Tax Credit for Low Income Students Scholarship Program

January 2023 Report to the Legislature

Prepared By:

Kansas Department of Education-School Finance Team

Tax Credit for Low Income Students Scholarship Program

KSDE January 2023 Program Report to the Legislature

Data as of January 5, 2023

Scholarship Granting Organizations Certified for 2023

SGO Name	Address	<u>City</u>	<u>State</u>	<u>Zip</u>
				<u>Code</u>
ACE Scholarships SGO, Kansas LLC	5251 DTC Parkway, Suite 1150	Greenwood Village	СО	80111
Catholic Diocese of Salina Education Fund	103 N. 9th Street	Salina	KS	67401
Catholic Education Foundation	12615 Parallel Parkway	Kansas City	KS	66109
Christian Faith Centre, Inc.	1130 South Broadway	Wichita	KS	67211
The Independent School	8317 E. Douglas	Wichita	KS	67207
Prime Fit Youth Foundation	7719 W 11th St. N	Wichita	KS	67212
Renewanation	1110 Gravel Hill Rd	Vinton	VA	24179
Support for Catholic Schools	424 N. Broadway	Wichita	KS	67202
Topeka Lutheran School Foundation, Inc.	701 SW Roosevelt Street	Topeka	KS	66606

Eligible Students Verified for the Tax Credit for Low Income Students Scholarship Program

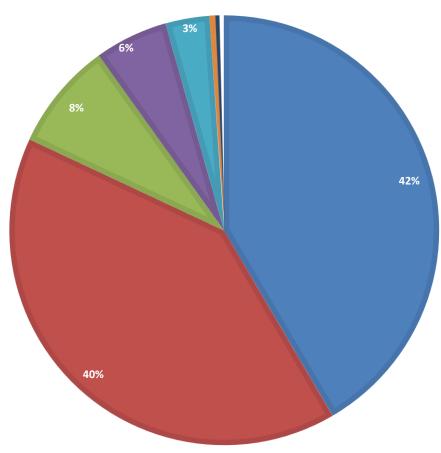
There have been 3,344 eligibility forms submitted to KSDE. KSDE has determined 2,478 students to be eligible for a scholarship since the start of the program on January 1, 2015. The SGO breakout for the 2,478 eligible students is below.

ELIGIBLE STUDENT NUMBERS & PRECENTAGES



Scholarship Granting Organizations	<u>Eligible</u>
	<u>Students</u>
Support for Catholic Schools	1,030
Catholic Education Foundation	1,001
Christian Faith Centre, Inc.	202
ACE Scholarships SGO, Kansas LLC	136
Catholic Diocese of Salina Education Fund	82
Renewanation	11
The Independent School	7
Prime Fit Youth Foundation	5
Success for Kansas Students	4
Topeka Lutheran School Foundation, Inc.	0

Note: Success for Kansas Students no longer participates in the program.



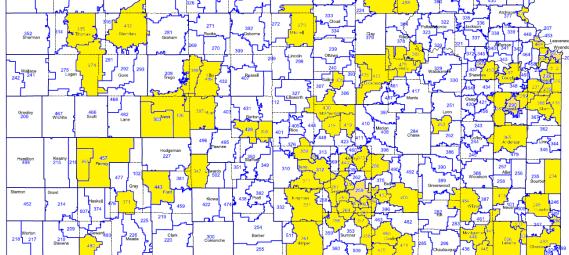
The 2,478 eligible students are from 94 public school districts in Kansas:

- 969 students from USD 259 Wichita.
- 752 students from USD 500 Kansas City.
- 180 students from USD 501 Topeka.
- 49 students from USD 443 Dodge City.
- 33 students from USD 457 Garden City.
- 27 students from USD 250 Pittsburg.
- 25 students from USD 308 Hutchinson.
- 23 students from USD 428 Great Bend.
- 19 students from USD 453 Leavenworth.
- 17 students each from USD 260 Derby, 261 Haysville and USD 512 Shawnee Mission.
- **16** students from USD 489 Hays
- 14 students each from USD 233 Olathe and USD 446 Independence
- 13 students from USD 265 Goddard
- 12 students each from USD 266 Maize and USD 305 Salina
- 11 students each from the following districts: USD 267 Renwick, USD 273 Beloit, USD 331 Kingman-Norwich, USD 413
 Morris County, USD 435 Abilene, USD 445 Coffeyville and USD 475 Geary County.
- 10 students each from USD 373 Newton and USD 470 Arkansas City.
- 8 students from USD 202 Turner-Kansas City
- 164 students are from the follow districts: USD 106 Western Plains, 203 Piper-Kansas City, 204 Bonner Springs-Edwardsville, 205 Bluestem, 206 Remington-Whitewater, 218 Elkhart, 223 Barnes, 229 Blue Valley, 230 Spring Hill, 231 Gardner Edgerton, 234 Fort Scott, 248 Girard, 253 Emporia, 263 Mulvane, 264 Clearwater, 274 Oakley, 287 West Franklin, 289 Wellsville, 290 Ottawa, 303 Ness City, 309 Nickerson-South Hutchinson, 311 Pretty Prairie, 312 Haven, 315 Colby, 343 Perry, 347 Kinsley-Offerle, 355 Ellinwood, 356 Conway Springs, 357 Belle Plaine, 358 Oxford, 361 Chaparral, 363 Holcomb, 364 Marysville, 365 Garnett, 368 Paola, 371 Montezuma, 375 Circle, 383 Manhattan, 385 Andover, 388 Ellis, 394 Rose Hill, 395 LaCrosse, 400 Smoky Valley, 402 Augusta, 408 Marion-Florence, 409 Atchison, 412 Hoxie, 416 Louisburg, 418 McPherson, 419 Canton-Galva, 437 Auburn-Washburn, 440 Halstead, 447 Cherryvale, 450 Shawnee Heights, 465 Winfield, 469 Lansing, 471 Dexter, 473 Chapman, 480 Liberal, 484 Fredonia, 493 Columbus, 497 Lawrence, 498 Valley Heights, 503 Parsons, 504 Oswego and 506 Labette County.

School Year	Eligible Students
2014-2015	7
2015-2016	143
2016-2017	210
2017-2018	131
2018-2019	125
2019-2020	215
2020-2021	277
2021-2022	562
2022-2023	808

Please note that the eligible student numbers for each school year may change due to eligible students transferring between different Scholarship Granting Organizations. The 2022-2023 eligible student numbers are final at the end of the school year.

Districts with eligible students for the Tax Credit for Low Income Students Scholarship Program shown below in yellow Chayaren 105 Rawling 105 Rawlin

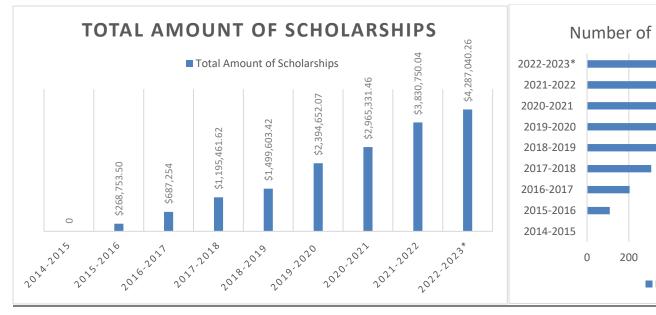


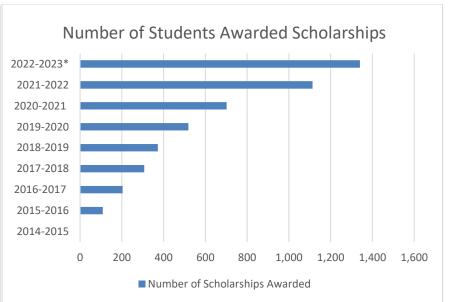
Scholarships Awarded

For the 2022-2023 school year, there were 1,340 students awarded scholarships totaling \$4,287,040.26* Since the beginning of the program, 4,666 student scholarships were awarded totaling \$17,128,846.37

^{*}Please note that not all scholarships have been finalized for the 2022-2023 school year.

	2014-2015 SCHOOL YEAR	2015-2016 SCHOOL YEAR	2016-2017 SCHOOL YEAR	2017-2018 SCHOOL YEAR	2018-2019 SCHOOL YEAR	2019-2020 SCHOOL YEAR	2020-2021 SCHOOL YEAR	2021-2022 SCHOOL YEAR	2022-2023 SCHOOL YEAR*	TOTAL
NUMBER OF STUDENTS AWARDED SCHOLARSHIPS	0	109	204	307	372	519	702	1,113	1,340	4,666
NUMBER OF QUALIFIED PRIVATE SCHOOLS W/STUDENTS RECEIVING SCHOLARSHIPS	0	13	16	28	39	42	43	80	88	349
TOTAL AMOUNT OF SCHOLARSHIPS	\$0	\$268,753.50	\$687,254.00	\$1,195,461.62	\$1,499,603.42	\$2,394,652.07	\$2,965,331.46	\$3,830,750.04	\$4,287,040.26	\$17,128,846.37





^{*2022-2023} Scholarship Numbers and Amounts Are Not Final Due to Pending Second Semester Scholarships.

Contributions and Tax Credits

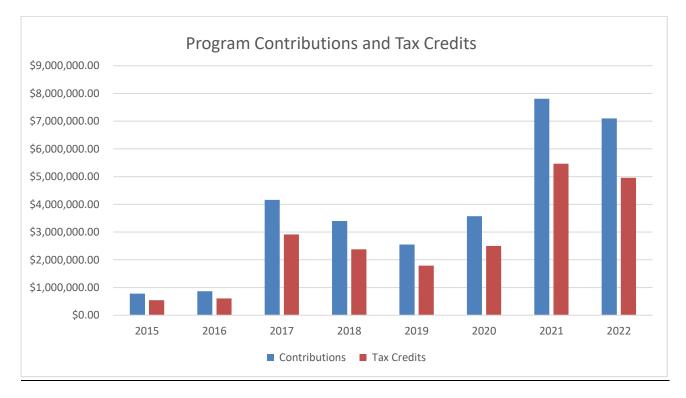
In the 2022 tax year, there were \$7,099,501.00* in contributions and \$4,955,300.70* in tax credits reported.

Since the beginning of the program, there have been \$30,230,429.00 in total contributions received and \$21,146,950.30 in tax credits.

Contributions and tax credits data provided by Kansas Dept. of Revenue.

	2015 TAX YEAR	2016 TAX YEAR	2017 TAX YEAR	2018 TAX YEAR	2019 TAX YEAR	2020 TAX YEAR	2021 TAX YEAR	2022 TAX YEAR*	TOTAL
TOTAL AMOUNT OF CONTRIBUTIONS	\$776,000.00	\$865,000.00	\$4,159,881.00	\$3,400,266.00	\$2,551,988.00	\$3,570,403.00	\$ 7,807,390.00	\$7,099,501.00	\$30,230,429.00
TOTAL AMOUNT OF TAX CREDITS	\$543,200.00	\$605,500.00	\$2,911,916.70	\$2,380,186.20	\$1,786,391.60	\$2,499,282.10	\$5,465,173.00	\$4,955,300.70	\$21,146,950.30

*The 2022 tax year contribution and credit amounts are as 1/5/2023 and have not been finalized.



*The 2022 tax year contribution and credit amounts are as 1/5/2023 and have not been finalized.

Qualified Private Schools Participating in the Tax Credit for Low Income Students Scholarship Program

	Name	City		Name	City
1	St. Andrew Elementary	Abilene	2	Sacred Heart Catholic School	Arkansas City
3	Maur Hill-Mount Academy	Atchison	4	St Benedict Catholic School	Atchison
5	St. James Catholic School	Augusta	6	Sunrise Christian Academy	Bel Aire
7	St. John Elementary	Beloit	8	St John High	Beloit
9	Holy Rosary-Wea Catholic School	Bucyrus	10	St. Patrick Catholic School	Chanute
11	Holy Name Catholic School	Coffeyville	12	Sacred Heart Elementary	Colby
13	St. Joseph Catholic School	Conway Springs	14	St. Mary Parish Catholic School	Derby
15	Sacred Heart Cathedral	Dodge City	16	Berean Academy	Elbing
17	St. Joseph Elementary	Ellinwood	18	St Mary Elementary	Ellis
19	Sacred Heart School	Emporia	20	St. Mary Catholic School	Fort Scott
21	St. Dominic Elementary	Garden City	22	St Mary Elementary	Garden City
23	Holy Spirit Catholic School	Goddard	24	St Rose Philippine Duchesne Catholic School	Garnett
25	St John Elementary	Hanover	26	Holy Family Catholic School	Great Bend
27	Thomas More Prep-Marian	Hays	28	Holy Family Elementary	Hays
29	Central Christian School	Hutchinson	30	St. Cecilia Catholic School	Haysville
31	Trinity Catholic High School	Hutchinson	32	Holy Cross Catholic School	Hutchinson
33	St. Xavier Catholic Schools	Junction City	34	St. Andrew Catholic School	Independence
35	Christ the King School	Kansas City	36	Bishop Ward High School	Kansas City
37	Our Lady Of Unity	Kansas City	38	Holy Name School	Kansas City
39	St Patrick	Kansas City	40	Resurrection Catholic School at the Cathedral	Kansas City
41	Bishop Seabury Academy	Lawrence	42	St. Patrick Catholic School	Kingman
43	St John Catholic School	Lawrence	44	Corpus Christi Catholic School	Lawrence
45	Cure' of Ars Catholic School	Leawood	46	Xavier Catholic School	Leavenworth
47	St Michael the Archangel Catholic School	Leawood	48	Nativity Parish School	Leawood
49	St James Academy	Lenexa	50	Holy Trinity Catholic School	Lenexa
51	Manhattan Catholic Schools	Manhattan	52	Flint Hills Christian School	Manhattan
53	St Gregory Catholic School	Marysville	54	St. Joseph Catholic School	McPherson
55	St. Joseph Catholic School	Mount Hope	56	Sacred Heart Elementary	Ness City
	-				
57	St. Mary Catholic School	Newton	58	Prince of Peace Catholic School	Olathe

61	St Paul Catholic School	Olathe	62	Bethany Lutheran School	Overland Park
63	Ascension Catholic School	Overland Park	64	Holy Spirit Catholic School	Overland Park
65	Holy Cross Catholic School	Overland Park	66	Overland Christian School	Overland Park
67	John Paul II Catholic School	Overland Park	68	Holy Trinity Catholic School	Paola
69	Saint Thomas Aquinas High School	Overland Park	70	St. Mary's Colgan High School	Pittsburg
71	St. Patrick Catholic School	Parsons	72	Sacred Heart Elementary	Plainville
73	St. Mary's Elementary School	Pittsburg	74	Bishop Miege High School	Roeland Park
75	St Ann Catholic School	Prairie Village	76	Sacred Heart Jr/Sr High School	Salina
77	St Agnes Catholic School	Roeland Park	78	Sts. Peter and Paul School	Seneca
79	St. Mary Elementary	Salina	80	Maranatha Christian Academy	Shawnee
81	Good Shepard School	Shawnee	82	Sacred Heart Catholic School in Shawnee	Shawnee
83	Midland Adventist Academy	Shawnee	84	Tipton Catholic High School	Tipton
85	St Joseph Catholic School	Shawnee	86	Christ the King School	Topeka
87	Cair Paravel Latin School	Topeka	88	Hayden Catholic High School	Topeka
89	Heritage Christian School	Topeka	90	Holy Family Catholic School	Topeka
91	Mater Dei Catholic School	Topeka	92	Most Pure Heart of Mary Catholic School	Topeka
93	St Matthew Catholic School	Topeka	94	Topeka Collegiate School	Topeka
95	Topeka Lutheran School	Topeka	96	Tyro Community Christian School	Tyro
97	All Saints Catholic School	Wichita	98	Annoor Islamic School	Wichita
99	Bishop Carroll Catholic High School	Wichita	100	Blessed Sacrament Catholic School	Wichita
101	Central Christian Academy	Wichita	102	Christ the King Catholic School	Wichita
103	Holy Savior Catholic School	Wichita	104	The Independent School	Wichita
105	Kapaun Mt. Carmel Catholic High School	Wichita	106	Magdalen Catholic School	Wichita
107	Resurrection Catholic School	Wichita	108	St. Anne Catholic School	Wichita
109	St. Catherine of Siena Catholic School	Wichita	110	St Elizabeth Ann Seton Catholic School	Wichita
111	St. Francis of Assisi Catholic School	Wichita	112	St. Joseph Catholic School	Wichita
113	St. Jude Catholic School	Wichita	114	St. Margaret Mary Catholic School	Wichita
115	St. Patrick Catholic School	Wichita	116	St. Peter Catholic School	Wichita
117	St. Thomas Aquinas Catholic School	Wichita	118	Trinity Academy	Wichita
119	Urban Preparatory Academy	Wichita	120	Wichita Collegiate	Wichita
121	Holy Name Catholic School	Winfield			

A qualified private school is any nonpublic school that provides education to elementary or secondary students, has notified the state board of its intention to participate in the program and complies with the requirements of the program. On and after July 1, 2020, a qualified private school shall be accredited by the state board or a national or regional accrediting agency that is recognized by the state board for the purpose of satisfying the teaching performance assessment for professional licensure.

Scholarship Granting Organizations Participating with Qualified Schools

SGO Name	City	State	Working with Qualified Schools		
The Independent School	Wichita	KS	The Independent School-Wichita		
Renewanation	Roanoke	VA	Central Christian Academy-Wichita	Central Christian School-Hutchinson	Maranatha Christian Academy
			Overland Christian School-Overland Park		
Catholic Education Foundation	Kansas City	KS	Cure of Ars School-Leawood	Good Shepherd School-Shawnee	Holy Cross School-Overland Park
1			John Paul II School-Overland Park	Nativity Parish School-Leawood	Prince of Peace School-Olathe
			Ascension School-Overland Park	Bishop Miege High School-Roeland Park	Corpus Christi School-Lawrence
			Bishop Ward High School-Kansas City	Christ the King School-Kansas City	Resurrection School at the Cathedral-Kansas City
			Christ the King School-Topeka	Hayden High School-Topeka	St Matthew School-Topeka
1			Holy Rosary School-Bucyrus	Holy Spirit School-Overland Park	Holy Trinity School-Lenexa
			Mater Dei School-Topeka	Most Pure Heart of Mary School-Topeka	Holy Name School-Kansas City
			Maur Hill-Mount Academy-Atchison	St Gregory School-Marysville	Sacred Heart School-Ottawa
			Sacred Heart of Jesus School-Shawnee	St Agnes School-Roeland Park	St Ann School-Prairie Village
			Sacred Heart School-Emporia	St John School-Lawrence	Holy Family School-Topeka
			St James Academy-Lenexa	St Joseph School-Shawnee	St Michael the Archangel School-Leawood
			St Patrick School-Kansas City	Our Lady of Unity-Kansas City	Xavier Elementary-Leavenworth
			St Paul School-Olathe	St Thomas Aquinas High School-Overland Park	St Benedict School-Atchison
			Sts Peter & Paul School-Seneca	Holy Trinity School-Paola	St Rose Philippine Duchesne School-Garnett
Christian Faith Centre, Inc.	Wichita	KS	Urban Preparatory Academy-Wichita		·
Topeka Lutheran School Foundation, Inc.	Topeka	KS	Topeka Lutheran School		
Support for Catholic Schools	Wichita	KS	All Saints Catholic School-Wichita	Blessed Sacrament Catholic School-Wichita	Christ the King Catholic School-Wichita
			Bishop Carroll Catholic High School-Wichita	Kapaun Mt. Carmel Catholic High School-Wichita	St. Mary Elementary-Garden City
			Holy Family Catholic School-Great Bend	St. Joseph Elementary-Ellinwood	Sacred Heart Elementary-Ness City
1			Holy Name Catholic School-Winfield	Trinity Catholic High School-Hutchinson	St. Mary's Colgan High School-Pittsburg
			Holy Savior Catholic School-Wichita	Holy Spirit Catholic School-Goddard	Magdalen Catholic School-Wichita
			Resurrection Catholic School-Wichita	St. Anne Catholic School-Wichita	St. Catherine of Siena Catholic School-Wichita
1			St. Cecilia Catholic School-Haysville	St. Elizabeth Ann Seton Catholic School-Wichita	St. Francis of Assisi Catholic School-Wichita
			St. Dominic Elementary-Garden City	Sacred Heart Cathedral-Dodge City	St. James Catholic School-Augusta
			St. Joseph Catholic School-Mount Hope	St. Patrick Catholic School-Parsons	St. Mary's Elementary School-Pittsburg
1			St. Joseph Catholic School-Wichita	St. Jude Catholic School-Wichita	St. Margaret Mary Catholic School-Wichita
			St. Mary Catholic School-Fort Scott	Holy Cross Catholic School-Hutchinson	St. Andrew Catholic School-Independence
			St. Mary Parish Catholic School-Derby	St. Patrick Catholic School-Wichita	St. Peter Catholic School-Wichita
			St. Patrick Catholic School-Chanute	Holy Name Catholic School-Coffeyville	St. Joseph Catholic School-Conway Springs
1			St. Patrick Catholic School-Kingman	St. Joseph Catholic School-McPherson	St. Mary Catholic School-Newton
			St. Thomas Aguinas Catholic School-Wichita	Sacred Heart Catholic School-Arkansas City	
Prime Fit Youth Foundation	Wichita	KS	Holy Savior Catholic School-Wichita	Urban Preparatory Academy-Wichita	
ACE Scholarships SGO, Kansas LLC	Denver	CO	Does not limit the number or type of qualified	private schools that will receive educational schola	arships.
Catholic Diocese of Salina Education Fund	Salina	KS	St. Mary Elementary-Salina	Sacred Heart Elementary-Plainville	St Joseph Elementary-Oakley
			Manhattan Catholic Schools-Manhattan	St. Francis Xavier Catholic School-Junction City	Holy Family Elementary-Hays
			Sacred Heart Jr/Sr High School-Salina	Thomas More Prep/Marion Jr-Sr High School-Hays	St. John Catholic High School & Middle School-Beloit
			St. John Catholic Elementary-Beloit	St. Andrew Elementary-Abilene	Tipton Catholic High School-Tipton
			St. John's Catholic School-Hanover	St. Mary Elementary-Ellis	Sacred Heart Elementary-Colby

Informational Website Links:
Kansas Department of Education Website for Tax Credit for Low Income Students Scholarship Program:
https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Tax-Credit-for-Low-Income-Students-Scholarship-Program
Kansas Department of Revenue Website for Tax Credit for Low Income Students Scholarship Program:
https://www.ksrevenue.org/prtaxcredits-LowIncomeStudents.html
The Tax Credit for Low Income Students Scholarship Program act K.S.A. 72-4351 through 72-4357 (Kansas Office of Revisor of Statutes)
https://ksrevisor.org/statutes/chapters/ch72/072_043_0051.html