# FLORIDA TAX CREDIT <br> <br> Scholarship Program 

 <br> <br> Scholarship Program}

## SEPTEMBER QUARTERLY REPORT 2011


#### Abstract

The Florida Tax Credit (FTC) Scholarship Program was established in 2001 to encourage private, voluntary contributions from corporate donors to non-profit scholarship funding organizations (SFO) that award scholarships to children from low-income families. Step Up For Students is the only approved participating SFO for the 2011-12 school year. A corporation can receive a dollar-for-dollar tax credit up to $100 \%$ of its state income tax liability. The program has since been expanded to include credits against the insurance premium tax for contributions to eligible non-profit SFOs, credits against severance taxes on oil and gas production, self-accrued sales tax liabilities of direct pay permit holders, and alcoholic beverage taxes on beer, wine, and spirits. The maximum amount the state may award is $\$ 175$ million in credits for the 2011-2012 fiscal year. This program expands educational opportunities and school choice for children of families that have limited financial resources.


# FTC Student Enrollment by District 

| DISTRICTID | DISTRICT NAME | SCHOOLS | \% | STUDENTS | \% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 1 | ALACHUA | 19 | 1.6\% | 335 | 0.9\% |
| 2 | BAKER | 1 | 0.1\% |  |  |
| 3 | BAY | 4 | 0.3\% | 29 | 0.1\% |
| 4 | BRADFORD | 5 | 0.4\% | 197 | 0.5\% |
| 5 | BREVARD | 45 | 3.9\% | 1,056 | 2.9\% |
| 6 | BROWARD | 93 | 8.0\% | 2,801 | 7.7\% |
| 8 | CHARLOTTE | 10 | 0.9\% | 172 | 0.5\% |
| 9 | CITRUS | 7 | 0.6\% | 212 | 0.6\% |
| 10 | CLAY | 16 | 1.4\% | 163 | 0.4\% |
| 11 | COLLIER | 10 | 0.9\% | 173 | 0.5\% |
| 12 | COLUMBIA | 5 | 0.4\% | 142 | 0.4\% |
| 13 | DADE | 211 | 18.1\% | 9,580 | 26.4\% |
| 14 | DESOTO | 1 | 0.1\% |  |  |
| 15 | DIXIE | 1 | 0.1\% | 33 | 0.1\% |
| 16 | DUVAL | 91 | 7.8\% | 3,229 | 8.9\% |
| 17 | ESCAMBIA | 18 | 1.5\% | 548 | 1.5\% |
| 18 | FLAGLER | 4 | 0.3\% | 130 | 0.4\% |
| 19 | FRANKLIN | 1 | 0.1\% | 19 | 0.1\% |
| 20 | GADSDEN | 4 | 0.3\% | 146 | 0.4\% |
| 21 | GILCHRIST | 2 | 0.2\% | 46 | 0.1\% |
| 22 | GLADES | 1 | 0.1\% | 30 | 0.1\% |
| 23 | GULF | 1 | 0.1\% |  |  |
| 24 | HAMILTON | 3 | 0.3\% | 34 | 0.1\% |
| 25 | HARDEE | 2 | 0.2\% | 16 | 0.0\% |
| 26 | HENDRY | 3 | 0.3\% | 40 | 0.1\% |
| 27 | HERNANDO | 10 | 0.9\% | 280 | 0.8\% |
| 28 | HIGHLANDS | 8 | 0.7\% | 173 | 0.5\% |
| 29 | HILLSBOROUGH | 69 | 5.9\% | 1,709 | 4.7\% |
| 30 | HOLMES | 1 | 0.1\% |  |  |
| 31 | INDIAN RIVER | 8 | 0.7\% | 106 | 0.3\% |
| 32 | JACKSON | 2 | 0.2\% | 19 | 0.1\% |
| 33 | JEFFERSON | 2 | 0.2\% | 14 | 0.0\% |
| 34 | LAFAYETTE | 1 | 0.1\% | 36 | 0.1\% |
| 35 | LAKE | 18 | 1.5\% | 485 | 1.3\% |
| 36 | LEE | 22 | 1.9\% | 394 | 1.1\% |
| 37 | LEON | 16 | 1.4\% | 332 | 0.9\% |
| 38 | LEVY | 3 | 0.3\% | 54 | 0.1\% |
| 40 | MADISON | 1 | 0.1\% |  |  |
| 41 | MANATEE | 12 | 1.0\% | 249 | 0.7\% |
| 42 | MARION | 22 | 1.9\% | 769 | 2.1\% |
| 43 | MARTIN | 6 | 0.5\% | 188 | 0.5\% |
| 44 | MONROE | 1 | 0.1\% | 33 | 0.1\% |
| 45 | NASSAU | 4 | 0.3\% | 62 | 0.2\% |
| 46 | OKALOOSA | 6 | 0.5\% | 177 | 0.5\% |
| 47 | OKEECHOBEE | 3 | 0.3\% | 53 | 0.1\% |
| 48 | ORANGE | 93 | 8.0\% | 3,878 | 10.7\% |
| 49 | OSCEOLA | 22 | 1.9\% | 1,362 | 3.8\% |
| 50 | PALM BEACH | 39 | 3.4\% | 968 | 2.7\% |
| 51 | PASCO | 20 | 1.7\% | 342 | 0.9\% |
| 52 | PINELLAS | 66 | 5.7\% | 1,275 | 3.5\% |
| 53 | POLK | 36 | 3.1\% | 873 | 2.4\% |
| 54 | PUTNAM | 3 | 0.3\% | 153 | 0.4\% |
| 55 | ST. JOHNS | 5 | 0.4\% | 158 | 0.4\% |
| 56 | ST. LUCIE | 8 | 0.7\% | 298 | 0.8\% |
| 57 | SANTA ROSA | 3 | 0.3\% | 27 | 0.1\% |
| 58 | SARASOTA | 21 | 1.8\% | 264 | 0.7\% |
| 59 | SEMINOLE | 28 | 2.4\% | 770 | 2.1\% |
| 60 | SUMTER | 2 | 0.2\% | 35 | 0.1\% |
| 61 | SUWANNEE | 3 | 0.3\% | 163 | 0.4\% |
| 62 | TAYLOR | 2 | 0.2\% | 23 | 0.1\% |
| 64 | VOLUSIA | 32 | 2.8\% | 1,313 | 3.6\% |
| 65 | WAKULLA | 3 | 0.3\% | 46 | 0.1\% |
| 66 | WALTON | 2 | 0.2\% |  |  |
| 67 | WASHINGTON | 2 | 0.2\% | 46 | 0.1\% |
| TOTAL: | 64 | 1,163 | 100\% | 36,297 | 100\% |

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


| GENDER |
| :--- |
| Male |
| Female |
| Total: |

Total:

| STUDENTS |
| ---: |
| 17,874 |
| 18,423 |
| $\mathbf{3 6 , 2 9 7}$ |

PERCENTAGE
49.2\%
50.8\%
100.0\%

FTC Student Enrollment by Grade Level


| GRADE LEVEL |
| ---: |
| KG |
| 1 st |
| 2nd |
| 3 rd |
| 4th |
| 5th |
| 6th |
| 7th |
| 8th |
| 9 th |
| 10 th |
| 11 th |
| 12 th |
| Total: |

STUDENTS
PERCENTAGE
5,786
5,340
4,393
15.9\%
14.7\%
12.1\%

3,714 10.2\%
3,239 8.9\%
2,887 8.0\%
$\begin{array}{ll}2,662 & 7.3 \% \\ 2,318 & 6.4 \%\end{array}$
$\begin{array}{ll}2,318 & 6.4 \% \\ 1,935 & 5.3 \%\end{array}$
1,436 $4.0 \%$
$1,151 \quad 3.2 \%$
823
2.3\%
1.7\%
100.0\%

## Private Schools Participating in FTC by Type



| SCHOOL TYPE | SCHOOLS |  | PERCENTAGE |
| :--- | ---: | ---: | ---: |
| Non-Religious | 261 | $22.4 \%$ |  |
| Religious | 902 |  | $77.6 \%$ |
| Total: | $\mathbf{1 , 1 6 3}$ | $\mathbf{1 0 0 . 0 \%}$ |  |

## FTC Student Enrollment by Type of Private School



| SCHOOL TYPE | STUDENTS |  | PERCENTAGE |
| :--- | ---: | ---: | ---: |
| Non-Religious | 5,973 |  | $16.5 \%$ |
| Religious | 30,324 | $83.5 \%$ |  |
| Total: | $\mathbf{3 6 , 2 9 7}$ | $\mathbf{1 0 0 . 0 \%}$ |  |

FTC Student Enrollment by Race/Ethnicity


| RACE | STUDENTS | PERCENTAGE |
| :--- | ---: | ---: |
| White | 9,125 | $25.1 \%$ |
| African American | 12,335 | $34.0 \%$ |
| Hispanic | 12,605 | $34.7 \%$ |
| Others * | 2,232 | $6.1 \%$ |
| Total: | $\mathbf{3 6 , 2 9 7}$ | $\mathbf{1 0 0 . 0 \%}$ |

*Others" include students who are American Indian or Alaska Native, Asian, Native Hawaiian or Other Pacific Islander, and Multiracial.

