\$1,470	\$1,470.00
Blessed Sacrament Kindergarten	1	2	\$7,880	\$3,940.00
Bourgade High School	2	43	\$176,796	\$4,111.53
Brophy College Preparatory	2	26	\$141,850	\$5,455.77
Calvary Baptist School	1	6	\$4,750	\$791.67
Calvary Chapel Christian	1	20	\$42,520	\$2,126.00
Calvary Christian Academy	1	28	\$53,900	\$1,925.00
Calvary Christian School	1	2	\$4,000	\$2,000.00
Carden Christian Academy Central	2	2	\$2,835	\$1,417.50
Casas Christian School	2	17	\$23,169	\$1,362.88
Cathedral of Praise Christian	1	2	\$3,430	\$1,715.00
Christ Lutheran School	1	3	\$4,600	\$1,533.33
Christ the King Catholic School	1	24	\$61,193	\$2,549.71
Christ the Redeemer Lutheran School	2	4	\$6,024	\$1,506.00
Christ's Greenfield Lutheran School	1	11	\$21,880	\$1,989.09
Cornerstone Christian Academy	2	8	\$12,752	\$1,594.00
Cross of Christ Christian School	1	1	\$1,470	\$1,470.00
Desert Christian Schools	3	28	\$69,736	\$2,490.57
Dobson Montessori School	1	1	\$3,706	\$3,705.75
Dove Christian School	1	1	\$875	\$875.00
Emmanuel Lutheran School	1	1	\$330	\$330.00
Faith Christian School	2	4	\$8,428	\$2,107.00
Faith Community Academy	2	10	\$18,610	\$1,861.00
Family Life Academy	1	1	\$2,600	\$2,600.00

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

	<b># of STOs</b>	<b># of scholarships</b>	<b>Total scholarship \$</b>	<b>average</b>
Firm Foundation Christian School	2	5	\$6,575	\$1,315.00
First Southern School	1	5	\$18,528	\$3,705.60
Flagstaff Community Christian	2	57	\$227,330	\$3,988.25
Fountain of Life Lutheran School	1	1	\$478	\$477.50
Freedom Christian Academy	2	40	\$78,440	\$1,961.00
Gateway Baptist Academy	2	3	\$3,735	\$1,245.00
Gethsemane Lutheran School	1	1	\$3,473	\$3,472.50
Glendale Christian Academy	1	14	\$20,350	\$1,453.57
Glenview Adventist School	1	1	\$663	\$662.50
Gospel Light Christian Academy	1	1	\$300	\$300.00
Grace Community Christian School	1	1	\$2,000	\$2,000.00
Grace Fellowship Academy	2	10	\$20,988	\$2,098.80
Grace Lutheran	1	1	\$4,300	\$4,300.00
Graysmark Academy	1	1	\$2,000	\$2,000.00
Guiding Light Christian Education	1	4	\$8,820	\$2,205.00
Hand in Hand Christian School	1	2	\$1,250	\$625.00
Holy Angels School	1	6	\$7,760	\$1,293.33
Imago Dei Middle School	1	28	\$132,684	\$4,738.71
Immaculate Conception School	2	15	\$22,100	\$1,473.33
Immaculate Heart Preparatory	1	6	\$22,300	\$3,716.67
International School of Arizona	1	1	\$4,400	\$4,400.00
International School of Tucson	1	1	\$1,438	\$1,437.50
Jess Schwartz College Preparatory	1	1	\$1,000	\$1,000.00
Journeys Academy	1	5	\$10,000	\$2,000.00
Joy Community Christian School	2	14	\$58,878	\$4,205.57
King David School	2	3	\$9,798	\$3,266.00
Loretto School	1	3	\$5,011	\$1,670.33
Millenium Worldwide Academy	1	11	\$32,400	\$2,945.45
Mission Christian School	3	69	\$121,866	\$1,766.17
Montessori Center School	1	1	\$3,500	\$3,500.00
Montessori International School	1	4	\$13,400	\$3,350.00
Montessori Kingdom of Learning	1	2	\$5,588	\$2,793.75
Most Holy Trinity Catholic School	3	27	\$64,346	\$2,383.19
Mountain Christian School	1	9	\$26,050	\$2,894.44
Mt. Calvary Lutheran School	1	21	\$22,000	\$1,047.62

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

	<b># of STOs</b>	<b># of scholarships</b>	<b>Total scholarship \$</b>	<b>average</b>
Navajo Evangelical Lutheran Mission	1	25	\$51,600	\$2,064.00
New Vistas Academy	1	1	\$1,763	\$1,762.50
New Way Learning Academy	1	1	\$4,500	\$4,500.00
Northwest Christian School	3	10	\$21,740	\$2,174.00
Notre Dame Preparatory	1	4	\$22,000	\$5,500.00
Our Lady of Guadalupe	1	5	\$12,283	\$2,456.60
Our Lady of Joy	1	2	\$4,110	\$2,055.00
Our Lady of Mount Carmel	3	50	\$93,613	\$1,872.26
Our Lady of Perpetual Help (Glendale)	3	83	\$167,388	\$2,016.72
Our Lady of Perpetual Help (Scottsdale)	2	19	\$49,411	\$2,600.58
Our Lady of Sorrows Academy	1	11	\$14,000	\$1,272.73
Our Lady of the Mountains	1	17	\$60,000	\$3,529.41
Our Mother of Sorrows School	1	20	\$43,645	\$2,182.25
Page Christian School	1	2	\$3,920	\$1,960.00
Paradise Valley Christian School	2	7	\$14,690	\$2,098.57
Pardes Jewish Day School	1	1	\$4,300	\$4,300.00
Parker Apostolic Christian School	1	1	\$1,763	\$1,762.50
Payson Community Christian	1	7	\$15,190	\$2,170.00
Phoenix Christian Academy	1	2	\$3,470	\$1,735.00
Phoenix Christian Academy K-8	1	2	\$3,470	\$1,735.00
Phoenix Christian Unified Schools (Phoenix)	1	6	\$12,930	\$2,154.94
Phoenix Christian Unified Schools (Goodyear)	2	2	\$3,340	\$1,670.00
Phoenix Country Day School	1	1	\$2,500	\$2,500.00
Phoenix Hebrew Academy	1	3	\$12,900	\$4,300.00
Phoenix Metro Islamic School	1	40	\$122,067	\$3,051.68
Pope John XXII School	1	8	\$17,580	\$2,197.50
Precious Lamb Christian School	2	5	\$6,475	\$1,295.00
Pusch Ridge Christian Academy	3	16	\$43,574	\$2,723.37
Queen of Peace School	2	19	\$35,973	\$1,893.32
Redeemer Christian Academy	2	4	\$8,232	\$2,058.00
River of Life Christian School	1	10	\$22,800	\$2,280.00
Sacred Heart School (Nogales)	1	4	\$10,430	\$2,607.50
Sacred Heart School (Prescott)	1	42	\$124,979	\$2,975.68
Saguaro Hills Christian School	1	1	\$2,625	\$2,625.00
Sahuarita Christian Academy	2	43	\$153,730	\$3,575.12
Salpointe Catholic High School	1	43	\$164,900	\$3,834.88

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

	<b># of STOs</b>	<b># of scholarships</b>	<b>Total scholarship \$</b>	<b>average</b>
San Francisco de Asis	1	26	\$55,150	\$2,121.13
San Miguel Catholic High School	2	119	\$406,016	\$3,411.90
San Xavier Mission School	1	1	\$3,300	\$3,300.00
Santa Cruz School	1	39	\$96,120	\$2,464.62
Scottsdale Christian Academy	2	7	\$24,640	\$3,520.00
Seton Catholic High School	2	15	\$60,964	\$4,064.27
Shalom Montessori School	1	3	\$5,150	\$1,716.67
Shiloh Christian School	1	1	\$1,351	\$1,351.40
Southwest Christian Academy	2	8	\$17,080	\$2,135.00
Southwestern Christian School	2	15	\$13,388	\$892.53
SS. Peter and Paul School	2	18	\$37,475	\$2,081.94
SS. Simon and Jude School	4	52	\$109,293	\$2,101.79
St. Agnes School	3	56	\$109,474	\$1,954.89
St. Alban's Pre-School & Kindergarten	1	1	\$3,500	\$3,500.00
St. Ambrose Catholic School	2	29	\$84,150	\$2,901.72
St. Andrews Kindergarten	1	1	\$1,125	\$1,125.00
St. Anne's Little Flower School	1	5	\$250	\$50.00
St. Anthony School (Casa Grande)	1	16	\$43,800	\$2,737.50
St. Anthony's (Lakeside)	1	5	\$10,200	\$2,040.00
St. Augustine Catholic High	1	36	\$190,550	\$5,293.06
St. Catherine of Siena School	2	53	\$145,375	\$2,742.92
St. Cyril School	2	18	\$66,087	\$3,671.50
St. Daniel the Prophet School	1	20	\$54,670	\$2,733.50
St. Elizabeth Ann Seton School	1	25	\$49,100	\$1,964.00
St. Francis School (Yuma)	1	32	\$41,707	\$1,303.33
St. Francis Xavier School	2	30	\$74,051	\$2,468.37
St. Gregory College Preparatory	1	3	\$10,500	\$3,500.00
St. Gregory School	3	72	\$163,887	\$2,276.21
St. Jerome School	3	32	\$78,788	\$2,462.13
St. John Bosco School	2	16	\$51,790	\$3,236.87
St. John the Evangelist	2	31	\$46,820	\$1,510.32
St. John Vianney School	3	48	\$76,875	\$1,601.56
St. Joseph Montessori School	2	15	\$71,608	\$4,773.87
St. Joseph School (Tucson)	2	20	\$36,700	\$1,835.00
St. Louis the King School	3	108	\$180,082	\$1,667.43
St. Maria Goretti Kindergarten	1	3	\$13,200	\$4,400.00
St. Mark's Presbyterian Pre-School	1	5	\$17,500	\$3,500.00
St. Mary Basha School	2	28	\$48,535	\$1,733.39

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

	<b># of STOs</b>	<b># of scholarships</b>	<b>Total scholarship \$</b>	<b>average</b>
St. Mary's Catholic High School	3	182	\$521,999	\$2,868.13
St. Matthew School	3	81	\$216,560	\$2,673.58
St. Maximilian Kolbe School	1	1	\$1,800	\$1,800.00
St. Michael Indian School	2	58	\$70,800	\$1,220.69
St. Michael's Parish Day School	2	31	\$130,638	\$4,214.13
St. Theresa School	3	9	\$22,440	\$2,493.33
St. Thomas Aquinas School	3	9	\$22,880	\$2,542.22
St. Thomas the Apostle School	1	16	\$30,355	\$1,897.19
St. Timothy School	1	14	\$49,610	\$3,543.57
St. Vincent de Paul School	3	72	\$117,227	\$1,628.15
Sun & Shield Christian Academy	1	1	\$726	\$726.00
Sun Valley Indian School	2	13	\$16,750	\$1,288.46
Surrey Garden Christian School	2	11	\$31,575	\$2,870.45
Tempe Montessori	1	1	\$3,500	\$3,500.00
Tesseract School	1	2	\$7,000	\$3,500.00
The Caepe School	1	1	\$2,000	\$2,000.00
Tri-City Christian Academy	2	10	\$21,631	\$2,163.10
Trinity Christian School	1	6	\$9,322	\$1,553.59
Trinity Lutheran School	1	10	\$17,640	\$1,764.00
Trinity United Methodist Pre-School	1	7	\$15,794	\$2,256.25
Tucson Community School	1	3	\$5,906	\$1,968.75
Tucson Hebrew Academy	1	18	\$67,670	\$3,759.44
Tucson Waldorf School	1	3	\$8,125	\$2,708.33
Turning Point School	1	1	\$3,500	\$3,500.00
Valley Christian High School	2	26	\$52,000	\$2,000.00
Valley Lutheran High School	1	1	\$1,875	\$1,875.00
Verde Valley Christian School	2	4	\$7,490	\$1,872.50
Veritas Community Christian School	3	13	\$27,006	\$2,077.38
Wickenburg Christian Academy	2	12	\$17,465	\$1,455.42
Xavier College Preparatory	3	26	\$141,463	\$5,440.88
Yuma Catholic High School	1	26	\$88,315	\$3,396.73
Yuma Lutheran School	1	19	\$20,777	\$1,093.53