

Office of Independent Education & Parental Choice

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# **CORPORATE TAX CREDIT** **Scholarship Program**

**JUNE QUARTERLY REPORT**

**2009**

**Office of Independent Education and Parental Choice**

**Florida Department of Education**

Next Quarterly Report will be available: September 2009

# The Corporate Tax Credit Scholarship Program

The Corporate Tax Credit (CTC) Scholarship Program, which became the Florida Tax Credit (FTC) Scholarship Program on July 1, 2009, was established to encourage private, voluntary contributions from corporate donors to non-profit scholarship funding organizations that award scholarships to children from low-income families. A corporation can receive a dollar-for-dollar tax credit up to 75% of its state income tax liability, and the maximum the state may award was \$118 million in credits for the 2008-09 fiscal year. The CTC Scholarship Program expands educational opportunities and school choice for children of families that have limited financial resources.

## Summary of the June 2009 CTC Quarterly Report

The June CTC Quarterly Report is also considered the annual report because it is based on the cumulative data submitted by the Scholarship Funding Organizations (SFO) for students who participated in the CTC Scholarship Program at any point during the 2008-2009 school year. This fourth quarterly report includes scholarship payment information for CTC students throughout the year.

In 2008-2009, three Scholarship Funding Organizations awarded a total of \$86.9 million in scholarships to 23,887 students enrolled in the 996 participating Florida private schools.

The 23,887 students in 2008-2009 is an increase of 2,394 students over the 2007-2008 student total of 21,493 as reported in the June 2008 CTC Quarterly Report. This represents an enrollment increase of 11%. The number of private schools participating in 2008-2009 is 996, which represents an almost 7% increase from the 933 private schools that participated during the 2007-2008 school year.

The top five districts together enrolled 61% of CTC students and received \$53.6 million in scholarship funding (61.7% of the total scholarships funded): Dade (25.3%), Orange (13.3%), Duval (11.1%), Broward (6.4%), and Hillsborough (4.9%).

Some characteristics of the CTC student data include:

- Slightly more female students (51%) participate in the CTC program than male students (49%).
- The lower grade levels tend to have the larger student enrollments. Students enrolled in Kindergarten through Grade 3 make up approximately 53% of the scholarship recipients.
- The racial/ethnic breakdown reflects the diversity of students utilizing the CTC scholarship, which includes:

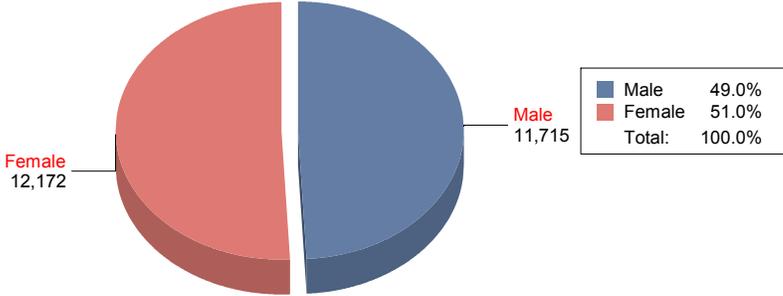
African-American students (38%)  
Hispanic students (25%)  
White students (23%)  
Other students (14%)

**CTC Statistics by District 2008-2009**  
**Private School Participation, Student Participation, and Funding**

<u>DISTRICT ID</u>	<u>DISTRICT NAME</u>	<u>SCHOOLS</u>	<u>SCH%</u>	<u>STUDENTS</u>	<u>STU%</u>	<u>TOTAL FUNDED</u>	<u>FUND%</u>
1	ALACHUA	17	1.7%	194	0.8%	\$724,583.55	0.83%
2	BAKER	1	0.1%			\$16,967.50	0.02%
3	BAY	5	0.5%	39	0.2%	\$120,068.23	0.14%
4	BRADFORD	5	0.5%	94	0.4%	\$307,019.46	0.35%
5	BREVARD	41	4.1%	732	3.1%	\$2,554,113.95	2.94%
6	BROWARD	81	8.1%	1,534	6.4%	\$5,643,004.38	6.49%
8	CHARLOTTE	8	0.8%	81	0.3%	\$280,526.75	0.32%
9	CITRUS	7	0.7%	154	0.6%	\$533,958.97	0.61%
10	CLAY	13	1.3%	150	0.6%	\$536,107.75	0.62%
11	COLLIER	10	1.0%	53	0.2%	\$195,618.75	0.23%
12	COLUMBIA	4	0.4%	103	0.4%	\$389,963.75	0.45%
13	DADE	167	16.8%	6,032	25.3%	\$22,135,066.49	25.47%
15	DIXIE	1	0.1%	30	0.1%	\$106,630.25	0.12%
16	DUVAL	86	8.6%	2,655	11.1%	\$9,788,319.25	11.26%
17	ESCAMBIA	14	1.4%	335	1.4%	\$1,210,837.00	1.39%
18	FLAGLER	2	0.2%	35	0.1%	\$121,514.71	0.14%
19	FRANKLIN	1	0.1%	13	0.1%	\$24,764.38	0.03%
20	GADSDEN	4	0.4%	130	0.5%	\$497,008.50	0.57%
21	GILCHRIST	1	0.1%	26	0.1%	\$100,804.00	0.12%
24	HAMILTON	2	0.2%	27	0.1%	\$53,976.51	0.06%
26	HENDRY	1	0.1%	16	0.1%	\$59,742.00	0.07%
27	HERNANDO	7	0.7%	121	0.5%	\$404,014.84	0.46%
28	HIGHLANDS	9	0.9%	118	0.5%	\$391,397.50	0.45%
29	HILLSBOROUGH	61	6.1%	1,166	4.9%	\$4,223,174.42	4.86%
30	HOLMES	1	0.1%			\$6,715.00	0.01%
31	INDIAN RIVER	7	0.7%	52	0.2%	\$178,435.63	0.21%
32	JACKSON	2	0.2%	18	0.1%	\$67,320.00	0.08%
33	JEFFERSON	1	0.1%			\$32,908.13	0.04%
34	LAFAYETTE	1	0.1%	18	0.1%	\$46,420.00	0.05%
35	LAKE	17	1.7%	270	1.1%	\$1,004,062.63	1.16%
36	LEE	21	2.1%	238	1.0%	\$855,943.22	0.99%
37	LEON	18	1.8%	424	1.8%	\$1,593,217.95	1.83%
38	LEVY	3	0.3%	27	0.1%	\$94,482.00	0.11%
40	MADISON	2	0.2%	36	0.2%	\$113,175.00	0.13%
41	MANATEE	13	1.3%	149	0.6%	\$534,514.11	0.62%
42	MARION	15	1.5%	373	1.6%	\$1,363,092.04	1.57%
43	MARTIN	7	0.7%	80	0.3%	\$287,581.25	0.33%
44	MONROE	2	0.2%			\$22,080.50	0.03%
45	NASSAU	3	0.3%	43	0.2%	\$161,904.77	0.19%
46	OKALOOSA	5	0.5%	153	0.6%	\$565,135.50	0.65%
47	OKEECHOBEE	1	0.1%	20	0.1%	\$72,536.25	0.08%
48	ORANGE	82	8.2%	3,173	13.3%	\$11,822,458.11	13.61%
49	OSCEOLA	18	1.8%	966	4.0%	\$3,534,933.87	4.07%
50	PALM BEACH	36	3.6%	582	2.4%	\$2,055,148.96	2.37%
51	PASCO	19	1.9%	208	0.9%	\$709,022.91	0.82%
52	PINELLAS	51	5.1%	612	2.6%	\$2,180,211.29	2.51%
53	POLK	33	3.3%	596	2.5%	\$2,092,733.43	2.41%
54	PUTNAM	6	0.6%	118	0.5%	\$397,251.90	0.46%
55	ST. JOHNS	4	0.4%	85	0.4%	\$292,186.85	0.34%
56	ST. LUCIE	5	0.5%	118	0.5%	\$445,020.00	0.51%
57	SANTA ROSA	2	0.2%	15	0.1%	\$53,485.50	0.06%
58	SARASOTA	17	1.7%	116	0.5%	\$390,985.69	0.45%
59	SEMINOLE	24	2.4%	517	2.2%	\$1,880,013.25	2.16%
60	SUMTER	1	0.1%			\$25,141.75	0.03%
61	SUWANNEE	3	0.3%	126	0.5%	\$387,515.94	0.45%
62	TAYLOR	1	0.1%			\$5,530.00	0.01%
64	VOLUSIA	24	2.4%	860	3.6%	\$3,144,563.53	3.62%
65	WAKULLA	2	0.2%	13	0.1%	\$43,252.50	0.05%
66	WALTON	1	0.1%			\$17,100.00	0.02%
<b>Total:</b>	<b>59</b>	<b>996</b>	<b>100.00%</b>	<b>23,887</b>	<b>100.00%</b>	<b>86,895,262.35</b>	<b>100.00%</b>

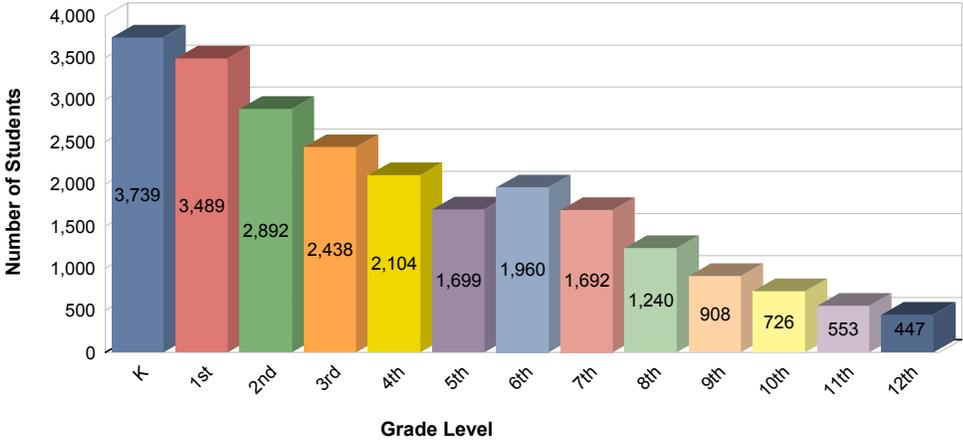
Note: Blanks indicate less than 11 students per district and are not displayed but calculated in total in order to protect student confidentiality.

### CTC Student Enrollment by Gender



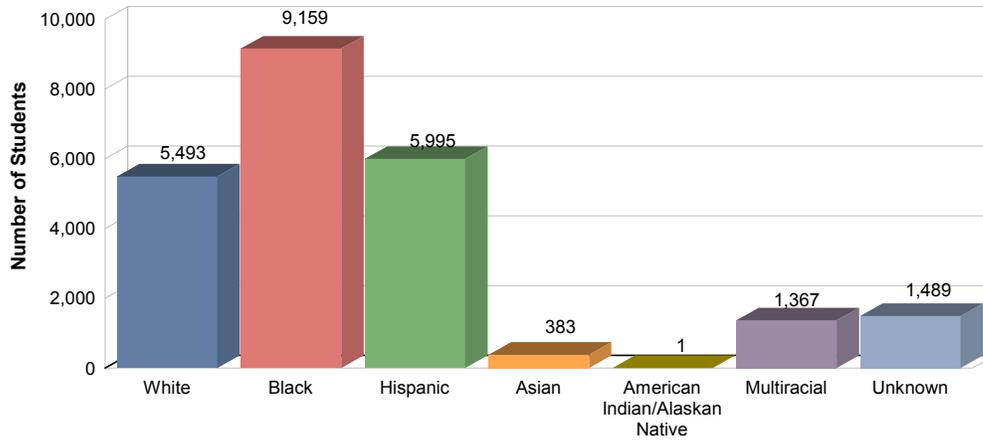
<u>GENDER</u>	<u>STUDENTS</u>	<u>PERCENTAGE</u>
Male	11,715	49.0%
Female	12,172	51.0%
<b>Total:</b>	<b>23,887</b>	<b>100.0%</b>

### CTC Student Enrollment by Grade Level



<u>GRADE LEVEL</u>	<u>STUDENTS</u>	<u>PERCENTAGE</u>
K	3,739	15.7%
1st	3,489	14.6%
2nd	2,892	12.1%
3rd	2,438	10.2%
4th	2,104	8.8%
5th	1,699	7.1%
6th	1,960	8.2%
7th	1,692	7.1%
8th	1,240	5.2%
9th	908	3.8%
10th	726	3.0%
11th	553	2.3%
12th	447	1.9%
<b>Total:</b>	<b>23,887</b>	<b>100.0%</b>

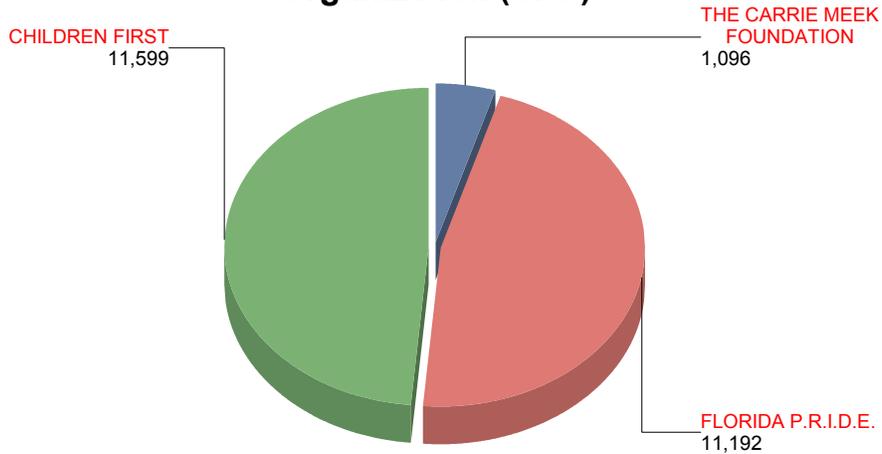
## CTC Student Racial/Ethnic Enrollment



**Racial/Ethnic Groups**

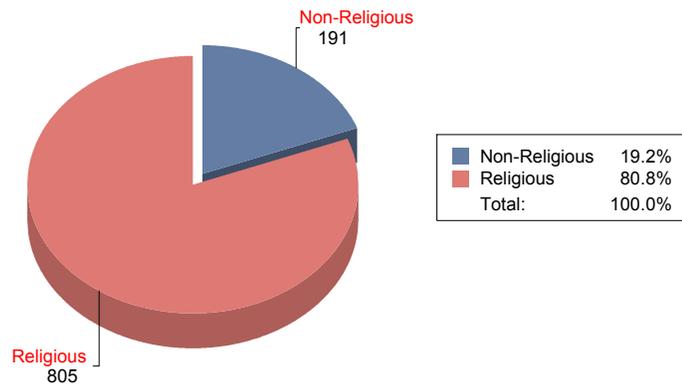
<u>RACE</u>	<u>STUDENTS</u>	<u>PERCENTAGE</u>
White	5,493	23.0%
Black	9,159	38.3%
Hispanic	5,995	25.1%
Asian	383	1.6%
American Indian/Alaskan Native	1	0.0%
Multiracial	1,367	5.7%
Unknown	1,489	6.2%
<b>Total:</b>	<b>23,887</b>	<b>100.0%</b>

## CTC Student Enrollment by Scholarship Funding Organization (SFO)



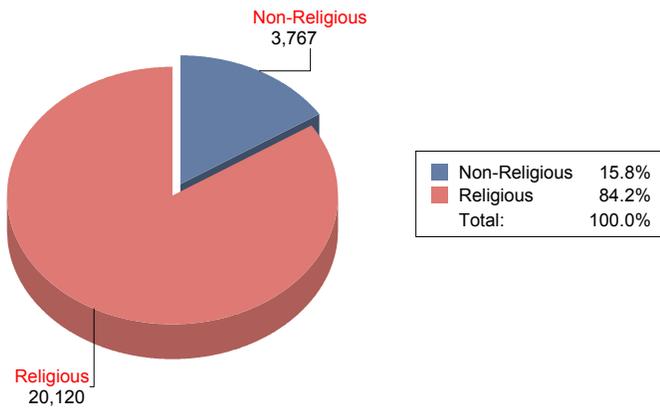
<u>SFO</u>	<u>STUDENTS</u>	<u>PERCENTAGE</u>
THE CARRIE MEEK FOUNDATION	1,096	4.6%
FLORIDA P.R.I.D.E.	11,192	46.9%
CHILDREN FIRST	11,599	48.6%
<b>Total:</b>	<b>23,887</b>	<b>100.0%</b>

## Private Schools Participating in CTC by Type



<u>SCHOOL TYPE</u>	<u>SCHOOLS</u>	<u>PERCENTAGE</u>
Non-Religious	191	19.2%
Religious	805	80.8%
<b>Total:</b>	<b>996</b>	<b>100.0%</b>

## CTC Student Enrollment by Type of Private School



<u>SCHOOL TYPE</u>	<u>STUDENTS</u>	<u>PERCENTAGE</u>
Non-Religious	3,767	15.8%
Religious	20,120	84.2%
<b>Total:</b>	<b>23,887</b>	<b>100.0%</b>