## FLORIDA TAX CREDIT <br> Scholarship Program

## SEPTEMBER 2013 QUARTERLY REPORT


#### 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 (SFOs) that award scholarships to children from low-income families. Step Up For Students is the only approved participating SFO for the 2013-14 school year. A corporation can receive a dollar-for-dollar tax credit up to $100 \%$ of its state income tax liability. The program also includes 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 $\$ 286$ million in credits for the 20132014 fiscal year. This program expands educational opportunities and school choice for children of families that have limited financial resources.


Next quarterly report will be available: November 2013

FTC Student Participation and Funding by District

| DISTRICTID | DISTRICT NAME | STUDENTS | STU\% | TOTAL FUNDED | FUND\% |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 1 | ALACHUA | 405 | 0.69\% | 479,888 | 0.69\% |
| 2 | BAKER | 42 | 0.07\% | 51,019 | 0.07\% |
| 3 | BAY | 81 | 0.14\% | 96,524 | 0.14\% |
| 4 | BRADFORD | 183 | 0.31\% | 206,105 | 0.29\% |
| 5 | BREVARD | 1,643 | 2.79\% | 1,915,861 | 2.74\% |
| 6 | BROWARD | 4,752 | 8.06\% | 5,698,616 | 8.15\% |
| 7 | CALHOUN |  |  |  |  |
| 8 | CHARLOTTE | 269 | 0.46\% | 317,333 | 0.45\% |
| 9 | CITRUS | 311 | 0.53\% | 365,354 | 0.52\% |
| 10 | CLAY | 383 | 0.65\% | 437,082 | 0.62\% |
| 11 | COLLIER | 308 | 0.52\% | 371,612 | 0.53\% |
| 12 | COLUMBIA | 220 | 0.37\% | 259,357 | 0.37\% |
| 13 | DADE | 15,851 | 26.87\% | 19,071,673 | 27.27\% |
| 14 | DESOTO | 51 | 0.09\% | 61,275 | 0.09\% |
| 15 | DIXIE | 51 | 0.09\% | 59,853 | 0.09\% |
| 16 | DUVAL | 4,686 | 7.94\% | 5,543,970 | 7.93\% |
| 17 | ESCAMBIA | 817 | 1.39\% | 945,265 | 1.35\% |
| 18 | FLAGLER | 297 | 0.50\% | 357,901 | 0.51\% |
| 19 | FRANKLIN | 39 | 0.07\% | 24,131 | 0.03\% |
| 20 | GADSDEN | 282 | 0.48\% | 334,363 | 0.48\% |
| 21 | GILCHRIST | 37 | 0.06\% | 44,772 | 0.06\% |
| 22 | GLADES | 31 | 0.05\% | 37,311 | 0.05\% |
| 23 | GULF |  |  |  |  |
| 24 | HAMILTON | 59 | 0.10\% | 57,514 | 0.08\% |
| 25 | HARDEE |  |  |  |  |
| 26 | HENDRY | 129 | 0.22\% | 154,676 | 0.22\% |
| 27 | HERNANDO | 451 | 0.76\% | 498,362 | 0.71\% |
| 28 | HIGHLANDS | 235 | 0.40\% | 276,502 | 0.40\% |
| 29 | HILLSBOROUGH | 2,613 | 4.43\% | 3,118,391 | 4.46\% |
| 30 | HOLMES | 15 | 0.03\% | 13,965 | 0.02\% |
| 31 | INDIAN RIVER | 154 | 0.26\% | 168,126 | 0.24\% |
| 32 | JACKSON | 54 | 0.09\% | 55,725 | 0.08\% |
| 33 | JEFFERSON | 35 | 0.06\% | 40,954 | 0.06\% |
| 34 | LAFAYETTE | 32 | 0.05\% | 29,901 | 0.04\% |
| 35 | LAKE | 791 | 1.34\% | 945,416 | 1.35\% |
| 36 | LEE | 642 | 1.09\% | 763,517 | 1.09\% |
| 37 | LEON | 361 | 0.61\% | 426,409 | 0.61\% |
| 38 | LEVY | 133 | 0.23\% | 159,211 | 0.23\% |
| 39 | LIBERTY |  |  |  |  |
| 40 | MADISON | 22 | 0.04\% | 20,748 | 0.03\% |
| 41 | MANATEE | 399 | 0.68\% | 468,671 | 0.67\% |
| 42 | MARION | 1,223 | 2.07\% | 1,431,762 | 2.05\% |
| 43 | MARTIN | 196 | 0.33\% | 221,483 | 0.32\% |
| 44 | MONROE | 92 | 0.16\% | 108,078 | 0.15\% |
| 45 | NASSAU | 116 | 0.20\% | 131,515 | 0.19\% |
| 46 | OKALOOSA | 256 | 0.43\% | 299,153 | 0.43\% |
| 47 | OKEECHOBEE | 91 | 0.15\% | 108,856 | 0.16\% |
| 48 | ORANGE | 6,308 | 10.69\% | 7,512,487 | 10.74\% |
| 49 | OSCEOLA | 2,014 | 3.41\% | 2,310,901 | 3.30\% |
| 50 | PALM BEACH | 1,800 | 3.05\% | 2,158,003 | 3.09\% |
| 51 | PASCO | 837 | 1.42\% | 961,350 | 1.37\% |
| 52 | PINELLAS | 2,135 | 3.62\% | 2,564,290 | 3.67\% |
| 53 | POLK | 1,737 | 2.94\% | 2,017,860 | 2.88\% |
| 54 | PUTNAM | 188 | 0.32\% | 214,895 | 0.31\% |
| 55 | ST. JOHNS | 281 | 0.48\% | 324,804 | 0.46\% |
| 56 | ST. LUCIE | 739 | 1.25\% | 866,011 | 1.24\% |
| 57 | SANTA ROSA | 92 | 0.16\% | 107,667 | 0.15\% |
| 58 | SARASOTA | 431 | 0.73\% | 510,186 | 0.73\% |
| 59 | SEMINOLE | 880 | 1.49\% | 1,036,310 | 1.48\% |
| 60 | SUMTER | 32 | 0.05\% | 38,635 | 0.06\% |
| 61 | SUWANNEE | 221 | 0.37\% | 244,512 | 0.35\% |
| 62 | TAYLOR | 71 | 0.12\% | 70,080 | 0.10\% |
| 63 | UNION | 30 | 0.05\% | 30,946 | 0.04\% |
| 64 | VOLUSIA | 2,134 | 3.62\% | 2,552,535 | 3.65\% |
| 65 | WAKULLA | 65 | 0.11\% | 75,234 | 0.11\% |
| 66 | WALTON | 45 | 0.08\% | 50,228 | 0.07\% |
| 67 | WASHINGTON | 94 | 0.16\% | 106,069 | 0.15\% |
| TOTAL: | 67 | 58,985 | 100.00\% | 69,946,741 | 100.00\% |

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

## Private Schools by District Serving FTC Students

| DISTRICT | DISTRICT NAME | SCHOOLS |
| :---: | :---: | :---: |
| 1 | ALACHUA | 20 |
| 2 | BAKER | 2 |
| 3 | BAY | 6 |
| 4 | BRADFORD | 5 |
| 5 | BREVARD | 48 |
| 6 | BROWARD | 119 |
| 8 | CHARLOTTE | 10 |
| 9 | CITRUS | 6 |
| 10 | CLAY | 18 |
| 11 | COLLIER | 12 |
| 12 | COLUMBIA | 7 |
| 13 | DADE | 312 |
| 14 | DESOTO | 1 |
| 15 | DIXIE | 1 |
| 16 | DUVAL | 104 |
| 17 | ESCAMBIA | 18 |
| 18 | FLAGLER | 4 |
| 19 | FRANKLIN | 1 |
| 20 | GADSDEN | 4 |
| 21 | GILCHRIST | 2 |
| 22 | GLADES | 1 |
| 23 | GULF | 1 |
| 24 | HAMILTON | 3 |
| 25 | HARDEE | 1 |
| 26 | HENDRY | 4 |
| 27 | HERNANDO | 10 |
| 28 | HIGHLANDS | 7 |
| 29 | HILLSBOROUGH | 70 |
| 31 | INDIAN RIVER | 9 |
| 32 | JACKSON | 2 |
| 33 | JEFFERSON | 2 |
| 34 | LAFAYETTE | 1 |
| 35 | LAKE | 18 |
| 36 | LEE | 26 |
| 37 | LEON | 16 |
| 38 | LEVY | 3 |
| 40 | MADISON | 1 |
| 41 | MANATEE | 13 |
| 42 | MARION | 24 |
| 43 | MARTIN | 5 |
| 44 | MONROE | 2 |
| 45 | NASSAU | 5 |
| 46 | OKALOOSA | 8 |
| 47 | OKEECHOBEE | 4 |
| 48 | ORANGE | 109 |
| 49 | OSCEOLA | 26 |
| 50 | PALM BEACH | 47 |
| 51 | PASCO | 24 |
| 52 | PINELLAS | 73 |
| 53 | POLK | 40 |
| 54 | PUTNAM | 4 |
| 55 | ST. JOHNS | 8 |
| 56 | ST. LUCIE | 14 |
| 57 | SANTA ROSA | 4 |
| 58 | SARASOTA | 24 |
| 59 | SEMINOLE | 30 |
| 60 | SUMTER | 1 |
| 61 | SUWANNEE | 3 |
| 62 | TAYLOR | 2 |
| 63 | UNION | 1 |
| 64 | VOLUSIA | 38 |
| 65 | WAKULLA | 2 |
| 66 | WALTON | 3 |
| 67 | WASHINGTON | 2 |
| TOTAL: | 64 | 1,391 |

FTC Student Enrollment by Gender


| GENDER | STUDENTS | PERCENTAGE |
| :--- | ---: | ---: |
|  | 28,890 | $49.0 \%$ |
| Female | 30,095 | $51.0 \%$ |
| Total: | $\mathbf{5 8 , 9 8 5}$ | $\mathbf{1 0 0 . 0 \%}$ |

FTC Student Enrollment by Grade Level


| GRADE LEVEL | STUDENTS | PERCENTAGE |
| :---: | ---: | ---: |
|  | 9,629 | $16.3 \%$ |
| 1st | 8,326 | $14.1 \%$ |
| 2nd | 7,018 | $11.9 \%$ |
| 3rd | 6,268 | $10.6 \%$ |
| 4th | 5,640 | $9.6 \%$ |
| 5th | 5,051 | $8.6 \%$ |
| 6th | 4,530 | $7.7 \%$ |
| 7th | 3,527 | $6.0 \%$ |
| 8th | 2,833 | $4.8 \%$ |
| 9th | 2,164 | $3.7 \%$ |
| 10th | 1,675 | $2.8 \%$ |
| 11th | 1,344 | $2.3 \%$ |
| 12th | 980 | $1.7 \%$ |
| Total: | $\mathbf{5 8 , 9 8 5}$ | $\mathbf{1 0 0 . 0 \%}$ |

## Private Schools Participating in FTC by Type



| SCHOOL TYPE | SCHOOLS |  | PERCENTAGE |
| :--- | ---: | ---: | ---: |
|  | 394 | $28.3 \%$ |  |
| Non-Religious | 997 | $\mathbf{7 1 . 7 \%}$ |  |
| Religious | $\mathbf{1 , 3 9 1}$ | $\mathbf{1 0 0 . 0 \%}$ |  |

## FTC Student Enrollment by Type of Private School



| SCHOOL TYPE | STUDENTS |  | PERCENTAGE |
| :--- | ---: | ---: | ---: |
| Non-Religious | 10,934 |  | $18.5 \%$ |
| Religious | 48,168 | $81.5 \%$ |  |
| Total: | $\mathbf{5 9 , 1 0 2}$ * | $\mathbf{1 0 0 . 0 \%}$ |  |

* Indicates that 117 students (duplicated) attended more than one school (Religious and Non-Religious) during the September 2013 reporting period.


## FTC Student Enrollment by Race/Ethnicity



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

