



Thank you ACSTO and Senator Yarbrough

In 1998, Senator Steve Yarbrough helped establish the Arizona Christian School Tuition Organization (ACSTO), a 501(c)(3) charitable organization and continues to serve as its executive director. Since then, ACSTO has awarded over 185 million in scholarships to thousands of students attending Christian schools throughout AZ.

While more than sixty School Tuition Organizations (STOs) exist in Arizona today, few have been able to provide as many scholarships as ACSTO. The caring staff at ACSTO is dedicated to *making it possible for families to be able to afford a Christian education*. They support 150 Christian schools with training, resources and tools to help parents become familiar with the tax credit and successful in obtaining scholarships.

History

Without ACSTO, it's possible the Private School Tax Credit program might not exist today. Some groups wanted to eliminate school choice, so they challenged the tax credit in court. In 1999, the Arizona Supreme Court upheld the individual scholarship credit. However, as litigation from opponents continued, ACSTO defended the tax credit all the way to the US Supreme Court in *ACSTO v. Winn*. ACSTO prevailed and continues to support key legislation for the expansion of the credit. The current thriving market of Arizona School Tuition Organizations (STOs), owe their very existence to the legal foundations set by ACSTO.

Private School Tax Credit – Allies and Opponents

Even though the court battles are over, there are still those who would attack ACSTO, Yarbrough and the Private School Tax Credit program. As opponents were unsuccessful in court, they now try to impact public opinion. Attempts to damage the image of ACSTO and discourage use of the tax credit are not uncommon tactics by opponents. Out of 28 billion in AZ Government spending, education accounted for 35.2 percent of expenditures in fiscal year 2015, plus over 50 million in additional tax credits are raised annually for public schools. In comparison, AZ taxpayers claim approx. 90 million in individual private school tax credit donations, which is insignificant, compared to the State education budget. Even so, there are still groups who would like to see private school tax credits eliminated.

Taxpayers Save

By law, tuition organizations can retain up to 10% of donations to support operational costs. ACSTO in contrast awards 92% of donations to students in the form of scholarships. This financial structure expands scholarship awards by decreasing ACSTO operation expense levels to 20% below the legal mandate. In addition, Arizona taxpayers save money on every student in private school. The audited 2015 average operational cost per student attending AZ public schools was \$7,658, while the average Tax Credit Scholarship per private school student was \$2,453. *The State of AZ saves for each student attending private school.*



Christ's Greenfield Lutheran School is Growing

The effects of the "Great Recession" substantially reduced Christian Day School enrollment as family resources dwindled. Several local private schools closed in 2011-2013 as a result. However, with the help of Tax Credit scholarships and student tuition organizations like ACSTO, enrollment has grown. The number of students attending Christ's Greenfield Lutheran School K-8th grade has risen from 109 in 2012 to 235 in 2017 and our pre-school is thriving too. Christian families are experiencing what a blessing the private school tax credit program provides. Friends, neighbors, family, church members and co-workers are all coming together to create scholarships for students while receiving a dollar-for-dollar Arizona income tax credit. The generosity and support of the Christian community makes it possible to RAISE the next generation in the light of Christ. Praise Jesus!

We are so grateful to Senator Yarbrough and the entire ACSTO staff. Their journey to make Christian education affordable impacts the lives of thousands of young Christians and their families. **We highly recommend ACSTO and fully support them in their generous efforts to help bring more children to know their Savior, through a loving Christian Day School experience.**

God Bless You,
Michael Bean
CGLS Tax Credit and Scholarship Director

Sources:

https://www.azauditor.gov/sites/default/files/AZ_School_District_Spending_FY2015.pdf
http://acsto.org/_media/uploaded/s/0e1832049_scotus-acsto-v-winn.pdf