#### STATE BOARD OF EDUCATION Action Item January 14, 2015

**SUBJECT:** Approval of Step Up For Students, Inc. as Scholarship Funding Organization for 2015-16

#### PROPOSED BOARD ACTION

Approve the renewal of Step Up for Students, Inc. as an eligible Scholarship Funding Organization (SFO) for purposes of administering the Florida Tax Credit scholarships (FTC) and Personal Learning Scholarship Account (PLSA) programs for 2015-16.

#### AUTHORITY FOR STATE BOARD ACTION

Section 1002.395(16), Florida Statutes

#### EXECUTIVE SUMMARY

In order to participate in the FTC or PLSA program, a charitable organization that seeks to be a nonprofit scholarship-funding organization must submit an application for initial approval or renewal to the Office of Independent Education and Parental Choice no later than September 1 of each year before the school year for which the organization intends to offer scholarships. In consultation with the Department of Revenue and the Chief Financial Officer, the Office of Independent Education and Parental Choice shall review the application and the Commissioner of Education shall recommend approval or disapproval of the application to the State Board of Education. The State Board of Education shall approve or deny the application.

**Supporting Documentation Included:** Application packet for Step Up for Students (under separate cover)

**Facilitators/Presenters:** Adam Miller, Executive Director, Office of Independent Education and Parental choice; Anne Mackey, CFO and Ann White, Senior VP, Step Up For Students, Inc.



August 29, 2014

Ms. Pam Stewart Commissioner of Education Office of the Commissioner Turlington Building, Suite 1514 325 West Gaines Street Tallahassee, FL 32399

Dear Commissioner Stewart:

We hereby submit the attached documents in the form of our application to serve as a Scholarship Funding Organization in 2015-16 under Florida Statutes 1002.395 and 1002.385, and stand ready to answer any questions you have.

As you may know, Step Up For Students was one of the original eight SFOs the department approved in the early years of the Tax Credit Scholarship – the other seven of which no longer exist. We fervently believe in the promise of the scholarship for low-income students and of the new Personal Learning Scholarship Accounts for students with significant special needs, and we also take this job and the laws that govern these scholarships very seriously.

You should take pride in the growth and success of the Tax Credit Scholarship, and we also take pride in the growth and maturation of our own nonprofit. Just this month, the nation's largest nonprofit watchdog group, Charity Navigator, awarded Step Up with the coveted Four-Star rating for the eighth time. In the process, we scored 99.92 on the navigator's scale of financial accountability and transparency – the fourth highest mark of any charity in the nation. And we do consider ourselves a charity in every sense of the word. Through our 13 years of helping to administer these scholarships, we, too, have contributed financially to the program's success – raising more than \$17 million from private foundations and philanthropists to supplement the state allowance, including \$500,000 this year to kick off PLSAs.

This year, we expect to enroll 67,000 students in the Tax Credit Scholarship and close to 1,800 students in the PLSA, and our commitment remains the same as it was in the very first year. We are dedicated to administering these laws with diligence and faith. We welcome your questions.

Sincerely,

Doug Tuthill President

## Step Up For Students Participation Renewal For Scholarship Funding Organization Table of Contents

	Page
Signed IEPC SFO-2 Form	2
IRS Determination Letter as a 501(c)3	5
Organization's Incorporation and Registration with the Florida Division of Corporations	7
Level 2 Criminal Background Screening Results	12
Description of Financial Plan, Including Cash Flow sufficiency	13
Geographic Regions Served and Analysis of the Demand and Unmet Need	16
Organization Chart	17
Criteria and Methodology Used to Evaluation Scholarship Eligibility	18
Description of Application Process, Deadlines, and Any Associated Fees	20
Deadlines for Attendance Verification and Scholarship Payments	21
Conflict of Interest Policy	22
Whistleblower Policy	25
Surety Bond	27
IRS Form 990 for the year ended June 30, 2013. The 2014 report will be Submitted no later than November 30	29
Statutorily Required Audit to the Department of Education and Auditor General	78
Annual Report on Student Demographics and Scholarship Funds	96
Detailed Accounting on Administrative Funds	104

## NONPROFIT SCHOLARSHIP FUNDING ORGANIZATION PARTICIPATION RENEWAL FOR SCHOLARSHIP FUNDING ORGANIZATION



If your nonprofit charitable organization desires to participate, please complete this form and submit it to the Department of Education with information as requested below. If you have any questions, contact the Office of Independent Education and Parental Choice at: Telephone (850) 245-0502 or FAX (850) 245-9134 or by mail to: 325 W. Gaines Street, Suite 1044, Tallahassee, FL 32399-0400.

## SUBMIT BY: SEPTEMBER 1, 2014

T YOUR ORGANIZATION		
nc		
Contraction Internet		
amackey@sufs.c	org 904.352.2246	904.592.6567
(E-mail)	(Phone)	(Fax)
	33606	1
	(Zip Code)	
itative)		
/ VERIFICATION		
ty or county)	Regional	Statewide
BLE SFO, PLEASE SUBMIT TION:	THE FOLLOWING DOCUN	IENTATION
on Letter as a 501(c)(3) not-fc	pr-profit organization	
corporation and registration v	vith the Florida Division of Co	rporations,
eening results for owners and	d operators	
the second s		erate
	ntends to serve and an analy	sis of the
	amackey@sufs.c (E-mail) (E-mail) (E-mail) (Composed on the second of the	AC amackey@sufs.org 904.352.2246 (E-mail) (Phone) (E-mail) (Phone) (2ip Code) (Zip Code)

- The organization's organizational chart

- A description of the criteria and methodology that the organization will use to evaluate scholarship eligibility
- A description of the application process, including deadlines and any associated fees
- A description of the deadlines for attendance verification and scholarship payments
- A copy of the organization's policies on conflict of interest and whistleblowers
- A surety bond or letter of credit in an amount equal to the amount of undisbursed donations held by the organization based on the annual report provided to the Auditor General and the Dept. of Education and conducted by an independent certified public accountant (s.1002.395 (6)(m), F.S.) The amount of the surety bond or letter of credit must be at least \$100,000.00, but not more than \$25 million
- The organization's completed IRS Form 990 (due no later than November 30)
- A copy of the statutorily required audit to the Department of Education and Auditor General
- An annual report that includes the number of students who completed applications, by county and by grade, the number of students who were approved for scholarships, by county and by grade, and the number of students who received funding for scholarships within each funding category, by county and by grade, as well as the amount of funds received, the amount of funds distributed in scholarships, and an accounting of remaining funds and the obligation of those funds
- A detailed accounting of how the organization spent the administrative funds, if applicable

## PLEASE REVIEW THE FOLLOWING DECLARATIONS:

- I have read and agree to comply with Florida Administrative Code 6A-6.0960 related to the Florida Tax Credit Scholarship Program
- I have read and agree to comply with Florida Statutes Section 1002.395 and Section 1002.385, if applicable
- I will notify the Department of Education within 7 days if personal or corporate bankruptcy is filed within the next year
- I have not filed for personal or corporate bankruptcy in a corporation of which I owned more than 20
  percent in the last 7 years

I HEREBY ATTEST THAT AS THE PRINCIPAL OFFICER OF THE ABOVE NAMED SCHOLARSHIP FUNDING ORGANIZATION ALL OF THE DOCUMENTATION SUBMITTED AND INFORMATION PROVIDED AS A RESULT OF THIS FORM IS TRUE AND CORRECT. BY SIGNING THIS FORM I ATTEST TO THE ABOVE DECLARATIONS.

Signature of Principal Officer

## Doug Tuthill

Please print or type signature name

August 29, 2014

Date

NOTARIZATION ENCOURAGED

	FOR DOE PURPO	SESONLY
Date Received:		
Received by:		
Action:		
Authorization:		Date:
		DABT Notified:

NOTE: Section 1002.395, F.S., requires the Department of Education to annually notify the Department of Revenue and the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation with a list of eligible Scholarship Funding Organizations.

IRS Department of the Treasury Internal Revenue Service P.O. Box 2508, Room 4010 Cincinnati OH 45201 Letter of Determination

In reply refer to: 4077556534 Aug. 12, 2011 LTR 4168C 0 59-3649371 000000 00 00025515 BODC: TE

STEP UP FOR STUDENTS INC % JOHN F KIRTLEY 337 S PLANT AVE TAMPA FL 33606-2325

008932

Employer Identification Number: 59-3649371 Person to Contact: SHARON LENARD Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your July 18, 2011, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in July 2000.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

4077556534 Aug. 12, 2011 LTR 4168C 0 59-3649371 000000 00 00025516

- -

STEP UP FOR STUDENTS INC % JOHN F KIRTLEY 337 S PLANT AVE TAMPA FL 33606-2325

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Cindy Thomas

Cindy Thomas Manager, EO Determinations

217 South	Adams Street Address		SEC OF
Tallahasse City/Sta	e, FL 32301 224-5169 tte/Zip Phone #	Office Use Only	APPHOVED FILED DO FEB '18 AM 10: SECRETARY OF STA
CORPORATIO	ON NAME(S) & DOCUMENT NUMBE	R(S), (if known):	
	onal Education Development Fu orporation Name) (Docume	nd. Incorporated	
2(C	orporation Name) (Docume	ent #)	
3		14	
(C	orporation Name) (Docume	ent #)	
4	· · · · · · · · · · · · · · · · · · ·		
	orporation Name) (Docume		
(C Walk in	Orporation Name) (Docume Pick up time Will wait Photocopy	mt #) Certified Copy	
Walk in	D Pick up time	Certified Copy	
Walk in Mail out	Pick up time Will wait Photocopy	Certified Copy	
Walk in Mail out NEW FILINGS Profit X NonPeolit	Pick up time Will wait Photocopy	Certified Copy	
Walk in Mail out NEW FILLINGS Profit X NonProfit	Pick up time     Will wait     Photocopy     AMIENDMIENTS     Amendment	Certified Copy	
Walk in Mail out NEW FILLINGS Profit X NonProfit Cimited Liability	Pick up time   Will wait   Photocopy   AMIENDMENTS   Amendment   Resignation of R.A., Officer/Director   Change of Registered Agent   Dissolution/Withdrawal	Certified Copy	
Walk in Mail out NEW FILINGS Profit NonPeolit Cinited Liability	Pick up time Will wait Photocopy AMENDMENTS Amendment Resignation of R.A., Officer/Director Change of Registered Agent	Certified Copy	
Walk in Mail out NEW FILINGS Profit X NonProfit Conited Liability: Other 9 200 Other 9 200	Pick up time Will wait Photocopy AMENDMENTS Amendment Resignation of R.A., Officer/Director Change of Registered Agent Dissolution/Withdrawal Merger	Certified Copy	93162
Walk in Mail out NEW FILINGS Profit X NonProfit Conited Liability Domestication Other © 2002 Other © 2002 Other Planet	Pick up time Will wait Photocopy AMENDMENTS Amendment Resignation of R.A., Officer/Director Change of Registered Agent Dissolution/Withdrawal Merger	Certified Copy	93162 -01020025 5 *****78.75
Walk in Mail out NEW FILINGS Profit X NonPosit Cinited Liability: Other 2012 Other 2012 Other 2012 Other Planks Annual Report Fictitious Name	Pick up time Will wait Photocopy AMENDMENTS Amendment Resignation of R.A., Officer/Director Change of Registered Agent Dissolution/Withdrawal Merger REGISTRATION/ QUALIFICATION Foreign Limited Partnership	Certified Copy Certificate of Status	93162 -01020025 5 *****78.75
Walk in Mail out NEW FILINGS Profit X NonProfit Conited Liability Domestication Other © 2002 Other © 2002 Other Planet	Pick up time Will wait Photocopy AMENDMENTS Amendment Resignation of R.A., Officer/Director Change of Registered Agent Dissolution/Withdrawal Merger REGISTRATION/ QUALIFICATION Foreign Limited Partnership	Certified Copy Certificate of Status	93162 -01020025 5 *****78.75
Walk in Mail out NEW FILINGS Profit X NonPosit Cinited Liability: Other 2012 Other 2012 Other 2012 Other Planks Annual Report Fictitious Name	Pick up time Will wait Photocopy AMENDMENTS Amendment Resignation of R.A., Officer/Director Change of Registered Agent Dissolution/Withdrawal Merger REGISTRATION/ QUALIFICATION Foreign Limited Partnership	Certified Copy	93162 -01020025 5 *****78.75

-

#### ARTICLES OF INCORPORATION OF THE NATIONAL EDUCATION DEVELOPMENT FUND, INCORPORATED

#### ARTICLE I NAME

8

The name of the corporation shall be:

THE NATIONAL EDUCATION DEVELOPMENT FUND, INCORPORATE

#### ARTICLE II PRINCIPAL OFFICE

The principal place of business and mailing address of this corporation shall be:

601 North Ashley Drive, Suite 500 Tampa, Florida 33602

#### ARTICLE III PURPOSE(S)

The corporation shall be a not-for-profit entity and no economic benefit shall accrue to any member of this corporation. The corporation is being formed for the purpose of providing economic and other assistance (usually acting as an intermediary) to private schools (as opposed to public schools operated by a school system) which carry out their educational missions from physical facilities located in inner city areas of municipalities located throughout the United States and which are also, in large part, not-for-profit institutions.

## ARTICLE IV MANNER OF ELECTION OF DIRECTORS

The corporation's affairs and its assets shall be carried out and maintained by a Board of Directors having not less than one nor more than seven members. The members of the Board of Directors shall be elected annually in January of each year by the majority vote of the members of the corporation, each member being entitled to one vote. Cumulative voting shall not be permitted in the election of directors. Vacancies occurring on the Board of Directors may be filled, until the next election of directors, by appointment by virtue of majority action of the then members of the Board of Directors. Members of the Board of Directors of the corporation need not be members of the corporation.

#### ARTICLE V INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and Florida street address of the initial registered agent are:

WILLIAM T. KIRTLEY, Esq. 2940 South Tamiami Trail Sarasota, Florida 34239

#### ARTICLE VI INCORPORATOR

The name and address of the Incorporator to these Articles of Incorporation are:

WILLIAM T. KIRTLEY, Esq. 2940 South Tamiami Trail Sarasota, Florida 34239

IN WITNESS WHEREOF, these Articles of Incorporation have been executed as of the 16th day of February, 2000.

William T. Kirtley, Incorpora

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

Dated: February 16, 2000

liam T. Kirtley, Registered Agent

Return to Detail Scr		Filing Services	Document Searches	Forms H
Events STEP UP FOR STUD	ENTS, INC.			
Effective Date	N00000001090 02/18/2000 None Active			
Event Type AMENDMENT AND NAME CHANGE AMENDMENT AND NAME CHANGE	Filed Date 01/06/2011 06/01/2000	Effective Date	Description OLD NAME WAS : THE FL HOICE FUND, INCORPOR OLD NAME WAS : THE NA ON DEVELOPMENT FUND	ATED TIONAL EDUCATI
Note: This is not officia	al record. See doc	uments if question or o	conflict.	

## State of Florida **Department** of State

I certify from the records of this office that STEP UP FOR STUDENTS, INC. is a corporation organized under the laws of the State of Florida, filed on February 18, 2000.

The document number of this corporation is N00000001090.

I further certify that said corporation has paid all fees due this office through December 31, 2014, that its most recent annual report/uniform business report was filed on April 3, 2014, and its status is active.

I further certify that said corporation has not filed Articles of Dissolution.

Given under my hand and the Great Seal of the State of Florida at Tallahassee, the Capital, this the Twenty-eighth day of August, 2014



Ken Detonn Secretary of State

Authentication ID: CU5781190240

To authenticate this certificate, visit the following site, enter this ID, and then follow the instructions displayed.

https://efile.sunbiz.org/certauthver.html

#### Step Up For Students

## Level 2 criminal background screening results for owners and operators

The background screenings for all owners and operators are satisfactory and are on file with the Florida Department of Law Enforcement. Step Up For Students' officers are Doug Tuthill, Ann Mackey, and Anne White.

#### Step Up For Students, Florida Only 3 Year Plan - Income Statement by Category

Each year, Step Up For Students prepares a detailed three year projection of its revenues and expenses. The income statement for the SFO application year is highlighted. Each year's budget must result in a net operating margin of 1 - 4%. This financial margin provides the safety net generally considered prudent and best practice for not-for-profit organizations.

All executive team members participate in the budgeting process and the board of directors reviews and approves the budgets before the beginning of each fiscal year. Monthly financial results are published and shared with the executive team and board of directors, allowing for timely corrective action when needed. Step Up For Students has a track record of accurate financial projections and budgets.

		-	
Fundraising Cap	\$358M	\$448M	\$560M

12 Months ending June 30, Operating Revenues	2015	2016	2017
Florida Administrative Allowance	\$10,797,210	\$12,984,478	\$15,984,119
Grants	603,500	510,000	389,000
Application & Service Fees	1,997,755	1,851,799	1,762,156
Other Income	60,000	66,000	72,600
Total Revenues	\$13,458,465	\$15,412,277	\$18,207,875

1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	2015 Operating	2016 Annual	2017 Annual
Operating Expenses	Budget	Plan	Plan
Salaries, wages and benefits	9,212,432	10,873,516	12,486,479
Occupancy	561,003	591,238	617,938
Insurance	44,416	46,637	48,969
Voice and data	349,163	358,999	369,328
Travel	437,606	515,436	854,100
Cellular Phone	68,235	78,235	90,311
Dues, Fees & Subscriptions	73,657	77,240	82,741
Professional Services	147,766	147,766	147,766
Marketing/Advertising	91,720	96,236	127,346
Contract Services	266,100	296,100	586,100
Equipment	26,830	27,093	57,369
Postage & Delivery	98,535	105,415	112,595
Printing & Reproduction	114,702	139,716	173,619
Professional Development	101,475	105,499	112,120
Training	8,000	8,400	26,400
Employee Recruitment	51,330	4,527	44,753
Family and Donor Outreach	146,947	183,108	259,578
Refund of App & Service Fee	499,500	427,000	400,000
Bank Fees	358,732	381,167	407,379
Supplies	66,771	70,110	106,014
Surety Bonds	200,000	200,000	200,000
Depreciation	258,062	320,712	364,877
Other	(20,810)	23,121	134,428
Total Operating Expenses	13,162,172	15,077,271	17,810,209
Net Income/(Loss)	\$296,293	\$335,006	\$397,665
Net Income % of Revenue	2.2%	2.2%	2.2%
Capital expenditure	\$ 465,000	\$ 511,500	\$ 562,650

## Step Up For Students Operational Cash Flow 2016 Plan

The financial planning process includes operational cashflow projections. Cash on had approximates two months' expenses at June 30,2016.

Operating Cash at July 1, 2015	\$3,241,485
Operating Revenue	
Florida Administrative Allowance	12,984,478
Grants	510,000
Application Fees	1,851,799
Other Income	66,000
Net Cash Received From Revenue	15,412,277
Operating Expenses	
Departmental Operating Expenses	15,077,271
Mortgage Principal	45,696
Capital Expenditure	511,500
Depreciation	(320,712)
Net Cash For Operating Expenses	15,313,755
Net Cash Inflow/(Outflow)	98,522
Operating Cash At June 30, 2016	\$3,340,006

#### Step Up For Students SCHOLARSHIP CASH FLOW 2016 Plan

Scholarship cash flow is also projected during the planning process. During the 2015 - 2016 school year, Step Up For Students expects 72,000 children to use the tax credit scholarship. To determine the total amount of total scholarship payments for the year, Step Up balances the desire to maximize scholarship payments with the uncertainity associated with estimating the actual number of students that will take advantage of their scholarship awards and the need to reserve enough funds to make the following year's first scholarship payment. As a safeguard to ensure sufficient scholarship cash is available, Step Up For Students maintains a \$20 million line of credit. This line of credit can be used to bridge any gap, generally no more than 5 to 20 days, caused by the concentration of tax credit donation receipts during the last few days of December.

	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	2016 Total
Opening Cash	\$35,631	\$70,313	\$109,416	\$34,646	\$73,036	\$2,729	\$80,785	\$117,520	\$34,372	\$61,657	(\$11,364)	\$12.972	\$35,631
Cash receipts of tax credit donations	35,503	40,056	37,022	39,321	43,806	80,173	37,617	28,562	27,885	25.099	24,849	27,848	447.741
Florida administrative allowance	(1,030)	(1,162)	(1,074)	(1,140)	(1,270)	(2,325)	(1,091)	(828)	(809)	(728)	(721)	(808)	
Net Donations	\$34,474	\$38,894	\$35,949	\$38,181	\$42,536	\$77,848	\$36,526	\$27,734	\$27,076	\$24,371	\$24,128	\$27.041	\$434.756
Scholarship Payments		1.0	(110,926)	-	(113,050)		-	(111,090)		(97,600)			(432,666)
Payments Received from Schools	208	208	208	208	208	208	208	208	208	208	208	208	2,500
Balance at end of month	\$70,313	\$109,416	\$34,646	\$73,036	\$2,729	\$80,785	\$117,520	\$34,372	\$61,657	(\$11,364)	\$12.972	\$40,221	\$40,221

#### **Step Up For Students**

### The geographic region served and an analysis of the demand and unmet need for eligible students in that area

Step Up For Students intends to continue serving Florida students statewide in any of the 67 counties in 2015-16. For each of the past two years, Step Up has operated statewide and has seen a growing demand for scholarships which has been evidenced by an increasing number of applications each year. In 2013-14, 94,004 students started applications, while Step Up was only able to award 69,245 students with scholarships before closing the application season. This means that over 26 percent of students who tried to apply were unable to be awarded with scholarships before the application period closed. In 2014-15, 120,215 students started applications, and Step Up was only able to award 75,859 students with scholarships before the application season closed due to the overwhelming demand. This means that 37 percent of students who tried to apply were unable to be awarded with scholarships. These numbers demonstrate the rapidly growing unmet needs of eligible students statewide who would like to participate in the tax credit scholarship program.



## Step Up For Students Criteria and Methodology Used to Evaluate Scholarship Eligibility

There are two key criteria for scholarship eligibility:

#### Student eligibility -

### **Determining New Student Eligibility**

New student eligibility determination begins with the applicant completing the online application, submitting the required validating documentation and the establishment of the following requirements; 1) the student is of an age eligible to enter Kindergarten or 1st grade or 2) is entering 2nd – 5th grade

### **Determining Renewal Student Eligibility**

Renewal student eligibility begins with the applicant completing the online application, submitting all the required validating documentation and the establishment of the following requirements; 1) the student was funded by SUFS during the school year immediately prior to the one being applied for or 2) has a pending scholarship payment in the SAS for the school year immediately prior to the one being applied for.

### Household Composition -

#### Definition

Household composition is based on economic units. An economic unit is a group of related or unrelated individuals who are not residents of an institution or boarding house but who are living as one economic unit, and who share housing and/or significant income and expenses of its members. Generally, individuals residing in the same house are an economic unit. However, more than one economic unit may reside together in the same house. Separate economic units in the same house are characterized by prorating expenses and economic independence from one another.

Eligibility Manual for School Meals, August 2013, Pg. 44

## Determining a Single Economic Unit

Determining a single economic unit is accomplished by comparing the individuals listed as members of the household on the scholarship application and the required validating documentation. Each household member must be able to be placed in the household validated by the acceptable documents.

Income Eligibility -

#### Definition

Income is any money received on a recurring basis, including gross earned income and, for selfemployed persons, net income. Households must report their current gross monthly income or current net monthly income if self-employed. Current income is defined as income earned in the month of or prior to the date of submission. Gross earned income is defined as all money earned before such deductions as income taxes, employee's social security taxes, insurance premiums, and bonds.

Net income is defined as the income that remains after subtracting all deductible business expenses. Net income is only used for those self-employed. Net income is calculated as gross income less business expenses. Gross receipts are used to calculate net income and include the value of products sold, rental income received from farm land, buildings, equipment or receipts from the items. Non-deductible expenses include the value of salable merchandise. Gross receipts are only used for those that are self-employed.

Howard and State	2014-20 Mar fily Mar Inscene For ALL NEW Applicants'		1985 24 Month	Submitted Scaly in Scaly	78% Bi Mont	Scholardig ding Draft Ny Jean Kan NGALS ONLY	Marriel	Sig Son Account SHALS OAL
1	s	1,800	\$	1,945	\$	2,091	\$	2,237
2	S	2,426	S	2,622	\$	2,819	\$	3,015
3	S	3,051	\$	3,299	\$	3,546	\$	3,794
4	5	3.677	S	3,975	\$	4,274	\$	4,572
5	S	4.303	S	4,652	5	5,001	\$	5,350
6	15	4,929	\$	5,329	\$	5,728	5	6,128
7	S	5.555	\$	6,005	\$	6,456	\$	6,908
8	S	6,181	S	6,682	\$	7,183	\$	7,684
9	5	6,807	\$	7,359	5	7,911	\$	8,463
10	S	7,433	\$	8,035	8	8,638	\$	9,241
11	S	8,059	\$	8,712	\$	9,366	\$	10,019
12	S	8,685	\$	9,389	\$	10,093	\$	10,797
13	5	9,311	\$	10,065	5	10,820	\$	11,575
	mani	ch additional mr. add +625	60	ter and +677	61	ch additional per, and •728 (KB) or 2008 (		ich ádphona Iter, add +77

Policy exceptions follow the documented exception process.

## Step Up For Students The Application Process, Deadlines and Associated Fees

Families interested in receiving the FTC scholarship will submit an online application in advance of the school year. Application start dates and deadlines are established each year. In keeping with the guiding statute, renewing families are given priority, and the application process for renewals begins earlier than that for new families. Generally, renewing families can apply beginning in October and new families can apply beginning in February. Following the submission of an online application, families are required to submit supporting documentation to substantiate eligibility, where applicable. We operate under a rolling admissions-style process and establish deadlines for applicants as funding becomes scarce. At this point, any qualified applicants will be placed on a wait list. Wait List students can become awarded if and when previously awarded students decline the scholarship and/or additional funding becomes available. For the application season for the 14-15 school year, the application service fee was \$34 per application (not per student). For the application season for the 2015-16 school year, it is anticipated that the application/service fee will be \$29 per application (not per student).

Policy exceptions must follow the documented exception process.

## Step Up For Students Deadlines for Attendance Verification and Scholarship Payments

Verification windows will occur a minimum of four times during the 2014-15 school year. During these windows, participating schools with enrolled students submit an attendance verification report for all students. Upon the successful submission of said report, schools will be sent the scholarship payments for the verified students. The verification and check issuance dates are as follows:

Policy exceptions must follow the documented exception process.

#### Distribution I

Verification Window	Friday, September 5 – Thursday, September 11 at 5 PM
Check Processing	September 12 - 25
Checks distributed via US Mail	September 26

#### Distribution II

Verification Window	Friday, October 24 – Thursday, October 30 at 5 PM
Check Processing	October 31 – November 13
Checks distributed via US Mail	November 14

#### **Distribution III**

Verification Window	Friday, January 23 – Thursday, January 29 at 5 PM
Check Processing	January 30 – February 12
Checks distributed via US Mail	February 13

#### **Distribution IV**

Verification Window	Friday, April 10– Thursday, April 16 at 5 PM
Check Processing	April 17 - 30
Checks distributed via US Mail	May 1

## Step Up For Students Conflicts of Interest Policy

## Article I Purpose

The purpose of the conflict of interest policy is to protect this tax-exempt organization's (Organization) interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the Organization or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

## Article II

## Definitions

## **1. Interested Person**

Any director, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

## 2. Financial Interest

A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

**a.** An ownership or investment interest in any entity with which the Organization has a transaction or arrangement,

**b.** A compensation arrangement with the Organization or with any entity or individual with which the Organization has a transaction or arrangement, or

**c.** A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Organization is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. Under Article III, Section 2, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

## Article III

## Procedures

## 1. Duty to Disclose

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

## 2. Determining Whether a Conflict of Interest Exists

After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while

Step Up For Students Conflict of Interest Policy P a g e 2

the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

### 3. Procedures for Addressing the Conflict of Interest

a. An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
b. The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.

**c.** After exercising due diligence, the governing board or committee shall determine whether the Organization can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

**d.** If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the Organization's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

## 4. Violations of the Conflicts of Interest Policy

a. If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.
b. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

## Article IV

## **Records of Proceedings**

The minutes of the governing board and all committees with board delegated powers shall contain:

**a.** The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing board's or committee's decision as to whether a conflict of interest in fact existed.

**b.** The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

Step Up For Students Conflict of Interest Policy P a g e 3

## Article V

### Compensation

**a.** A voting member of the governing board who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.

**b.** A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.

**c.** No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

### Article VI

## **Annual Statements**

Each director, principal officer and member of a committee with governing board delegated powers shall annually sign a statement which affirms such person: **a.** Has received a copy of the conflicts of interest policy.

**b.** Has read and understands the policy,

b. Has read and understands the policy,

c. Has agreed to comply with the policy, and

**d.** Understands the Organization is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

## Article VII

## **Periodic Reviews**

To ensure the Organization operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

**a.** Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's length bargaining.

**b.** Whether partnerships, joint ventures, and arrangements with management organizations conform to the Organization's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

## Article VIII

## **Use of Outside Experts**

When conducting the periodic reviews as provided for in Article VII, the Organization may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.

## Step Up For Students Employee Protection – Whistleblower

#### Purpose

Step Up For Students, Inc. ("Organization") requires directors, officers and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the organization, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

## **Guidelines Reporting Responsibility**

It is the responsibility of all directors, officers and employees to report ethics violations or suspected violations in accordance with this Whistleblower Policy.

### No Retaliation

No director, officer or employee who in good faith reports an ethics violation shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the organization prior to seeking resolution outside the organization.

#### **Reporting Violations**

The Organization has an open door policy and suggests that employees share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, an employee's supervisor is in the best position to address an area of concern. However, if you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with anyone in management whom you are comfortable in approaching. Supervisors and managers are required to report suspected ethics violations to the organization's Compliance Officer, who has specific and exclusive responsibility to investigate all reported violations. When you are not satisfied or uncomfortable with following organization's open door policy, individuals may contact the organization's Compliance Officer directly.

## **Compliance Officer**

The organization's Compliance Officer is responsible for investigating and resolving all reported complaints and allegations concerning violations and, at his/her discretion, shall advise the President and/or the Chairman. The Compliance Step Up For Students Employee Protection - Whistleblower Policy Officer has direct access to the board of directors and is required to report to the board at least annually on compliance activity. The Compliance Officer is the Chief Financial Officer.

## **Acting in Good Faith**

Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a

Step Up For Students Whistleblower- Employee Protection Page 2

violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

#### Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or submitted anonymously. Reports of violations or suspected violations will e kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

### **Handling of Reported Violations**

The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation. Employees using and having access to these corporate assets must take reasonable and prudent steps to preserve the integrity of the systems, data and to protect the assets. These assets should be used primarily for purposes that benefit the Organization and that are directly applicable to an employee's job function and authority. Occasional personal use is acceptable provided such use does not interfere with company business or the performance of your duties and incurs little or no cost. All communications from the Organization or made and transmitted within the Organization shall be professional in nature as they represent the corporation, its employees, board of directors, and others.

Violation of policy or misuse of corporate assets is subject to disciplinary action up to and including termination. Failure to report known violations of policy in itself constitutes a violation of policy and is therefore subject to disciplinary action. These policies are intended to augment existing State, Federal and copyright laws. Failure to comply with applicable State, Federal, or copyright laws is Step Up For Students Employee Protection - Whistleblower Policy considered a violation of policy and subject to disciplinary action up to and including termination.

#### **Authority and Interpretation**

The Organization has the legal right to revise or eliminate this policy at any given time with or without notice.

ATTACHMENT I State of Florida

#### SCHOLARSHIP FUNDING ORGANIZATION BOND

Bond No.21BSBGT1958 (To be assigned by Surety)

Know All Men By These Presents, that we Step Up For Students, Inc.

(Principal) located at 337 S. Plant Ave., Tampa, Florida 33606

(Address of Principal)

as Principal and Hartford Fire Insurance Company, a corporation of the State of Connecticut lawfully doing business in the (Surety Company)

State of Florida, as Surety, are held and firmly bound unto the State of Florida for the use and benefit of any person or governmental subdivision of the State of Florida which may suffer expense or damages through the breach of this bond in the penal sum of \$25,000,000.00 for which sum well and truly to be paid to the State of Florida, its certain attorneys or assigns, said Principal and Surety bind themselves, their heirs, executors, administrators, successors, and assigns, jointly and severally, firmly by these presents.

Whereas, the above bound Principal, a "Scholarship Funding Organization", desires to operate its institution at the above stated location as authorized by and in conformity with the provisions of the Florida Statutes and all rules and regulations promulgated by the Department of Education thereunder, and

Whereas, said "Florida Tax Credit Scholarship Program" requires the filing of the bond in the penal sum of \$25,000,000,00 (as determined by the formula in F.S. 1002.395 (16)) before a 'Certificate of Authorization' can be issued to the institution.

Now, Therefore, The Condition Of This Obligation is that if neither the Florida Tax Credit Scholarship Program as it specifically applies to the disbursement of scholarships by the Principal, nor any rule or regulation specific to F.S. 1002.395 article (14). Deposits of Eligible Contributions adopted pursuant thereto as it relates to the deposit and management of eligible contributions by the Principal, shall be violated by the Principal or any of its officers or employees, or if the parties shall promptly pay all documented damages or expenses which the State of Florida, or any governmental subdivision thereof, or any scholarship recipient of the Principal has actually sustained resulting from any such violation, then this obligation shall be null and void; otherwise it shall remain in full force and effect.

1. The aggregate liability of the Surety shall not exceed the sum amount of the required bond, as it may be adjusted from time to time, on all breaches of the condition of the bond by the Principal and its officers, agents, or employees, nor shall the penal sum of the bond be considered cumulative from year to year.

2. This bond covers only a term beginning <u>August 1, 2014</u> and ending <u>July 31, 2015</u>. Such term may be continued from year to year by the issuance of a continuation certificate executed by the Surety. If such term is so continued, the liability of the Surety for each successive term shall not be cumulative, but rather, the liability of the Surety shall be limited to the penal amount of this bond for the entire period of time which such bond may be in effect pursuant to such continuation certificates. Failure of Principal to post renewal bond(s) shall not constitute a default under the expiring bond.

3. The Surety shall have the right to cancel this bond at any time by written notice, stating when the cancellation shall take effect and served or by registered mail to the Office of Independent Education and Parental Choice at least thirty (30) days prior to the date that the cancellation becomes effective, but said Surety so filing said notice shall not be discharged from any liability already accrued under this bond or which shall accrue hereunder before the expiration of said thirty (30) day period.

4. Without limiting the effect of any other provision herein which is not in conflict therewith, this bond is to be construed as a statutory bond under the provision of F.S. 1002.395 (16), the Florida Tax Credit Scholarship Program.

Signed and sealed this 29th day of July 2014

Attest

(Witness) (Witnes (Witness) (Witness)

Step Up	For Stude	nts, Inc.		
(Principa			1.	
Бу	a.2	Mall	my.	
Hartford	Fire Insura	ance Comp	any /	
(Surety)	45	XR	3	
By C	- 69	A - Francis		
Tyler D	DeBord.	Attomey-Ir	n-Fact & Res	sident Agent

# POWER OF ATTORNEY

Direct Inquiries/Claims to: THE HARTFORD Bond T-4 One Hartford Plaza Hartford, Connecticut 06155 call 888-266-3488 or fax: 860-757-5835)

#### KNOW ALL PERSONS BY THESE PRESENTS THAT:

Agency Code: 21-220889

Hartford Fire Insurance Company, a corporation duly organized under the laws of the State of Connecticut Hartford Casualty Insurance Company, a corporation duly organized under the laws of the State of Indiana Hartford Accident and Indemnity Company, a corporation duly organized under the laws of the State of Connecticut Hartford Underwriters Insurance Company, a corporation duly organized under the laws of the State of Connecticat Twin City Fire Insurance Company, a corporation duly organized under the laws of the State of Indiana Hartford Insurance Company of Illinois, a corporation duly organized under the laws of the State of Illinois Hartford Insurance Company of the Midwest, a corporation duly organized under the laws of the State of Indiana Hartford Insurance Company of the Southeast, a corporation duly organized under the laws of the State of Florida

having their home office in Hartford, Connecticut (hereinafter collectively referred to as the "Companies") do hereby make, constitute and appoint, up to the amount of Unlimited

Ryan P. Rothrock, Tyler D. DeBord, Steve P. Farmer, Rebecca A. Robinson, Pamela J. Thompson, M. Decker Youngman, III of DAYTONA BEACH, Florida

their true and lawful Attomey(s)-in-Fact, each in their separate capacity if more than one is named above, to sign its name as surety(ies) only as delineated accove by 🔄, and to execute, seal and acknowledge any and all bonds, undertakings, contracts and other written instruments in the nature thereof, on behalf of the Companies in their business of guaranteeing the tidelity of persons, guaranteeing the performance of contracts and executing or guaranteeing bonds and undertakings required or permitted in any actions or proceedings allowed by law.

In Witness Whereof, and as authorized by a Resolution of the Board of Directors of the Companies on August 1, 2009, the Companies have caused these presents to be signed by its Vice President and its corporate seals to be hereto affixed, duly attested by its Assistant Secretary. Further, pursuant to Resolution of the Board of Directors of the Companies, the Companies hereby unambiguously affirm that they are and will be bound by any mechanically applied signatures applied to this Power of Atlomey.



Wosley W. Cowling, Assistant Secretary

STATE OF CONNECTICUT

Hartford 55 COUNTY OF HARTFORD

On this 12th day of July, 2012, before me personally came M. Ross Fisher, to me known, who being by me duly sworn, did depose and say. That he resides in the County of Hartford, State of Connecticut; that he is the Vice President of the Companies, the corporations described in and which executed the above instrument; that he knows the seals of the said corporations; that the seals affixed to the said instrument are such corporate seals; that they were so affixed by authority of the Boards of Directors of said corporations and that he signed his name thereto by like authority.



Kecklan T. Maynard

CERTIFICATE

Kall leen T. Maynard Netary Publy. My Commission Expires July 31, 2016

I, the undersigned, Vice President of the Companies, DO HEREBY CERTIFY that the above and foregoing is a true and correct copy of the Power of Attorney executed by said Companies, which is still in full force effective as of July 29, 2014 Signed and sealed at the City of Hartford.



**	PUBLIC	DISCLOSURE	COPY	**
		DTDCTCCCCCCCC		

Form 990

**Return of Organization Exempt From Income Tax** 

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

ternal Fi	evenua	e Treasury Service The organization may have to use a copy of this may have to use a copy of	eturn to satisfy sta	and the second	Open to Public Inspection
		012 calendar year, or tax year beginning JUL 1, 2012	and ending	JUN 30, 2013	
N9	able: drass ange me	C Name of organization STEP UP FOR STUDENTS, INC.		D Employer identifica	
in!		Doing Business As Number and street (or P.0. box if mail is not delivered to street address	) Room/su	the second s	11
100	min-	337 SOUTH PLANT AVENUE	-) Huunivst	904-352-	and the state of t
int	มาก	City, town, or post office, state, and ZIP code		G Gross receipts \$	311,087,16
pe	plica- n nding	TAMPA, FL 33606 F Name and address of principal officer:DOUG TUTHILL SAME AS C ABOVE		H(a) Is this a group retu for affiliates? H(b) Are all affiliates includ	Yes X N
			1947(a)(1) or !	527 If "No," attach a lis	t. (see instructions)
and the second s		WWW.STEPUPFORSTUDENTS.ORG		H(c) Group exemption r	
		janization: 🗶 Corporation 🔄 Trust 🔄 Association 🔄 Other	LY	ear of formation: 2000 M S	tate of legal domicile; FI
art	-	ummary			
1 2 3 4 5 6 7		afly describe the organization's mission or most significant activities. GISLATIVELY AUTHORIZED K-12 SCHOLARSHIP PROGRAMS AN		STUDENTS PROVIDES	
2	Ch	eck this box 🕨 🛄 if the organization discontinued its operation	s or disposed of m	ore than 25% of its net asse	ts.
3		mber of voting members of the governing body (Part VI, line 1a)			
4	Nu	mber of independent voting members of the governing body (Part V	, line 1b)	4	
5		al number of individuals employed in calendar year 2012 (Part V, line			
6		al number of volunteers (estimate if necessary)			23:
7	a Tot	al unrelated business revenue from Part VIII, column (C), line 12	7a		
	b Net	unrelated business taxable income from Form 990-T, line 34		7b	
1				Prior Year	Current Year
8	Cor	ntributions and grants (Part VIII, line 1h)		267,447,702.	310,799,794
9		gram service revenue (Part VIII, line 2g)		0.	(
9 10	Inv	estment income (Part VIII, column (A), lines 3, 4, and 7d)		2,266.	7,252
11		ther revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		333,820,	280,121
12		al revenue - add lines 8 through 11 (must equal Part VIII, column (A),		267,783,788.	311,087,167
13		ints and similar amounts paid (Part IX, column (A), lines 1-3)		143,774,025.	207,753,225
14		nefits paid to or for members (Part IX, column (A), line 4)		0.	(
1.5.5		aries, other compensation, employee benefits (Part IX, column (A), li		3,079,978.	3,669,99
16		fessional fundraising fees (Part IX, column (A), line 11e)		263,361.	200,332
		Total fundraising expenses (Part IX, column (D), line 25)			
17		er expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		5,525,202,	1,851,812
18		al expenses. Add lines 13-17 (must equal Part IX, column (A), line 25		152,642,566.	213,475,359
19		venue less expenses. Subtract line 18 from line 12		115,141,222.	97,611,808
	1.00			Beginning of Current Year	End of Year
20 21 22	Tot	al assets (Part X, line 16)	F	217,819,371.	315,506,923
21		al liabilities (Part X, line 26)		1,239,936.	1,481,251
22		assets or fund balances. Subtract line 21 from line 20		216 579 435.	314,025,672
art I		ignature Block			
ler pa	nalties	of perjury, I declare that I have examined this return, including accompanyin			owledge and belief, it is
a, corr	ect, an	d complete. Declaration of preparer (other than officer) is based on all inform	ation of which prepa	rer has any knowledge.	
	LA	giz Man			

	Type or print name and title		1 Date	Cherie PTIN
Paid	Print/Type preparer's name THERESA A. BURDINE, CPA	Preparer's signature	Duit	check P110
Preparer	Firm's name MCGLADREY LLP			Firm's EIN 🕨 42-0714325
Use Only	Firm's address 7351 OFFICE PARK PL MELBOURNE, FL 32940			Phone no. 321-751-6200

232001 12-10-12 LHA For Paperwork Reduction Act Notice, see the separate instructions. SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Form 990 (2012)

OMB No. 1545-0047

C

2

Pa	art III Statement of Program Service Accomplishments		
	Check if Schedule O contains a response to any question in this Part III		
1	Briefly describe the organization's mission: STEP UP FOR STUDENTS PROVIDES LEGISLATIVELY AUTHORIZED K-12		
	SCHOLARSHIP PROGRAMS AND RELATED SUPPORT TO GIVE ECONOMICALLY		
	DISADVANTAGED FAMILIES THE FREEDOM TO CHOOSE THE BEST LEARNING OPTIONS		
	FOR THEIR CHILDREN.		
2	Did the organization undertake any significant program services during the year which were not listed on		
	the prior Form 990 or 990-EZ?		Yes X
	If "Yes," describe these new services on Schedule O.		
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?		Yes X
	If "Yes," describe these changes on Schedule O.		
4	Describe the organization's program service accomplishments for each of its three largest program services, as	s measured by expe	enses.
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to oth		
	revenue, if any, for each program service reported.		
4a	(Code: ) (Expenses \$ 209,700,455. including grants of \$ 207,753,225. ) (Reven	ue \$	
	FLORIDA TAX CREDIT SCHOLARSHIP PROGRAM:	0	
	THIS PAST SCHOOL YEAR, 51,075 UNDERPRIVILEGED STUDENTS ATTENDED SCHOOL		
	ON A STEP UP FOR STUDENTS SCHOLARSHIP, AND FOR THE 2013-14 SCHOOL YEAR,		
	WE ANTICIPATE HAVING MORE THAN 60,000 STUDENTS ON SCHOLARSHIP. THE		
	SCHOLARSHIP PROGRAM WAS CREATED TO HELP ALLEVIATE THE ENORMOUS		
	EDUCATIONAL CHALLENGES FACED BY CHILDREN WHO LIVE IN POVERTY. THE		
	SCHOLARSHIP GIVES PARENTS WITH LIMITED FINANCIAL MEANS THE FREEDOM TO		
	CHOOSE THE SCHOOL THAT BEST MEETS THEIR CHILDREN'S LEARNING NEEDS, FROM		
	KINDERGARTEN THROUGH 12TH GRADE. IT IS THE LARGEST SCHOLARSHIP PROGRAM		
	OF THIS NATURE IN THE UNITED STATES.		
	(CONTINUED ON SCHEDULE O)		
4b	(Code:) (Expenses \$ 454,339. including grants of \$) (Revenue (Code:)) (Revenue (Code: _	ue\$	
	SCHOOL DEVELOPMENT AND STUDENT LEARNING:		
	STEP UP FOR STUDENTS IS HELPING STRENGTHEN THE PROGRAM'S PARTNERSHIP		-
	SCHOOLS BY OFFERING FREE PROFESSIONAL DEVELOPMENT THROUGH STEP UP'S		
	OFFICE OF STUDENT LEARNING. THIS DEPARTMENT'S LARGEST INITIATIVE,		
	SUCCESS PARTNERS, IS A PROFESSIONAL DEVELOPMENT PROGRAM DESIGNED TO		
	CREATE CLOSER RELATIONSHIPS BETWEEN PARENTS, TEACHERS AND		
	ADMINISTRATORS AND STUDENTS. THE PREMISE OF THE INITIATIVE IS BASED ON THE BENEFITS OF STRENGTHENING THE FAMILY-SCHOOL PARTNERSHIP FOR THE		
	WELL-BEING OF THE CHILD, SCHOOLS THAT WORK CLOSELY WITH PARENTS OFTEN		
	HAVE HIGH STUDENT ACHIEVEMENT AND QUALITY PROGRAMS. TEN SCHOOLS IN		
	HILLSBOROUGH COUNTY PILOTED THIS PROGRAM DURING THE 2011-12 SCHOOL YEAR, (CONTINUED ON SCHEDULE O)		
1c			
ŧC	(Code:) (Expenses \$1,061,044. including grants of \$) (Revenue)	1e \$	
	COMMUNICATIONS, POLICY AND PUBLIC AFFAIRS:		
	EACH SCHOLARSHIP IS INTENDED TO PROVIDE A LOW-INCOME STUDENT IN FLORIDA		
	WITH A VIABLE LEARNING OPTION THAT CAN MAKE A DIFFERENCE IN HIS OR HER		
	EDUCATIONAL LIFE. TOWARD THAT OBJECTIVE, STEP UP IS BUILDING TOOLS TO		
	ASSESS ACADEMIC PROGRESS IN A ROBUST WAY. THE STATE ALREADY COLLECTS		
	HOUDD HOUDDHIC INCOMOD IN A NODODI WAL, IND DIALE ADADI CODDECID		
	CHANDADDTRED WERE CODER EVERY VEAD FOR ALL CHINENING IN CRADER 2 10		
	STANDARDIZED TEST SCORES EVERY YEAR FOR ALL STUDENTS IN GRADES 3-10, AND IN ITS MOST RECENT REPORT FOR 2011-12 SCHOOL YEAR DETERMINED THAT		
	AND IN ITS MOST RECENT REPORT, FOR 2011-12 SCHOOL YEAR, DETERMINED THAT		
	AND IN ITS MOST RECENT REPORT, FOR 2011-12 SCHOOL YEAR, DETERMINED THAT SCHOLARSHIP STUDENTS ACHIEVED THE SAME ACADEMIC GAINS IN READING AND		
	AND IN ITS MOST RECENT REPORT, FOR 2011-12 SCHOOL YEAR, DETERMINED THAT SCHOLARSHIP STUDENTS ACHIEVED THE SAME ACADEMIC GAINS IN READING AND MATH AS STUDENTS OF ALL INCOME LEVELS NATIONALLY. STEP UP IS ATTEMPTING		
	AND IN ITS MOST RECENT REPORT, FOR 2011-12 SCHOOL YEAR, DETERMINED THAT SCHOLARSHIP STUDENTS ACHIEVED THE SAME ACADEMIC GAINS IN READING AND MATH AS STUDENTS OF ALL INCOME LEVELS NATIONALLY. STEP UP IS ATTEMPTING TO GO FURTHER. IN 2012-13, IT PULLED TOGETHER STUDENT INFORMATION		
	AND IN ITS MOST RECENT REPORT, FOR 2011-12 SCHOOL YEAR, DETERMINED THAT SCHOLARSHIP STUDENTS ACHIEVED THE SAME ACADEMIC GAINS IN READING AND MATH AS STUDENTS OF ALL INCOME LEVELS NATIONALLY. STEP UP IS ATTEMPTING TO GO FURTHER. IN 2012-13, IT PULLED TOGETHER STUDENT INFORMATION (CONTINUED ON SCHEDULE O)		
łd	AND IN ITS MOST RECENT REPORT, FOR 2011-12 SCHOOL YEAR, DETERMINED THAT SCHOLARSHIP STUDENTS ACHIEVED THE SAME ACADEMIC GAINS IN READING AND MATH AS STUDENTS OF ALL INCOME LEVELS NATIONALLY. STEP UP IS ATTEMPTING TO GO FURTHER. IN 2012-13, IT PULLED TOGETHER STUDENT INFORMATION (CONTINUED ON SCHEDULE O) Other program services (Describe in Schedule O.)		
łd	AND IN ITS MOST RECENT REPORT, FOR 2011-12 SCHOOL YEAR, DETERMINED THAT SCHOLARSHIP STUDENTS ACHIEVED THE SAME ACADEMIC GAINS IN READING AND MATH AS STUDENTS OF ALL INCOME LEVELS NATIONALLY. STEP UP IS ATTEMPTING TO GO FURTHER. IN 2012-13, IT PULLED TOGETHER STUDENT INFORMATION (CONTINUED ON SCHEDULE 0) Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$	)	
łd	AND IN ITS MOST RECENT REPORT, FOR 2011-12 SCHOOL YEAR, DETERMINED THAT SCHOLARSHIP STUDENTS ACHIEVED THE SAME ACADEMIC GAINS IN READING AND MATH AS STUDENTS OF ALL INCOME LEVELS NATIONALLY. STEP UP IS ATTEMPTING TO GO FURTHER. IN 2012-13, IT PULLED TOGETHER STUDENT INFORMATION (CONTINUED ON SCHEDULE O) Other program services (Describe in Schedule O.)	)	m <b>990</b> (2

Form 990 (2012) STEP UP FOR STUDEN
Part IV Checklist of Required Schedules STEP UP FOR STUDENTS, INC.

EC	1 24	CAO	271
22	2-30	049.	211
	- 50	649	711

-		0
Pag	e	3

		-	Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?	1	x	1.53
2	If "Yes," complete Schedule A	2	x	-
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3		x
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	-	x	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5		x
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If</i> "Yes," <i>complete Schedule D, Part I</i>	6		x
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	5	x
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		x
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9		x
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10		x
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a	x	1
b	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		x
c	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		x
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		x
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If</i> "Yes," <i>complete Schedule D, Part X</i>	11f	x	ĥ.
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a		x
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	x	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a b	Did the organization maintain an office, employees, or agents outside of the United States? Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000	14a		x
15	or more? If "Yes," complete Schedule F, Parts I and IV Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization	14b		x
16	or entity located outside the United States? <i>If "Yes," complete Schedule F, Parts II and IV</i> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals	15		X
17	located outside the United States? If "Yes," complete Schedule F, Parts III and IV Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,	16		X
18	column (A), lines 6 and 11e? <i>If</i> "Yes," <i>complete Schedule G, Part I</i> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines	17	X	
19	1c and 8a? If "Yes," complete Schedule G, Part II Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"	18		x
	complete Schedule G, Part III	19	1	x
	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	000 /	-

Form 990 (2012)

232003 12-10-12

	n 990 (2012) STEP UP FOR STUDENTS, INC. 59-364937	Ļ	F	age 4
Pa	rt IV Checklist of Required Schedules (continued)	-	2	
			Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		x
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	x	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	x	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No", go to line 25	24a		x
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		-
	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		x
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b		x
26	Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		x
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		x
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		х
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	9111	X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c		x
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	x	1
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	11	x
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		x
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32		x
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		x
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	x	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	x	100
	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	x	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		x
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If</i> "Yes," <i>complete Schedule R, Part VI</i>	37		x
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	x	
-		Form	_	

232004 12-10-12

5 Page 32 2012.04030 STEP UP FOR STUDENTS, INC. 77266581

-	990 (2012)         STEP UP FOR STUDENTS, INC.         59-3649371           t V         Statements Regarding Other IRS Filings and Tax Compliance         59-3649371				Page	
Pa	Check if Schedule O contains a response to any question in this Part V				_	
_	Check in Confedure C contains a response to any question in this r att v			1 Van	L Nie	
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a 2	3	Yes	No	
b			0		1	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and					
	(gambling) winnings to prize winners?		10	x		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,					
	filed for the calendar year ending with or within the year covered by this return	2a 5:	1			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax retu		2b	x		
7	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to <i>e-file</i> (see instruction			-		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a		x	
	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	***********************************	3b			
	At any time during the calendar year, did the organization have an interest in, or a signature or other	authority over a		-	1	
	financial account in a foreign country (such as a bank account, securities account, or other financial		4a		x	
b	If "Yes," enter the name of the foreign country:		10			
	See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial	Accounts				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		x	
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter trans-		5b		x	
	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		5c		1	
	Does the organization have annual gross receipts that are normally greater than \$100,000, and did t				-	
	any contributions that were not tax deductible as charitable contributions?		6a		x	
b	If "Yes," did the organization include with every solicitation an express statement that such contribu					
	were not tax deductible?	Carolina and Arosen	6b			
7	Organizations that may receive deductible contributions under section 170(c).	***************************************				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		7a		x	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b			
	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it w					
	to file Form 8282?		7c		x	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			1	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit of		7e		x	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit cont		7f	1	x	
g	If the organization received a contribution of qualified intellectual property, did the organization file F		7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h			
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. D	id the supporting				
	organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at		8		1	
9	Sponsoring organizations maintaining donor advised funds.					
а	Did the organization make any taxable distributions under section 4966?		9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?		9b			
10	Section 501(c)(7) organizations. Enter:					
а	Initiation fees and capital contributions included on Part VIII, line 12	10a			11	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			10	
11	Section 501(c)(12) organizations. Enter:					
а	Gross income from members or shareholders	11a				
	Gross income from other sources (Do not net amounts due or paid to other sources against					
	amounts due or received from them.)	11b				
l2a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form	1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
	Section 501(c)(29) qualified nonprofit health insurance issuers.				1	
а	Is the organization licensed to issue qualified health plans in more than one state?		13a			
	Note. See the instructions for additional information the organization must report on Schedule O.					
	Enter the amount of reserves the organization is required to maintain by the states in which the					
	organization is licensed to issue qualified health plans	13b				
	Enter the amount of reserves on hand	13c		-		
			14a	<b>1</b> - 1	x	
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Scheduk	e O	14b			

Form 990 (2012)

232005 12-10-12

-	Check if Schedule O contains a response to any question in this Part VI							
Sec	ction A. Governing Body and Management							
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	7	Yes	1			
b	body delegated broad authority to an executive committee or similar committee, explain in Schedule O. Enter the number of voting members included in line 1a, above, who are independent	16	7					
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other		2					
3	officer, director, trustee, or key employee? Did the organization delegate control over management duties customarily performed by or under the direct supervision			-	-			
	of officers, directors, or trustees, or key employees to a management company or other person?		3					
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		Ī			
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		5					
6		Did the organization have members or stockholders?			Ī			
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?							
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or		<u>7a</u>					
~	persons other than the governing body?		7b		1			
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the yea				1			
a			8a	x				
b	,		8b	x				
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be read			1.1				
	organization's mailing address? If "Yes," provide the names and addresses in Schedule O		9					
sec	tion B. Policies (This Section B requests information about policies not required by the Internal Re	venue Code.)	_					
10-	Did the executive have been been been been been with the 2		-	Yes				
	Did the organization have local chapters, branches, or affiliates?		10a	1	1			
D	If "Yes," did the organization have written policies and procedures governing the activities of such ch							
	and branches to ensure their operations are consistent with the organization's exempt purposes?		10b	v				
	Has the organization provided a complete copy of this Form 990 to all members of its governing body	before filing the form?	11a	x				
	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		-		1			
			12a	X				
	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Ye		12b	x	$\frac{1}{1}$			
C			12c	x				
13			13	x	1			
14	Did the organization have a written whistleblower policy?		14	x	ł			
15	Did the organization have a written document retention and destruction policy?		14		l			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?				I			
а	The organization's CEO, Executive Director, or top management official		15a	X	ļ			
b	Other officers or key employees of the organization		15b	x	ļ			
16a	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions). Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangem	ent with a			l			
	taxable entity during the year?		16a	1.1	l			
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate	e its participation			ſ			
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organi	zation's			l			
	exempt status with respect to such arrangements?		16b	-				
Sec	tion C. Disclosure							
17	List the states with which a copy of this Form 990 is required to be filed FL							
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T of for public inspection. Indicate how you made these available. Check all that apply.           Image: Comparison of the section of		availabl	e				
9	Describe in Schedule O whether (and if so, how), the organization made its governing documents, cor statements available to the public during the tax year.	Contraction and the Contraction of the Contraction	d finan	cial				
20	State the name, physical address, and telephone number of the person who possesses the books and ANN MACKEY - 904-352-2440	d records of the organiza	tion: 🕨	-	_			
	4655 SALISBURY RD, SUITE 400, JACKSONVILLE, FL 32256		-					
	12							
Form 990 (2	012)	STEP U	P FOR	STUDENTS,	INC.		59-3649371	Page 7
-------------	-------------------	------------	-----------	-------------	----------------------	-------------------	---	--------
Part VII	Compensation	n of Off	icers, I	Directors	, Trustees, Key	Employees, High	ghest Compensated	-
	Employees, a	nd Inde	pender	nt Contra	ctors			
	Check if Schedule	O contair	ns a resp	onse to any	question in this Par	t VII	104000000000000000000000000000000000000	
Section A.	Officers, Directo	rs, Truste	es, Key	Employees	, and Highest Com	pensated Employee	es	

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

• List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's current key employees, if any. See instructions for definition of "key employee."

 List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week	Average hours per week					one h an stee)	(D) Reportable compensation from	(E) Reportable compensation from related	<b>(F)</b> Estimated amount of other
	(list any hours for related organizations below line)	Individual trustee or director	Institutional Irustee	Officer	Key employee	Highest com pensated employee	Former	the organization (W-2/1099-MISC)	organizations (W-2/1099-MISC)	compensation from the organization and related organizations
(1) JOHN KIRTLEY	1.00		3-0		1.00		1.1			
CHAIRMAN		х			í			0.	0.	٥.
(2) JULIO FUENTES DIRECTOR	1.00	x						0.	0.	0.
(3) ALISON HERTOG DIRECTOR	1.00	x						0.	0.	0.
(4) ALFRED LAWSON DIRECTOR	1.00	x						0.	0.	0.
(5) DEON LONG	1.00		-	-	-	1.11				
DIRECTOR		x						0.	0.	0.
(6) RICHARD OUTRAM DIRECTOR	1.00	x						0.	0.	0.
(7) PAUL SHERMAN	1.00									
DIRECTOR		x						0.	0.	0.
(8) CURTIS STOKES	1.00									
DIRECTOR		x						0.	0.	0.
(9) DOUG TUTHILL	40.00									14.44
PRESIDENT/CEO	40.00	-		x		-	-	214,102.	0.	15,504.
(10) ANN MACKEY TREASURER/CFO	40.00			x		11		120 420		7 000
(11) ANNE WHITE	0.00	-	-	A	-		-	132,438.	0.	7,082.
SECRETARY/VP OPERATIONS	40.00			x				0.	121,047.	8,749.
(12) SCOTT MASSEY	40.00	-				-	-		121,017.	5,115.
CIO						x		131,900.	0.	15,277.
(13) DEBRA WOERNER	40.00	-								
VP DEVELOPMENT						x		115,852.	0.	5,880.
(14) ALISSA CIARAMELLO	40.00		è		-					
VP MARKETING & EVENTS		-		-	_	х	-	115,436.	٥.	12,923.
(15) JONATHAN EAST VP POLICY & PUBLIC AFFAIRS	40.00					x		120,308.	0.	3,748.
									C	

08191015 136733 7726658

8 2012.04030 STEP UP FOR STUDENTS,

Form 990 (2012) Page 35 NC. 77266581

INC.

natec unt o her	(F) Estima amour othe		(E) Reportable compensation from related	(D) Reportable compensation from		han		C) ition more rson i	Pos heck ss pe	not c	(do box offi	) age per ek	(B) Average hours pe week	n A. Officers, Directors, Tru (A) ame and title		
n the izatio elate	compens from 1 organiza and rela organiza		organizations (W-2/1099-MISC)	the organization (W-2/1099-MISC)		Former	Highest compensated employee	Key employee	Officer	Institutional trustee	Individual trustee or director	for ed ations w	(list any hours for related organizatio below line)			
														1		
					_											_
												_				
					-											
69,1	69	_	121,047.	830,036.				••••				n A	/II Section (	ontinuation sheets to Part V	Sub-total	1b
69,1	69		121,047.	830,036.			-							nes 1b and 1c)		
			000 of reportable	ceived more than \$100,0	ceived	o rec	) wh	ove	d ab	liste	ose	to the	not limited to	of individuals (including but r		2
es I	Yes	-			aboat					lea						
	3		npioyee on	gnest compensated en	7			100		, ке	stee			ization list any <b>former</b> officer, s, " complete Schedule J for s		3
$x^{2} = x^{3}$	4 X		ne organization											dual listed on line 1a, is the su rganizations greater than \$15		4
	4 *	1	lual for services	and the second										on listed on line 1a receive or a		5
	5	1			uni en		on	perse	ch p	or su	e J fo	hedule	nplete Sched	ne organization? If "Yes," com Indent Contractors	the second s	Sec
n	ation from	nsat												s table for your five highest co	Complete this	1
	(C)		T	(B)	the or	thin t	or wi	ith c	ng w	endir	ear e	idar ye	the calenda	ion. Report compensation for (A)	the organizatio	-
tion	ompensati	Cor	rvices C	Description of se	-		_			_			address	Name and business	LABRADOR CON	THE
78,4	178			NDRAISING	INDRA	FU				_	_		2	TALLAHASSEE, FL 3230		
																-
			ore than	above) who received mo	above	ted a		thos 1	to 1	niteo	ot lin			of independent contractors (i compensation from the organi		2
0 (20	orm 990	F														32008 2-10-

			FOR STUDENT	rs, inc.			59-3649371	Page
Pa	rt VII							F
		Check if Schedule O cont	tains a response	e to any question i	n this Part VIII (A) Total revenue	(B) Related or exempt function revenue	<b>(C)</b> Unrelated business revenue	(D) Revenue exclud from tax unde sections 512, 513, or 514
and Other Similar Amounts		Federated campaigns						
		Membership dues					1	
A		Fundraising events						
lar		Related organizations	the second se					
Sig		Government grants (contribut						
er	f	All other contributions, gifts, gran		210 200 204				
ŧ		similar amounts not included abo		310,799,794.				2
Pu		Noncash contributions included in lines	-	54,215.	310 700 704		1	
0	n	Total. Add lines 1a-1f		Business Code	310,799,794.			
	2 a			Business Code				1
	b							
nue	c					-		
Hevenue	d					-		
ř	e						1	
		All other program service reve	nue					
		Total. Add lines 2a-2f						
	3	Investment income (including	dividends, inter	est, and				1.0
		other similar amounts)		▶	7,252.			7,25
	4	Income from investment of tax	x-exempt bond j	proceeds 🕨				N 7 7
4	5	Royalties						
			(i) Real	(ii) Personal				
		*****************						
		Less: rental expenses	0.				4	
		Rental income or (loss)	5,796				- 97	
		Net rental income or (loss)	A CONTRACTOR OF	▶	5,796.			5,79
	7 a	Gross amount from sales of	(i) Securities	(ii) Other				
		assets other than inventory					3	
1	b	Less: cost or other basis						
		and sales expenses						
		Gain or (loss)						
		Net gain or (loss)						
	8 a	Gross income from fundraising including \$ contributions reported on line	of					
		Part IV, line 18	a	· · · · · · ·			· · · · ·	
		Less: direct expenses				1.0	10	
	c	Net income or (loss) from fund	Iraising events	<b>&gt;</b>			-	
	9 a	Gross income from gaming ac	tivities. See					
		Part IV, line 19						
		Less: direct expenses			*			
1		Net income or (loss) from gam		····· •				
	10 a	Gross sales of inventory, less						
L		and allowances				-14		
		Less: cost of goods sold					1	
F	C	Net income or (loss) from sales	the second se					
+		Miscellaneous Revenue	e	Business Code	074 005	004 005		
		SON INTERCOMPANY NET			274,325.	274,325.		
	b		<u></u> ;					
	C							
		All other revenue			274 205			
		Total. Add lines 11a-11d			274,325.	074 205		13.04
009	12	Total revenue. See instructions.		▶	311,087,167.	274,325.	0.	13,048 Form <b>990</b> (201)

08191015 136733 7726658

Form 990 (2012) STEP UP FOR STUDENTS Part IX Statement of Functional Expenses STEP UP FOR STUDENTS, INC.

59-3649371

Page 10

	Check if Schedule O contains a response	se to any question in this	s Part IX		X
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and				
	organizations in the United States. See Part IV, line 21	÷		· · · · · · · · · · · · · · · · · · ·	
2	Grants and other assistance to individuals in				
	the United States. See Part IV, line 22	207,753,225.	207,753,225.		
3	Grants and other assistance to governments,				
	organizations, and individuals outside the				
	United States. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
	trustees, and key employees	378,757.	·	378,757.	
6	Compensation not included above, to disqualified				1
	persons (as defined under section 4958(f)(1)) and		1		
	persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	2,762,334.	1,883,831.	240,333.	638,17
8	Pension plan accruals and contributions (include	10 M 1			
	section 401(k) and 403(b) employer contributions)	59,425.	36,842.	7,102.	15,48
9	Other employee benefits	250,502.	157,199.	24,698.	68,60
10	Payroll taxes	218,972.	133,161.	37,984.	47,82
11	Fees for services (non-employees):			· · · · · · · · · · · · · · · · · · ·	
	Management				
	Legal	25,431.		25,431.	
	Accounting	99,041.		99,041.	
d	Lobbying	72,000.	72,000.		
е		200,332.			200,33
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25,		2.2.2	A State	
5	column (A) amount, list line 11g expenses on Sch 0.)	17,354.	4,852.	12,502.	S
12	Advertising and promotion	180,724.	131,944.	18,153.	30,62
13	Office expenses	31,700.	16,589.	10,885.	4,22
14	Information technology				
15	Royalties	112 500			
16	Occupancy	143,567.	92,773.	49,128.	1,660
17	Travel	162,711.	87,778.	35,053.	39,880
8	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
9	Conferences, conventions, and meetings	20.200			
20	Interest	38,309.	28,803.	2,624.	6,882
21	Payments to affiliates	102 496	100 551	12.462	10.100
2	Depreciation, depletion, and amortization	193,486.	166,551.	13,467.	13,468
3	Insurance Other expenses, Itemize expenses not covered	32,397.	20,397.	3,777.	8,223
4	above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A)	18 <sup>4</sup> 0.4	20		*
а	amount, list line 24e expenses on Schedule 0.)	238,071.	238,071.		
b	PRINTING AND POSTAGE	158,841.	86,493.	24,156.	10 100
c	OTHER COSTS	143,916.	86,065.	4,482.	48,192
d	TELEPHONE	138,254.	98,819.	12,929.	26,506
	All other expenses SEE SCH O	176,010.	120,445.	16,847.	38,718
	Total functional expenses. Add lines 1 through 24e	213,475,359.	211,215,838.	1,017,349.	1,242,172
6	Joint costs. Complete this line only if the organization	, _, _, _, _, _, _, _, _, _, _, _, _		1,017,042.	1,446,172
	reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

232010 12-10-12

08191015 136733 7726658

Form **990** (2012) 11 2012.04030 STEP UP FOR STUDENTS, INC. 77266581

Page 11

	Check if Schedule O contains a response to any	quotion in		(A)		(B)
				Beginning of year		End of year
1	Cash - non-interest-bearing			19,194,258.	1	37,644,26
2					2	
			and the second se	194,922,011.	3	271,720,80
					4	904,77
12.1						
ě						
					5	
6						
U	그렇게 생각해 있었다. 비행 모양에 가지 않는 것이 나라 같이 있는 것이 가지 않는 것이 가지 않는 것이 같다.			1. A. 1		
			COMPANY AND A DESCRIPTION OF A DESCRIPTI			
	그는 아이는 것 같은 것 같은 것 같은 것 같은 것 같은 것 같은 것 같이 있는 것 같이 많이		the stand of the s		6	
-		Contraction of the second second		516 342		
				510,511.		
				23 628		67,77
			animation in the second se	25,020.	9	07,77
10a			1 110 244			
	basis. Complete Part VI of Schedule D	10a		1 214 290		176 74
b				1,214,200.		476,74
11				1 511 040		
12		CONTRACT A REPORT OF A DEPARTMENT	1,711,840.	F 1 75 1		
13	그 것이 다 잘 잘 알았는 것은 것이 것이 것 같아요. 그는 것 같아요. 이 것이 같아요. 그 것 같아요. 그 것 같아요.					
14					3,00	
15	Other assets. See Part IV, line 11				4,689,56	
16	Total assets. Add lines 1 through 15 (must equa	al line 34)				315,506,92
17	Accounts payable and accrued expenses				706,332	
18	Grants payable		100,000.	18		
19	Deferred revenue				19	
20	Tax-exempt bond liabilities			20		
21	Escrow or custodial account liability. Complete F	Part IV of Sch	nedule D		21	
22	Loans and other payables to current and former	officers, dire	ectors, trustees,	-1		
	key employees, highest compensated employee	s, and disqu	alified persons.			
	Complete Part II of Schedule L				22	
23				824,164.	23	774,919
24	Unsecured notes and loans payable to unrelated	third parties	s		24	
25	Other liabilities (including federal income tax, page	vables to rela	ated third			
	parties, and other liabilities not included on lines	17-24). Com	plete Part X of			
	Schedule D			- A Guile	25	
26	Total liabilities. Add lines 17 through 25			1,239,936.	26	1,481,251
	Organizations that follow SFAS 117 (ASC 958	), check her	e▶ x and			
27	Unrestricted net assets			3,387,960.	27	4,981,225
28				213,191,475.	28	309,044,443
					29	
				Sec. Mar		
30			Succession of Constant of		30	
31					31	
32	Retained earnings, endowment, accumulated in				32	1
	i terainea carringo, ondonnont, acconnaited in					
	Total net assets or fund balances		216,579,435.	33	314,025,672	
	2 3 4 5 6 7 8 9 10a b 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30	<ol> <li>Savings and temporary cash investments</li> <li>Pledges and grants receivable, net</li> <li>Accounts receivable, net</li> <li>Loans and other receivables from current and for trustees, key employees, and highest compensa Part II of Schedule L</li> <li>Loans and other receivables from other disquali section 4958(f)(1)), persons described in section employers and sponsoring organizations of sect employees' beneficiary organizations (see instr).</li> <li>Notes and loans receivable, net</li> <li>Inventories for sale or use</li> <li>Prepaid expenses and deferred charges</li> <li>Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D</li> <li>Less: accumulated depreciation</li> <li>Investments - publicly traded securities</li> <li>Investments - other securities. See Part IV, line 1</li> <li>Investments - program-related. See Part IV, line 1</li> <li>Intangible assets</li> <li>Other assets. See Part IV, line 11</li> <li>Total assets. Add lines 1 through 15 (must equal Accounts payable and accrued expenses</li> <li>Grants payable</li> <li>Deferred revenue</li> <li>Tax-exempt bond liabilities</li> <li>Escrow or custodial account liability. Complete F2</li> <li>Loans and other payables to current and former key employees, highest compensated employee Complete Part II of Schedule L</li> <li>Secured mortgages and notes payable to unrelated</li> <li>Other liabilities (including federal income tax, par parties, and other liabilities not included on lines Schedule D</li> <li>Total liabilities. Add lines 17 through 25</li> <li>Organizations that follow SFAS 117 (ASC 958 complete lines 27 through 29, and lines 33 an</li> <li>Unrestricted net assets</li> <li>Permanently restricted net assets</li> <li>Permanently restricted net assets</li> <li>Permanently restricted net assets</li> <li>Permanently restricted net assets</li> <li>Organizations that follow SFAS 1117 (ASC 95</li></ol>	<ul> <li>Savings and temporary cash investments</li> <li>Pledges and grants receivable, net</li> <li>Accounts receivable, net</li> <li>Loans and other receivables from current and former officers trustees, key employees, and highest compensated employ Part II of Schedule L</li> <li>Loans and other receivables from other disqualified persons section 4958(f)(1)), persons described in section 4958(c)(3)(6 employers and sponsoring organizations of section 501(c)(9) employees' beneficiary organizations (see instr). Complete P</li> <li>Notes and loans receivable, net</li> <li>Inventories for sale or use</li> <li>Prepaid expenses and deferred charges</li> <li>Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D</li> <li>Less: accumulated depreciation</li> <li>Investments - publicly traded securities</li> <li>Investments - publicly traded securities</li> <li>Investments - publicly traded securities</li> <li>Investments - program-related. See Part IV, line 11</li> <li>Intangible assets</li> <li>Other assets. See Part IV, line 11</li> <li>Intangible assets</li> <li>Other assets. Add lines 1 through 15 (must equal line 34)</li> <li>Accounts payable and accrued expenses</li> <li>Grants payable</li> <li>Deferred revenue</li> <li>Tax-exempt bond liabilities</li> <li>Escrow or custodial account liability. Complete Part IV of Sci Loans and other payables to current and former officers, direk key employees, highest compensated employees, and disqu Complete Part II of Schedule L</li> <li>Secured mortgages and notes payable to unrelated third parties</li> <li>Other liabilities (including federal income tax, payables to releparties, and other liabilities not included on lines 17-24). Com Schedule D</li> <li>Total liabilities. Add lines 17 through 25</li> <li>Organizations that follow SFAS 117 (ASC 958), check her complete lines 27 through 29, and lines 33 and 34.</li> <li>Unrestricted net assets</li> <li>Permanently restricted net assets</li> <li>Organizations that do not follow SFAS 117 (ASC 958), c</li></ul>	2       Savings and temporary cash investments         3       Pledges and grants receivable, net         4       Accounts receivable, net         5       Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L         6       Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 501(c)(9) voluntary employees and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L         7       Notes and loans receivable, net         8       Inventories for sale or use         9       Prepaid expenses and deferred charges         10a       1,110,344.         b       Less: accumulated depreciation         11       Investments - publicly traded securities         12       Investments - publicly traded securities         13       Investments - program-related. See Part IV, line 11         14       Intrasple assets         15       Other assets. See Part IV, line 11         14       Intrasple assets         15       Other assets. Add lines 1 through 15 (must equal line 34)         17       Accounts payable and accrued expenses         18       Grants payable         19       Defer	1       Cash - non-interest-bearing       19,194,258.         2       Savings and temporay cash investments       194,922,011.         3       Pledges and grants receivable, net       194,922,011.         4       Accounts receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L       234,709.         6       Loans and other receivables from other disqualified persons (as defined under section 4958(r)(1)), persons described in section 4958(c)(3)(B), and contributing employees beneficiary organizations of section 501(c)(9) voluntary employees beneficiary organizations of section 501(c)(9) voluntary         9       Prepaid expenses and deferred charges       23,628.         10       1,110,344.       516,342.         11       Inventories for sale or use       10a       1,110,344.         12       Loss: and equipment: cost or other basis. Complete Part IV of Schedule D       10a       1,110,344.         13       Investments - publicly traded securities       1,211,840.       1,711,840.         13       Investments - publicly traded securities       1,217,819,371.       1,712,840.         14       Intangible assets       2,033.       100,000.       1,93,772.         13       Investments - program-related. See Part IV, line 11       2,717,819,371.       1,027,819,371.         16	I     Cash - non-interest-bearing     19,194,258,1       2     Savings and temporary cash investments     2       3     Pledges and grants receivable, net     194,922,011,3       4     Accounts receivable, net     194,922,011,3       5     Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L     5       6     Loans and other receivables from other disqualified persons (as defined under section 4956k)(3)(B), and contributing employees' beneficiary organizations (see inst). Complete Part II of Sch L     5       7     Notes and bans receivable, net     516,342,7       8     Prepaid expenses and deferred charges     23,628,9       10a     1,110,344,     8       b     Less: accumulated depreciation     10a       11     Investments - obticities. See Part IV, line 11     1,711,840,12       12     Investments - obrogram-related. See Part IV, line 11     1,711,840,12       13     Investments - obrogram-related. See Part IV, line 11     1,711,840,12       14     Total assets. Add lines 1 through 15 (must equal line 34)     217,819,371,16       17     Accounts payable and accrued expenses     210,000,000,18       19     Defered revenue     19       20     Tax expent bond liabilities     24       21     Carbat assets. Add

Form 990 (2012)

232011 12-10-12

08191015 136733 7726658

For	n 990 (2012) STEP UP FOR STUDENTS, INC.	59-3649371		Pa	ge 12
Pa	Int XI Reconciliation of Net Assets				_
_	Check if Schedule O contains a response to any question in this Part XI				X
	T-1-1	- 1	311	0.87	,167.
1	Total revenue (must equal Part VIII, column (A), line 12)	1			
2	Total expenses (must equal Part IX, column (A), line 25)	2			,359.
3	Revenue less expenses. Subtract line 2 from line 1	3			,808.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	216	,579	,435.
5	Net unrealized gains (losses) on investments	5	_		
6	Donated services and use of facilities	6		25	,900.
7	Investment expenses	7			
8	Prior period adjustments	8			-
9	Other changes in net assets or fund balances (explain in Schedule O)	9		-191	,471.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	314	,025	,672.
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response to any question in this Part XII				x
1 2a	Accounting method used to prepare the Form 990: Cash X Accrual Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule ( Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		x
b	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed separate basis, consolidated basis, or both: Separate basis Consolidated basis Both consolidated and separate basis Were the organization's financial statements audited by an independent accountant?		2b	x	
1	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate consolidated basis, or both:				
с	Separate basis Consolidated basis Both consolidated and separate basis	audit,			
c	Separate basis X Consolidated basis Both consolidated and separate basis If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the review, or compilation of its financial statements and selection of an independent accountant?		2c	x	
c 3a	Separate basis Consolidated basis Both consolidated and separate basis If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	dule O.	2c 3a	x	x

Form 990 (2012)

232012 12-10-12

SCHEDULE A
(Form 990 or 990-EZ

### **Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Department of the Treasury Internal Revenue Service

-	1.	n to Pu spectio	
12 X X X		1.200	

OMB No. 1545-0047

2012

Internal Reve	enue Service		Attach to Form 990 or Form 990-EZ. See separate instructions.	Insp	ection	1
Name of	the organizati		FOR STUDENTS, INC.	mployer identificat 59-3649371		Imber
Part I	Reason		arity Status (All organizations must complete this part.) See instructions.			_
The organ			on because it is: (For lines 1 through 11, check only one box.)			
1			hes, or association of churches described in section 170(b)(1)(A)(i).			
2			170(b)(1)(A)(ii). (Attach Schedule E.)			
3			spital service organization described in section 170(b)(1)(A)(iii).			
4	A medical res		on operated in conjunction with a hospital described in section 170(b)(1)(A)(i	ii). Enter the hospita	l's nan	ne,
5			he benefit of a college or university owned or operated by a governmental un	it described in		
•		(b)(1)(A)(iv). (Com				
6 7 X			nment or governmental unit described in section 170(b)(1)(A)(v).	Second as the state		ia.
7 <u>X</u>		b)(1)(A)(vi). (Com	eceives a substantial part of its support from a governmental unit or from the plete Part II.)	general public desc	cribed	in
8			n section 170(b)(1)(A)(vi). (Complete Part II.)			
9	아들은 것을 받을 것을 수 있다.		eceives: (1) more than 33 1/3% of its support from contributions, membershi	o fees, and gross re	ceipts	from
			functions - subject to certain exceptions, and (2) no more than 33 1/3% of its		1.1.1.1.1.1.1	
	- 900 L C C C C C C C C C C C C C C C C C C		s taxable income (less section 511 tax) from businesses acquired by the orga			
		509(a)(2). (Comple	지수는 것이 가지 않는 것이 같은 것이 같은 것이 같이 있는 것을 알았는 것이 같은 것이 많은 것이 같이 많이			
10			operated exclusively to test for public safety. See section 509(a)(4).			
11 🔲	이 사람이 가지 않는 것이 같아.		operated exclusively for the benefit of, to perform the functions of, or to carr	y out the purposes (	of one	or
	more publicly	supported organ	izations described in section 509(a)(1) or section 509(a)(2). See section 509(	a)(3). Check the box	that	
			ng organization and complete lines 11e through 11h.			
	а 🛄 Туре I	Tool and the second second		e III - Non-functional	ly integ	grated
e	By checking t	his box, I certify t	hat the organization is not controlled directly or indirectly by one or more dis	qualified persons of	ner tha	In
	foundation ma	anagers and othe	r than one or more publicly supported organizations described in section 509	a)(a)(1) or section 509	)(a)(2).	
f	If the organiza	ation received a w	ritten determination from the IRS that it is a Type I, Type II, or Type III			
	supporting or	ganization, check	this box			
g	Since August	17, 2006, has the	e organization accepted any gift or contribution from any of the following pers			
	(i) A person	who directly or in	ndirectly controls, either alone or together with persons described in (ii) and (	iii) below,	Yes	No
	the gove	rning body of the	supported organization?	11g(i)		
			on described in (i) above?		011	
	(iii) A 35% c	ontrolled entity of	f a person described in (i) or (ii) above?	11g(iii)		
h			on about the supported organization(s).			
_						
(i) Name	of supported	(ii) EIN	(iii) Type of organization (iv) Is the organization (v) Did you notify the organization organization		of mor	netary

(i) Name of supported organization	(ii) EIN	above or IRC section	in col. (i) li	sted in your document?	organizat	ion in col. support?	organizatio (i) organiz U.S	on in col. red in the	(vii) Amount of monetary support	
		(see instructions))	Yes	No	Yes	No	Yes	No		
		1		-		-				
					$\equiv 1$					
							_			
									-	
Total									000 000 57 0010	

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2012

232021 12-04-12

14 14 Page 41 2012.04030 STEP UP FOR STUDENTS, INC. 77266581

#### Schedule A (Form 990 or 990-EZ) 2012 STEP UP FOR STUDENTS, INC.

59-3649371

Page 2

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Se	ction A. Public Support						
Cal	endar year (or fiscal year beginning in) 🕨	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not	I and					
	include any "unusual grants.")	33,603,287.	91,526,010.	191,838,536.	267,447,702.	310,799,794.	895,215,329.
2	Tax revenues levied for the organ- ization's benefit and either paid to or expended on its behalf						
3	The value of services or facilities furnished by a governmental unit to the organization without charge						
4	Total. Add lines 1 through 3	33,603,287.	91,526,010.	191,838,536.	267,447,702.	310,799,794.	895,215,329.
5						1	
	supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)			12			178,259,516.
6	Public support, Subtract line 5 from line 4.						716,955,813.
-	tion B. Total Support						
	ndar year (or fiscal year beginning in) 🕨	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
	Amounts from line 4	33,603,287.	91,526,010.	191,838,536.	267,447,702.	310,799,794.	895,215,329.
	Gross income from interest, dividends, payments received on securities loans, rents, royalties						
9	and income from similar sources Net income from unrelated business activities, whether or not the	190,326.	34,822.	14,927.	2,266.	7,252.	249,593.
10	business is regularly carried on Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	3,087.	536,393.	343,078.	316,075.	5,796.	1,204,429.
11	Total support. Add lines 7 through 10					-,	896,669,351.
	Gross receipts from related activities, e	etc. (see instructio	ns)			12	
13	First five years. If the Form 990 is for to organization, check this box and stop tion C. Computation of Public	the organization's here	first, second, third	d, fourth, or fifth ta	x year as a section		
				1			70.06
	Public support percentage for 2012 (lin					14	79.96 %
	Public support percentage from 2011 \$ 33 1/3% support test - 2012. If the or stop here. The organization qualifies a	ganization did not	check the box on	line 13, and line 1	4 is 33 1/3% or m		
b	33 1/3% support test - 2011. If the or and stop here. The organization qualifi	ganization did not	check a box on li	ne 13 or 16a, and	line 15 is 33 1/3%	or more, check th	is box
17a	10% -facts-and-circumstances test and if the organization meets the "facts meets the "facts-and-circumstances" to	- 2012. If the orga s-and-circumstanc	nization did not cl es" test, check th	heck a box on line is box and <b>stop h</b> e	13, 16a, or 16b, a e <b>re.</b> Explain in Par	nd line 14 is 10% t IV how the organ	or more, ization
b	10% -facts-and-circumstances test more, and if the organization meets the	- 2011. If the orga facts-and-circum	nization did not cl nstances" test, ch	neck a box on line eck this box and s	13, 16a, 16b, or 1 stop here. Explain	7a, and line 15 is <sup>-</sup> in Part IV how the	10% or
18	organization meets the "facts-and-circu Private foundation. If the organization						

Schedule A (Form 990 or 990-EZ) 2012

232022 12-04-12

# Schedule A (Form 990 or 990 EZ) 2012 Part III Support Schedule for Organizations Described in Section 509(a)(2)

Page 3

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Calendar year (or fiscal year beginning in)	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and						
membership fees received. (Do not						
include any "unusual grants.")			-			
2 Gross receipts from admissions, merchandise sold or services per- formed, or facilities furnished in						
any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that						
are not an unrelated trade or bus- iness under section 513		= -				
4 Tax revenues levied for the organ-						<u> </u>
ization's benefit and either paid to or expended on its behalf				1		
5 The value of services or facilities					-	
furnished by a governmental unit to						-
the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and			1 1			
3 received from disqualified persons b Amounts included on lines 2 and 3 received						
from other than disqualified persons that exceed the greater of \$5,000 or 1% of the						
amount on line 13 for the year						
c Add lines 7a and 7b					-	
8 Public support (Subtract line 7c from line 6.) Section B. Total Support						
Calendar year (or fiscal year beginning in)	(0) 0000	(1-1 0000	(-) 0010	1-1-00-1-1	1.10040	10 7
9 Amounts from line 6	(a) 2008	<b>(b)</b> 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income					1	
(less section 511 taxes) from businesses						
c Add lines 10a and 10b				1		
11 Net income from unrelated business activities not included in line 10b,				8.7		
whether or not the business is			· · · · · · · · · · · · · · · · · · ·			
regularly carried on 12 Other income. Do not include gain						
regularly carried on 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
regularly carried on 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) 13 Total support. (Add lines 9, 10c, 11, and 12.)	e organization's	a first second this	fourth or fifth to	y year as a social	on 501(c)(3) organiz	ation
regularly carried on 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) 13 Total support. (Add lines 9, 10c, 11, and 12.) 14 First five years. If the Form 990 is for the						ation, ▶
<ul> <li>regularly carried on</li> <li>12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)</li> <li>13 Total support. (Add lines 9, 10c, 11, and 12.)</li> <li>14 First five years. If the Form 990 is for the check this box and stop here</li> </ul>	*****					ation, ▶[
regularly carried on 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) 13 Total support. (Add lines 9, 10c, 11, and 12.) 14 First five years. If the Form 990 is for th check this box and stop here Section C. Computation of Public	Support Pe	rcentage				ation, ▶
regularly carried on 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) 13 Total support. (Add lines 9, 10c, 11, and 12.) 14 First five years. If the Form 990 is for th check this box and stop here Section C. Computation of Public 15 Public support percentage for 2012 (line)	Support Pe e 8, column (f) di	<b>rcentage</b> ivided by line 13, c	olumn (f))		15	ation, ▶[
regularly carried on 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) 13 Total support. (Add lines 9, 10c, 11, and 12.) 14 First five years. If the Form 990 is for the check this box and stop here Section C. Computation of Public 15 Public support percentage for 2012 (line 16 Public support percentage from 2011 S	Support Pe e 8, column (f) di chedule A, Part	<b>rcentage</b> ivided by line 13, c III, line 15				ation, ▶[
regularly carried on 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) 13 Total support. (Add lines 9, 10c, 11, and 12.) 14 First five years. If the Form 990 is for the check this box and stop here Section C. Computation of Public 15 Public support percentage for 2012 (line 16 Public support percentage from 2011 S Section D. Computation of Invest	Support Pe e 8, column (f) di chedule A, Part ment Incom	rcentage ivided by line 13, c III, line 15 e Percentage	olumn (f))		15	ation, ▶
regularly carried on 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) 13 Total support. (Add lines 9, 10c, 11, and 12.) 14 First five years. If the Form 990 is for the check this box and stop here Section C. Computation of Public 15 Public support percentage for 2012 (line 16 Public support percentage from 2011 S Section D. Computation of Invest 17 Investment income percentage for 2012	Support Pe e 8, column (f) di chedule A, Part ment Income 2 (line 10c, colum	rcentage ivided by line 13, c III, line 15 e Percentage nn (f) divided by lin	olumn (f))		15 16 17	ation, ▶[
regularly carried on 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) 13 Total support. (Add lines 9, 10c, 11, and 12.) 14 First five years. If the Form 990 is for the check this box and stop here Section C. Computation of Public 15 Public support percentage for 2012 (line 16 Public support percentage from 2011 S Section D. Computation of Invest 17 Investment income percentage for 2012 18 Investment income percentage from 2013	Support Per e 8, column (f) di chedule A, Part ment Incomo 2 (line 10c, colum 11 Schedule A,	rcentage ivided by line 13, c III, line 15 e Percentage nn (f) divided by lin Part III, line 17	olumn (f)) e 13, column (f))		15 16 17 18	<b>)</b>
regularly carried on 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) 13 Total support. (Add lines 9, 10c, 11, and 12.) 14 First five years. If the Form 990 is for the check this box and stop here Section C. Computation of Public 15 Public support percentage for 2012 (line 16 Public support percentage from 2011 S Section D. Computation of Invest 17 Investment income percentage for 2012 18 Investment income percentage from 20 19a 33 1/3% support tests - 2012. If the output support suppor	Support Per e 8, column (f) di chedule A, Part ment Income 2 (line 10c, colum 11 Schedule A, I rganization did n	rcentage ivided by line 13, c III, line 15 e Percentage nn (f) divided by lin Part III, line 17 	olumn (f)) e 13, column (f)) n line 14, and line	15 is more than	15 16 17 18 33 1/3%, and line 1	▶[ 7 is not
regularly carried on 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) 13 Total support. (Add lines 9, 10c, 11, and 12.) 14 First five years. If the Form 990 is for th check this box and stop here Section C. Computation of Public 15 Public support percentage for 2012 (line 16 Public support percentage for 2011 S Section D. Computation of Invest 17 Investment income percentage from 201 18 Investment income percentage from 201 19 33 1/3% support tests - 2012. If the or more than 33 1/3%, check this box and	Support Per e 8, column (f) di chedule A, Part ment Income 2 (line 10c, colun 11 Schedule A, I rganization did n stop here. The	rcentage ivided by line 13, c III, line 15 e Percentage nn (f) divided by lin Part III, line 17 tot check the box c organization quali	olumn (f)) e 13, column (f)) In line 14, and line iies as a publicly s	15 is more than upported organi;	15           16           17           18           33 1/3%, and line 1           aation	7 is not
regularly carried on 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) 13 Total support. (Add lines 9, 10c, 11, and 12.) 14 First five years. If the Form 990 is for th check this box and stop here Section C. Computation of Public 15 Public support percentage for 2012 (line 16 Public support percentage from 2011 S Section D. Computation of Invest 17 Investment income percentage from 201 18 Investment income percentage from 201 19 33 1/3% support tests - 2012. If the ormore than 33 1/3%, check this box and b 33 1/3% support tests - 2011. If the ormore test - 2011. If the orm	Support Per e 8, column (f) di chedule A, Part ment Income 2 (line 10c, colun 11 Schedule A, l ganization did n stop here. The ganization did n	rcentage ivided by line 13, c III, line 15 e Percentage nn (f) divided by lin Part III, line 17 ot check the box c organization qualit ot check a box on	olumn (f)) e 13, column (f)) In line 14, and line lies as a publicly s line 14 or line 19a,	15 is more than upported organiz and line 16 is m	15           16           17           18           33 1/3%, and line 1           cation           ore than 33 1/3%, z	7 is not 
regularly carried on 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) 13 Total support. (Add lines 9, 10c, 11, and 12.) 14 First five years. If the Form 990 is for th check this box and stop here Section C. Computation of Public 15 Public support percentage for 2012 (line 16 Public support percentage from 2011 S Section D. Computation of Invest 17 Investment income percentage from 2012 18 Investment income percentage from 2013 19 33 1/3% support tests - 2012. If the or more than 33 1/3%, check this box and	Support Per e 8, column (f) di chedule A, Part ment Income 2 (line 10c, colum 11 Schedule A, ganization did n stop here. The ganization did n t this box and st	rcentage ivided by line 13, c III, line 15 e Percentage nn (f) divided by lin Part III, line 17 ot check the box c organization qualit ot check a box on top here. The organized	olumn (f) e 13, column (f)) n line 14, and line fies as a publicly s line 14 or line 19a, nization qualifies a	15 is more than upported organiz , and line 16 is m s a publicly supp	15           16           17           18           33 1/3%, and line 1           ration           ore than 33 1/3%, <i>a</i> orted organization	7 is not and ▶[

\*\* PUBLIC DISCLOSURE COPY \*\*

### **Schedule of Contributors**

Attach to Form 990, Form 990-EZ, or Form 990-PF.

OMB No. 1545-0047

2012

Employer identification number

	_		-
Almun .	- 6 4 4	a variable attack	
Name	or the	organization	

Organization type (check one):

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury Internal Revenue Service

STEP UP FOR STUDENTS, INC.

59-	36	49	31	71

Filers of:	Section:
Form 990 or 990-EZ	x 501(c)( <sup>3</sup> ) (enter number) organization
	4947(a)(1) nonexempt charitable trust <b>not</b> treated as a private foundation
	527 political organization
Form 990-PF	501(c)(3) exempt private foundation
	4947(a)(1) nonexempt charitable trust treated as a private foundation
	501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

#### **General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

#### **Special Rules**

For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year

**Caution.** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on Part I, line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2012)

Part I	Contributors (see instructions). Use duplicate copies of Part	I if additional space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contribution	(d) s Type of contributi
		\$11,000,0	Person       X         Payroll       Image: Complete Part II if the is a noncash contribution of the contris of the contribution of the contribution of
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) s Type of contributi
2		\$9,097,5	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contributi
3		\$7,500,0	Person     X       Payroll     Image: Complete Part II if the is a noncash contribution
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contributi
4		\$\$	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contributi
5		\$15,000,0	Person X Payroll Noncash (Complete Part II if th is a noncash contribu
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
6		\$26,900,0	Person X Payroll

Page 2

Schedule B (Form 990, 990-EZ, or 990-PF) (2012)

ame of orga	anization	En	ployer identification number
TEP UP F	FOR STUDENTS, INC.		59-3649371
Part I	Contributors (see instructions). Use duplicate copies of Part	l if additional space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		\$10,000,00	Person X Payroll D Noncash (Complete Part II if there is a noncash contribution
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
8		\$20,000,00	Person X Payroll D Noncash (Complete Part II if there is a noncash contribution
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
9		\$10,000,000	Person X Payroll D Noncash D (Complete Part II if there is a noncash contribution.
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
10		\$7,000,000	Person     X       Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$25,000,000	Person X Payroll Noncash (Complete Part II if there is a noncash contribution.
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
12		\$15,000,000	Person X Payroll Noncash (Complete Part II if there is a noncash contribution.

Page 2

Schedule B	(Form 9	90, 990-EZ,	or 990-PF)	(2012)	
------------	---------	-------------	------------	--------	--

Name of organization

Employer identification number

STEP UP FOR STUDENTS, INC.

59-3649371

(a)	(b)	(c)	(d)
No.	Name, address, and ZIP + 4	Total contributions	Type of contribution
		\$\$	Person X Payroll Noncash (Complete Part II if there is a noncash contribution
(a)	(b)	(c)	(d)
No.	Name, address, and ZIP + 4	Total contributions	Type of contribution
		\$10,000,000.	Person X Payroll Noncash (Complete Part II if there is a noncash contribution
(a)	(b)	(c)	(d)
No.	Name, address, and ZIP + 4	Total contributions	Type of contribution
		\$	Person Payroll Noncash (Complete Part II if there is a noncash contribution
(a)	(b)	(c)	(d)
No.	Name, address, and ZIP + 4	Total contributions	Type of contribution
		\$	Person Payroll Noncash (Complete Part II if there is a noncash contribution
(a)	(b)	(c)	(d)
No.	Name, address, and ZIP + 4	Total contributions	Type of contribution
		\$	Person Payroll Noncash (Complete Part II if there is a noncash contribution
(a)	(b)	(c)	(d)
No.	Name, address, and ZIP + 4	Total contributions	Type of contribution
_		\$	Person Payroll Noncash (Complete Part II if there is a noncash contribution

Schedule B (Form 990, 990-EZ, or 990-PF) (2012)	Page
Name of organization	Employer identification number

STEP UP FOR STUDENTS, INC.

59-3649371

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	-
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
$=\equiv$		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	P
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
3453 12-21-12		\$	90, 990-EZ, or 990-PF)

Part III	STUDENTS, INC. Exclusively religious, charitable, etc., ind year. Complete columns (a) through (e) and the total of exclusively religious, charitable, e	ividual contributions to section 501(c) the following line entry. For organization tc., contributions of \$1,000 or less for	59-3649371 (7), (8), or (10) organizations that total more than \$1,000 ns completing Part III, enter the year. (Enter this information once.) \$
a) No. from Part I	Use duplicate copies of Part III if addition (b) Purpose of gift	nal space is needed. (c) Use of gift	(d) Description of how gift is held
		(e) Transfer of gift	
_	Transferee's name, address, a	and ZIP + 4	Relationship of transferor to transferee
a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
Ē		(e) Transfer of gift	
	Transferee's name, address, a	nd ZIP + 4	Relationship of transferor to transferee
a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
_		(e) Transfer of gift	
	Transferee's name, address, a	nd ZIP + 4	Relationship of transferor to transferee
a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
==		(e) Transfer of gift	
-	Transferee's name, address, a	nd ZIP + 4	Relationship of transferor to transferee

(Form 990 or 990-EZ)	나는 그 가 한 한 과일이 해상을 넣을 수가 있다.	성격 전 이상 것이 가지 않는다.	ing Activities	2010
	For Organizations Exempt From Inc	come Tax Under section	on 501(c) and section 527	ZUIZ
Department of the Treasury Internal Revenue Service	Complete if the organization is described by See se	ribed below. 🕨 Attac parate instructions.	h to Form 990 or Form 99	D-EZ. Open to Public Inspection
<ul> <li>Section 501(c)(3) orga</li> <li>Section 501(c) (other</li> <li>Section 527 organization</li> <li>the organization answ</li> <li>Section 501(c)(3) organization</li> </ul>	ered "Yes," to Form 990, Part IV, line 3, or nizations: Complete Parts I-A and B. Do not than section 501(c)(3)) organizations: Compl ions: Complete Part I-A only. ered "Yes," to Form 990, Part IV, line 4, or nizations that have filed Form 5768 (election	complete Part I-C. lete Parts I-A and C belo Form 990-EZ, Part VI, n under section 501(h)):	ow. Do not complete Part I- line 47 (Lobbying Activiti Complete Part II-A. Do not	3. e <b>s), then</b> complete Part II-B.
the organization answ	nizations that have NOT filed Form 5768 (ele ered "Yes," to Form 990, Part IV, line 5 (Pr			
ame of organization	or (6) organizations: Complete Part III.		Em	ployer identification numbe 59-3649371
Part I-A Comple	e if the organization is exempt u	nder section 501(	c) or is a section 527	
<ul><li>2 Political expenditures</li><li>3 Volunteer hours</li></ul>	of the organization's direct and indirect pol		Þ	
	e if the organization is exempt up			•
<ol> <li>2 Enter the amount of a</li> <li>3 If the organization inc</li> <li>4a Was a correction ma</li> </ol>	any excise tax incurred by the organization u any excise tax incurred by organization man- surred a section 4955 tax, did it file Form 47; de?	agers under section 49 20 for this year?	55Þ	\$YesNo
b If "Yes," describe in I	Part IV.			
Part I-C Complet 1 Enter the amount dire	e if the organization is exempt un actly expended by the filing organization for	section 527 exempt fur	oction activities	
<ol> <li>Part I-C Complet</li> <li>Enter the amount dire</li> <li>Enter the amount of the exempt function activation</li> <li>Total exempt function line 17b</li> <li>Did the filing organization</li> <li>Enter the names, address made payments. For contributions receive</li> </ol>	e if the organization is exempt u	section 527 exempt fur other organizations for e and on Form 1120-PC (EIN) of all section 527 j add from the filing organ to a separate political o	Delitical organizations to whis function's funds. Also enter rganization, such as a separation separation and the separation of the separa	
Part I-C         Complet           1         Enter the amount dire           2         Enter the amount of the	e if the organization is exempt up ectly expended by the filing organization for the filing organization's funds contributed to rities an expenditures. Add lines 1 and 2. Enter here tion file Form 1120-POL for this year? resses and employer identification number each organization listed, enter the amount p d that were promptly and directly delivered to	section 527 exempt fur other organizations for e and on Form 1120-PC (EIN) of all section 527 j add from the filing organ to a separate political o	Delitical organizations to whis function's funds. Also enter rganization, such as a separation separation and the separation of the separa	
Part I-C         Complet           1         Enter the amount dire           2         Enter the amount of 1           2         Enter the amount of 1           2         Enter the amount of 1           3         Total exempt function active           3         Total exempt function line 17b           4         Did the filing organization           5         Enter the names, address and payments. For contributions receive political action comm	e if the organization is exempt up actly expended by the filing organization for the filing organization's funds contributed to ities a expenditures. Add lines 1 and 2. Enter here tion file Form 1120-POL for this year? resses and employer identification number each organization listed, enter the amount p d that were promptly and directly delivered to ititee (PAC). If additional space is needed, pr	section 527 exempt fur other organizations for e and on Form 1120-PC (EIN) of all section 527   baid from the filing organ to a separate political of rovide information in Pa	<ul> <li>action activities section 527</li> <li>bL,</li> <li>bolitical organizations to whoization's funds. Also enter rganization, such as a separt IV.</li> <li>(d) Amount paid from filing organization's</li> </ul>	

08191015 136733 7726658

23 2012.04030 STEP UP FOR STUDENTS, INC. 77266581

Part II-A Complete if the orga	anization is even				
(election under sect		ipt under section	501(c)(3) and file	ed Form 5768	
A Check I if the filing organizati expenses, and share	ion belongs to an affilia of excess lobbying e	ated group (and list in l xpenditures). d "limited control" prov		group member's nam	ie, address, EIN,
Limits	s on Lobbying Expend itures" means amoun	ditures		<b>(a)</b> Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influe	ence public opinion (g	rass roots lobbying)		72,000.	
b Total lobbying expenditures to influe					
c Total lobbying expenditures (add line				72,000.	
d Other exempt purpose expenditures				211,524,689.	
e Total exempt purpose expenditures				211,596,689.	
f_Lobbying nontaxable amount. Enter				1,000,000.	
If the amount on line 1e, column (a) or	(b) is: The lobby	ying nontaxable amou	int is:		
Not over \$500,000	20% of th	e amount on line 1e.			
Over \$500,000 but not over \$1,000,	000 \$100,000	plus 15% of the exces	s over \$500,000.		
Over \$1,000,000 but not over \$1,50	0,000 \$175,000	plus 10% of the exces	s over \$1,000,000.	- 27	
Over \$1,500,000 but not over \$17,00	00,000 \$225,000	plus 5% of the excess	over \$1,500,000.		
Over \$17,000,000	\$1,000,00	0.			
g Grassroots nontaxable amount (ente				250,000.	
h Subtract line 1g from line 1a. If zero	or less, enter -0-			0.	
그 같은 것 같은 것이 있는 것이 같은 것 같은 것이 있는 것 같은 것이 없다. 것 같은 것이 없는 것이 없는 것이 없다.					
i Subtract line 1f from line 1c. If zero c	and the second			0.	
j If there is an amount other than zero	o on either line 1h or lin	e 1i, did the organizati	on file Form 4720		
	o on either line 1h or lin ear?	e 1i, did the organizati	on file Form 4720		Yes No
j If there is an amount other than zero reporting section 4911 tax for this ye (Some organizat	o on either line 1h or lin ear? 4-Year Avera tions that made a sec	e 1i, did the organizati	on file Form 4720 action 501(h) lo not have to comple	ete all of the five	Yes No
j If there is an amount other than zero reporting section 4911 tax for this ye (Some organizat	o on either line 1h or lin ear? 4-Year Avera tions that made a sec umns below. See the i	e 1i, did the organizati aging Period Under Se stion 501(h) election c	on file Form 4720 ection 501(h) lo not have to comple 2a through 2f on pag	ete all of the five	Yes No
j If there is an amount other than zero reporting section 4911 tax for this ye (Some organizat	o on either line 1h or lin ear? 4-Year Avera tions that made a sec umns below. See the i	e 1i, did the organizati aging Period Under Section 501(h) election c instructions for lines	on file Form 4720 ection 501(h) lo not have to comple 2a through 2f on pag	ete all of the five	Yes No
j If there is an amount other than zero reporting section 4911 tax for this ye (Some organizat colu Calendar year (or fiscal year beginning in)	o on either line 1h or lin ear? 4-Year Avera tions that made a sec umns below. See the i Lobbying Expend	e 1i, did the organizati aging Period Under Section 501(h) election of instructions for lines itures During 4-Year	on file Form 4720 action 501(h) lo not have to comple 2a through 2f on pag Averaging Period	ete all of the five e 4.)	(e) Total
j If there is an amount other than zero reporting section 4911 tax for this ye (Some organizat colu Calendar year (or fiscal year beginning in)	o on either line 1h or lin ear? 4-Year Avera tions that made a sec imns below. See the i Lobbying Expend (a) 2009	e 1i, did the organizati aging Period Under Section 501(h) election c instructions for lines itures During 4-Year (b) 2010	on file Form 4720 ection 501(h) lo not have to comple 2a through 2f on pag Averaging Period (c) 2011	ete all of the five e 4.) (d) 2012	(e) Total 4,000,000.
j If there is an amount other than zero reporting section 4911 tax for this ye (Some organizat colu Calendar year (or fiscal year beginning in) 2a Lobbying nontaxable amount b Lobbying ceiling amount	o on either line 1h or lin ear? 4-Year Avera tions that made a sec imns below. See the i Lobbying Expend (a) 2009	e 1i, did the organizati aging Period Under Section 501(h) election c instructions for lines itures During 4-Year (b) 2010	on file Form 4720 ection 501(h) lo not have to comple 2a through 2f on pag Averaging Period (c) 2011	ete all of the five e 4.) (d) 2012	
j If there is an amount other than zero reporting section 4911 tax for this ye (Some organizat colu Calendar year (or fiscal year beginning in) 2a Lobbying nontaxable amount b Lobbying ceiling amount (150% of line 2a, column(e)) c Total lobbying expenditures d Grassroots nontaxable amount	o on either line 1h or lin ear? 4-Year Avera tions that made a sec umns below. See the i Lobbying Expend (a) 2009 1,000,000.	e 1i, did the organizati aging Period Under Section 501(h) election 5 instructions for lines itures During 4-Year (b) 2010 1,000,000,	on file Form 4720 ection 501(h) lo not have to comple 2a through 2f on pag Averaging Period (c) 2011 1,000,000.	ete all of the five e 4.) (d) 2012 1,000,000.	(e) Total 4,000,000. 6,000,000.
j If there is an amount other than zero reporting section 4911 tax for this ye (Some organizat colu Calendar year (or fiscal year beginning in) 2a Lobbying nontaxable amount b Lobbying ceiling amount (150% of line 2a, column(e)) c Total lobbying expenditures	o on either line 1h or lin ear? 4-Year Averations that made a sec imns below. See the in Lobbying Expend (a) 2009 1,000,000. 205,149.	e 1i, did the organizati aging Period Under Sa ction 501(h) election of instructions for lines itures During 4-Year (b) 2010 1,000,000. 190,178.	on file Form 4720 ection 501(h) lo not have to comple 2a through 2f on pag Averaging Period (c) 2011 1,000,000. 178,207.	ete all of the five e 4.) (d) 2012 1,000,000. 72,000.	(e) Total 4,000,000. 6,000,000. 645,534.

Schedule C (Form 990 or 990-EZ) 2012

232042 01-07-13

Schedule C (F	orm 990 or 990-EZ) 2012 STEP UP FOR STUDENTS, INC.	59-3649371
	Complete if the organization is exempt under se	ection 501(c)(3) and has NOT filed Form 5768
	(election under section 501(h)).	

of th	each "Yes," response to lines 1a through 1i below, provide in Part IV a detailed description		(b)		b)
	e lobbying activity.	Yes	No	Am	ount
1	During the year, did the filing organization attempt to influence foreign, national, state or				
	local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:				
а	Volunteers?				
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? Media advertisements?				_
d	Mailings to members, legislators, or the public?				
	Publications, or published or broadcast statements?				-
	Grants to other organizations for lobbying purposes?	0.0			
q	Direct contact with legislators, their staffs, government officials, or a legislative body?	200			
	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? Other activities?				
i	Total. Add lines 1c through 1i			-	
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?				
	If "Yes," enter the amount of any tax incurred under section 4912				
	If "Yes," enter the amount of any tax incurred by organization managers under section 4912				
	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?	1.0			
Par	t III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(6).	n 501(c)(5)	, or se	ction	
				Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?				
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?				1
3	Did the organization agree to carry over lobbying and political expenditures from the prior year?		1.		
			3	1.1.1	
Par	t III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered ' answered "Yes."	n 501(c)(5)	, or se		ne 3, is
Par 1	501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered ' answered "Yes."	n 501(c)(5) 'No," OR (	, or se		ne 3, is
	501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered '	n 501(c)(5) 'No," OR (	, or se b) Part		ne 3, is
1 2	501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "answered "Yes."         Dues, assessments and similar amounts from members         Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenditures)	n 501(c)(5) 'No," OR ( 	, or se b) Part		ne 3, is
1 2 a	501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "         answered "Yes."         Dues, assessments and similar amounts from members         Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).	n 501(c)(5) 'No," OR ( al	, or se b) Part		ne 3, is
1 2 a	501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "         answered "Yes."         Dues, assessments and similar amounts from members         Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).         Current year         Carryover from last year         Total	n 501(c)(5) 'No," OR ( al	, or se b) Part 1 2a 2b 2c		ne 3, is
1 2 a b	501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "         answered "Yes."         Dues, assessments and similar amounts from members         Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).         Current year         Carryover from last year         Total         Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	n 501(c)(5) 'No," OR ( 	, or se b) Part 1 2a 2b 2c		ne 3, is
1 2 a b c	501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "         answered "Yes."         Dues, assessments and similar amounts from members         Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).         Current year         Carryover from last year         Total         Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues         If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the exceed does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and poly	n 501(c)(5) 'No," OR ( nl	, or se b) Part 1 2a 2b 2c		ne 3, is
1 2 b c 3 4	501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "         answered "Yes."         Dues, assessments and similar amounts from members         Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).         Current year         Carryover from last year         Total         Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues         If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the exceed does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and pole expenditure next year?	n 501(c)(5) 'No," OR ( si ss litical	, or se b) Part 2 2 2 2 2 3 4		ne 3, is
1 2 3 4 5	501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "         answered "Yes."         Dues, assessments and similar amounts from members         Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).         Current year         Carryover from last year         Total         Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues         If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the exceed does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and polexpenditure next year?         Taxable amount of lobbying and political expenditures (see instructions)	n 501(c)(5) 'No," OR ( si ss litical	, or se b) Part 2a 2b 2c 3		ne 3, is
1 2 3 4 5 Par	501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "         answered "Yes."         Dues, assessments and similar amounts from members         Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).         Current year         Carryover from last year         Total         Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues         If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excee does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and polexpenditure next year?         Taxable amount of lobbying and political expenditures (see instructions) <b>tiv</b>	n 501(c)(5) 'No," OR ( sl	, or se b) Part 2a 2b 2c 3 4 5	III-A, Iii	
1 2 b c 3 4 5 Par	501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "         answered "Yes."         Dues, assessments and similar amounts from members         Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).         Current year         Carryover from last year         Total         Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues         If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the exceed does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and polexpenditure next year?         Taxable amount of lobbying and political expenditures (see instructions)	n 501(c)(5) 'No," OR ( sl	, or se b) Part 2a 2b 2c 3 4 5	III-A, Iii	

Schedule C (Form 990 or 990-EZ) 2012

Page 3

232043 01-07-13

08191015 136733 7726658

SCHEDULE D

(Form 990)

Department of the Treasury Internal Revenue Service

#### Supplemental Financial Statements Complete if the organization answered "Yes," to Form 990,

Complete if the organization answered "Yes," to Form 990,
 Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
 ▶ Attach to Form 990. ▶ See separate instructions.



Nan	ne of the organization STEP UP FOR STUDENTS, INC.				Employer identification number 59-3649371
Pa	rt I Organizations Maintaining Donor Advise	d Funds	or Other Similar Fu	inds or Ac	
	organization answered "Yes" to Form 990, Part IV, line	e 6.			
		(a) [	Donor advised funds	(b	) Funds and other accounts
1	Total number at end of year	-			
2	Aggregate contributions to (during year)				
3	Aggregate grants from (during year)			-	
4	Aggregate value at end of year				
5	Did the organization inform all donors and donor advisors in v	writing that t	the assets held in donor a	advised fund	S
	are the organization's property, subject to the organization's	exclusive lea	gal control?		Yes N
6	Did the organization inform all grantees, donors, and donor a	dvisors in w	riting that grant funds ca	n be used or	nly
	for charitable purposes and not for the benefit of the donor o	r donor advi	isor, or for any other purp	oose conferri	ng
_	impermissible private benefit?				Yes N
Pa	rt II Conservation Easements. Complete if the org	janization ar	swered "Yes" to Form 9	90, Part IV, lir	ne 7.
1	Purpose(s) of conservation easements held by the organization	on (check al	I that apply).		
	Preservation of land for public use (e.g., recreation or e	ducation)	Preservation of a	n historically	important land area
	Protection of natural habitat		Preservation of a	certified hist	toric structure
	Preservation of open space				
2	Complete lines 2a through 2d if the organization held a qualifi	ied conserva	ation contribution in the f	orm of a con	servation easement on the last
	day of the tax year.				
					Held at the End of the Tax Yea
a	Total number of conservation easements				2a
b				A COMPANY AND A DOM: NO	2b
c	Number of conservation easements on a certified historic stru	ucture incluc	ded in (a)		2c
d	Number of conservation easements included in (c) acquired a	after 8/17/06	, and not on a historic st	ructure	77
	listed in the National Register			and the set of set of the set of	2d
3	Number of conservation easements modified, transferred, rele				ation during the tax
	year 🕨				
4	Number of states where property subject to conservation eas	sement is loc	cated >		
5	Does the organization have a written policy regarding the peri	iodic monito	oring, inspection, handling	g of	
	violations, and enforcement of the conservation easements it	holds?			Yes No
6	Staff and volunteer hours devoted to monitoring, inspecting, a	and enforcin	ng conservation easemen	its during the	e year 🕨
7	Amount of expenses incurred in monitoring, inspecting, and e	enforcing con	nservation easements du	uring the year	r 🕨 \$
8	Does each conservation easement reported on line 2(d) above	e satisfy the	requirements of section	170(h)(4)(B)(	i)
	and section 170(h)(4)(B)(ii)?			******	Yes No
9	In Part XIII, describe how the organization reports conservation				
	include, if applicable, the text of the footnote to the organizati	ion's financia	al statements that descri	bes the orga	nization's accounting for
5	conservation easements.	10.15		20016	
Pa	t III Organizations Maintaining Collections of	Art, Hist	orical Treasures, o	r Other Si	imilar Assets.
	Complete if the organization answered "Yes" to Form S	390, Part IV,	line 8.		
1a	If the organization elected, as permitted under SFAS 116 (AS	C 958), not f	to report in its revenue st	atement and	balance sheet works of art,
	historical treasures, or other similar assets held for public exhi	ibition, educ	ation, or research in furth	nerance of pu	ublic service, provide, in Part XIII,
	the text of the footnote to its financial statements that describ	oes these ite	ims.		
b	If the organization elected, as permitted under SFAS 116 (AS	C 958), to re	port in its revenue stater	nent and bal	ance sheet works of art, historica
	treasures, or other similar assets held for public exhibition, ed	lucation, or r	research in furtherance o	f public servi	ice, provide the following amount
	relating to these items:				
	(i) Revenues included in Form 990, Part VIII, line 1			manini	► \$
	(ii) Assets included in Form 990, Part X				▶ \$
		sures or of	her similar assets for fina	ncial gain, pr	rovide
2	If the organization received or held works of art, historical trea	iouroo, or or			
2	If the organization received or held works of art, historical trea the following amounts required to be reported under SFAS 11	16 (ASC 958	) relating to these items:		
2 a	If the organization received or held works of art, historical trea	16 (ASC 958	) relating to these items:		► \$
а	If the organization received or held works of art, historical trea the following amounts required to be reported under SFAS 11	16 (ASC 958	) relating to these items:		

08191015 136733 7726658

26 Page 53 2012.04030 STEP UP FOR STUDENTS, INC. 77266581

Sch	edule D (Form 990) 2012 STEP UP FC	R STUDENTS, INC			Sec	59-3649	371	Page 2
Pa	rt III Organizations Maintaining	Collections of A	rt, Historical 1	freasures, or	Other Sim	nilar Asso	ets(conti	nued)
3	Using the organization's acquisition, access	sion, and other recor	ds, check any of th	e following that a	re a significa	nt use of its	collectio	on items
	(check all that apply):		_					
а	Public exhibition			change programs	S			
b	Scholarly research		e 🛄 Other	and the second second				
C	Preservation for future generations							
4	Provide a description of the organization's of	collections and expla	in how they further	the organization'	's exempt put	rpose in Pa	rt XIII.	
5	During the year, did the organization solicit						-	-
	to be sold to raise funds rather than to be n						Yes	No No
Pa	rt IV Escrow and Custodial Arran reported an amount on Form 990, Pa	a service of the serv	ete if the organizat	ion answered "Ye	es" to Form 9	90, Part IV,	line 9, or	
19	Is the organization an agent, trustee, custor		diary for contributio	one or other asset	te not include	d		-
14	on Form 990, Part X?						Yes	No
h	If "Yes," explain the arrangement in Part XII			***********************		nunuur 🗕	_ 163	
5	in res, explain the analycinent in art Xin	and complete the it	nowing table.			1	Amoun	
c	Beginning balance				10		Anoun	
d	Additions during the year							
6	Distributions during the year					-		
f	Ending balance							
2a	Did the organization include an amount on F	Form 990, Part X, line	21?	*******			Yes	No
	If "Yes," explain the arrangement in Part XIII					········	_ 100	
	t V Endowment Funds. Complete							
		(a) Current year	(b) Prior year	(c) Two years ba		e years back	(e) Four	vears back
1a	Beginning of year balance		.,				1.7	
b	Contributions	· · · · · · · · · · · · · · · · · · ·		1 :				
c	Net investment earnings, gains, and losses				1111			
d	Grants or scholarships							
e	Other expenditures for facilities							
	and programs				1 k ==			
f	Administrative expenses							
g	End of year balance					×	10	
2	Provide the estimated percentage of the cur		e (line 1g, column	(a)) held as:				
a	Board designated or quasi-endowment		%					
b	Permanent endowment	%						
С	Temporarily restricted endowment	%						
	The percentages in lines 2a, 2b, and 2c sho	uld equal 100%.						
3a	Are there endowment funds not in the posse	ession of the organization	ation that are held	and administered	for the organ	nization		
	by:	and a second second second						Yes No
	(i) unrelated organizations						3a(i)	
	(ii) related organizations							
b	If "Yes" to 3a(ii), are the related organization	s listed as required o	n Schedule R?				3b	
4	Describe in Part XIII the intended uses of the							
Pai	t VI Land, Buildings, and Equipn	nent. See Form 990	, Part X, line 10.					
	Description of property	(a) Cost or o	ther (b) Cos	t or other	(c) Accumula	ted	(d) Book	k value
		basis (investr	nent) basis	s (other)	depreciatio	n		
_	Land			- 15 pt				
1a		1102 B						
1a b								
b	Buildings			11,082.	8	8,987.		2,095.
b c	Buildings Leasehold improvements			11,082. 1,057,504.		8,987. 1,610.		2,095. 432,894.
b c d	Buildings							

232052 12-10-12

08191015 136733 7726658

Schedule D (Form 990) 2012 STEP UP FOR STUDEN	Prester and a set of the set of t		59-	3649371	Page
Part VII Investments - Other Securities. See					
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of	valuation: Cost or en	d-of-year mark	et value
1) Financial derivatives					
2) Closely-held equity interests					
3) Other					
(A)					
(B)					
(C)					
(D)		1 A			
(E)					
(F)					
(G)					
(H)					
(I)					
otal. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)					
Part VIII Investments - Program Related. See					A
(a) Description of investment type	(b) Book value	(c) Method of	valuation: Cost or end	1-of-year marke	et value
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
otal. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)					
Part IX Other Assets. See Form 990, Part X, line 1				(h) Deals	in the second
	escription			(b) Book	value
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					-
(10)					_
otal. (Column (b) must equal Form 990, Part X, col. (B) line			<b>&gt;</b>		
Part X Other Liabilities. See Form 990, Part X, lin	e 25.	(h) Deels velve			-
(a) Description of liability		(b) Book value	-		
(1) Federal income taxes			-		
(2)					
(3)			-		
(4)			-		
(5)					
(6)		in the second	a la la		
(7)			1. S. S.		
(8)					
(9)					
(10)					
(11)					and the second
			1		
otal. (Column (b) must equal Form 990, Part X, col. (B) line 2			1		
	of the footnote to th				

 28
 Page 55

 08191015 136733 7726658
 2012.04030 STEP UP FOR STUDENTS, INC. 77266581

Sche	edule D (Form 990) 2012 STEP UP FOR STUDENTS, INC.		59-3649371	Page 4
	rt XI Reconciliation of Revenue per Audited Financial Sta	atements With Rev	enue per Return	
1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains on investments	2a		
b	Donated services and use of facilities			
c				
d				
e			2e	
3	Subtract line 2e from line 1			
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
а		4a		
b		Concerning and the second s		
	Add lines 4a and 4b		40	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.			
-	rt XII Reconciliation of Expenses per Audited Financial St			
	Total expenses and losses per audited financial statements			
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
	Prior year adjustments	and the second sec	1	
	Other losses			
	Other (Describe in Part XIII.)			
	Add lines 2a through 2d		2e	
	Subtract line 2e from line 1			
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)			
		and the local sector of th	4c	
	Add lines 4a and 4b Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18			
	t XIII Supplemental Information		[ 5 ]	
	plete this part to provide the descriptions required for Part II, lines 3, 5, and 9;	Part III lines 1a and 4: E	Part IV lines 1b and 2b: Part V I	ino 4: Port
	e 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this			ine 4, Fan
	X, LINE 2: SUFS IS EXEMPT FROM FEDERAL AND STATE INCOME 7		ional mornation.	
UNDE	R SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. AT JUNE	30 2013 AND		
2012	THERE ARE NO DEFERRED TAX ASSETS AND LIABILITIES OR CURF	RENT INCOME		
0140	<u>r</u>			
TAX	EXPENSE.			
GENE	RALLY ACCEPTED ACCOUNTING PRINCIPLES REQUIRE THAT SUFS AND	SON		
RECO	GNIZE IN THE FINANCIAL STATEMENTS THE IMPACT OF A TAX POSI	TION, IF		
-		the second second		
THAT	POSITION IS MORE LIKELY THAN NOT OF BEING SUSTAINED ON AU	JDIT, BASED		
	the second se		Schedule D (Forr	n 990) 2012
				and the second

232054 12-10-12

	(Form 990) 2012	Congrade and the			STUDENTS,	INC,
Part XIII	Supplemental Inf	ormatio	n (c	ontin	ued)	-

ON THE TECHNICAL MERITS OF THE POSITION.

NO INTEREST OR PENALTIES RESULTING FROM AN UNDERPAYMENT OF INCOME TAXES

HAVE BEEN RECOGNIZED IN THE CONSOLIDATED STATEMENTS OF ACTIVITIES OR IN

THE CONSOLIDATED STATEMENTS OF FINANCIAL POSITION. SUFS AND SON HAVE NO

POSITIONS FOR WHICH IT BELIEVES IT IS REASONABLY POSSIBLE THAT THE TOTAL

AMOUNTS OF UNRECOGNIZED TAX BENEFITS WILL SIGNIFICANTLY INCREASE OR

DECREASE WITHIN THE NEXT TWELVE MONTHS. THE TAX YEARS 2009 THROUGH 2013

REMAIN SUBJECT TO EXAMINATION BY THE INTERNAL REVENUE SERVICE.

Schedule D (Form 990) 2012

232055 12-10-12

30 Page 57 2012.04030 STEP UP FOR STUDENTS, INC. 77266581

08191015 136733 7726658

Page 5

#### SCHEDULE G (Form 990 or 990-EZ)

v	 	 	 

# Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19,

2012

OMB No. 1545-0047

Department of the Treasury or internal Revenue Service	If the organization entered more ► Attach to Form 990 or Form 9	e than \$15, 990-EZ. ►	000 o See s	n Form 990-EZ, line	0d.	Open To Public Inspection
Name of the organization						entification number
STEP UP F	OR STUDENTS, INC.				59-3649371	
Part I Fundraising Activitie required to complete this p	<b>PS.</b> Complete if the organization a art.	inswered "	/es" to	o Form 990, Part IV, I	ine 17. Form 990-E	Z filers are not
1 Indicate whether the organization r	aised funds through any of the fo	llowing act	vities.	Check all that apply		
a X Mail solicitations				overnment grants		
b 🔲 Internet and email solicitatio	ns f 🗔 So	licitation of	gove	mment grants		
c X Phone solicitations	g 🛄 Sp	ecial fundra	aising	events		
d In-person solicitations						
2 a Did the organization have a writter	n or oral agreement with any indiv	vidual (inclu	ding c	officers, directors, tru		
key employees listed in Form 990,	Part VII) or entity in connection v	vith profess	ional	fundraising services?	X Ye	s No
b If "Yes," list the ten highest paid in		pursuant t	o agre	ements under which	the fundraiser is to	be
compensated at least \$5,000 by the	ne organization.					
		(iii)	Did		(v) Amount paid	(vi) Amount poid
(i) Name and address of individual	(ii) Activity	fund have c	Did alser ustody	(iv) Gross receipts	to (or retained by)	(vi) Amount paid to (or retained by)
or entity (fundraiser)		Or COR	trol of utions?	from activity	fundraiser listed in col. (i)	organization
THE LABRADOR COMPANY - P.O		Vac	No		talance at 12	
BOX 10549, TALLAHASSEE, FL	FUNDRAISING	Yes	No	124,781,731.	178,424	124,603,307.
LISA MILLER & ASSOCIATES -					1,0,111	. 111,005,507.
331 N MONROE STREET,	FUNDRAISING		x	31,753,209.	14,708	. 31,738,501.
H.A. CUMBER & COMPANY - 2325			1	, , .		
RIVER ROAD, JACKSONVILLE, FL	FUNDRAISING		x	1,799,999.	7,200	1,792,799.
			1.0			
			-			
			-			
	6			-		
			-			
		-100				
Total				158,334,939.	200,332.	158,134,607.
3 List all states in which the organizat	ion is registered or licensed to so	licit contrib	utions			
or licensing.			acionic			ogistration
FL, AZ, GA, AR, CT						
		1.2.1				
1						
		-				
			-			
			-			
	The second s				Dahadal Auto	- 000 000
LHA Paperwork Reduction Act Notice SEE PART IV FOR C	그는 그는 것은 것은 것을 가지 않는 것이 없는 것이 없다. 것이 같이 많이 없다.	990 or 990	-EZ,		Schedule G (For	m 990 or 990-EZ) 2012
232081	ONT THOAT TOND					
01-07-13		21			De	- 50

<sup>31</sup> Page 58 2012.04030 STEP UP FOR STUDENTS, INC. 77266581

## Schedule G (Form 990 or 990-EZ) 2012 STEP UP FOR STUDENTS, INC. 59-3649371 Pag Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000

Page 2

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through
		(event type)	(event type)	(total number)	- col. (c))
	1 Gross receipts				
					1
	2 Less: Contributions				
1	3 Gross income (line 1 minus line 2)				
	1 Cash prizes				
	5 Noncash prizes				
	Rent/facility costs				
	7 Food and beverages				
1.	3 Entertainment	1			
1					
1	0 Direct expense summary. Add lines 4 throug	h 9 in column (d)		•	(
	1 Net income summary. Combine line 3, colum III Gaming. Complete if the organization	in (d), and line 10	a 000 Part IV line 10 are		2
	\$15,000 on Form 990-EZ, line 6a.	answered fes to rom	n 990, Part IV, ine 19, or h	eported more than	
Γ		(a) Bingo	(b) Pull tabs/instant	(c) Other gaming	(d) Total gaming (ad
		(u) Dango	bingo/progressive bingo	(b) other guilling	col. (a) through col. (
	Cross revenue				
t	Gross revenue				
1	Cash prizes	1			
	Noncash prizes				
	Rent/facility costs				
5	Other direct expenses				
Γ		Yes%	Yes %	Yes%	
6	Volunteer labor	No	No	No	
7	Direct expense summary. Add lines 2 throug	n 5 in column (d)			(
15	Net gaming income summary. Combine line	I, column d, and line 7		anananan 🕨	
8				•	
	nter the state(s) in which the organization opera the organization licensed to operate gaming ac		states?		Yes 1
	"No," explain:				
_					
-			the local state of the second		1 1
	'ere any of the organization's gaming licenses re "Yes," explain:	evoked, suspended or te	erminated during the tax y	ear?	Yes N
	"Yes," explain:				
2					- 000 - 000 57) 00
82	01-07-13			Schedule Gilbor	m 990 or 990-F7120
32	01-07-13			Schedule G (For	m 990 or 990-EZ) 20

08191015 136733 7726658 2012.04030 STEP UP FOR STUDENTS, INC. 77266581

Schedule G (Form 990 or 990-EZ) 2012 STEP UP FOR STUDENTS, INC.	59-3649371 Page
11 Does the organization operate gaming activities with nonmembers?	Yes N
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity form	ed
to administer charitable gaming?	Yes I
13 Indicate the percentage of gaming activity operated in:	
a The organization's facility	13a
<b>b</b> An outside facility	
14 Enter the name and address of the person who prepares the organization's gaming/special events books and	records:
Name	
Address ►	
15a Does the organization have a contract with a third party from whom the organization receives gaming revenue	? Yes 🗆 N
<b>b</b> If "Yes," enter the amount of gaming revenue received by the organization <b>&gt;</b> \$ and the	amount
of gaming revenue retained by the third party <b>&gt;</b> \$	
c If "Yes," enter name and address of the third party:	
Name	
Address	
16 Gaming manager information:	
Name	
Gaming manager compensation > \$	
Description of services provided 🕨	
<ul> <li>Director/officer</li> <li>Employee</li> <li>Independent contractor</li> <li>Mandatory distributions:         <ul> <li>a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?</li> <li>b Enter the amount of distributions required under state law to be distributed to other exempt organizations or sporganization's own exempt activities during the tax year ▶ \$</li> </ul> </li> </ul>	
Part IV Supplemental Information. Complete this part to provide the explanations required by Part I, line 2b,	, columns (iii) and (v), and Part III
lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional	
SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:	
(I) NAME OF FUNDRAISER: THE LABRADOR COMPANY	
(I) ADDRESS OF FUNDRAISER: P.O BOX 10549, TALLAHASSEE, FL 32302	
(T) NAME OF FUNDRATCER. ITCA MILIPE - ACCOUNTER	
(I) NAME OF FUNDRAISER: LISA MILLER & ASSOCIATES	
(I) ADDRESS OF FUNDRAISER: 331 N MONROE STREET, TALLAHASSEE, FL 32301	
(I) NAME OF FUNDRAISER: H.A. CUMBER & COMPANY	
232083 01-07-13 Scher	dule G (Form 990 or 990-EZ) 20
33 01015 136733 7726650 2013 04030 7775 707 777	Page 60
91015 136733 7726658 2012.04030 STEP UP FOR STUDENT	S, INC. 7726658

Schedule G (Form 990 or 990-EZ) 2012 STEP UP FO Part IV Supplemental Information (conti	inued)	59-3649371	Pag
(I) ADDRESS OF FUNDRAISER: 2325 RIVER RO	AD, JACKSONVILLE, FL 32207		
and the second se			
			2
1			
		Sabadula O /Earra 000 - 00	0 5710
32084 5-01-12		Schedule G (Form 990 or 99	U-EZ) 2
	34 2012.04030 STEP UP FOR S	Page 61	

(Form 990)			d Other Assistanc ts, and Individuals				2012
Department of the Treasury nternal Revenue Service	Comp	lete if the organizati		" to Form 990, Pa			Open to Public Inspection
Name of the organization STEP UP FOR S	MUDENING THO		. Kana ana ana a				Employer identification numbe
Part I General Information on Grants							59-3649371
Does the organization maintain records criteria used to award the grants or ass     Describe in Part IV the organization's pr     Part II Grants and Other Assistance to	stance? ocedures for mon	itoring the use of gran	t funds in the Unite	d States.		*********	X Yes No
recipient that received more than <b>1 (a)</b> Name and address of organization or government	\$5,000. Part II ca (b) EIN	n be duplicated if add (c) IRC section if applicable	itional space is nee (d) Amount of cash grant	ded. (e) Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
<ul> <li>2 Enter total number of section 501(c)(3) a</li> <li>3 Enter total number of other organization</li> <li>LHA For Paperwork Reduction Act Notice</li> </ul>	s listed in the line	1 table	L he line 1 table			1	↓►

Schedule I (Form 990) (2012)

STEP UP FOR STUDENTS, INC.

59-3649371

Page 2

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non- cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
TAX CREDIT SCHOLARSHIP PROGRAM	51075	207,753,225.	. 0.		
Part IV Supplemental Information. Complete this part to p	rovide the information	n required in Part I,	line 2, Part III, colum	n (b), and any other additional in	formation.

SCHEDULE J	Com	pensation Information		OMB No.	1545-00	047		
(Form 990) Department of the Treasury	Compensated Employees Complete if the organization answered "Yes" to Form 990, Part IV, line 23.				2012 Open to Public			
Internal Revenue Service	Attach to I	Form 990.  See separate instructions.	1		ection	-		
Name of the organization			Employer iden		ion nu	mber		
Part I Questions Re	STEP UP FOR STUDENTS, egarding Compensation		59-364937	71		_		
rait i Questions no	egalaring compensation				1	1		
to Chaple the engrapsists h	nulan) if the susception over the			-	Yes	No		
	이 이렇게 한 것 같아요. 이 것 같아요. 이 것 같아요. 이 것 같아요. 이 것 같아요.	ded any of the following to or for a person listed in Forr	n 990,	1				
First-class or charte		any relevant information regarding these items.	- international					
Travel for companie		Housing allowance or residence for pers				1		
	n and gross-up payments	Payments for business use of personal Health or social club dues or initiation fe						
	것 이 것 같아. 이 것 이 집에 집에서 가지 않는 것 같아.							
Discretionary spend	ung account	Personal services (e.g., maid, chauffeur,	chet)					
h If any of the boyes on lin	a 1a are checked did the organ	nization follow a written policy regarding payment or						
그는 요즘 이 것을 다양 해석이 줄 입니다. 것이 많이 많이 것 같은 것 같아.	같은 것은 것은 것을 안 없는 것을 것을 위해 넣었다. 것은 것은 것을 가지 않는 것을 통하는 것을 했다.	ribed above? If "No," complete Part III to explain		16		1		
		bursing or allowing expenses incurred by all officers, d		ID	-	-		
		a items checked in line 1a?		2				
trustees, and the OLO/L	checulive Director, regarding the			2				
3 Indicate which, if any, of	the following the filing organiza	tion used to establish the compensation of the organi	ration's					
		eck any boxes for methods used by a related organization			<sup>11</sup> x + 1.			
	of the CEO/Executive Director,	그는 자료법에 관련되고 않는 것이 것 같아요. 그는 것을 가지 않습니 것은 것을 가지 않는 것이 많이 다.	100110					
X Compensation com								
		Written employment contract						
	ensation consultant		visiona and					
Form 990 of other c	organizations	X Approval by the board or compensation	committee					
4 During the year, did any	person listed in Form 990 Part	VII, Section A, line 1a, with respect to the filing		1				
organization or a related		vii, dection A, line Ta, with respect to the lining				1		
	ment or change-of-control payr	ment?		10		x		
		nent? nonqualified retirement plan?		4a 4b		x		
c Participate in, or receive	payment from an equity-based	compensation arrangement?		40 4c	-	x		
		the applicable amounts for each item in Part III.		40				
in roo to any or most re				X				
Only section 501(c)(3) a	nd 501(c)(4) organizations mu	ist complete lines 5-9						
		1a, did the organization pay or accrue any compensati	on		0.			
contingent on the revenu		ra, old the organization pay of aborde any compensati	UT I					
이 이 것이 같은 것이 많이 가지 않는 것이 같이 많이				5a		x		
				5b		x		
If "Yes" to line 5a or 5b, o			********************	50	-	**		
		a, did the organization pay or accrue any compensati	00					
contingent on the net ea		a, did the organization pay of accide any compensati	JI					
				6a		х		
<ul> <li>h Any related organization?</li> </ul>			*********		-	X		
If "Yes" to line 6a or 6b, o				6b	-			
		a, did the organization provide any non-fixed payment						
				7		x		
		III		7	-	A		
		or accrued pursuant to a contract that was subject to t				v		
		on 53.4958-4(a)(3)? If "Yes," describe in Part III		8	-	X		
		uttable presumption procedure described in						
Regulations section 53.4	900-0(C)?	ctions for Form 990.		9				

232111 12-10-12 Schedule J (Form 990) 2012

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

59-3649371

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of	W-2 and/or 1099-MI	SC compensation	(C) Retirement and	(D) Nontaxable	(E) Total of columns	
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	other deferred compensation	benefits	(B)(i)-(D)	reported as deferred in prior Form 990
(1) DOUG TUTHILL	(i)	214,102.	0.	0.	0.	15,504.	229,606.	0.
PRESIDENT/CEO	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)			1	1			
	(ii)	6		C			P	
	(i)				1			
	(ii)				·			
	(i)				16			
	(ii)							
	(i)							
	(ii)						17	
	(i)							
	(ii)							
	(i)						1	
	(ii)							
	(i)						· · · · · · · · · · · · · · · · · · ·	
	(ii)						1	
	(i)							
	(ii)	Z						
	(i)							
	(ii)							
	(i)	T						
(	(ii)							
	(i)	1						
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							7
	(i)							
	(ii)	· · _ · _ ·						3
	(i)							
	(ii)							2

232112 12-12-12 Schedule J (Form 990) 2012

Page 2

#### SCHEDULE M (Form 990)

### **Noncash Contributions**

OMB No. 1545-0047

**Open to Public** 

2

Department of the Treasury Internal Revenue Service

#### Complete if the organizations answered "Yes" on Form

Attach to Form 990.

990, Part IV, lines 29 or 30.

Inspection Employer identification number

2

Name of the organization

#### STEP UP FOR STUDENTS, INC.

59-3649371

	rt I Types of Property	(a) Check if applicable	(b) Number of contributions or	(c) Noncash contribution amounts reported on	Method of o noncash contril	d) determin bution a	ning amoun	ts
	Art. Works of art		items contributed	Form 990, Part VIII, line 10	1			-
1 2	Art - Works of art							
	Art - Historical treasures							
3	Art - Fractional interests				7			
4	Books and publications							_
5	Clothing and household goods				-			
6	Cars and other vehicles							_
7	Boats and planes							_
8	Intellectual property							
9	Securities - Publicly traded							
10	Securities - Closely held stock	-		1				_
11	Securities - Partnership, LLC, or							
	trust interests							
12	Securities - Miscellaneous	-		1			_	
13	Qualified conservation contribution -							
	Historic structures							
14	Qualified conservation contribution - Other							
15	Real estate - Residential		1		1			
16	Real estate - Commercial			S	1			
17	Real estate - Other							
18	Collectibles	1	· · · · · · · · · · · · · · · · · · ·					
19	Food inventory	· · · · · · · · · · · · · · · · · · ·						_
20	Drugs and medical supplies							
21	Taxidermy		1					-
22	Historical artifacts	24	1		2			_
23	Scientific specimens							
24	Archeological artifacts							
25	Other (FURNITURE & E )	x	1	54,215.	FMV			_
26	Other ► (	1						-
27	Other ► ( )					-	_	
							-	
28	Other ()	1	11. 1			_		-
29	Number of Forms 8283 received by the organ							
	for which the organization completed Form 82	283, Part IV, L	Jonee Acknowledg	ement 29			-	
		C. C. G. C.	and the last		ALC: SALES	_	Yes	N
30a	During the year, did the organization receive b							
	at least three years from the date of the initial							
	the entire holding period?				*******	30a	1	X
b	If "Yes," describe the arrangement in Part II.							
11	Does the organization have a gift acceptance	policy that re	equires the review of	of any non-standard contrib	outions?	31	х	
2a	Does the organization hire or use third parties contributions?		and the second second second second	and the second second second second second		32a		x
b	If "Yes," describe in Part II.				and the second stressed by the		<i><i>v</i></i>	
33	If the organization did not report an amount in describe in Part II.	column (c) fo	or a type of proper	ty for which column (a) is cl	necked,			

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) (2012)

232141 12-20-12

08191015 136733 7726658

39 Page 66 2012.04030 STEP UP FOR STUDENTS, INC. 77266581

SCHEDULE O (Form 990 or 990-EZ)	<b>2012</b>		
Department of the Treasury Internal Revenue Service	Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or 990-EZ.		Open to Public Inspection
Name of the organization	STEP UP FOR STUDENTS, INC.	and the second se	er identification numb 49371
FORM 990, PART I, LI	INE 1, DESCRIPTION OF ORGANIZATION MISSION:		
SUPPORT TO GIVE ECON	NOMICALLY DISADVANTAGED FAMILIES THE FREEDOM TO		
CHOOSE THE BEST LEAF	RNING OPTIONS FOR THEIR CHILDREN.		
FORM 990, PART III,	LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:		
FOR THE 2012-13 SCHO	OOL YEAR, APPROVED STUDENTS COULD CHOOSE BETWEEN		
SCHOLARSHIPS WORTH U	JP TO \$4,335 FOR PRIVATE SCHOOL TUITION AND FEES OR		
UP TO \$500 IN TRANSP	PORTATION COSTS TO ATTEND AN OUT-OF-DISTRICT PUBLIC		
SCHOOL. SINCE ITS CR	REATION, THE FLORIDA TAX CREDIT SCHOLARSHIP PROGRAM		
HAS AWARDED MORE THA	AN 271,790 SCHOLARSHIPS. FOR 2012-13, THE AVERAGE		
INCOME FOR PARTICIPA	ANTS WAS 5,8% ABOVE THE FEDERAL POVERTY GUIDELINES		
AND OVER 54% OF THE	STUDENTS WERE FROM SINGLE-PARENT HOUSEHOLDS.		
STANDARDIZED TEST SC	ORES RELEASED IN AUGUST 2012 SHOWED THAT STUDENTS		
AND SCHOOLS IN THE P	ROGRAM WERE HOLDING THEIR OWN AGAINST THE REST OF		
THE NATION. BY LAW,	SCHOLARSHIP RECIPIENTS EVERY YEAR MUST TAKE A		
NATIONALLY RECOGNIZE	D NORM-REFERENCED TEST APPROVED BY THE STATE, AND		
MOST TAKE THE WELL-R	EGARDED STANFORD ACHIEVEMENT TEST. THE RESULTS FOR		
2010-11 TRACKED CLOS	ELY WITH RESULTS IN PRIOR YEARS, AND THE RESEARCHER		
ISSUED THREE KEY FIN	DINGS:		
-STUDENTS WHO CHOSE	THE SCHOLARSHIP WERE AMONG THE POOREST AND		
LOWEST-PERFORMING ST	UDENTS FROM THE PUBLIC SCHOOLS THEY LEFT BEHIND.		é
-THESE SAME STUDENTS	ACHIEVED GAINS IN READING AND MATH THAT WERE THE		
SAME AS ALL STUDENTS	NATIONALLY, REGARDLESS OF INCOME LEVEL.		
-THESE STUDENTS ALSO	ACHIEVED THE SAME GAINS AS PUBLIC SCHOOL STUDENTS		
ON FREE OR REDUCED L	UNCH PROGRAMS, EVEN THOUGH THE PUBLIC SCHOOL GROUP		
And the second s			n 990 or 990-EZ) (201

Schedule O (Form 990 or 990-EZ) (2012) Name of the organization	Employer identification numbe
STEP UP FOR STUDENTS, INC.	59-3649371
HAD HIGHER INCOMES THAN THE SCHOLARSHIP STUDENTS AND WERE PERFORMING AT	
HIGHER LEVELS IN PRIOR YEARS.	
FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:	
17 MORE SCHOOLS CAME ABOARD FOR THE 2012-13 SCHOOL YEAR, AND MORE THAN	
120 ARE EXPECTED TO PARTICIPATE THROUGHOUT THE STATE FOR THE 2013-14	
SCHOOL YEAR. THE CAPSTONE OF SUCCESS PARTNERS IS AN INTERACTIVE	
LEARNING COMPACT, DESIGNED TO GIVE TEACHERS, FAMILIES AND STUDENTS A	
WAY TO UTILIZE THE FLORIDA STATE STANDARDS. WITH THE COMPACT, EACH	
PARTY AGREES TO SUPPORT ONE ANOTHER FOR THE SUCCESS OF THE STUDENT.	
THESE STANDARDS ARE A NATIONAL INITIATIVE OF UNIFORM ACADEMIC	
BENCHMARKS ADOPTED IN 45 STATES, FOUR TERRITORIES AND THE DISTRICT OF	
COLUMBIA FOR GRADES KINDERGARTEN THROUGH 12 TO ENSURE THAT STUDENTS ARE	
READY FOR CAREERS AND COLLEGE.	
FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:	
ACROSS 10 YEARS AND USED IT TO CONSTRUCT A DATA WAREHOUSE.	
THE WAREHOUSE WILL SERVE AS A STOREHOUSE FOR ALL TYPES OF ACADEMIC AND	
DEMOGRAPHIC INFORMATION AND ALLOW STEP UP POLICY ANALYSTS TO MINE THE	
DATA FOR A VARIETY OF ACADEMIC INDICATORS, INCLUDING TEST SCORES,	
GRADUATION RATES AND ATTRITION RATES. THE PURPOSE IS TO INFORM	
SCHOLARSHIP PARENTS, PARTICIPATING SCHOOLS, THE GENERAL PUBLIC AND	
POLICYMAKERS ABOUT THE ACADEMIC PROGRESS OF SCHOLARSHIP STUDENTS AND	
SHED LIGHT ON PATHWAYS TO ACADEMIC IMPROVEMENT.	
FORM 990, PART VI, SECTION B, LINE 11:	
FORM 990 IS PREPARED BY THE FUND'S INDEPENDENT AUDITORS AFTER BEING	
REVIEWED BY MANAGEMENT. THE FULL FORM 990 INFORMATIONAL RETURN IS PROV1DED	

REVIEWED BY MANAGEMENT, THE FULL FORM 990 INFORMATIONAL RETURN IS PROVIDED 232212 01-04-13

Schedule O (Form 990 or 990-EZ) (2012) 41 Page 68 2012.04030 STEP UP FOR STUDENTS, INC. 77266581

Name of the organization STEP UP FOR STUDENTS, INC.	Employer identification nu 59-3649371
TO THE BOARD OF DIRECTORS FOR REVIEW AND COMMENT. THE BOARD OF DIRECTORS IS	
ALSO AFFORDED THE OPPORTUNITY TO ASK QUESTIONS WITH RESPECT TO THE FORM 990	
BEFORE THE RETURN IS FILED.	
FORM 990, PART VI, SECTION B, LINE 12C:	
STEP UP FOR STUDENTS ENSURES THAT THE CONFLICT OF INTEREST POLICY IS	
ADHERED TO WITH THE FOLLOWING ACTIVITIES 1) REGULAR EDUCATION WITH THE	
BOARD OF DIRECTORS, OFFICERS AND KEY STAFF- EACH YEAR, THE POLICY IS	
REVIEWED WITH THE BOARD OF DIRECTORS AND THE EXECUTIVE TEAM. EACH	
ACKNOWLEDGE THEIR UNDERSTANDING AND COMPLIANCE BY SIGNING AN ANNUAL	
COMPLIANCE STATEMENT. 2) THE CFO REVIEWS EACH CONTRACT THE ORGANIZATION	
ENTERS. 3) FINANCE STAFF AND THE PRESIDENT REVIEW ALL PAYMENTS AS THEY ARE	
MADE FOR POSSIBLE CONFLICTS.	
FORM 990, PART VI, SECTION B, LINE 15: THE COMPENSATION COMMITTEE OF THE BOARD OF DIRECTORS REVIEWS COMPARABLE	
COMPENSATION AND BENEFITS DATA OF SIMILAR ORGANIZATIONS. DURING FISCAL YEAR	
2011, AN INDEPENDENT COMPENSATION CONSULTING FIRM CONDUCTED A FULL	
COMPARATIVE STUDY FOR EACH INDIVIDUAL EXECUTIVE POSITION AND ALL NON	
EXECUTIVE JOB GRADES. THE COMMITTEE USES THIS INFORMATION, COMBINED WITH	
THE PERFORMANCE OF THE PRESIDENT, TO RECOMMEND THE PRESIDENT COMPENSATION	
PACKAGE FOR APPROVAL OF THE FULL BOARD. THE FULL BOARD APPROVES THE	
PACKAGE.	
FORM 990, PART VI, SECTION C, LINE 19:	
STEP UP FOR STUDENTS MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST	
POLICY AND FINANCIAL STATEMENTS AVAILABLE ON ITS WEBSITE,	
WW.STEPUPFORSTUDENTS, ORG. PRINTED COPIES ARE AVAILABLE BY REQUEST.	

Name of the organization STEP UP FOR STUDENTS, INC.		Employer identification num 59-3649371
FORM 990, PART IX, LINE 24E, ALL OTHER FUNCTIONAL EXPENSES:		
CONTRACT SERVICES:		
PROGRAM SERVICE EXPENSES	65,009.	
MANAGEMENT AND GENERAL EXPENSES	3,109.	
FUNDRAISING EXPENSES	21,224.	
TOTAL EXPENSES	89,342.	
REPAIRS AND MAINTENANCE:		
PROGRAM SERVICE EXPENSES	42,029.	
MANAGEMENT AND GENERAL EXPENSES	13,738.	
FUNDRAISING EXPENSES	17,494.	
TOTAL EXPENSES	73,261.	
PARENT OUTREACH:		
PROGRAM SERVICE EXPENSES	13,407.	
MANAGEMENT AND GENERAL EXPENSES	0.	
FUNDRAISING EXPENSES	0.	
TOTAL EXPENSES	13,407.	
TOTAL OTHER EXPENSES ON FORM 990, PART IX, LINE 24E, COL A	176,010.	
FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:		
PERMANENT IMPAIRMENT ON PROPERTY	-255,432.	
DONATED SERVICES EXPENSE	-25,900,	
DIFFERENCE BETWEEN PRIOR YEAR FORM 990 AND CURRENT		
FINANCIAL STATEMENTS	89,861.	
TOTAL TO FORM 990, PART XI, LINE 9	-191,471.	
232212 01-04-13 .91015 136733 7726658 2012.04030 STH		Schedule O (Form 990 or 990-EZ) (20
Name of the organization STEP UP FOR STUDENTS, INC.	Employer identification num 59-3649371	
---	---	
	0, 041,011	
FORM 990, PART XII, LINE 2C:		
THIS PROCESS HAS NOT CHANGED SINCE THE PRIOR YEAR.		
32212 11-04-13	Schedule O (Form 990 or 990-EZ) (20	

Form 99 Pepartment Internal Rev	C EDVELOR (P	Comple	Related Organizations ete if the organization answered " Attach to Form 990.	and Unrelated Pa Yes" to Form 990, Part IV, li ▶ See separate instru	ne 33, 34, 35, 36,	or 37.		OMB No. 154 201 Open to F Inspect	2 Public
lame of	the organization sm	EP UP FOR STUDENTS,	INC.				Employer ide 59-36493		umbe
Part I	Identification of Disreg	arded Entities (Complete	e if the organization answered "Yes	" to Form 990, Part IV, line 33	3.)	-			
	(a) Name, address, and EIN of disregarded o		<b>(b)</b> Primary activity	(c) Legal domicile (state o foreign country)	(d) Total inco	(e) me End-of-year a	issets Dire	<b>(f)</b> ect controllin entity	ıg
Part II	Identification of Relate organizations during the (a) Name, address, a of related organi	tax year.) and EIN	tions (Complete if the organization (b) Primary activity	answered "Yes" to Form 990 (c) Legal domicile (state or foreign country)	, Part IV, line 34 b (d) Exempt Code section	ecause it had one or (e) Public charity status (if section	r more related tax (f) Direct controllir entity	9 Section	(g) 1512(b)(1 http://doi.org/10.100/100/
						501(c)(3))		Yes	N
							-		
or Pan	erwork Reduction Act No	tice, see the Instruction	s for Form 990.				Schodul	R (Form 9	90) 20

232161 12-10-12 LHA

Page 2

### Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.) Part III

Name, address, and EIN of related organization	ress, and EIN organization Primary activity Legal domicile (state or foreign Predominant income (state or foreign Predominant income (related, unrelated, excluded from tax under Share of total income assets		(h) oportion- ocations?			(j) eneral or nanaging partner?	(k) Percentag ownershi							
		country)		sections	512-514)			asset	Ye	i No	K-1 (Form 10		'es No	
		_								_		_		
	-				1									
		_							_			-		
Part IV Identification of Related C organizations treated as a c	Organizations Taxab	le as a Corp uring the tax	oration or Trust (C year.)			on ansv		to Form §		, line 34		ad one	or mo	re related
(a) Name, address, and of related organizat	EIN	Prim	(b) ary activity	(C) Legal domicile (state or foreign	(d) Direct contr entity		(e) Type of e (C corp, S	corp,	(f) hare of tot income		end-of-year	Perce	h) entage ership	(i) Section 512(b)(13) controlled entity?
				country)			or trus	0			assets			Yes No
THE SCHOLARSHIP ORGANIZATION	the second second second second	- 5 M L 2 2 5 - 1 - 1	ON OF K-12			211								
27-3481123, 4655 SALISBURY RC	DAD,	SCHOLARSH	119		STEP UP FC	17.5	Contract of						-	1.1
JACKSONVILLE, FL 32256		APPLICATI	ONS FOR LOW	VT	STUDENTS,	INC.	C CORP		-888,2	21.	1,109,338.	10	0.00%	x
JACKSONVILLE, FL 32256		APPLICATI	ONS FOR LOW	VT	STUDENTS,	INC.	C CORP		-888,2	21.	1,109,338.	. 10	0.00%	x
JACKSONVILLE, FL 32256		APPLICATI	ONS FOR LOW	VT	STUDENTS ,	INC.	C CORP		-888,2	21.	1,109,338.	10	0.00%	X
JACKSONVILLE, FL 32256			ONS FOR LOW	VT	STUDENTS ,	INC.	C CORP		-888,2	21.	1,109,338.	10	0.00%	X
JACKSONVILLE, FL 32256			ONS FOR LOW	<u>VT</u>	STUDENTS ,	INC.	C CORP		-888,2	21.	1,109,338.	10	0.00%	X

### Schedule R (Form 990) 2012 STEP UP FOR STUDENTS, INC.

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34	, 35b, or 36.)
---	----------------

Note	e. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.		Yes	No
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
а	Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity	1a		X
	Gift, grant, or capital contribution to related organization(s)	1b		X
	Gift, grant, or capital contribution from related organization(s)	1c		X
	Loans or loan guarantees to or for related organization(s)	1d	х	
е	Loans or loan guarantees by related organization(s)	1e	x	
f	Dividends from related organization(s)	1f		x
g	Sale of assets to related organization(s)	1g		X
h	Purchase of assets from related organization(s)	1h	12.2	X
i	Exchange of assets with related organization(s)	1i		X
J	Lease of facilities, equipment, or other assets to related organization(s)	1j		x
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		x
	Performance of services or membership or fundraising solicitations for related organization(s)	11	х	
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m	x	
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	x	
	Sharing of paid employees with related organization(s)	10	X	_
р	Reimbursement paid to related organization(s) for expenses	1p		x
q	Reimbursement paid by related organization(s) for expenses	1q		X
r	Other transfer of cash or property to related organization(s)	1r		x
s	Other transfer of cash or property from related organization(s)	1s		X
_	If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.			

(a) Name of other organization	<b>(b)</b> Transaction type (a-s)	<b>(c)</b> Amount involved	(d) Method of determining amount involved
(1) THE SCHOLARSHIP ORGANIZATION NETWORK, L3C	ם	745,035	FAIR MARKET VALUE
(2) THE SCHOLARSHIP ORGANIZATION NETWORK, L3C	L	1,534,339	FAIR MARKET VALUE
(3) THE SCHOLARSHIP ORGANIZATION NETWORK, L3C	м	1,642,444	FAIR MARKET VALUE
(4) THE SCHOLARSHIP ORGANIZATION NETWORK, L3C	0	33,503	FAIR MARKET VALUE
(5)			
_(6)	47		
232163 12-10-12	47		Schepute Berger 990) 2012

Page 3

### Schedule R (Form 990) 2012 STEP UP FOR STUDENTS, INC.

### 59-3649371

Page 4

Part VI Unrelated Organizations Taxable as a Partnership (Complete if the organization answered "Yes" to Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	<b>(b)</b> Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under section 512-514)	(e) Are all partners sec. 501(c)(3) orgs.? Yes No	(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor- tionate allocations? Yes No		(j) General or managing partner? Yes NO	<b>(k)</b> Percentage ownership
										_
		:								
					L					
								-		

Schedule R (Form 990) 2012

STEP UP FOR STUDENTS, INC.

59-3649371

Page 5

### Part VII Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions).

PART IV, IDENTIFICATION OF RELATED ORGANIZATIONS TAXABLE AS CORP OR TRUST:

NAME OF RELATED ORGANIZATION:

THE SCHOLARSHIP ORGANIZATION NETWORK, L3C

PRIMARY ACTIVITY: EVALUATION OF K-12 SCHOLARSHIP APPLICATIONS FOR LOW

INCOME FAMILIES.

49 2012.04030 STEP UP FOR STUDENTS, INC. 77266581

08191015 136733 7726658

232165 12-10-12

		Signature Authorization	1	OMB No. 1545-1878
Form 8879-EO		Exempt Organization JUL 1 , 2012, and ending JUN 30	.20 13	0040
Department of the Treasury Internal Revenue Service		I to the IRS. Keep for your records.		2012
Name of exempt organizatio	n i		Employer id	entification number
			59-36493	71
STEP UP FOR STUDENT	'S, INC.		59-50495	571
ANN MACKEY				
CFO/TREASURER				
Part I Type of	<b>Return and Return Information</b>	n (Whole Dollars Only)		
on line 1a, 2a, 3a, 4a, or	5a, below, and the amount on that line fo	79-EO and enter the applicable amount, if any, t or the return being filed with this form was blank d ·0- on the return, then enter ·0- on the applical	, then leave lin	e 1b, 2b, 3b, 4b, or 5b,
1a Form 990 check here		Form 990, Part VIII, column (A), line 12)		
2a Form 990-EZ check h		any (Form 990-EZ, line 9)		
3a Form 1120-POL chec		m 1120-POL, line 22)		
4a Form 990-PF check h		estment income (Form 990-PF, Part VI, line 5)	and the second sec	
5a Form 8868 check he	e <b>b</b> Balance Due (Form 88	868, Part I, line 3c or Part II, line 8c)	dc	
Part II Declara	tion and Signature Authorizati	on of Officer		
further declare that the a intermediate service prov (a) an acknowledgement the date of any refund. If debit) entry to the financial return, and the financial 1.888.353.4537 no later t	ompanying schedules and statements a mount in Part I above is the amount show ider, transmitter, or electronic return orig of receipt or reason for rejection of the ti applicable, I authorize the U.S. Treasury al institution account indicated in the tax stitution to debit the entry to this accound han 2 business days prior to the paymer	ove organization and that I have examined a cop nd to the best of my knowledge and belief, they who no the copy of the organization's electronic r jinator (ERO) to send the organization's return to ransmission, (b) the reason for any delay in proc and its designated Financial Agent to initiate ar a preparation software for payment of the organi int. To revoke a payment, I must contact the U.S nt (settlement) date. I also authorize the financia	are true, corre- return. I conse to the IRS and the essing the return electronic fur zation's federa 5. Treasury Fin I institutions in	ect, and complete. I nt to allow my to receive from the IRS urn or refund, and (c) nds withdrawal (direct al taxes owed on this nancial Agent at wolved in the
further declare that the a intermediate service prov (a) an acknowledgement the date of any refund. If debit) entry to the financial return, and the financial i 1-888-353-4537 no later t processing of the electro payment. I have selected organization's consent to	ompanying schedules and statements a mount in Part I above is the amount sho ider, transmitter, or electronic return orig of receipt or reason for rejection of the ti applicable, I authorize the U.S. Treasury al institution account indicated in the tax nestitution to debit the entry to this accound han 2 business days prior to the paymer nic payment of taxes to receive confiden a personal identification number (PIN) a electronic funds withdrawal.	nd to the best of my knowledge and belief, they whon the copy of the organization's electronic r jinator (ERO) to send the organization's return to ransmission, (b) the reason for any delay in proc and its designated Financial Agent to initiate ar a preparation software for payment of the organi	are true, corre- return. I conse to the IRS and the ressing the return relectronic fur zation's federa S. Treasury Fin I institutions in the resolve issues	ect, and complete. I nt to allow my to receive from the IRS urn or refund, and (c) nds withdrawal (direct al taxes owed on this nancial Agent at wolved in the ues related to the
further declare that the a intermediate service prov (a) an acknowledgement the date of any refund. If debit) entry to the financi return, and the financial i 1-888-353-4537 no later to processing of the electro payment. I have selected organization's consent to Officer's PIN: check one	ompanying schedules and statements a mount in Part I above is the amount show ider, transmitter, or electronic return orig of receipt or reason for rejection of the tr applicable, I authorize the U.S. Treasury al institution account indicated in the tax nstitution to debit the entry to this accound han 2 business days prior to the paymer nic payment of taxes to receive confiden a personal identification number (PIN) a electronic funds withdrawal.	nd to the best of my knowledge and belief, they who on the copy of the organization's electronic r inator (ERO) to send the organization's return to ransmission, (b) the reason for any delay in proce and its designated Financial Agent to initiate ar to preparation software for payment of the organi int. To revoke a payment, I must contact the U.S th (settlement) date. I also authorize the financia tial information necessary to answer inquiries ar	are true, corre- return. I conse to the IRS and the ressing the return relectronic fur zation's federa S. Treasury Fin institutions in and resolve issu- return and, if a	ect, and complete. I nt to allow my to receive from the IRS urn or refund, and (c) nds withdrawal (direct al taxes owed on this nancial Agent at wolved in the ues related to the applicable, the
further declare that the a intermediate service prov (a) an acknowledgement the date of any refund. If debit) entry to the financial i 1-888-353-4537 no later to processing of the electro payment. I have selected organization's consent to process the selected organization's consent to process the selected organization is consent to process the selected organizatio	ompanying schedules and statements a mount in Part I above is the amount sho ider, transmitter, or electronic return orig of receipt or reason for rejection of the ti applicable, I authorize the U.S. Treasury al institution account indicated in the tax hastitution to debit the entry to this account han 2 business days prior to the paymer nic payment of taxes to receive confiden a personal identification number (PIN) a electronic funds withdrawal.	nd to the best of my knowledge and belief, they who on the copy of the organization's electronic r inator (ERO) to send the organization's return to ransmission, ( <b>b</b> ) the reason for any delay in proc and its designated Financial Agent to initiate ar a preparation software for payment of the organi int. To revoke a payment, I must contact the U.S tt (settlement) date. I also authorize the financia tial information necessary to answer inquiries and s my signature for the organization's electronic in the settlement of the organization is electronic in the organization is electronic in the organization is electronic in the organization is electronic in the organi in the or	are true, corre- return. I conse to the IRS and the ressing the return relectronic fur zation's federa S. Treasury Fin I institutions in the resolve issues	ect, and complete. I nt to allow my to receive from the IRS urn or refund, and <b>(c)</b> nds withdrawal (direct al taxes owed on this ancial Agent at wolved in the ues related to the applicable, the PIN 49371
further declare that the a intermediate service prov (a) an acknowledgement the date of any refund. If debit) entry to the financi return, and the financial i 1-888-353-4537 no later t processing of the electro payment. I have selected organization's consent to Officer's PIN: check one	ompanying schedules and statements a mount in Part I above is the amount sho ider, transmitter, or electronic return orig of receipt or reason for rejection of the ti applicable, I authorize the U.S. Treasury al institution account indicated in the tax hastitution to debit the entry to this account han 2 business days prior to the paymer nic payment of taxes to receive confiden a personal identification number (PIN) a electronic funds withdrawal.	nd to the best of my knowledge and belief, they who on the copy of the organization's electronic r inator (ERO) to send the organization's return to ransmission, (b) the reason for any delay in proce and its designated Financial Agent to initiate ar to preparation software for payment of the organi int. To revoke a payment, I must contact the U.S th (settlement) date. I also authorize the financia tial information necessary to answer inquiries ar	are true, corre- return. I conse o the IRS and the ressing the return relectronic fur zation's federa S. Treasury Fin institutions in and resolve issu- return and, if a	ect, and complete. I nt to allow my to receive from the IRS um or refund, and (c) nds withdrawal (direct al taxes owed on this nancial Agent at wolved in the ues related to the applicable, the PIN 49371 Enter five numbers, b
further declare that the a intermediate service prov (a) an acknowledgement the date of any refund. If debit) entry to the financi return, and the financial i 1-888-353-4537 no later t processing of the electro payment. I have selected organization's consent to Officer's PIN: check one X I authorize MC as my signatur is being filed w	ompanying schedules and statements a mount in Part I above is the amount show ider, transmitter, or electronic return orig of receipt or reason for rejection of the ti applicable, I authorize the U.S. Treasury al institution account indicated in the tax han 2 business days prior to the paymer nic payment of taxes to receive confiden a personal identification number (PIN) a electronic funds withdrawal. box only GLADREY LLP ER0 f e on the organization's tax year 2012 ele	nd to the best of my knowledge and belief, they who on the copy of the organization's electronic r inator (ERO) to send the organization's return to ransmission, (b) the reason for any delay in proc and its designated Financial Agent to initiate ar preparation software for payment of the organi int. To revoke a payment, I must contact the U.S at (settlement) date. I also authorize the financia tial information necessary to answer inquiries ar s my signature for the organization's electronic is "irm name" ctronically filed return. If I have indicated within s as part of the IRS Fed/State program, I also author	are true, corre- return. I conse o the IRS and the essing the return zation's federa S. Treasury Fin I institutions in and resolve issu- return and, if a to enter my l this return tha	ect, and complete. I nt to allow my to receive from the IRS um or refund, and (c) nds withdrawal (direct al taxes owed on this nancial Agent at novolved in the ues related to the upplicable, the PIN 49371 Enter five numbers, to do not enter all zeros
further declare that the a intermediate service prov (a) an acknowledgement the date of any refund. If debit) entry to the financi return, and the financial i 1-888-353-4537 no later to processing of the electro payment. I have selected organization's consent to Officer's PIN: check one I authorize MC as my signatur is being filed w enter my PIN o As an officer of indicated within	ompanying schedules and statements a mount in Part I above is the amount show ider, transmitter, or electronic return orig of receipt or reason for rejection of the tr applicable, I authorize the U.S. Treasury al institution account indicated in the tax hstitution to debit the entry to this account han 2 business days prior to the paymer nic payment of taxes to receive confiden a personal identification number (PIN) a electronic funds withdrawal. <b>a box only</b> <b>GLADREY LLP</b> <b>ERO 1</b> e on the organization's tax year 2012 ele th a state agency(ies) regulating charitie in the return's disclosure consent screen the organization, I will enter my PIN as n	nd to the best of my knowledge and belief, they when on the copy of the organization's electronic r inator (ERO) to send the organization's return to ransmission, ( <b>b</b> ) the reason for any delay in proce and its designated Financial Agent to initiate ar a preparation software for payment of the organi int. To revoke a payment, I must contact the U.S it (settlement) date. I also authorize the financia tial information necessary to answer inquiries ar s my signature for the organization's electronic in firm name ctronically filed return. If I have indicated within s as part of the IRS Fed/State program, I also au my signature on the organization's tax year 2012 reing filed with a state agency(ies) regulating char and the top of	are true, corre- return. I conse o the IRS and the ressing the return a electronic fur zation's federa S. Treasury Fin in stitutions in not resolve issu- return and, if a to enter my l this return tha uthorize the af	ect, and complete. I nt to allow my to receive from the IRS urn or refund, and (c) nds withdrawal (direct al taxes owed on this nancial Agent at nolved in the ues related to the applicable, the PIN 49371 Enter five numbers, to do not enter all zeros t a copy of the return orementioned ERO to the filed return. If I have
further declare that the a intermediate service prov (a) an acknowledgement the date of any refund. If debit) entry to the financial in 1-888-353-4537 no later the processing of the electropayment. I have selected organization's consent to <b>Officer's PIN: check one</b> X I authorize MC as my signature is being filed we enter my PIN of As an officer of indicated within program, I will of the selected or the selected of the select	ompanying schedules and statements a mount in Part I above is the amount shor ider, transmitter, or electronic return orig of receipt or reason for rejection of the ti applicable, I authorize the U.S. Treasury al institution account indicated in the tax hastitution to debit the entry to this account han 2 business days prior to the paymer nic payment of taxes to receive confiden a personal identification number (PIN) a electronic funds withdrawal. BLADREY LLP ERO 1 e on the organization's tax year 2012 ele th a state agency(les) regulating charitie in the return's disclosure consent screen the organization, I will enter my PIN as r in this return that a copy of the return is b enter my PIN on the return's disclosure consent screen	nd to the best of my knowledge and belief, they when on the copy of the organization's electronic r inator (ERO) to send the organization's return to ransmission, ( <b>b</b> ) the reason for any delay in proce and its designated Financial Agent to initiate ar a preparation software for payment of the organi int. To revoke a payment, I must contact the U.S it (settlement) date. I also authorize the financia tial information necessary to answer inquiries ar s my signature for the organization's electronic in firm name ctronically filed return. If I have indicated within s as part of the IRS Fed/State program, I also au my signature on the organization's tax year 2012 reing filed with a state agency(ies) regulating char and the top of	are true, corre- return. I conse o the IRS and the ressing the return a electronic fur zation's federa S. Treasury Fin in stitutions in not resolve issu- return and, if a to enter my l this return tha uthorize the af	ect, and complete. I nt to allow my to receive from the IRS urn or refund, and (c) nds withdrawal (direct al taxes owed on this nancial Agent at nolved in the ses related to the applicable, the PIN 49371 Enter five numbers, t do not enter all zeros t a copy of the return orementioned ERO to filed return. If I have
further declare that the a intermediate service prov (a) an acknowledgement the date of any refund. If debit) entry to the financial in the financial in the second service of the electron payment. I have selected organization's consent to conserve the second service of the selected of	ompanying schedules and statements a mount in Part I above is the amount shor ider, transmitter, or electronic return orig of receipt or reason for rejection of the ti applicable, I authorize the U.S. Treasury al institution account indicated in the tax hstitution to debit the entry to this account han 2 business days prior to the paymer nic payment of taxes to receive confiden a personal identification number (PIN) a electronic funds withdrawal. box only GLADREY LLP ERO fi e on the organization's tax year 2012 elect th a state agency(ies) regulating charitie in the return's disclosure consent screen the organization, I will enter my PIN as r in this return that a copy of the return is b enter my PIN on the return's disclosure consert	nd to the best of my knowledge and belief, they when on the copy of the organization's electronic r inator (ERO) to send the organization's return to ransmission, ( <b>b</b> ) the reason for any delay in proc and its designated Financial Agent to initiate ar a preparation software for payment of the organi int. To revoke a payment, I must contact the U.S tt (settlement) date. I also authorize the financia tial information necessary to answer inquiries and s my signature for the organization's electronic in firm name coronically filed return. If I have indicated within is as part of the IRS Fed/State program, I also authorize the ing filed with a state agency(ies) regulating char consent screen.	are true, corre- return. I conse o the IRS and the ressing the return a electronic fur zation's federa S. Treasury Fin in stitutions in not resolve issu- return and, if a to enter my l this return tha uthorize the af	ect, and complete. I nt to allow my to receive from the IRS urn or refund, and (c) nds withdrawal (direct al taxes owed on this nancial Agent at nolved in the ues related to the applicable, the PIN 49371 Enter five numbers, to do not enter all zeros t a copy of the return orementioned ERO to the filed return. If I have
further declare that the a intermediate service prov (a) an acknowledgement the date of any refund. If debit) entry to the financial i 1-888-353-4537 no later to processing of the electropayment. I have selected organization's consent to <b>Officer's PIN: check one</b>	ompanying schedules and statements a mount in Part I above is the amount show ider, transmitter, or electronic return orig of receipt or reason for rejection of the tra- applicable, I authorize the U.S. Treasury al institution account indicated in the tax- nestitution to debit the entry to this accoun- han 2 business days prior to the paymer- nic payment of taxes to receive confiden a personal identification number (PIN) a electronic funds withdrawal. <b>a box only</b> <b>GLADREY LLP</b> <b>ERO 1</b> e on the organization's tax year 2012 ele- th a state agency(ies) regulating charities in the return's disclosure consent screen the organization, I will enter my PIN as r in this return that a copy of the return is b enter my PIN on the return's disclosure con- <b>ation and Authentication</b>	nd to the best of my knowledge and belief, they when on the copy of the organization's electronic r jinator (ERO) to send the organization's return to ransmission, (b) the reason for any delay in proc and its designated Financial Agent to initiate ar preparation software for payment of the organi- int. To revoke a payment, I must contact the U.S the (settlement) date. I also authorize the financia tial information necessary to answer inquiries ar is my signature for the organization's electronic in firm name ctronically filed return. If I have indicated within is as part of the IRS Fed/State program, I also au my signature on the organization's tax year 2012 leing filed with a state agency(ies) regulating char consent screen. 	are true, corre- return. I conse o the IRS and the ressing the return a electronic fur zation's federa S. Treasury Fin in stitutions in not resolve issu- return and, if a to enter my l this return tha uthorize the af	ect, and complete. I nt to allow my to receive from the IRS urn or refund, and (c) nds withdrawal (direct al taxes owed on this nancial Agent at nolved in the ues related to the applicable, the PIN 49371 Enter five numbers, to do not enter all zeros t a copy of the return orementioned ERO to the filed return. If I have
further declare that the a intermediate service prov (a) an acknowledgement the date of any refund. If debit) entry to the financi return, and the financial it 1-888-353-4537 no later to processing of the electro payment. I have selected organization's consent to Officer's PIN: check one I authorize MC as my signature is being filed w enter my PIN o As an officer of indicated within program, I will Officer's signature ► Part III Certific ERO's EFIN/PIN. Enter y	ompanying schedules and statements a mount in Part I above is the amount shor ider, transmitter, or electronic return orig of receipt or reason for rejection of the ti applicable, I authorize the U.S. Treasury al institution account indicated in the tax hstitution to debit the entry to this account han 2 business days prior to the paymer nic payment of taxes to receive confiden a personal identification number (PIN) a electronic funds withdrawal. box only GLADREY LLP ERO fi e on the organization's tax year 2012 elect th a state agency(ies) regulating charitie in the return's disclosure consent screen the organization, I will enter my PIN as r in this return that a copy of the return is b enter my PIN on the return's disclosure consert	nd to the best of my knowledge and belief, they when on the copy of the organization's electronic r jinator (ERO) to send the organization's return to ransmission, (b) the reason for any delay in proc and its designated Financial Agent to initiate ar preparation software for payment of the organi- int. To revoke a payment, I must contact the U.S the (settlement) date. I also authorize the financia tial information necessary to answer inquiries ar is my signature for the organization's electronic in firm name ctronically filed return. If I have indicated within is as part of the IRS Fed/State program, I also au my signature on the organization's tax year 2012 leing filed with a state agency(ies) regulating char consent screen. 	are true, corre- eturn. I conse o the IRS and the sessing the return a electronic fur zation's federa 5. Treasury Fin I institutions in and resolve issu- return and, if a to enter my I this return tha uthorize the afi- electronically arities as part of	ect, and complete. I nt to allow my to receive from the IRS um or refund, and (c) nds withdrawal (direct al taxes owed on this nancial Agent at wolved in the ues related to the applicable, the PIN 49371 Enter five numbers, I do not enter all zero t a copy of the return orementioned ERO to
further declare that the a intermediate service prov (a) an acknowledgement the date of any refund. If debit) entry to the financi return, and the financial i 1-888-353-4537 no later t processing of the electro payment. I have selected organization's consent to Officer's PIN: check one I authorize MC as my signature is being filed w enter my PIN o As an officer of indicated within program, I will Officer's signature ► Part III Certific ERO's EFIN/PIN. Enter y number (EFIN) followed b	ompanying schedules and statements a mount in Part I above is the amount shor ider, transmitter, or electronic return orig of receipt or reason for rejection of the ti applicable, I authorize the U.S. Treasury al institution account indicated in the tax hstitution to debit the entry to this account han 2 business days prior to the paymer nic payment of taxes to receive confiden a personal identification number (PIN) a electronic funds withdrawal. <b>a box only</b> <b>GLADREY LLP</b> <b>ERO 1</b> a on the organization's tax year 2012 elect th a state agency(ies) regulating charitie in the return's disclosure consent screen the organization, I will enter my PIN as r in this return that a copy of the return is b enter my PIN on the return's disclosure consent <b>ation and Authentication</b> our six-digit electronic filing identification y your five-digit self-selected PIN. umeric entry is my PIN, which is my signa- ing this return in accordance with the return	nd to the best of my knowledge and belief, they whon the copy of the organization's electronic r inator (ERO) to send the organization's return to ransmission, (b) the reason for any delay in proceed and its designated Financial Agent to initiate ar a preparation software for payment of the organization. To revoke a payment, I must contact the U.S the (settlement) date. I also authorize the financia tial information necessary to answer inquiries ar is my signature for the organization's electronic in the organization's electronic is any signature on the organization's tax year 2012 teing filed with a state agency(ies) regulating charters. Date ►	are true, corre- return. I conse o the IRS and the ressing the return in electronic fur zation's federa 5. Treasury Fin I institutions in and resolve issu- return and, if a to enter my l this return tha uthorize the aff electronically arities as part of the organization	act, and complete. I nt to allow my to receive from the IRS um or refund, and (c) nds withdrawal (direct al taxes owed on this iancial Agent at ivolved in the ues related to the upplicable, the PIN 49371 Enter five numbers, b do not enter all zeros t a copy of the return orementioned ERO to filed return. If I have of the IRS Fed/State n indicated above. I

### **ERO Must Retain This Form - See Instructions** Do Not Submit This Form To the IRS Unless Requested To Do So

LHA For Paperwork Reduction Act Notice, see instructions. 223051 11-05-12

Form 8879-EO (2012)

08191015 136733 7726658

50 Page 77 2012.04030 STEP UP FOR STUDENTS, INC. 77266581

Consolidated Financial Report June 30, 2013

McGladrey

0

1

Assurance = Tax = Consulting Page 78

Consolidated Financial Report June 30, 2013

**6666666** 

0

.....

-

20

.....

.

\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*

Independent Auditor's Report on the Financial Statements	1-2
Financial Statements	
Consolidated statement of financial position	3
Consolidated statement of activities	4
Consolidated statement of functional expenses	5
Consolidated statement of cash flows	6
Notes to consolidated financial statements	7 - 14

McGladrey LLP



Independent Auditor's Report

To the Board of Directors Step Up For Students, Inc. Tampa, Florida

-

-0

0

### **Report on the Financial Statements**

We have audited the accompanying consolidated financial statements of Step Up For Students, Inc. and its subsidiary, which comprise the consolidated statement of financial position as of June 30, 2013, the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Step Up For Students, Inc. and its subsidiary as of June 30, 2013, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Report on Summarized Comparative Information**

The consolidated financial statements of Step Up For Students, Inc. and its subsidiary, as of and for the year ended June 30, 2012, were audited by other auditors whose report dated December 18, 2012 expressed an unmodified opinion on those statements.

Mc Gladrey LEP

Orlando, Florida October 14, 2013

0

0

000

5

....

### **Report on Summarized Comparative Information**

The consolidated financial statements of Step Up For Students, Inc. and its subsidiary, as of and for the year ended June 30, 2012, were audited by other auditors whose report dated December 18, 2012 expressed an unmodified opinion on those statements.

Mc Hadrey LCP

Orlando, Florida October 14, 2013

n

R

R

RAR

R

R R R R 0 0 R FO FO R R FO R R R 1 0 1 R 1 0 1 0 0 

### Consolidated Statement of Financial Position June 30, 2013 (With summarized comparative information for June 30, 2012)

		2013	2012
Assets			
Current Assets			
Cash and cash equivalents	\$	38,701,997	\$ 19,447,943
Pledges receivable, less allowance for uncollectible pledges of			
\$15,000,000 and \$10,000,000 in 2013 and 2012, respectively		271,720,800	194,243,011
Grants receivable			679,000
Accounts receivable		867,402	213,934
Prepaid expenses and other assets		159,747	80,855
Assets held for sale		611,000	
Total current assets		312,060,946	214,664,743
Property and Equipment, net		476,747	1,214,282
Total assets	\$	312,537,693	\$ 215,879,025
Liabilities and Net Assets			
Current Liabilities			
Accounts payable	\$	94,478	\$ 83,797
Accrued expenses		707,082	366,414
Grants payable			100,000
Current portion of long-term debt		774,919	53,499
Total current liabilities		1,576,479	603,710
Long-Term Debt, less current portion		-	770,665
Total liabilities		1,576,479	1,374,375
Net Assets			
Unrestricted		1,916,767	1,313,175
Temporarily restricted	_	309,044,447	213,191,475
Total net assets		310,961,214	214,504,650
Total liabilities and net assets	\$	312,537,693	\$ 215,879,025

See Notes to Consolidated Financial Statements.

### **Consolidated Statement of Activities** Year Ended June 30, 2013

P

FO 0

D

5 1 FO FO FO --

66666

000

0

0000000000000

0 0 . . 0

0

0

(With summarized comparative information for year ended June 30, 2012)

			2013		
			Temporarily	Total	Total
	Temporarily         Total           Unrestricted         Restricted         2013           and support:         forms and grants         \$ 7,065,636         \$ 303,679,887         \$ 310,745,523           hip application fees         2,100,577         -         2,100,577           enue         85,967         7,252         93,219           s released from restrictions         207,834,167         (207,834,167)         -           revenues and support         217,086,347         95,852,972         312,939,319           services:         Tax Credit Scholarship Program         212,309,290         -         212,309,290           Development and Student Learning         454,339         -         454,339           nications, Policy and Public Affairs         1,061,044         -         1,061,044           cy and Outreach         372,660         -         372,660           program services         214,197,333         -         214,197,333           g services:         -         1,043,250         -         1,043,250           and administrative         1,043,250         -         1,242,172         -           and duministrative         2,285,422         -         2,285,422         -         2,285,422	2012			
Revenues and support:					
Contributions and grants	\$	7,065,636	\$ 303,679,887	\$ 310,745,523	\$ 267,447,702
Scholarship application fees		2,100,577			1,588,119
Other revenue		85,967	7,252		73,011
Net assets released from restrictions	1.1	207,834,167	(207,834,167)		
Total revenues and support	-	217,086,347		312,939,319	269,108,832
Expenses:					
Program services:					
Florida Tax Credit Scholarship Program		212,309,290		212,309,290	151,881,816
School Development and Student Learning					643,341
Communications, Policy and Public Affairs		1,061,044			796,262
Advocacy and Outreach		372,660			232,511
Total program services	123	214,197,333			153,553,930
Supporting services:					
General and administrative		1,043,250	7.0	1.043.250	1,201,644
Development and fundraising		1,242,172		100 C 100 C 100 C	1,226,095
Total supporting services		and the second second second second			2,427,739
Total expenses		and the second second			155,981,669
Change in net assets			95,852,972		113,127,163
let assets:					
Beginning		1,313,175	213,191,475	214,504,650	101 977 497
Ending	\$	1,916,767	\$ 309,044,447	\$ 310,961,214	101,377,487 \$ 214,504,650

See Notes to Consolidated Financial Statements.

### **Consolidated Statement of Functional Expenses**

Year Ended June 30, 2013

(With summarized comparative information for year ended June 30, 2012)

						2	013					
			Pre	ogram Services					Supporting	g Services		-
	Florida S Tax Credit Deve Scholarship and Program Le		nt			dvocacy and Dutreach	Total Program Services	General and Administrative		Development and Fundraising	Total 2013 Expenses	Total 2012 Expenses
Scholarships and grants	\$ 207,753,225	\$ .	\$	-	\$	1.4	\$ 207,753,225	\$	1.11	s -	\$ 207,753,225	\$ 143,776,124
Salaries and wages	2,106,819	259,186		633,582		132,376	3,131,963	*	619,090	638,170	4,389,223	4,230,380
Payroll taxes and employee benefits	513,561	39,557		98,176		25,078	676,372		69,784	131,913	878,069	649,809
Temporary labor	654,762						654,762				654,762	999,057
Depreciation and Impairment loss	325,577	34,410		56,716		5,252	421,955		13,467	13,468	448,890	336,975
Other costs	339,834	6,113		28,132		9,738	383,817		4,482	53,369	441,668	369,828
Contract services		52,606		12,219		185	65,010		3,109	221,556	289,675	378,602
Rent	209,125	3,122		8,255		674	221,176		49,128	1,666	271,970	
Professional fees	7,753					73,580	81,333		162,874	1,000	244,207	208,254 350,244
Telephone	168,535	8,144		20,761		5,974	203,414		12,929	26,506	242,849	191,367
Recruiting and advertising	30,764	2,477		55,535		72,955	161,731		18,153	30,627	210,511	76,807
Travel, lodging, meals and entertainment	30,205	12,912		35,481		31,374	109,972		35,053	39,880	184,905	248,365
Printing and postage	21,675	6,674		67,796		3,665	99,810		24,157	48,192	172,159	149,966
Repairs and maintenance	82,540	7,115		15,309		4,088	109,052		13,738	17,494	140,284	58,599
Insurance	33,289	2,112		5,533		1,587	42,521		3,777	8,223	54,521	44,119
Office expenses	20,931	1,728		9,041		1,129	32,829		10,885	4,226	47,940	98,139
nterest	10,695	4,776		14,508		5,005	34,984		2,624	6,882	44,490	51,682
Parent outreach	1.00	13,407					13,407		-,	0,002	13,407	10,300
Uncollectible pledges										3	10,407	
Total	\$ 212,309,290	\$ 454,339	\$	1,061,044	\$	372,660	\$ 214,197,333	\$	1,043,250	\$ 1,242,172	\$ 216,482,755	3,753,052 \$ 155,981,669

See Notes to Consolidated Financial Statements.

# 

R

でつ

50

R

555

000000000

0

0

### Consolidated Statement of Cash Flows Year Ended June 30, 2013 (With summarized comparative information for year and do here

(With summarized comparative information for year ended June 30, 2012)

Cook Elouis From On antitude A 11 11	_	2013	2012
Cash Flows From Operating Activities		N. 672.00%	
Change in net assets	\$	96,456,564	\$ 113,127,163
Adjustments to reconcile change in net assets to net cash			
provided by operating activities:			
Depreciation and impairment loss		448,890	351,625
Contribution of property and equipment		(54,215)	-
Related party debt forgiveness			(234,684)
Provision for uncollectible pledges		6,752,595	13,753,052
Change in operating assets and liabilities:		a service a	
(Increase) decrease in assets:			
Pledges receivable		(84,230,384)	(108,829,885)
Grants receivable		679,000	(679,000)
Accounts receivable		(653,468)	(33,002)
Prepaid expenses and other assets		(78,892)	2,976
Increase (decrease) in liabilities:			2,070
Accounts payable		10,681	(157,326)
Accrued expenses		340,668	123,682
Grants payable		(100,000)	(60,670)
Net cash provided by operating activities		19,571,439	17,363,931
Cash Flows From Investing Activities			
Purchases of property and equipment		(268,140)	(70,212)
Net cash used in investing activities	·	(268,140)	 (70,212)
Cash Flows From Financing Activities			(, , , = , = )
Principal payments on long-term debt		(40 245)	154 500
Net cash used in financing activities	-	(49,245)	 (51,532)
	_	(49,245)	 (51,532)
Net increase in cash and cash equivalents		19,254,054	17,242,187
Cash and cash equivalents:			
Beginning		19,447,943	2,205,756
Ending	\$	38,701,997	\$ 19,447,943
Supplemental Disclosures of Cash Flows Information			
Cash paid during the year for interest	\$	40,938	\$ 43,538
Supplemental Disclosures of Noncash Investing and Financing Activities			
Transfer of property and equipment to assets held for sale	\$	866,432	\$ 
ee Notes to Consolidated Financial Statements.			

# 

### Step Up For Students, Inc. and Subsidiary

Notes to Consolidated Financial Statements (With summarized comparative information as of or for year ended June 30, 2012)

### Note 1. Nature of Organization and Significant Accounting Policies

**Nature of organization:** Step Up For Students, Inc. (Step Up For Students) is a not-for-profit organization incorporated on February 18, 2000. Step Up For Students' mission is to provide legislatively authorized K-12 scholarships and related support to give economically disadvantaged families the freedom to choose the best learning options for their children. The organization is dedicated to helping alleviate the enormous educational challenges faced by children in Florida who live in or near poverty. Step Up For Students provides scholarships to K-12 students who come from low income families. It served 51,075 students in 1,338 private schools across Florida during the 2012 - 2013 school year.

The Scholarship Organization Network L3C, LLC (The Scholarship Organization Network) is a whollyowned subsidiary that commenced operations in March 2011. The Scholarship Organization Network evaluates scholarship eligibility for the scholarships that Step Up For Students awards.

The following is a summary of the programs operated by Step Up For Students:

**Florida Tax Credit Scholarship Program:** Step Up For Students, Inc. is approved under Florida Statute 1002.395 to serve as a Scholarship Funding Organization (SFO). Since July 1, 2011, Step Up For Students has been the only active Florida SFO. As an SFO, Step Up For Students can solicit and receive corporate contributions that are entitled to a 100 percent state tax credit against any of the following tax sources: corporate income tax, insurance premium tax, alcoholic beverage excise tax, direct-pay sales tax, and oil and gas severance tax. Those contributions, in turn, must be spent to provide scholarships to low income Florida school children in compliance with the Florida Tax Credit Scholarship Program. For the 2012 – 2013 school year and the 2011 - 2012 school year, qualified students received a maximum scholarship of \$4,335 and \$4,011, respectively, to attend a private school or \$500 for transportation to an out-of-district public school. Scholarships are expensed when a student attends a qualified school. Step Up For Students is allowed to use up to 3% of the contributions collected to administer the scholarship program.

**School Development and Student Learning:** The mission for this program is to work with schools, parents, teachers and administrators to improve the quality of student learning and the student learning experience.

**Communications, Policy and Public Affairs:** This program takes the message of school choice to constituency groups, community and political leaders, and local, state and national news publications. It publishes a newsletter with a circulation of approximately 37,000, four times a year, creates monthly student spotlights, issues press releases on topics of special concern, and writes commentary for various publications. The group also analyzes demographic, achievement and participation data and trends in the program and school choice movement.

Advocacy and Outreach: This program began in 2003 as an effort to serve non-public schools, educators, parents and the community by promoting and defending educational choices for families in Florida. The group helps train choice advocates on how to defend and advance school choice through research, media/public relations, accountability, legislative/political, program implementation and community leader influence.

### Notes to Consolidated Financial Statements (With summarized comparative information as of or for year ended June 30, 2012)

### Note 1. Nature of Organization and Significant Accounting Policies (Continued)

A summary of Step Up For Students' significant accounting policies follows:

**Principles of consolidation:** The consolidated financial statements include the accounts of Step Up For Students and its wholly-owned subsidiary, The Scholarship Organization Network L3C, LLC. All significant intercompany transactions have been eliminated in consolidation.

**Comparative financial statements:** The consolidated financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with Step Up For Students' consolidated financial statements for the year ended June 30, 2012, from which the summarized information was derived.

Basis of presentation: The accompanying consolidated financial statements have been prepared on the accrual basis of accounting.

A not-for-profit organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted and permanently restricted. Accordingly, net assets of Step Up For Students and changes therein are classified and reported as follows:

- <u>Unrestricted net assets</u> Net assets that are not subject to donor-imposed stipulations, but may be designated for specific purposes by action of the Board of Directors.
- <u>Temporarily restricted net assets</u> Net assets subject to donor-imposed stipulations that may
  or will be met either by actions of Step Up For Students and/or the passage of time. When a
  restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets
  and reported in the statement of activities as net assets released from restrictions.
- <u>Permanently restricted net assets</u> Net assets subject to donor-imposed stipulations that they be maintained permanently by Step Up For Students. Step Up For Students does not have any permanently restricted net assets.

**Cash and cash equivalents:** For purposes of the statement of cash flows, Step Up For Students considers all short-term securities with an original maturity of three months or less to be cash equivalents.

Step Up For Students and The Scholarship Organization Network maintain their cash accounts at a commercial bank, which are insured by the Federal Deposit Insurance Corporation (FDIC). From time to time, balances may exceed amounts insured by the FDIC. Step Up For Students and The Scholarship Organization Network have not experienced any losses on such accounts. To help reduce any potential losses, excess balances are swept into a money market fund which is invested in U.S. Government Obligations.

**Pledges receivable, contributions and grants:** Contributions and grants are recorded at fair value as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. Contributions and grants that are restricted by the donor are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

### Notes to Consolidated Financial Statements

### (With summarized comparative information as of or for year ended June 30, 2012)

### Note 1. Nature of Organization and Significant Accounting Policies (Continued)

Unconditional promises to give (pledges) are recognized as support in the period received at fair value. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Step Up For Students uses the allowance method to determine uncollectible pledges receivable. The allowance is based upon management estimates of current economic factors and analysis of specific pledges. Step Up For Students has received promises to give from Florida corporations for the Florida Tax Credit Scholarship Program. During the year ended June 30, 2013, Step Up For Students received contributions and pledges of \$310,672,626, net of a \$6,752,595 allowance for uncollectible pledges. During the year ended June 30, 2012, Step Up For Students received contributions and pledges of \$10,000,000 allowance for uncollectible pledges are due within one year.

Pledges, which become uncollectible or for which an allowance is established in the year of the pledge, are written off against contributions. Pledges which become uncollectible in subsequent years are charged to the allowance for uncollectible pledges.

Contributed services are recognized and reported at fair value in the period received, if the services received create or enhance non-financial assets or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by contribution. The estimated fair value of contributed services was \$25,900 and \$31,630 for the years ended June 30, 2013 and 2012, respectively, which is included in other revenue in the accompanying statement of activities.

**Grants and accounts receivable:** Grants and accounts receivable are stated at net realizable value. Step Up For Students uses the allowance method to determine uncollectible grants and accounts receivables. The allowance is based upon management estimates of current economic factors and analysis of specific accounts. In the opinion of management, no allowance for uncollectible accounts was considered necessary at June 30, 2013 and 2012.

**Property and equipment:** Property and equipment are recorded at cost when purchased or at fair value at the date of gift, if contributed. Depreciation of property and equipment is computed using the straight-line method of accounting over the estimated useful lives of the depreciable assets. Routine maintenance and repair costs are charged to expense as incurred, while major replacements and improvements are capitalized as additions to the related assets. When assets are sold or retired, the related cost and accumulated depreciation are removed from the accounts and gains or losses from dispositions are credited or charged to income.

**Impairment of long-lived assets:** The carrying value of property and equipment is reviewed for impairment whenever events or changes in circumstances indicate such value may not be recoverable. Recoverability of assets or asset groups to be held and used is measured by a comparison of the carrying amount of an asset or asset group to future net cash flows expected to be generated by the asset or asset group. If such assets or asset groups are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets or asset group. Assets or asset groups to be disposed of are reported at the lower of the carrying amount or fair value less cost to sell. No impairment of Step Up For Students long-lived assets or asset groups have been recognized during the year ended June 30, 2013. During the year ended June 30, 2012, Step Up For Students recorded an impairment loss of \$156,883 on the land and building, which is included in the accompanying statement of functional expenses.

### Notes to Consolidated Financial Statements (With summarized comparative information as of or for year ended June 30, 2012)

### Note 1. Nature of Organization and Significant Accounting Policies (Continued)

Assets held for sale: Assets held for sale are reported at the lower of the carrying amount or fair value less cost to sell. Assets held for sale represent land and a building located in Tampa, Florida. During the year ended June 30, 2013, the board of directors made the decision to sell the land and building. During the year ended June 30, 2013, Step Up For Students recorded an impairment loss of \$255,432 on the assets held for sale, which is included in the accompanying statement of functional expenses.

Scholarship application fees: Revenue from non-refundable scholarship application fees are recognized at the time the application is submitted.

**Functional expenses:** The costs of providing the various programs and supporting services have been summarized on a functional basis in the consolidated statement of activities and in the consolidated statement of functional expenses. Accordingly, certain costs have been allocated among the various programs and supporting services benefited.

**Income taxes:** Step Up For Students is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and from state income taxes under similar provisions of the Florida Statutes. Accordingly, no provision for federal and state income taxes has been recorded in the accompanying consolidated financial statements. Step Up For Students has made an election under Section 501(h) of the Internal Revenue Code, which permits certain eligible 501(c)(3) organizations to make limited expenditures to influence legislation. Step Up For Students would be subject to an excise tax if it spends more than the amounts permitted. Such limits have not been exceeded.

The Scholarship Organization Network, the wholly-owned subsidiary of Step Up For Students, files its federal and state income tax returns as a for-profit corporation. The Scholarship Organization Network has incurred net operating losses since inception, therefore, no provision or liability for federal or state income taxes have been recorded in the accompanying consolidated financial statements.

Step Up For Students and The Scholarship Organization Network follow accounting standards relating to accounting for uncertainty in income taxes. Management assessed whether there were any uncertain tax positions which may give rise to income tax liabilities and determined that there were no such matters requiring recognition in the accompanying consolidated financial statements. Step Up For Students files income tax returns in the U.S. federal jurisdiction. The Scholarship Organization Network files income tax returns in the U.S. federal jurisdiction, the State of Florida and Vermont jurisdiction. Generally, Step Up For Students and The Scholarship Organization Network are no longer subject to U.S. federal or state income tax examinations by tax authorities for years before June 30, 2010.

**Use of estimates:** The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and support, and expenses during the reporting period. Actual results could differ from those estimates.

### Notes to Consolidated Financial Statements (With summarized comparative information as of or for year ended June 30, 2012)

### Note 1. Nature of Organization and Significant Accounting Policies (Continued)

Fair value of financial instruments: At June 30, 2013 and 2012, Step Up For Students' financial instruments consist of cash and cash equivalents, pledges receivable, grants receivable, accounts receivable, accounts payable, grants payable and long-term debt. The fair values of Step Up For Students' financial instruments excluding long-term debt approximate their fair values because of the short-term nature of these instruments. Long-term debt at fixed rates is not materially different from fair value based upon maturities and similar credit risk comparisons available to Step Up For Students at June 30, 2013 and 2012.

**Recent accounting pronouncements:** The Financial Accounting Standards Board and other entities issued new or modifications to, or interpretations of, existing accounting guidance during fiscal year 2013. Step Up For Students has considered the new unadopted guidance, and other than as disclosed in these notes to the consolidated financial statements, does not believe that any other new or modified guidance will have a material impact on Step Up For Students' reported financial position or activities in the near term.

**Reclassifications:** Certain amounts in the 2012 consolidated financial statements have been reclassified in order to conform with the 2013 presentation. These reclassifications had no impact on total assets, total liabilities, total net assets, or changes in net assets previously reported.

Subsequent events: Management has assessed subsequent events through October 14, 2013, the date the consolidated financial statements were available to be issued.

### Note 2. Florida Tax Credit Scholarship Program and Scholarships Awarded

Florida Statutes permit Scholarship Funding Organizations participating in the Florida Tax Credit Scholarship Program to use up to 3% of eligible contributions received for administrative expenses. Scholarship Funding Organizations must expend for annual or partial-year scholarships an amount equal to or greater than 75% of the net eligible contributions remaining after administrative expenses during the year in which such contributions are collected. No more than 25% of such net eligible contributions may be carried forward for expenditure to the following year. During the year ended June 30, 2013, Step Up For Students collected \$233,198,837 of eligible contributions. Step Up For Students also carried forward \$18,991,828 of contributions from the year ended June 30, 2012 and earned \$7,252 of interest on the investment of these collected funds. Step Up For Students claimed an administrative allowance of \$6,995,845 and expended \$207,753,225 for scholarships during the year ended June 30, 2013. During the year ended June 30, 2012, Step Up For Students collected \$166,222,742 of eligible contributions. Step Up For Students also carried forward \$1,422,371 of contributions from the year ended June 30, 2011 and earned \$2,266 of interest on the investment of these collected funds. Step Up For Students also carried forward \$1,422,371 of contributions from the year ended June 30, 2013. During the year ended June 30, 2012.

Scholarships under the Florida Tax Credit Scholarship Program are awarded annually to qualified students. To qualify for a scholarship, a student and the parents or guardian of that student must meet economic need requirements, enroll in an eligible private school and comply with certain other responsibilities for program participation. Scholarships for the 2012 – 2013 and 2011 – 2012 school years could not exceed \$4,335 and \$4,011, respectively. During the 2012 – 2013 and 2011 – 2012 school years, Step Up For Students funded scholarships of \$207,753,225 and \$143,668,869, respectively. The scholarship checks are made payable to the student's parent or guardian and the private school. The checks are mailed to the schools in quarterly installments. Before the mailing, the schools verify the students' attendance and that the students' parents or guardians have complied with their responsibilities under the program. Both the parents or guardians and schools endorse the checks before they are deposited into the schools' bank accounts.

# Notes to Consolidated Financial Statements

(With summarized comparative information as of or for year ended June 30, 2012)

### Note 3. Property and Equipment

で

R

0

G

C

3

Property and equipment consisted of the following at June 30, 2013 and 2012:

Handler of the second	2013	2012
Furniture and equipment Software Leasehold improvements Land Building and improvements	\$ 645,807 453,455 11,082 -	\$ 507,212 269,695 11,082 216,750 841,808
Less accumulated depreciation	1,110,344 (633,597) \$ 476,747	1,846,547 (632,265) \$ 1,214,282

Depreciation expense for the years ended June 30, 2013 and 2012 was \$193,458 and \$180,092, respectively.

### Note 4. Line of Credit

Step Up For Students has a \$9,000,000 line of credit from a bank bearing interest at the one-month LIBOR interest rate plus 2% (2.19% at June 30, 2013). Interest on the line of credit is payable monthly and matures on February 2, 2014. The line of credit is collateralized by substantially all assets of the organization. There were no outstanding balances on the line of credit at June 30, 2013 and 2012.

### Note 5. Long-Term Debt

Long-term debt consisted of the following at June 30, 2013 and 2012:

	1	2013	2012
Mortgage note payable with a bank, due in monthly principal and interest payments of \$7,830. The mortgage note bears interest at a fixed rate of 5.5%, with a balloon payment due on June 30, 2014. The mortgage note is collateralized by real property and personally guaranteed by a board member. Less current portion	\$	774,919 (774,919)	\$ 824,164 (53,499)
	\$		\$ 770,665

In April 2012, a board member who was the holder of an unsecured promissory note canceled the note with principal of \$225,980 and accrued interest totaling \$8,704. The \$234,684 donation has been reported as an unrestricted contribution in the accompanying consolidated statement of activities.

### Notes to Consolidated Financial Statements

(With summarized comparative information as of or for year ended June 30, 2012)

### Note 6. Temporarily Restricted Net Assets

Temporarily restricted net assets at June 30, 2013 and 2012, are available for the following purposes:

	2013	2012
Florida Tax Credit Scholarship Program	\$ 308,777,250	\$ 212,846,442
Communications, Policy and Public Affairs	227,560	279,036
Advocacy and Outreach	39,637	65,997
	\$ 309,044,447	\$ 213,191,475

Net assets were released from donor restrictions by incurring expenses satisfying the purpose specified by donors as follows:

2013	2012
\$ 207,756,331	\$ 148,642,423
	274,054
51,476	132,415
26,360	6,003
\$ 207,834,167	\$ 149,054,895
	\$ 207,756,331 51,476 26,360

### Note 7. Commitments

Step Up For Students leases certain office equipment and office space in Jacksonville, Florida under operating leases which expire at various dates through January 2018. Rent expense for the years ended June 30, 2013 and 2012 was \$271,970 and \$208,254, respectively.

Minimum future annual lease payments under operating leases are as follows:

Year Ending June 30,	Amount	t
2014	\$ 446,2	230
2015	458,6	572
2016	468,3	333
2017	478,3	333
2018	323,3	333
	\$ 2,174,9	901

### Note 8. Major Donor

No single donor accounted for more than 10% of contributions and grants during the year ended June 30, 2013. Contributions from one major donor accounted for approximately 14.5% of contributions and grants during the year ended June 30, 2012. Pledges receivable from this donor accounted for approximately 9.8% as of June 30, 2012.

### Notes to Consolidated Financial Statements (With summarized comparative information as of or for year ended June 30, 2012)

### Note 9. Retirement Plan

Step Up For Students has a defined contribution 401(k) Savings Plan (the Plan). All employees who meet certain age and service requirements are eligible to participate in the Plan. The Plan provides for salary reduction contributions from employees up to the federal tax limit according to the Internal Revenue Code. In addition, there could be additional retirement benefits from discretionary employer contributions. Contributions to this Plan for the years ended June 30, 2013 and 2012 were \$102,780 and \$0, respectively, which is included in payroll taxes and employee benefits in the accompanying statement of functional expenses.

### Note 10. Fair Value Measurements

0

Step Up For Students follows accounting standards relating to fair value measurements which define fair value, establish a framework for measuring fair value in accordance with accounting principles generally accepted in the United States of America, and expand disclosures about fair value measurements. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The accounting standards relating to fair value measurements establish a three-level valuation hierarchy for disclosure of fair value measurements. The valuation hierarchy is based upon the transparency of inputs to the valuation of an asset or liability as of the measurement date. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities and the lowest priority to unobservable inputs.

Level inputs, as defined by this guidance, are as follows: Level 1 – Inputs are unadjusted, quoted prices for identical assets or liabilities in active markets at the measurement date; Level 2 – Inputs other than quoted prices included in Level 1 that are observable for the asset or liability through corroboration with market data at the measurement date; and Level 3 – Unobservable inputs that reflect management's best estimate of what market participants would use in pricing the asset or liability at the measurement date.

Long-lived assets are measured at fair value on a nonrecurring basis based upon inputs that are derived principally from, or corroborated by comparable market data by correlation or other means only when there is evidence of impairment. The amounts below represent only assets measured at fair value on a nonrecurring basis at June 30, 2013:

	Total	Active for lo	Prices in Markets Ientical (Level 1)	Obse In	ificant ervable puts vel 2)	Ur	Significant observable Inputs (Level 3)	Impairment Loss
Assets held for sale	\$ 866,432	\$	÷.	\$	÷.	\$	611,000	\$ 255,432

At June 30, 2013 and 2012, Step Up For Students had no assets or liabilities measured at fair value on a recurring basis.

### **Step Up For Students**

### Annual Report for the Year Ending June 30, 2014

- Student Data Information on Applications, Application Approval and Scholarship Funding
- Scholarship Monies Collected, Distributed for Scholarships and Year End Balances

### Step Up For Students Number of Students Who Completed Applications 2013 - 2014

	Kinder-			Third			- 2014			~				Grand Total
County	garten	First	Second		Fourth	Fifth	Sixth	Seventh	Eighth	Ninth	Tenth	Eleventh	Twelfth	
Alachua	89	78	63	62	64	47	45	32	28	25	11		8	568
Baker	7	5	4	5	5	4	9	5	2	5	2		1	55
Bay	21	13	14	13	14	9	12	7	10	4	3		1	124
Bradford	25	33	25	26	29	18	28	19	11	13	10		4	244
Brevard	331	308	300	244	220	191	164	119	115	88	77		43	2,270
Broward	1,346	959	819	800	674	630	554	412	368	337	244		154	7,498
Calhoun	1				1	1				557	211	201	1.54	7,490
Charlotte	58	51	48	46	37	26	28	19	10	6	6	6	3	344
Citrus	48	53	36	43	36	38	32	31	16	26	10		9	
Clay	77	70	47	50	45	48	42	41	33	23	23		7	393
Collier	64	54	50	51	43	43	41	28	22	20	16		12	525 458
Columbia	34	27	34	37	23	24	21	22	23	21	10	9	12	
Dade	4,720	3,190	2,445	2,026	1,740	1,523	1,329	1,004	871	825	605			290
DeSoto	13	8	12	8	6	8	6	5	2	2	1	453	380	21,112
Dixie	4	7	4	7	6	8	4	3	4	3	9	4	1	73
Duval	896	757	700	687	662	563	556	531	414	367	303		-	64
Escambia	159	167	122	118	131	103	99	73	414	307	303	213	140	6,789
Flagler	78	76	45	45	36	27	30	27	17	17	13		22	1,140
Franklin	3	4	5	5	5	5	4	1	3	3	13	13	4	428
Gadsden	43	36	38	38	21	36	45	36	28	34		40	3	43
Gilchrist	9	4	5	2	7	5	43	30	20	34	31	16	11	413
Glades	7	6	4	2	5	2	2	1	4	3	3	1		46
Gulf		1		1			1	1	4		2	1		36
Hamilton	8	5	4	7	13	4	8	9	12					3
Hardee	1	5	6	5	15	1	3	3	4	6	4	3	4	87
Hendry	20	24	16	18	20	18	19	15		2				30
Hernando	79	86	65	64	64	46	48	40	8		4	3		177
Highlands	58	52	52	39	26	20	40		25	19	16	10	7	569
Hillsborough	518	485	416	360	376	346	333	12 272	10 247	5	5	1	4	303
Holmes	2	405	3	2	370	340	333		247	197	124	103	89	3,866
Indian River	31	32	27	19	26	26	18	2	1		1		-	20
Jackson	14	8	11	8	10	6		14	10	11	7	6	. 4	231
Jefferson	11	5	8	4	3	6	4	5	2	1			1	70
Lafayette	5	6	3	4	8	3	6	2	5	4	2	3	1.11	59
and your	1 1	U	5	4	8	3	4	4	1			1	1	39

Page 97

### Step Up For Students Number of Students Who Completed Applications 2013 - 2014

County	Kinder- garten	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Ninth	Tenth	Eleventh	Twelfth	Grand
Lake	174	135	136	112	99	92	96	70	68	56	41	29		Total
Lee	143	142	95	94	102	95	62	50	37	41	27	29	22	1,130
Leon	86	70	64	57	68	73	55	33	33	28	19		11	921
Levy	20	20	19	21	19	22	11	14	10	7	19		11	618
Liberty	3				15			14	10	1	2	4	4	176
Madison	7	3	3	3	4	6	2	1	2	2				4
Manatee	98	78	57	57	54	60	45	24	19	18	15	3	2	38
Marion	219	195	196	192	171	127	147	89	104	83	58		11	548
Martin	44	26	37	31	32	27	147	10	104	12	58		39	1,669
Monroe	16	20	12	14	13	14	14	8	8	5		5	5	266
Nassau	28	24	26	25	10	14	14	7	5	5	2	1		127
Okaloosa	70	55	45	40	44	34	36	20	14	9	4	2	1	160
Okeechobee	27	23	13	23	12	8	11	9	4	1	2	2	1	373
Orange	1,419	1,194	1,015	901	830	735	713	656	487	394	301	3		136
Osceola	361	312	289	300	255	238	253	215	171	151	93	243	160	9,048
Palm Beach	450	359	332	290	274	249	235	186	1/1	120	93	95	54	2,787
Pasco	199	145	146	115	118	96	90	60	51	49		73	40	2,861
Pinellas	436	370	361	313	290	254	293	181	174	125	31	17	16	1,133
Polk	336	328	264	260	242	264	233	207	1/4	125	97	65	63	3,025
Putnam	41	36	32	27	33	25	30	12	109	9	83	78	53	2,620
Santa Rosa	21	18	14	19	12	19	15	12	15	4	3	12	1	276
Sarasota	100	74	76	59	67	54	48	30	24	23	17	3	3	140
Seminole	227	170	130	148	120	106	102	74	69	52	35		8	588
St. Johns	68	53	47	43	43	30	22	22	17	11	8	28	22	1,283
St. Lucie	179	147	137	119	104	90	89	63	50	46	26	9	6	379
Sumter	3	2	6	6	9	6	6	03	50	46	26	22	21	1,093
Suwannee	21	26	25	31	23	29	30	17	16				1	51
Taylor	17	10	21	10	12	11	6	2	2	14	12	16	10	270
Union	7	7	4	9	6	3		2	1	2	1			94
Volusia	515	387	309	303	271	234	259	185	149	137	00	1		41
Wakulla	16	7	9	8	10	9	239	5	149	- 13/	82	71	54	2,956
Walton	4	9	5	10	5	5	6	4	2	5	3		2	87
Washington	18	16	23	12	10	3	6	7	2	5		3		62
Grand Total	14,153	11.080	9,379	8,498	7,719	6,868	6,470	5,073	4,235		5	3	4	115
			1010	0,4501	CA 111	0,000	0,470	5,075	4,235	3,644	2,661	2,116	1,542	83,4

### Step Up For Students Number of Students Who Were Approved 2013 - 2014

County	Kinder- garten	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Ninth	Tenth	Eleventh	Twelfth	Grand Total
Alachua	70	63	55	53	62	40	37	26	22	20	8	15	7	478
Baker	7	5	3	4	5	3	7	3	1	4	2	15	1	470
Bay	15	10	11	10	10	8	8	4	8	4	2	1	1	92
Bradford	18	28	21	20	26	13	27	17	10	10	8	3	3	204
Brevard	258	267	267	216	194	164	149	103	100	74	63	64	40	
Broward	1,037	796	682	643	553	530	454	333	296	265	185	148	40	1,959
Calhoun	1				1	1		000	250	205	105	140	121	6,043
Charlotte	43	41	40	43	29	24	25	17	8	4	5	5	3	287
Citrus	40	45	33	39	31	32	28	28	13	24	8	13	9	343
Clay	59	62	44	39	37	42	35	38	25	20	22	15	9	442
Collier	50	43	44	42	38	32	31	25	18	13	13	13	10	
Columbia	29	22	30	32	21	21	18	20	20	20	9	9	10	371
Dade	4,066	2,913	2,212	1,816	1,566	1,376	1,161	900	752	677	527	386	343	18,695
DeSoto	12	6	11	6	5	7	5	4	2	1	1	1	545	
Dixie	4	6	3	7	6	8	4	3	4	3	9	4	1	61 62
Duval	697	645	582	579	550	479	452	462	349	291	267	183	118	5,654
Escambia	115	142	106	100	114	86	87	61	45	251	33	25	21	5,654
Flagler	56	70	42	39	30	24	27	23	14	14	11	10	3	363
Franklin	2	4	4	5	5	4	4	1	3	3	2	10	3	40
Gadsden	26	29	34	36	18	28	38	34	20	31	23	14	10	
Gilchrist	5	2	5	2	6	5	2	2	20	3	3	14	10	341
Glades	6	6	4	2	4	2	2	1	4		2	1		34
Gulf				1			1	-				1		34
Hamilton	7	4	2	6	10	3	6	9	10	6	4		3	70
Hardee	1	3	5	4		1	2	2	2		4		3	20
Hendry	20	22	12	16	19	16	15	12	7	7	2	1		149
Hernando	66	69	58	55	56	40	42	37	22	18	12	9	7	491
Highlands	51	45	45	35	24	17	16	9	8	5	5	1	4	265
Hillsborough	385	407	346	303	327	300	287	235	206	166	112	86	81	3,241
Holmes	1	4	2	2	- Lat	2	1	2	1	100	1	00	51	5,241
Indian River	25	28	24	18	25	22	14	10	9	8	6	5	4	198
Jackson	10	8	10	7	10	6	4	4	2	1		5	4	
Jefferson	9	4	4	4	2	3	4	2	4	3	1	3		63
Lafayette	5	6	3	3	8	3	3	4	1		I	5 1		43
Lake	140	116	116	88	89	76	80	60	58	48	33	25	18	947
Lee	112	113	81	79	83	74	53	40	28	34	20	25	18	746
Leon	60	58	54	51	55	55	46	22	23	20	17	18	8	488

### Step Up For Students Number of Students Who Were Approved 2013 - 2014

	Kinder-				1	2013-	2014					1		
County	garten	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Ninth	Tenth	Eleventh	Twelfth	Grand Total
Levy	19	16	18	19	16	19	10	13	9	6	3	A	A	156
Liberty	3											7	4	001
Madison	3	3	3	3	4	4	1	1	1	2		3	1	29
Manatee	73	65	51	50	45	53	40	19	15	15	11	10	11	458
Marion	176	165	174	159	150	114	130	77	86	69	52	40	36	
Martin	35	24	29	27	30	23	13	9	13	11	6	40	50	1,428
Monroe	11	14	10	12	10	10	13	8	7	5	2	4	2	229
Nassau	19	22	21	19	9	8	9	5	3	1	4	2		103
Okaloosa	51	47	37	31	36	25	32	17	12	8	2	2	1	126
Okeechobee	20	18	12	20	10	7	9	7	4	1	2	2	1	301
Orange	1,099	1,036	880	771	719	632	619	539	410	322	251	1	100	111
Osceola	283	266	253	263	222	210	203	171	143	128	80	202	132	7,612
Palm Beach	342	290	280	236	222	207	198	160	143	128	67	85	45	2,352
Pasco	158	133	132	97	100	85	71	47	41	41	28	55	29	2,306
Pinellas	351	307	305	269	249	213	254	161	148	112	83	14	14	961
Polk	250	263	224	215	196	218	184	160	140	91		51	52	2,555
Putnam	35	29	24	23	28	18	22	9	134	91	69	60	42	2,106
Santa Rosa	13	15	12	16	9	15	13	8	1	0	3	9	1	218
Sarasota	78	68	65	52	54	46	46	26	21	4	1	3	2	112
Seminole	173	145	111	121	99	88	89	59	55	18	14	6	7	501
St. Johns	55	49	36	37	32	25	21	19	15		27	20	17	1,048
St. Lucie	129	117	109	90	87	73	68	51	35	10	7	8	5	319
Sumter	2	1	3	5	7	5	00	31	35	40	21	17	19	856
Suwannee	17	22	23	28	21	27	28	13	15	3	2			39
Taylor	12	10	14	8	12		20	13	2	10	12	14	7	237
Union	5	6	4	7	4	2	5	2	2	2	1			76
Volusia	403	335	259	265	232	200	215	160	110	1		1		33
Wakulla	11	5	8	7	8	200	215	100	116	114	70	61	51	2,481
Walton	4	8	4	8	3	3	5	4	5	6	2		2	69
Washington	17	15	21	12	7	2	5	4	2	5	3	3		52
Grand Total	11,355	9,586	8,117	7,275	6,640	5,896	5,485	4,313	2 520	2005	4	3	4	105
		5,550	0,11/1	1,213	0,040	050,0	3,400	4,313	3,529	3,006	2,243	1,759	1,325	70,529

### Step Up For Students Number of Students Who Received Scholarship Funding 2013 - 2014

County	Kinder- garten	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Ninth	Tenth	Eleventh	Twelfth	Grand Total
Alachua	60	58	48	47	52	35	32	22	19	14	6	12	5	410
Baker	7	5	2	4	5	3	6	3	1	4	2	12	3	410
Bay	14	10	11	9	8	7	8	3	7	3	2	1	1	84
Bradford	15	26	20	20	22	12	24	16	10	7	7	3	3	185
Brevard	214	239	234	190	165	142	128	83	80	58	47	51	34	1,665
Broward	823	672	578	522	462	439	360	261	221	177	124	113	85	4,837
Calhoun	1				1	1					123	115	65	4,057
Charlotte	40	36	39	42	27	24	24	17	7	4	3	4	3	270
Citrus	37	41	30	37	31	32	23	27	12	21	7	13	6	317
Clay	53	49	39	35	33	42	31	34	22	19	15	13	3	388
Collier	44	39	41	32	30	27	27	22	16	8	9	9	8	312
Columbia	26	19	26	30	18	16	16	19	18	18	8	7	2	223
Dade	3,565	2,546	1,933	1,580	1,370	1,221	959	741	612	479	420	314	266	16,006
DeSoto	10	6	8	5	5	6	3	4	2		1	1	200	10,000
Dixie	3	5	3	6	6	5	4	3	4	3	6	4	1	53
Duval	594	569	516	514	472	412	382	377	287	224	195	150	86	4,778
Escambia	100	132	97	92	102	77	71	53	34	19	26	21	18	4,778
Flagler	46	64	38	33	24	18	23	21	11	12	7	4	2	303
Franklin	2	4	4	5	5	4	4	1	3	3	2		3	40
Gadsden	20	27	25	32	15	22	36	27	18	24	17	11	8	282
Gilchrist	5	2	5	2	6	5	2	2	2	3	3			37
Glades	6	5	4	2	3	2	2	1	4		2	1		32
Gulf	1			1			1				-	+		
Hamilton	7	3	2	4	9	2	5	9	7	5	4		2	59
Hardee	1	1	2	2		1						-		55
Hendry	17	19	12	13	17	13	12	12	6	6	1	1		129
Hernando	61	63	55	51	50	38	39	33	22	17	10	9	5	453
Highlands	46	42	39	30	21	17	13	9	7	5	5		2	236
Hillsborough	324	347	285	252	267	245	238	190	165	124	85	63	58	2,643
Holmes	1	4	2	2		1	1	2	1		1		50	15
Indian River	18	22	21	13	20	19	9	6	7	8	5	4	3	155
Jackson	9	7	10	6	9	6	4	4	2	1		4	1	59
Jefferson	5	4	4	4	1	3	4	2	2	3	1	3		36
Lafayette	5	6	3	3	8	2	2	4	1000		-	1		34
Lake	121	100	101	77	76	63	65	53	47	38	25	21	12	799
Lee	93	104	73	73	76	70	47	31	25	27	19	14	8	660

### Step Up For Students Number of Students Who Received Scholarship Funding 2013 - 2014

	Kinder-						13-2014			1				Grand
County	garten	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Ninth	Tenth	Eleventh	Twelfth	Total
Leon	54	48	45	42	41	46	31	17	17	13	8	14	9	385
Levy	17	15	15	18	12	17	8	12	8	5	3	4	3	137
Liberty	2													
Madison	3	3	3	1	2	2	1	1	1	2		3	-	22
Manatee	64	58	43	45	42	47	38	18	15	9	10	8	8	405
Marion	153	144	157	143	133	98	111	70	70	53	44	30	27	1,233
Martin	31	23	28	27	26	21	12	8	11	8	4	2	2	203
Monroe	11	12	10	11	9	9	11	7	6	5	1	1	2	93
Nassau	18	21	19	17	8	8	9	4	2	4	4	2	1	117
Okaloosa	46	41	32	28	34	22	26	14	10	4	2	1	1	261
Okeechobee	17	16	10	18	6	7	7	6	4	1	1			93
Orange	959	895	754	668	623	542	524	458	327	246	185	154	88	6,423
Osceola	253	241	222	233	201	189	165	150	121	97	65	65	34	2,036
Palm Beach	256	239	235	200	180	174	158	122	88	61	51	33	17	1,814
Pasco	134	125	118	88	92	79	66	40	33	29	21	13	11	849
Pinellas	308	283	276	232	215	180	213	135	122	75	57	35	38	2,169
Polk	216	240	203	184	162	181	154	130	106	69	48	46	33	1,772
Putnam	30	25	18	20	27	17	20	8	9	6	2	8	55	1,772
Santa Rosa	13	12	12	14	8	13	8	7	1	3	1	1	2	95
Sarasota	62	62	55	46	48	42	41	23	20	13	13	4	5	434
Seminole	145	128	101	107	87	79	74	43	46	32	17	18	14	891
St. Johns	51	45	33	36	28	23	19	13	11	6	6	8	4	283
St. Lucie	111	107	100	80	74	67	58	45	29	32	20	10	12	745
Sumter	2	1	3	5	5	5	4	3	4	1	1	10	12	34
Suwannee	16	21	22	28	17	27	25	11	15	9	10	14	6	221
Taylor	11	6	14	8	12	7	5	2	2	2	10	74		69
Union	4	5	4	6	4	2		2	1	1		1		30
Volusia	356	309	238	235	203	176	189	132	97	82	56	48	45	2,166
Wakulla	11	5	8	6	7	8	2	4	5	6	1	40	43	2,166
Walton	4	6	4	6	3	2	5	4	1	4	3	3		45
Washington	16	14	20	11	6	3	5	4	3	3	4	2	3	94
Grand Total	9,767	8,426	7,112	6,333	5,731	5,124	4,594	3,585	2,866	2,215	1,703	1,376	990	59,822

Step I	Up For	Stud	ents
--------	--------	------	------

### Scholarship Cash Flow

	-					1	1	- 1		Fiscal 2	2014						-		_		Fiscal 2014
and the second reaction of a second second	1	July	-	August	September		October	November	1	December	January	1 - 1	February	March	-	Anril		May	In	ne	Total
Scholarship cash at beginning of month	\$	36,269,839	\$	58,783,410	\$ 80,753,981	\$	34,998,508	998,508         \$         60,527,027         \$         20,637,554         \$         87,759,818         \$         111,693,214         \$         57,620,902         \$         73,170,611         \$         15,865,487         \$           304,719         30,789,527         67,156,417         24,600,942         15,545,412         16,206,536         11,916,762         13,314,663         789,142)         (923,686)         (716,173)         (785,485)         (829,586)         (823,929)         (907,606)         (399,443)           515,578         29,865,841         66,440,243         23,815,456         14,715,826         15,382,607         11,009,156         12,915,220           -         (69,761,466)         (68,831,569)         (68,317,560)         (68,317,560)         12,941         6,152         682,021         117,939         43,431         167,102         3,280         6,656		787,364	\$ 36,269,839										
Gross tax credit donations received 3% Florida administrative allowance		23,136,941 (693,508)		22,579,686 (677,991)	24,946,306 (748,389)	-	26,304,719 (789,142)	10 CM 10 CM 1 F 1					1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			0.0000000000000000000000000000000000000	ine,	ACC 20 10 10 10 10 10		808,744	290,306,654
Net Donations		22,443,433		21,901,695	24,197,917	1	25,515,578	29,865,841	1	66,440,243					-		1.1			414,262) 394,482	(8,709,200 281,597,454
Scholarship Payments Payments Received from Schools	1	70,138		68,876	(69,973,851) 20,462		12.941		1	682 021	117.939			167 103		(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)					(276,884,446
Balance at End of Month	\$	58,783,410	\$	80,753,981	\$ 34,998,508	5	60,527,027	\$ 20,637,554	-	87,759,818	\$ 111,693,214	-	57,620,902 \$	73,170,611	¢	3,280		6,656 28,787,364	* 101	31,768 213.614	1,230,767 \$ 42,213,614

### Step Up For Students Detailed Accounting of Administrative Funds

A detailed accounting of how the organization spent its administrative funds is contained on page 5 of the statutorily required audit financial statements. A copy of this audited schedule follows. This detailed accounting also includes the expenditure from scholarship application and service fees.

### **Consolidated Statement of Functional Expenses**

Year Ended June 30, 2013

(With summarized comparative information for year ended June 30, 2012)

	2013													
				Prog	gram Services					Supporting	g Services			
	Florida Tax Credit Scholarship Program	School Development and Student Learning		Communications, Policy and Public Affairs		Advocacy and Outreach		Total Program Services	General and Administrative		Development and Fundraising	Total 2013 Expenses	Total 2012 Expenses	
Scholarships and grants	\$ 207,753,225	s	1	\$		s		\$ 207,753,225	\$		s -	\$ 207,753,225	\$ 143,776,124	
Salaries and wages	2,105,819	259	1,186		633,582		132,376	3,131,963		619,090	638,170	4,389,223	4,230,380	
Payroll taxes and employee benefits	513,561	39	,557		98,176		25,078	676,372		69,784	131,913	878,069	4,230,380	
Temporary labor	654,762							654,762		-	101,310	654,762	999,057	
Depreciation and impairment loss	325,577	34	,410		56,716		5,252	421,955		13,467	13,468	448,890	336,975	
Other costs	339,834	6	,113		28,132		9,738	383,817		4,482	53,369	441,668	369,828	
Contract services			,606		12,219		185	65,010		3,109	221,556	289,675	378,602	
Rent	209,125	3	,122		8,255		674	221,176		49,128	1,666	271,970	208,254	
Professional fees	7,753		-				73,580	81,333		162,874	1,000	244,207	350,244	
Telephone	168,535	8	1,144		20,761		5,974	203,414		12,929	26,506	242,849	191,367	
Recruiting and advertising	30,764	2	,477		55,535		72,955	161,731		18,153	30,627	210,511	76,807	
Travel, lodging, meals and entertainment	30,205	12	,912		35,481		31,374	109,972		35,053	39,880	184,905	248,365	
Printing and postage	21,675	6	,674		67,796		3,665	99,810		24,157	48,192	172,159	149,966	
Repairs and maintenance	82,540	7	,115		15,309		4,088	109,052		13,738	17,494	140,284	58,599	
Insurance	33,289	2	,112		5,533		1,587	42,521		3,777	8,223	54,521	44,119	
Office expenses	20,931	1	,728		9,041		1,129	32,829		10,885	4,226	47,940	98,139	
interest	10,695	4	,776		14,508		5,005	34,984		2,624	6,882	44,490	51,682	
Parent outreach		13	,407				1.1	13,407			-	13,407	10,300	
Uncollectible pledges	-		120									10,401	3,753,052	
Total	\$ 212,309,290	\$ 454	,339	\$	1,061,044	S	372,660	\$ 214,197,333	\$	1,043,250	\$ 1,242,172	\$ 216,482,755	\$ 155,981,669	

See Notes to Consolidated Financial Statements.

5



Pam Stewart Commissioner of Education

Gary Chartrand, *Chair* John R. Padget, *Vice Chair Members* Ada G. Armas, M.D. John A. Colon Marva Johnson Rebecca Fishman Lipsey Andy Tuck

State Board of Education

12

September 30, 2014

Step Up For Students Attn: Ann R. Mackey 4655 Salisbury Road, Suite 250 Jacksonville, FL 32256

Dear Scholarship Funding Organization Administrator:

On August 29, 2014, the Department of Education received the Participation Renewal Form and documentation for Step Up For Students to establish continued eligibility to operate as a Scholarship Funding Organization for the Florida Tax Credit Scholarship Program for the 2015-16 school year.

The Office of Independent Education and Parental Choice has reviewed the Participation Renewal Form and documentation, and the following areas were deemed incomplete, and/or in need of revision:

- The description of the application process, including deadlines and fees, lacks a statement indicating that any application fee incurred for an unapproved application will be reimbursed to applicant;
- The organization's completed IRS Form 990 was included, but dated June 2013. A new form filed for year ending June 2014 needs to be included, if available; and,
- The statutorily required audit to the Department of Education and Auditor General was included, but dated June 2013. A new audit needs to be included, if available.

Please review the participation requirements outlined in the Participation Renewal Form, section 1002.395, Florida Statutes, and Rule 6A-6.0960, Florida Administrative Code, and submit the requested documentation to:

The Florida Department of Education Commissioner of Education 325 West Gaines Street, Suite 1514 Tallahassee, FL 32399-0400
Step Up For Students September 30, 2014 Page 2

Thank you for your attention to this matter as you complete the renewal process for the 2015-2016 school year. We look forward to your continued participation as a Scholarship Funding Organization.

You may contact our office at 800-447-1636 with any questions.

Sincerely,

Kdam Miller Executive Director Office of Independent Education and Parental Choice

AM/kg/cf



October 30, 2014

Ms. Pam Stewart Commissioner of Education Office of the Commissioner Turlington Building, Suite 1514 325 West Gaines Street Tallahassee, FL 32399

Dear Ms. Stewart,

As requested in Adam Miller's letter dated September 30, 2014, I enclose:

- A revised description of the application process that includes a statement outlining Step Up's policy for returning scholarship application fees. The description now confirms that all application fees received from families that ultimately do not use a tax credit scholarship are returned to the family. This practice applies to all application fees received on or after June 20, 2014, the date SB850 became law.
- A copy of our completed IRS Form 990 for the year ended June 30, 2014.
- The statutorily required audit for the year ending June 30, 2014 is not yet available. A copy will be filed with your office before the statutory due date.

Thank you for your comments and please let me know if you have any questions or require additional information.

Sincerely,

Ann R. Mackey Chief Financial Officer

Cc: Adam Miller, Laura Harrison - Office of Independent Education & Parental Choice

www.stepupforstudents.org

TAMPA OFFICE • 339 S. Plant Avenue, Tampa, FL 33606 • 813.258.2700 JACKSONVILLE OFFICE • 4655 Salisbury Road, Suite 400, Jacksonville, FL 32256 • 904.247.6033 6. A description of the criteria and methodology that the organization will use to evaluate scholarship eligibility.

There are two key criteria for scholarship eligibility:

Student eligibility -

**Determining New Student Eligibility** 

New student eligibility determination begins with the applicant completing the online application, submitting the required validating documentation and the establishment of the following requirements; 1) the student is of an age eligible to enter Kindergarten or 1st grade or 2) is entering 2nd – 12th grade

7. A description of the application process, including deadlines and any associated fees.

Families interested in receiving the FTC scholarship will submit an online application in advance of the school year. Application start dates and deadlines are established each year. In keeping with the guiding statute, renewing families are given priority, and the application process for renewals begins earlier than that for new families. Generally, renewing families can apply beginning in October and new families can apply beginning in February. Beginning with the 2014-15 school year, children in foster or out-of-home care may apply at any time during the year. Following the submission of an online application, families are required to submit supporting documentation to substantiate eligibility, where applicable. We operate under a rolling admissions-style process and establish deadlines for applicants as funding becomes scarce. At this point, any qualified applicants will be placed on a wait list. Wait List students can become awarded if and when previously awarded students decline the scholarship and/or additional funding becomes available. If funding becomes available after the application period has closed, applicants may request an incomplete application to be reopened for processing. Scholarship awards have an expiration date that is determined each year, and is indicated on the award letter. Students must be enrolled in a participating school by the expiration date, or request an extension indicating intent to enroll at a later date. Awards not utilized by the expiration date may be expired. If funding is still available after an award is expired, a family may request the award be reinstated with a new expiration timeframe. For the application season for the 2014-15 school year, the application service fee was \$34 per application (not per student). For the application season for the 2015-16 school year, the application/service fee will be \$29 per application (not per student). For the 2014-15 school year, the application service fee will be refunded to any family who paid the fee on or after June 20, 2014 (the date SB850 was signed into law) and who do not use a tax credit scholarship award for any of their children during the 2014-15 school year. The application service fee refunds for applicable families will be made within one year of payment.

Policy exceptions must follow the documented exception process.



Form 8879-EO	IRS e-file Sign for an Exen For calendar year 2013, or fiscal year beginning JUL	1 ,2013, and ending JUN 30	on 14	OMB No. 1545-1878
Department of the Treasury Internal Revenue Service	Do not send to the	e IRS. Keep for your records.	,20 14	2013
Name of exempt organization	Information about Form 8879-EO an	d its instructions is at www.irs.gov/form	8879eo Employer	identification number
Name and title of officer	S, INC.		59-3649	9371
ANN MACKEY				
CFO/TREASURER		La succession and success		
	Return and Return Information (Wr			
on line 1a, 2a, 3a, 4a, or 5a	rm for which you are using this Form 8879-EO a, below, and the amount on that line for the r ank (do not enter -0-). But, if you entered -0- o	return being filed with this form was blank	then leave li	ine th 2h 3h 4h or
1a Form 990 check here	<b>b</b> Total revenue, if any (Form 9	990, Part VIII, column (A), line 12)		333 293 4
2a Form 990-EZ check he		orm 990-EZ, line 9)	2b	555,255,4
3a Form 1120-POL check	nere 🕨 🛄 🛛 b Total tax (Form 1120	D-POL, line 22)	3b	
4a Form 990-PF check her	re P b lax based on investme	nt income (Form 990-PF, Part VI, line 5)	4b	
5a Form 8868 check here	<b>b</b> Balance Due (Form 8868, Pa	art I, line 3c or Part II, line 8c)	5b _	
Part II Declarati	ion and Signature Authorization of	Officer		
1-888-353-4537 no later tha	titution to debit the entry to this account. To r in 2 business days prior to the payment (settle	ement) date I also authorize the financial	ation's feder Treasury Fir	nancial Agent at
return, and the financial inst 1-888-353-4537 no later tha processing of the electronic payment. I have selected a organization's consent to el	titution to debit the entry to this account. To r in 2 business days prior to the payment (settle payment of taxes to receive confidential info personal identification number (PIN) as my sig lectronic funds withdrawal.	ration software for payment of the organiz revoke a payment, I must contact the U.S. ement) date. I also authorize the financial i rmation necessary to answer inquiries and	ation's feder Treasury Fir institutions in	nancial Agent at nvolved in the
return, and the financial inst 1-888-353-4537 no later tha processing of the electronic payment. I have selected a organization's consent to el	titution to debit the entry to this account. To r in 2 business days prior to the payment (settle payment of taxes to receive confidential info personal identification number (PIN) as my sig lectronic funds withdrawal.	ration software for payment of the organiz revoke a payment, I must contact the U.S. ement) date. I also authorize the financial i rrmation necessary to answer inquiries and gnature for the organization's electronic re	ation's feder Treasury Fir institutions ir d resolve issu atum and, if a	nancial Agent at hvolved in the ues related to the applicable, the
return, and the financial inst 1-888-353-4537 no later tha processing of the electronic payment. I have selected a organization's consent to el Officer's PIN: check one b	titution to debit the entry to this account. To r in 2 business days prior to the payment (settle payment of taxes to receive confidential info personal identification number (PIN) as my sig lectronic funds withdrawal.	ration software for payment of the organiz revoke a payment, I must contact the U.S. ement) date. I also authorize the financial rmation necessary to answer inquiries and gnature for the organization's electronic re	ation's feder Treasury Fir institutions in	nancial Agent at hvolved in the ues related to the applicable, the PIN 49371 Enter five numbers
return, and the financial inst 1-888-353-4537 no later tha processing of the electronic payment. I have selected a organization's consent to el Officer's PIN: check one b X I authorize MCGLI as my signature on is being filed with	titution to debit the entry to this account. To r in 2 business days prior to the payment (settle c payment of taxes to receive confidential info personal identification number (PIN) as my sig lectronic funds withdrawal. ox only ADREY LLP	ration software for payment of the organiz revoke a payment, I must contact the U.S. ement) date. I also authorize the financial i rrmation necessary to answer inquiries and gnature for the organization's electronic re	ation's feder Treasury Fir institutions ir d resolve issu to enter my l to enter my l	nancial Agent at hvolved in the ues related to the applicable, the PIN 49371 Enter five numbers do not enter all ze
return, and the financial inst 1-888-353-4537 no later tha processing of the electronic payment. I have selected a organization's consent to el Officer's PIN: check one b	titution to debit the entry to this account. To r in 2 business days prior to the payment (settle c payment of taxes to receive confidential info personal identification number (PIN) as my sig- lectronic funds withdrawal. <b>ox only</b> <u>ADREY LLP</u> ERO firm name n the organization's tax year 2013 electronica a state agency(ies) regulating charities as par	ration software for payment of the organiz revoke a payment, I must contact the U.S. ement) date. I also authorize the financial I rrmation necessary to answer inquiries and gnature for the organization's electronic re ally filed return. If I have indicated within the t of the IRS Fed/State program, I also aut ature on the organization's tax year 2013 e ed with a state agency(ies) regulating chari	ation's feder Treasury Fir institutions ir d resolve issu stum and, if a to enter my l his return that horize the afo	nancial Agent at hvolved in the ues related to the applicable, the PIN 49371 Enter five numbers do not enter all ze t a copy of the return orementioned ERO to filed return. If L have
return, and the financial inst 1-888-353-4537 no later tha processing of the electronic payment. I have selected a organization's consent to el Officer's PIN: check one b	titution to debit the entry to this account. To r in 2 business days prior to the payment (settli c payment of taxes to receive confidential info personal identification number (PIN) as my sig- lectronic funds withdrawal. <b>ox only</b> ADREY_LLP ERO firm name n the organization's tax year 2013 electronica a state agency(ies) regulating charities as par he return's disclosure consent screen. e organization, I will enter my PIN as my signa his return that a copy of the return is being file	ration software for payment of the organiz revoke a payment, I must contact the U.S. ement) date. I also authorize the financial i rmation necessary to answer inquiries and gnature for the organization's electronic re ally filed return. If I have indicated within th t of the IRS Fed/State program, I also aut ature on the organization's tax year 2013 e ed with a state agency(ies) regulating chari screen.	ation's feder Treasury Fir institutions ir d resolve issu stum and, if a to enter my l his return that horize the afo	nancial Agent at hvolved in the ues related to the applicable, the PIN 49371 Enter five numbers do not enter all ze t a copy of the return orementioned ERO to filed return. If L have
return, and the financial inst 1-888-353-4537 no later tha processing of the electronic payment. I have selected a organization's consent to el Officer's PIN: check one b	titution to debit the entry to this account. To r in 2 business days prior to the payment (settle c payment of taxes to receive confidential info personal identification number (PIN) as my sig- lectronic funds withdrawal. <b>ox only</b> <u>ADREY LLP</u> ERO firm name in the organization's tax year 2013 electronica a state agency(ies) regulating charities as par he return's disclosure consent screen. e organization, I will enter my PIN as my signa- his return that a copy of the return is being file er my PIN on the return's disclosure consent	ration software for payment of the organiz revoke a payment, I must contact the U.S. ement) date. I also authorize the financial i rmation necessary to answer inquiries and gnature for the organization's electronic re ally filed return. If I have indicated within th t of the IRS Fed/State program, I also aut ature on the organization's tax year 2013 e ed with a state agency(ies) regulating chari screen.	ation's feder Treasury Fir institutions ir d resolve issu stum and, if a to enter my l his return that horize the afo	nancial Agent at hvolved in the ues related to the applicable, the PIN 49371 Enter five numbers do not enter all ze t a copy of the return orementioned ERO to filed return. If L have
return, and the financial inst 1-888-353-4537 no later tha processing of the electronic payment. I have selected a organization's consent to el Officer's PIN: check one b	titution to debit the entry to this account. To r in 2 business days prior to the payment (settle c payment of taxes to receive confidential info personal identification number (PIN) as my sig- lectronic funds withdrawal. <b>ox only</b> ADREY LLP ERO firm name in the organization's tax year 2013 electronica a state agency(ies) regulating charities as par he return's disclosure consent screen. e organization, I will enter my PIN as my signal is return that a copy of the return is being file er my PIN on the return's disclosure consent	ration software for payment of the organiz revoke a payment, I must contact the U.S. ement) date. I also authorize the financial i rmation necessary to answer inquiries and gnature for the organization's electronic re ally filed return. If I have indicated within th t of the IRS Fed/State program, I also aut ature on the organization's tax year 2013 e ed with a state agency(ies) regulating chari screen.	ation's feder Treasury Fir institutions ir d resolve issu stum and, if a to enter my l his return that horize the afo	nancial Agent at hvolved in the ues related to the applicable, the PIN 49371 Enter five numbers do not enter all zer t a copy of the return orementioned ERO to filed return. If L bave
return, and the financial inst 1-888-353-4537 no later tha processing of the electronic payment. I have selected a organization's consent to el Officer's PIN: check one b	titution to debit the entry to this account. To r in 2 business days prior to the payment (settle c payment of taxes to receive confidential info personal identification number (PIN) as my sig- lectronic funds withdrawal. <b>ox only</b> <u>ADREY LLP</u> ERO firm name in the organization's tax year 2013 electronica a state agency(ies) regulating charities as par he return's disclosure consent screen. e organization, I will enter my PIN as my signa his return that a copy of the return is being file er my PIN on the return's disclosure consent <b>on and Authentication</b>	ration software for payment of the organiz revoke a payment, I must contact the U.S. ement) date. I also authorize the financial i rmation necessary to answer inquiries and gnature for the organization's electronic re ally filed return. If I have indicated within th t of the IRS Fed/State program, I also aut ature on the organization's tax year 2013 e ed with a state agency(ies) regulating chari screen.	ation's feder Treasury Fir institutions ir d resolve issu stum and, if a to enter my l his return that horize the afo	nancial Agent at hvolved in the ues related to the applicable, the PIN 49371 Enter five numbers do not enter all zer t a copy of the return orementioned ERO to filed return. If L bave
return, and the financial inst 1-888-353-4537 no later tha processing of the electronic payment. I have selected a organization's consent to el Officer's PIN: check one b	titution to debit the entry to this account. To r in 2 business days prior to the payment (settle c payment of taxes to receive confidential info personal identification number (PIN) as my sig- lectronic funds withdrawal. <b>ox only</b> <u>ADREY LLP</u> <u>ERO firm nam</u> In the organization's tax year 2013 electronica a state agency(ies) regulating charities as par he return's disclosure consent screen. e organization, I will enter my PIN as my signa- bis return that a copy of the return is being file er my PIN on the return's disclosure consent <b>on and Authentication</b> "six-digit electronic filing identification our five-digit self-selected PIN. wric entry is my PIN, which is my signature on this return in accordance with the requiremer	ration software for payment of the organiz revoke a payment, I must contact the U.S. ement) date. I also authorize the financial i rimation necessary to answer inquiries and gnature for the organization's electronic re ally filed return. If I have indicated within the t of the IRS Fed/State program, I also aut ature on the organization's tax year 2013 e id with a state agency(ies) regulating chari- screen. 	ation's feder Treasury Fir institutions in d resolve issu- stum and, if a to enter my l his return that horize the afor electronically ties as part of	nancial Agent at hvolved in the ues related to the applicable, the PIN 49371 Enter five numbers do not enter all zer t a copy of the return orementioned ERO to filed return. If I have of the IRS Fed/State
return, and the financial inst 1-888-353-4537 no later tha processing of the electronic payment. I have selected a organization's consent to el Officer's PIN: check one b	titution to debit the entry to this account. To r in 2 business days prior to the payment (settle c payment of taxes to receive confidential info personal identification number (PIN) as my sig- lectronic funds withdrawal. <b>ox only</b> <u>ADREY LLP</u> <u>ERO firm nam</u> In the organization's tax year 2013 electronica a state agency(ies) regulating charities as par he return's disclosure consent screen. e organization, I will enter my PIN as my signa- bis return that a copy of the return is being file er my PIN on the return's disclosure consent <b>on and Authentication</b> "six-digit electronic filing identification our five-digit self-selected PIN. wric entry is my PIN, which is my signature on this return in accordance with the requiremer	ration software for payment of the organiz revoke a payment, I must contact the U.S. ement) date. I also authorize the financial i rimation necessary to answer inquiries and gnature for the organization's electronic re ally filed return. If I have indicated within the t of the IRS Fed/State program, I also aut ature on the organization's tax year 2013 e id with a state agency(ies) regulating chari- screen. 	ation's feder Treasury Fir institutions in d resolve issu- stum and, if a to enter my l his return that horize the afor electronically ties as part of	nancial Agent at hvolved in the ues related to the applicable, the PIN 49371 Enter five numbers do not enter all zer t a copy of the return orementioned ERO to filed return. If I have of the IRS Fed/State
return, and the financial inst 1-888-353-4537 no later tha processing of the electronic payment. I have selected a organization's consent to el Officer's PIN: check one b	titution to debit the entry to this account. To r in 2 business days prior to the payment (settle c payment of taxes to receive confidential info personal identification number (PIN) as my sig- lectronic funds withdrawal. <b>ox only</b> ADREY LLP ERO firm name in the organization's tax year 2013 electronica a state agency(ies) regulating charities as par- he return's disclosure consent screen. e organization, I will enter my PIN as my signa- ls return that a copy of the return is being file er my PIN on the return's disclosure consent <b>on and Authentication</b> rsix-digit electronic filing identification our five-digit self-selected PIN. eric entry is my PIN, which is my signature on this return in accordance with the requirement Returns.	ration software for payment of the organiz revoke a payment, I must contact the U.S. ement) date. I also authorize the financial i irmation necessary to answer inquiries and gnature for the organization's electronic re ally filed return. If I have indicated within the t of the IRS Fed/State program, I also aut ature on the organization's tax year 2013 e id with a state agency(ies) regulating chari- screen. 	ation's feder Treasury Fir institutions in d resolve issu- stum and, if a to enter my l his return that horize the afor electronically ties as part of organization Information f	nancial Agent at hvolved in the ues related to the applicable, the PIN 49371 Enter five numbers do not enter all zer t a copy of the return orementioned ERO to filed return. If I have of the IRS Fed/State

STEP UP FOR STUDENTS, INC. 337 SOUTH PLANT AVENUE TAMPA, FL 33606

> DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE CENTER OGDEN, UT 84201-0027

## Halahdahlhaadlhadhaahlahlah

B Check if applicable: Address Change STEP		ter Social Security numbers on this for about Form 990 and its instruction				
B Check if applicable: Address change STEP						Open to Publi Inspection
Address change STEP	e of organization	ing JUL 1, 2013 a	nd ending J	UN 30, 2014		
change STEP	and the second sec			D Employer i	identific	cation number
Name	P UP FOR STUDENTS, INC.			-	9-3649	1371
ligitial	g Business As ber and street (or P.O. box if mail	is not delivered to street address)	Room/suite	Contract of the		
Termin- 337	SOUTH PLANT AVENUE	is not delivered to sheet address)	Noom/suite	E Telephone	04-352	
Amanded		try, and ZIP or foreign postal code		G Gross receipts		333,293,4
Analian	A, FL 33606			H(a) Is this a g		
	e and address of principal office	PRDOUG TUTHILL		for subor		
	AS C ABOVE			Column 2018 ACC 7 (2018)		uded? Yes
Tax-exempt status:	: X 501(c)(3) 501(c) (	) 🗸 (insert no.) 🛄 4947(a)	(1) or 527	If "No," at	ttach a li	ist. (see instructions)
J Website: NWW.	STEPUPFORSTUDENTS.ORG			H(c) Group exe		
Form of organization:	: x Corporation Trust	Association Other ►	L Year	of formation: 200	M 00	State of legal domicile:
Part I Summar	ry					
3 Number of v	voting members of the governin	n discontinued its operations or dis ng body (Part VI, line 1a)			3	
4 Number of ir		f the governing body (Part VI, line 1				
5 Total numbe		lendar year 2013 (Part V, line 2a)				
6 Total numbe	er of volunteers (estimate if nec	essary)			6	10
0 7a Intel unrolat	AN AND THE REPORT OF A DECK OF A DECK OF A DECK OF A DECK					
		t VIII, column (C), line 12				
		t VIII, column (C), line 12 m Form 990 T, line 34				Commont Vana
b Net unrelate	ed business taxable income from	m Form 990-T, line 34	L	Prior Year	7b	Current Year 332 392 87
b Net unrelate	ed business taxable income from	m Form 990-T, líne 34			7b	332,392,87
b Net unrelate	ed business taxable income from ns and grants (Part VIII, line 1h) rvice revenue (Part VIII, line 2g)	m Form 990-T, line 34		<b>Prior Year</b> 310 , 799 ,	7b	
<ul> <li>b Net unrelate</li> <li>8 Contribution</li> <li>9 Program ser</li> <li>10 Investment i</li> </ul>	ed business taxable income from ns and grants (Part VIII, line 1h) rvice revenue (Part VIII, line 2g) income (Part VIII, column (A), lir	m Form 990-T, líne 34		<b>Prior Year</b> 310,799	794.	332,392,87 70,39
b         Net unrelate           8         Contribution           9         Program ser           10         Investment in           11         Other revenue	ed business taxable income from ns and grants (Part VIII, line 1h) rvice revenue (Part VIII, line 2g) income (Part VIII, column (A), lines 5 ue (Part VIII, column (A), lines 5	m Form 990-T, line 34		<b>Prior Year</b> 310,799	7b ,794. 0. ,252. ,121.	332,392,87 70,39 10,00
<ul> <li>b Net unrelate</li> <li>8 Contribution</li> <li>9 Program ser</li> <li>10 Investment in</li> <li>11 Other revenue</li> <li>12 Total revenue</li> </ul>	ed business taxable income from ns and grants (Part VIII, line 1h) rvice revenue (Part VIII, line 2g) income (Part VIII, column (A), line ue (Part VIII, column (A), lines 5 ue - add lines 8 through 11 (mus	m Form 990-T, line 34 nes 3, 4, and 7d) i, 6d, 8c, 9c, 10c, and 11e)	·······	Prior Year 310,799, 7, 280,	7b ,794. 0, ,252. ,121. ,167.	332,392,87 70,39 10,00 820,13
<ul> <li>b Net unrelate</li> <li>8 Contribution</li> <li>9 Program ser</li> <li>10 Investment in</li> <li>11 Other revenu</li> <li>12 Total revenu</li> <li>13 Grants and service</li> </ul>	ed business taxable income from ns and grants (Part VIII, line 1h) rvice revenue (Part VIII, line 2g) income (Part VIII, column (A), line ue (Part VIII, column (A), lines 5 ue - add lines 8 through 11 (mus similar amounts paid (Part IX, c	m Form 990-T, line 34 nes 3, 4, and 7d) i, 6d, 8c, 9c, 10c, and 11e) st equal Part VIII, column (A), line 12	)	Prior Year 310,799 7, 280, 311,087, 207,753,	794. 0. 252. 121. 167. 225. 0.	332,392,87 70,35 10,00 820,13 333,293,40 277,103,44
<ul> <li>b Net unrelate</li> <li>8 Contribution</li> <li>9 Program ser</li> <li>10 Investment in</li> <li>11 Other revenu</li> <li>12 Total revenu</li> <li>13 Grants and ser</li> <li>14 Benefits paid</li> </ul>	ed business taxable income from ns and grants (Part VIII, line 1h) rvice revenue (Part VIII, line 2g) income (Part VIII, column (A), line ue (Part VIII, column (A), lines 5 ue - add lines 8 through 11 (mus similar amounts paid (Part IX, co d to or for members (Part IX, co ner compensation, employee be	m Form 990-T, line 34 nes 3, 4, and 7d) i, 6d, 8c, 9c, 10c, and 11e) st equal Part VIII, column (A), line 12 olumn (A), lines 1-3) olumn (A), line 4) enefits (Part IX, column (A), lines 5-1	) 	Prior Year 310,799 7, 280, 311,087, 207,753, 3,669,	794. 0. 252. 121. 167. 225. 0. 990.	332,392,87 70,35 10,00 820,13 333,293,40 277,103,44 4,781,26
<ul> <li>b Net unrelate</li> <li>8 Contribution</li> <li>9 Program ser</li> <li>10 Investment in</li> <li>11 Other revenu</li> <li>12 Total revenu</li> <li>13 Grants and service</li> <li>14 Benefits paid</li> </ul>	ed business taxable income from ns and grants (Part VIII, line 1h) rvice revenue (Part VIII, line 2g) income (Part VIII, column (A), line ue (Part VIII, column (A), lines 5 ue - add lines 8 through 11 (mus similar amounts paid (Part IX, co d to or for members (Part IX, columer compensation, employee be I fundraising fees (Part IX, columer I fundraising fees (Part IX, columer	m Form 990-T, line 34 nes 3, 4, and 7d) 5, 6d, 8c, 9c, 10c, and 11e) st equal Part VIII, column (A), line 12 olumn (A), lines 1-3) olumn (A), line 4) enefits (Part IX, column (A), lines 5-1 nn (A), line 11e)	) 	Prior Year 310,799 7, 280, 311,087, 207,753, 3,669,	794. 0. 252. 121. 167. 225. 0.	332,392,87 70,35 10,00 820,13 333,293,40 277,103,44
b Net unrelate B Contribution 9 Program ser 10 Investment i 11 Other revenu 12 Total revenu 13 Grants and s 14 Benefits paid 15 Salaries, oth 16a Professional b Total fundrai	ed business taxable income from ns and grants (Part VIII, line 1h) rvice revenue (Part VIII, line 2g) income (Part VIII, column (A), line ue (Part VIII, column (A), lines 5 ue - add lines 8 through 11 (mus similar amounts paid (Part IX, c d to or for members (Part IX, columer compensation, employee be I fundraising fees (Part IX, column ising expenses (Part IX, column	m Form 990-T, line 34	) ) 0)	Prior Year 310,799, 7, 280, 311,087, 207,753, 3,669, 200,	794. 0. ,252. ,121. ,167. ,225. 0. ,990. ,332.	332,392,87 70,35 10,00 820,13 333,293,40 277,103,44 4,781,26 67,77
b Net unrelate B Contribution 9 Program ser 10 Investment i 11 Other revenu 12 Total revenu 13 Grants and s 14 Benefits paid 15 Salaries, other 16a Professional b Total fundrai 17 Other expensional 17 Other expensional	ed business taxable income from ns and grants (Part VIII, line 1h) rvice revenue (Part VIII, line 2g) income (Part VIII, column (A), line ue (Part VIII, column (A), lines 5 ue - add lines 8 through 11 (mus similar amounts paid (Part IX, co d to or for members (Part IX, column re compensation, employee be I fundraising fees (Part IX, column ising expenses (Part IX, column uses (Part IX, column (A), lines 1	m Form 990-T, line 34 hes 3, 4, and 7d) 5, 6d, 8c, 9c, 10c, and 11e) st equal Part VIII, column (A), line 12 olumn (A), lines 1-3) olumn (A), line 4) enefits (Part IX, column (A), lines 5-1 mn (A), line 11e) h (D), line 25) ▶ 1,38 (1a-11d, 11f-24e)	) ) 7,291.	Prior Year 310,799, 7, 280, 311,087, 207,753, 3,669, 200, 1,851,	794. 0. ,252. ,121. ,167. ,225. 0. ,990. ,332. 812.	332,392,87 70,35 10,00 820,13 333,293,40 277,103,44 4,781,26 67,77 3,362,49
b Net unrelate B Contribution 9 Program ser 10 Investment i 11 Other revenu 12 Total revenu 13 Grants and s 14 Benefits paid 15 Salaries, other 16a Professional b Total fundrai 17 Other expensional 17 Other expensional 18 Total expensional 19 Distribution 10 Investment i 10 Investment i 11 Other revenu 12 Total revenu 13 Grants and s 14 Benefits paid 15 Salaries, other 16a Professional 17 Other expensional 17 Other expensional 18 Total expensional 19 Distribution 10 Investment i 10 Investment i 11 Other servenu 12 Total revenu 13 Grants and s 14 Benefits paid 15 Salaries, other 16 Distribution 16 Distribution 17 Other expensional 17 Other expensional 18 Total expensional 19 Distribution 19 Distribution 10 Distribution 1	ed business taxable income from hs and grants (Part VIII, line 1h) rvice revenue (Part VIII, line 2g) income (Part VIII, column (A), line ue (Part VIII, column (A), lines 5 ue - add lines 8 through 11 (mus similar amounts paid (Part IX, column d to or for members (Part IX, column her compensation, employee be I fundraising fees (Part IX, column ising expenses (Part IX, column herses (Part IX, column (A), lines 1 ses. Add lines 13-17 (must equal 15 and 15	m Form 990-T, line 34 hes 3, 4, and 7d) 5, 6d, 8c, 9c, 10c, and 11e) st equal Part VIII, column (A), line 12 olumn (A), lines 1-3) blumn (A), line 4) enefits (Part IX, column (A), lines 5-1 mn (A), line 11e) h (D), line 25) ▶ 1, 38 1a-11d, 11f-24e) al Part IX, column (A), line 25)	) ) 7,291.	Prior Year 310,799 7, 280, 311,087, 207,753, 3,669, 200, 1,851, 213,475,	794. 0. 252. 121. 225. 0. 990. 332. 812. 359.	332,392,87 70,35 10,00 820,13 333,293,40 277,103,44 4,781,26 67,77 3,362,49 285,314,97
<ul> <li>b Net unrelate</li> <li>8 Contribution</li> <li>9 Program ser</li> <li>10 Investment in</li> <li>11 Other revenue</li> <li>12 Total revenue</li> <li>13 Grants and service</li> <li>14 Benefits paid</li> <li>15 Salaries, other</li> <li>16a Professional</li> <li>b Total fundrai</li> <li>17 Other expensional</li> <li>18 Total expensional</li> <li>19 Revenue less</li> </ul>	ed business taxable income from hs and grants (Part VIII, line 1h) rvice revenue (Part VIII, line 2g) income (Part VIII, column (A), line ue (Part VIII, column (A), lines 5 ue - add lines 8 through 11 (mus similar amounts paid (Part IX, column d to or for members (Part IX, column her compensation, employee be I fundraising fees (Part IX, column ising expenses (Part IX, column herses (Part IX, column (A), lines 1 ses. Add lines 13-17 (must equal 15 and 15	m Form 990-T, line 34 hes 3, 4, and 7d) 5, 6d, 8c, 9c, 10c, and 11e) st equal Part VIII, column (A), line 12 olumn (A), lines 1-3) olumn (A), line 4) enefits (Part IX, column (A), lines 5-1 mn (A), line 11e) h (D), line 25) ▶ 1,38 (1a-11d, 11f-24e)	) ) ) ) 7,291.	Prior Year 310,799 7, 280, 311,087, 207,753, 3,669, 200, 1,851, 213,475, 97,611,	794           0.           ,252.           ,121.           ,167.           ,225.           0.           ,990.           ,332.           812.           359.           808.	332,392,87 70,35 10,00 820,13 333,293,40 277,103,44 4,781,26 67,77 3,362,49 285,314,97 47,978,43
<ul> <li>b Net unrelate</li> <li>8 Contribution</li> <li>9 Program ser</li> <li>10 Investment in</li> <li>11 Other revenue</li> <li>12 Total revenue</li> <li>13 Grants and service</li> <li>14 Benefits paid</li> <li>15 Salaries, other</li> <li>16a Professional</li> <li>b Total fundrai</li> <li>17 Other expensional</li> <li>18 Total expensional</li> <li>19 Revenue less</li> </ul>	ed business taxable income from hs and grants (Part VIII, line 1h) rvice revenue (Part VIII, line 2g) income (Part VIII, column (A), line ue (Part VIII, column (A), lines 5 ue - add lines 8 through 11 (muss similar amounts paid (Part IX, column to or for members (Part IX, column ising expenses (Part IX, column ising expenses (Part IX, column ising expenses (Part IX, column ises (Part IX, column (A), lines 1 ses. Add lines 13-17 (must equal is expenses. Subtract line 18 from	m Form 990-T, line 34 hes 3, 4, and 7d) 5, 6d, 8c, 9c, 10c, and 11e) st equal Part VIII, column (A), line 12 olumn (A), lines 1-3) olumn (A), line 1-3) olumn (A), line 1-3) holumn (A), line 5-1 nn (A), line 11e) h (D), line 25) ▶ 1,38 (1a-11d, 11f-24e) al Part IX, column (A), line 25) om line 12	)	Prior Year 310,799 7, 280, 311,087, 207,753, 3,669, 200, 1,851, 213,475, 97,611, ginning of Current	794. 0. 252. 121. 225. 0. 990. 332. 812. 359. 808. Year	332,392,87 70,35 10,00 820,13 333,293,40 277,103,44 4,781,26 67,77 3,362,49 285,314,97 47,978,43 End of Year
b Net unrelate B Contribution 9 Program ser 10 Investment i 11 Other revenu 12 Total revenu 13 Grants and s 14 Benefits paid 15 Salaries, other 16a Professional b Total fundrai 17 Other expensi 18 Total expensi 19 Revenue less	ed business taxable income from hs and grants (Part VIII, line 1h) rvice revenue (Part VIII, line 2g) income (Part VIII, column (A), line ue (Part VIII, column (A), lines 5 ue - add lines 8 through 11 (muss similar amounts paid (Part IX, column and the set of the set of the set of the set of the red to or for members (Part IX, column ising expenses (Part IX, column ising expenses (Part IX, column ising expenses (Part IX, column ises (Part IX, column (A), lines 1 ses. Add lines 13-17 (must equa- se expenses. Subtract line 18 fm (Part X, line 16)	m Form 990-T, line 34 hes 3, 4, and 7d) 5, 6d, 8c, 9c, 10c, and 11e) st equal Part VIII, column (A), line 12 olumn (A), lines 1-3) blumn (A), line 4) enefits (Part IX, column (A), lines 5-1 mn (A), line 11e) h (D), line 25) ▶ 1,38 1a-11d, 11f-24e) al Part IX, column (A), line 25)	)	Prior Year 310,799 7, 280, 311,087, 207,753, 3,669, 200, 1,851, 213,475, 97,611, ginning of Current 315,506,	794. 0. 252. 121. 167. 225. 0. 9900. 332. 812. 359. 808. Year 923.	332,392,87 70,35 10,00 820,13 333,293,40 277,103,44 4,781,26 67,77 3,362,49 285,314,97 47,978,43 End of Year 363,784,99
b Net unrelate 8 Contribution 9 Program ser 10 Investment i 11 Other revenu 12 Total revenu 13 Grants and s 14 Benefits paid 15 Salaries, other 16a Professional b Total fundrai 17 Other expens 18 Total expenses 19 Revenue less 20 Total assets 21 Total liabilitie	ed business taxable income from hs and grants (Part VIII, line 1h) rvice revenue (Part VIII, line 2g) income (Part VIII, column (A), line ue (Part VIII, column (A), line similar amounts paid (Part IX, column and to or for members (Part IX, column ising expenses (Part IX, column ising expenses, Subtract line 18 fm (Part X, line 16) as (Part X, line 26)	m Form 990-T, line 34 hes 3, 4, and 7d) 5, 6d, 8c, 9c, 10c, and 11e) st equal Part VIII, column (A), line 12 olumn (A), lines 1-3) olumn (A), line 1-3) olumn (A), line 1-3) holumn (A), line 5-1 nn (A), line 11e) h (D), line 25) ▶ 1,38 (1a-11d, 11f-24e) al Part IX, column (A), line 25) om line 12	)	Prior Year 310,799 7, 280, 311,087, 207,753, 3,669, 200, 1,851, 213,475, 97,611, ginning of Current	794.       0.       ,794.       0.       ,252.       ,121.       ,167.       ,225.       0.       ,990.       ,332.       8812.       359.       808.       Year       923.       251.	332,392,87 70,35 10,00 820,13 333,293,40 277,103,44 4,781,26 67,77 3,362,49 285,314,97 47,978,43 End of Year

332001 10-29-13 LHA For Paperwork Reduction Act Notice, see the separate instructions. SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

May the IRS discuss this return with the preparer shown above? (see instructions)

X Yes No Form 990 (2013)

Pa	art III Statement of Program Service Accomplishments		1
	Check if Schedule O contains a response or note to any line in this Part III		
1	Briefly describe the organization's mission:		
0	STEP UP FOR STUDENTS PROVIDES LEGISLATIVELY AUTHORIZED K-12		
	SCHOLARSHIP PROGRAMS AND RELATED SUPPORT TO GIVE ECONOMICALLY		
	DISADVANTAGED FAMILIES THE FREEDOM TO CHOOSE THE BEST LEARNING OPTIONS		
	FOR THEIR CHILDREN.		
2	Did the organization undertake any significant program services during the year which were not listed on		200
	the prior Form 990 or 990-EZ?	X Yes	
	If "Yes," describe these new services on Schedule O.		
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services'	? Yes	x
	If "Yes," describe these changes on Schedule O.	John Hannahan 1999 - 24	·
4	Describe the organization's program service accomplishments for each of its three largest program services, a	s measured by expenses	
1	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to oth		
	revenue, if any, for each program service reported.		unia
4a	(Code: ) (Expenses \$ 276,149,672, including grants of \$ 275,090,677.) (Rever	BUA \$ 821	1,21
	FLORIDA TAX CREDIT SCHOLARSHIP PROGRAM:	108.3	-,
	THIS PAST SCHOOL YEAR, 59,922 UNDERPRIVILEGED STUDENTS ATTENDED 1,429	<del></del>	-
	PRIVATE SCHOOLS ON A STEP UP FOR STUDENTS SCHOLARSHIP, AND FOR THE		
	2014-15 SCHOOL YEAR, WE ANTICIPATE HAVING ROUGHLY 67,000 STUDENTS ON		
	SCHOLARSHIP. THE SCHOLARSHIP PROGRAM WAS CREATED TO HELP ALLEVIATE THE		
	ENORMOUS EDUCATIONAL CHALLENGES FACED BY CHILDREN WHO LIVE IN POVERTY.		-
	THE SCHOLARSHIP GIVES PARENTS WITH LIMITED FINANCIAL MEANS THE FREEDOM		
	TO CHOOSE THE SCHOOL THAT BEST MEETS THEIR CHILDREN'S LEARNING NEEDS		
	FROM KINDERGARTEN THROUGH 12TH GRADE. IT IS THE LARGEST SCHOLARSHIP		
	PROGRAM OF THIS NATURE IN THE UNITED STATES.		
_	(CONTINUED ON SCHEDULE O)		
4b	(Code:) (Expenses \$ 2,613,791. including grants of \$ 2,012,768. ) (Reven	we\$66	5,89
	ALABAMA OPPORTUNITY SCHOLARSHIP FUND (AOSF) IS A SCHOLARSHIP GRANTING		-
	ORGANIZATION SERVING LOW-INCOME STUDENTS, WITH PRIORITY GIVEN TO		
	CHILDREN WHO ARE ASSIGNED TO STRUGGLING PUBLIC SCHOOLS. THE		
	SCHOLARSHIP IS USED TO PAY FOR PRIVATE TUITION OR TRANSFER FEES TO A		
	NON-FAILING PUBLIC SCHOOL. THE FIRST SCHOLARSHIPS WERE GRANTED FOR THE		_
	SEMESTER STARTING JANUARY 2014, AND SCHOLARSHIPS CONTINUE TO BE AWARDED		
	FOR THE 2014-15 SCHOOL YEAR. NEARLY 12,000 CHILDREN APPLIED FOR ONE OF		-
	ABOUT 3,500 SCHOLARSHIP AWARDS. THE SCHOLARSHIPS ARE FUNDED BY		
	CORPORATE AND INDIVIDUAL CONTRIBUTIONS THAT RECEIVE STATE TAX CREDITS		
	FROM ALABAMA.		
łc	(Code:) (Expenses \$ 1,215,243, including grants of \$) (Revenue)	ue \$	_
	SCHOOL DEVELOPMENT AND STUDENT LEARNING:		_
	STEP UP FOR STUDENTS IS HELPING STRENGTHEN THE PROGRAM'S PARTNERSHIP		
	SCHOOLS BY OFFERING FREE PROFESSIONAL DEVELOPMENT THROUGH STEP UP'S		_
	OFFICE OF STUDENT LEARNING. THIS DEPARTMENT'S LARGEST INITIATIVE,		
	SUCCESS PARTNERS, IS A PROFESSIONAL DEVELOPMENT PROGRAM DESIGNED TO		
	CREATE CLOSER RELATIONSHIPS BETWEEN PARENTS, TEACHERS, ADMINISTRATORS		
	AND STUDENTS, THE INITIATIVE IS BASED ON THE BENEFITS OF STRENGTHENING		
	THE FAMILY-SCHOOL PARTNERSHIP FOR THE WELL-BEING OF THE CHILD, SCHOOLS		
	THAT WORK CLOSELY WITH PARENTS OFTEN HAVE HIGH STUDENT ACHIEVEMENT AND		-
	QUALITY PROGRAMS.		
	(CONTINUED ON SCHEDULE O)		
d	Other program services (Describe in Schedule O.)		
	(Expenses \$ 2,499,796. including grants of \$ ) (Revenue \$	)	
	Total program service expenses 282,478,502.		
1			
e		Form 99	U (20
1		Form <b>99</b>	0 (20

	m 990 (2013) STEP UP FOR STUDENTS, INC. 59-364937	1		age
Pa	art IV Checklist of Required Schedules		1	1
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?	<u> </u>	Yes	No
	If "Yes," complete Schedule A	1	x	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	x	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3		x
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	x	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5		x
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	-	x
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		x
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		x
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9		x
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		x
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a	x	
Ь	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		x
c	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		x
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		x
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		x
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f	x	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a		x
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	x	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		x
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		x
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			5
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		x
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		x
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		x
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17	x	
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		x
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		x
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		x
	가슴 승규님은 그렇게 잘 못 한다. 그는 것은 것이 많은 것이 많은 것이 많은 것이 많은 것이 없는 것을 하셨다. 것은 것이 없는 것이 없 않는 것이 없는 것이 없다. 않은 것이 없는 것이 없다. 것이 없는 것이 없다. 것이 않는 것이 없는 것이 없다. 않은 것이 없는 것이 없다. 것이 없는 것이 없는 것이 없는 것이 없는 것이 없는 것이 없는 것이 없다. 것이 없는 것이 없다. 않은 것이 없는 것이 없 않이 않는 것이 없다. 것이 없는 것이 없는 것이 없는 것이 없는 것이 없다. 것이 없는 것이 없는 것이 없는 것이 없는 것이 없다. 것이 없는 것이 없는 것이 없는 것이 없는 것이 없는 것이 없다. 것이 없는 것이 없는 것이 없는 것이 없는 것이 없다. 것이 없는 것이 없다. 것이 없는 것이 없는 것이 없는 것이 없는 것이 없다. 것이 없는 것이 없는 것이 없는 것이 없는 것이 없다. 것이 않은 것이 않은 것이 없는 것이 없는 것이 없는 것이 없다. 것이 않은 것이 않은 것이 않이	20b		

20b Form 990 (2013)

332003 10-29-13

08431002 136733 7726658

4 2013.04030 STEP UP FOR STUDENTS, INC. 77266581

Pa	Int IV Checklist of Required Schedules (continued)			_
		-	Yes	s
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or		1	
	government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	-	_
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	x	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current	1.000	1.1	
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	x	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No", go to line 25a	24a		
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		1
	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	10.1		1
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	1	1
	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a	270		t
	disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		4
D	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			I
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b		ļ
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or	1		I
	former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II	26		
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial	1		I
	contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			Ι
а	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		Г
	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	1	t
	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or Indirect owner? If "Yes," complete Schedule L, Part IV	28c	Ē	
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		t
	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30		ſ
	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I			T
	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets?/f "Yes," complete	31	-	-
		32	1.1	
	Schedule N, Part II Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		x	
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and	33		-
	Part V, line 1 Did the organization have a controlled entity within the meaning of section 512(b)(13)?	34	x x	-
		35a	•	-
	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	x	
	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		S
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	37	_	3
-	Note. All Form 990 filers are required to complete Schedule 0	1.2.1	x	

10-29-13

-	1 990 (2013) STEP UP FOR STUDENTS, INC. rt V Statements Regarding Other IRS Filings and Tax Compliance		59-3649			Paq
1	Check if Schedule O contains a response or note to any line in this Part V					ſ
					Yes	Ť
la	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	11a		22	1	T
	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable			0		Ľ
	Did the organization comply with backup withholding rules for reportable payments to vendors and		table gaming			
	(gambling) winnings to prize winners?			10	x	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,	1	1			T
	filed for the calendar year ending with or within the year covered by this return	2a		66	1	1
b	If at least one is reported on line 2a, did the organization file all required federal employment tax ret			2b	x	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructio					t
a	Did the organization have unrelated business gross income of \$1,000 or more during the year?					ľ
	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedul					t
	At any time during the calendar year, did the organization have an interest in, or a signature or othe			1.1		t
	financial account in a foreign country (such as a bank account, securities account, or other financia			4a		
b	If "Yes," enter the name of the foreign country:				-	F
	See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financia	Acco	ints	-		
īa	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter trans					
	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?					-
	Does the organization have annual gross receipts that are normally greater than \$100,000, and did				-	-
u	any contributions that were not tax deductible as charitable contributions?			60		
	If "Yes," did the organization include with every solicitation an express statement that such contribu-			<u>6a</u>		
D	그는 옷이 같은 것이 같아요. 아무렇게 한 것 같아요. 이렇게 여러 활소에 가지 않는 것이 가지 않는 것이 같아? 것 않는다. 그는 것을 가지 않는 것 같은 것 같은 것이다. 것이 것이 가지 않는다.					
,	were not tax deductible? Organizations that may receive deductible contributions under section 170(c).			<u>6b</u>	-	500
	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and si	minen	provided to the pow		-	
	동안을 다 집에 가장 것 같은 것 같				-	1
	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b	_	-
	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it w				1.1	١.
	to file Form 8282?	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Y	7c	-	-
	If "Yes," indicate the number of Forms 8282 filed during the year	7d		_		
	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit				_	
	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit cont				-	13
	If the organization received a contribution of qualified intellectual property, did the organization file F					
	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organiz			? 7h	-	_
	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. D					
	organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at	any tin	ne during the year?	8	_	
	Sponsoring organizations maintaining donor advised funds.					
	Did the organization make any taxable distributions under section 4966?					
b	Did the organization make a distribution to a donor, donor advisor, or related person?			9b		_
	Section 501(c)(7) organizations. Enter:	i				
	nitiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
	Section 501(c)(12) organizations. Enter:					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against	1000				
	mounts due or received from them.)	11b				
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form	10417	,	12a		
a 1	f "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				-
	Section 501(c)(29) qualified nonprofit health insurance issuers.				1	
1	s the organization licensed to issue qualified health plans in more than one state?			13a	1	
	lote. See the instructions for additional information the organization must report on Schedule O.					
	inter the amount of reserves the organization is required to maintain by the states in which the					
	rganization is licensed to issue qualified health plans	13b				
	inter the amount of reserves on hand	13c				
5 E					-	x
				14a		•

332005 10-29-13

.

08431002 136733 7726658

Page 6

 
 Form 990 (2013)
 STEP UP FOR STUDENTS, INC.
 59-3649371
 Page

 Part VI
 Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response
 Page
 to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Chaole # Cahadula O

		1		Yes	5
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing	1a	8		T
	body delegated broad authority to an executive committee or similar committee, explain in Schedule 0.				
Ł	Enter the number of voting members included in line 1a, above, who are independent	1b	8		1
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationshi				1
	officer, director, trustee, or key employee?		2		
3	Did the organization delegate control over management duties customarily performed by or under the	e direct supervision	1.1		T
	of officers, directors, or trustees, or key employees to a management company or other person?		3	1	
4	Did the organization make any significant changes to its governing documents since the prior Form §	990 was filed?	4		
5	Did the organization become aware during the year of a significant diversion of the organization's as	sets?	5		
6	Did the organization have members or stockholders?		6		
7a	Did the organization have members, stockholders, or other persons who had the power to elect or a	ppoint one or			Τ
	more members of the governing body?		7a		
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, s	tockholders, or			T
	persons other than the governing body?		7b		L
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year	ar by the following:		1	t
a	The governing body?		8a	x	ľ
b	Each committee with authority to act on behalf of the governing body?		8b	x	t
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be rea	ched at the			t
12			9		ŀ
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Re	evenue Code.)			
				Yes	Γ
10a	Did the organization have local chapters, branches, or affiliates?		10a		t
b	If "Yes," did the organization have written policies and procedures governing the activities of such ch	apters, affiliates.			t
	and branches to ensure their operations are consistent with the organization's exempt purposes?		10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body	before filing the form?	11a	x	ŀ
	Describe in Schedule O the process, if any, used by the organization to review this Form 990.	, server and game terrar	1.4		-
	Did the organization have a written conflict of interest policy? If "No," go to line 13		12a	х	
	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise	to conflicts?	12b	x	-
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Ye	es." describe	120		-
	in Schedule O how this was done		12c	x	
	Did the organization have a written whistleblower policy?		13	x	2
14	Did the organization have a written document retention and destruction policy?		14	x	1
15	Did the process for determining compensation of the following persons include a review and approval	l by independent	17	-	h
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	by independent			
	The organization's CEO, Executive Director, or top management official		150	x	
b	Other officers or key employees of the organization		15a	x	-
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).	****	15b	*	
	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangem	oot with a			
	to volde antitude de la volde		10-		1
	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate	nontra anti-	16a		-
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organi				
	ion C. Disclosure		16b	-	
-	List the states with which a copy of this Form 990 is required to be filed FL, AR, GA, CT, AL			_	-
	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (				
	or public inspection. Indicate how you made these available. Check all that apply.		available	Э	
	X Own website Another's website X Upon request Other (explain in				
	Describe in Schedule O whether (and if so, how), the organization made its governing documents, con	flict of interest policy, an	d financ	ial	
	statements available to the public during the tax year.				
	State the name, physical address, and telephone number of the person who possesses the books and	d records of the organization	tion: 🕨	_	_
	ANN MACKEY - 904-352-2440		1		
	655 SALISBURY RD, SUITE 400, JACKSONVILLE, FL 32256				
	10-29-13		Form	_	-

Form 990 (2013)	STEP UP FOR STUDENTS, INC.	59-3649371	Page 7
	sation of Officers, Directors, Trustees, Key Employe es, and Independent Contractors	es, Highest Compensated	i ugo i
Check if Sch	nedule O contains a response or note to any line in this Part VII		
Section A. Officers, D	irectors, Trustees, Key Employees, and Highest Compensated E	mployees	
1a Complete this table t	for all persons required to be listed. Report compensation for the cale	endar year ending with or within the organizat	ion's tax year.
<ul> <li>List all of the organ</li> <li>Enter -0- in columns (D),</li> <li>List all of the organ</li> </ul>	nization's <b>current</b> officers, directors, trustees (whether individuals or (E), and (F) if no compensation was paid. nization's <b>current</b> key employees, if any. See instructions for definition's <b>current</b> highest compensated employees (other than an office	organizations), regardless of amount of comp in of "key employee."	ensation.

List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
 List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week	bo	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)				th an	(D) Reportable compensation from	(E) Reportable compensation from related	(F) Estimated amount of other	
	(list any hours for related organizations below line)	Individual trustee or director	Institutional Irustee	Officer	Key employee	Highest compensaled employee	Former	the organization (W-2/1099-MISC)	organizations (W-2/1099-MISC)	compensation from the organization and related organizations	
(1) JOHN KIRTLEY	2.00		1		-	-	-				
CHAIRMAN, SUFS & DIRECTOR, ALOSF		х						0.	0.	0	
(2) JULIO FUENTES DIRECTOR, SUFS	2.00	x						0.	0.	0.	
(3) ALISON HERTOG	2.00			1							
DIRECTOR, SUFS		x					11	0.	0.	0.	
(4) ALFRED "AL" LAWSON	2.00								1		
DIRECTOR, SUFS		x						0.	٥.	ο.	
(5) DEON LONG	2.00						1				
DIRECTOR, SUFS	1	X		ber (				0.	0.	ο.	
(6) RICHARD OUTRAM	2.00			2.11		T					
DIRECTOR, SUFS		x						0.	0.	0.	
(7) PAUL SHERMAN	2.00								1		
DIRECTOR, SUFS		x	-				1	0.	0.	0.	
(8) CURTIS STOKES	2.00										
DIRECTOR, SUFS		х						0.	0.	0.	
(9) GOVERNOR BOB RILEY	2.00								· · · · · · · · · · · · · · · · · · ·		
CHARIMAN, ALOSF		x	-					0.	0.	0.	
(10) MARQUITA DAVIS	2.00										
DIRECTOR, ALOSF		х			1.1		-	0.	٥.	Ο.	
(11) REVEREND H.K. MATTHEWS	2.00					E.				1	
DIRECTOR, ALOSF	1	x						0.	٥.	٥.	
(12) JOHN H. COOPER	2,00	12			11		11				
DIRECTOR, ALOSF		x	_	_	-	1.1.1	_	0.	0.	0.	
(13) ANN MACKEY	40.00										
TREASURER, SUFS/CFO & DIRECTOR, ALOS		x	_	x		-	-	136,243.	0.	11,431.	
(14) DOUG TUTHILL	40.00			_							
PRESIDENT/CEO, SUFS	4.00	_	-	x	-	-	-	212,397.	0.	24,207.	
(15) ANNE WHITE	1.00							0.7	-	10.00	
SECRETARY/VP OPERATIONS, SUFS (16) SCOTT MASSEY	40.00		-	X	-+	-+	-	0.	124,649.	14,416.	
CIO, SUFS	40,00									42.012	
(17) DEBRA WOERNER	40.00		-	+	-	x	-	133,474.	0.	21,050.	
VP DEVELOPMENT, SUFS	40.00					x		124 050			
22007 10 20 42	1					A	_	134,959.	0.	11,378.	

332007 10-29-13

08431002 136733 7726658

8

2013.04030 STEP UP FOR STUDENTS, INC. 77266581

Form 990 (2013)

Name and title	(B) Average hours per week	(da box offi	(C) Positio (do not check mor box, unless person officer and a direct			an one both an	ompensated Employe (D) Reportable compensation from	(E) Reportable compensation from related		(F) Estima amoun othe	ted t of
	(list any hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key employee Hichest compensated	employee Former	the organization (W-2/1099-MISC)	organizations (W-2/1099-MISC)	oa	ompens from t rganiza and rela ganiza	he ation ated
(18) ALISSA CIARAMELLO	40.00						0.5.2.47	N			
VP MARKETING & EVENTS, SUFS	40,00	-			2		117,529.	0		17	, 87
/P POLICY & PUBLIC AFFAIRS, SUFS	40,00				2		122,042.	0.		4	,88
(20) SUSAN KEITH	40.00	1					,		-		,
CONTROLLER, SUFS (THRU 1/14)				-	X		104,907.	0.	-	23	,18
			-	-	+				-		
				-	-	+			-		
			_	_	+	$\left  \right $					_
				_	1						
	-			_	-						
											-
1b Sub-total							961,551.	124,649.	1	128	, 42
c Total from continuation sheets to Part d Total (add lines 1b and 1c)							961,551.	124,649.	-	128	42
2 Total number of individuals (including but											114
compensation from the organization								an source beautory			
compensation from the organization									_	Yes	N
3 Did the organization list any former office								ployee on		Yes	1_
3 Did the organization list any former office line 1a? If "Yes," complete Schedule J for	such individual							iployee on	3	Yes	N
<ul> <li>3 Did the organization list any former office line 1a? If "Yes," complete Schedule J for</li> <li>4 For any individual listed on line 1a, is the second se</li></ul>	such individual	 e coi	mpe	nsati	on ar	d othe	er compensation from th	ployee on e organization		Yes	1_
<ul> <li>3 Did the organization list any former office line 1a? <i>If "Yes," complete Schedule J for</i></li> <li>4 For any individual listed on line 1a, is the sand related organizations greater than \$1</li> <li>5 Did any person listed on line 1a receive or</li> </ul>	such individual sum of reportable 50,000? <i>If "Yes,"</i> accrue compen	e con <i>con</i> satic	mpe nple on fr	nsati te Sc om a	on ar hedu ny ur	d othe le J foi related	er compensation from the such individual	ployee on e organization	3		1_
<ul> <li>3 Did the organization list any former office line 1a? <i>If "Yes," complete Schedule J for</i></li> <li>4 For any individual listed on line 1a, is the sand related organizations greater than \$1.</li> <li>5 Did any person listed on line 1a receive or rendered to the organization? <i>If "Yes," con</i></li> </ul>	such individual sum of reportable 50,000? <i>If "Yes,"</i> accrue compen	e con <i>con</i> satic	mpe nple on fr	nsati te Sc om a	on ar hedu ny ur	d othe le J foi related	er compensation from the such individual	ployee on e organization			í
<ul> <li>3 Did the organization list any former office line 1a? <i>If "Yes," complete Schedule J for</i></li> <li>4 For any individual listed on line 1a, is the sand related organizations greater than \$1.</li> <li>5 Did any person listed on line 1a receive or rendered to the organization? <i>If "Yes," con</i></li> <li>5 Section B. Independent Contractors</li> </ul>	such individual sum of reportable 50,000? If "Yes," accrue compen nplete Schedule	e con con satic	mpe nple on fr or su	nsati te Sc om a ch pe	on ar hedu ny ur erson	d othe le J foi related	er compensation from the such individual dorganization or individual	ployee on ne organization ual for services	4	x	1_
<ul> <li>3 Did the organization list any former office line 1a? <i>If "Yes," complete Schedule J for</i></li> <li>4 For any individual listed on line 1a, is the sand related organizations greater than \$1.</li> <li>5 Did any person listed on line 1a receive or rendered to the organization? <i>If "Yes," con</i></li> </ul>	such individual sum of reportable 50,000? If "Yes," accrue compen nplete Schedule ompensated ind	e con con satic	mpe nple on fr or su	nsati te Sc om a ch pe nt con	on ar hedu ny ur erson	d othe le J foi related ors tha	er compensation from the such individual dorganization or individual dorganization or individual dorganization or individuate the structure than \$	ployee on ne organization ual for services 100,000 of compense	4	x	1_
<ul> <li>3 Did the organization list any former office line 1a? <i>If "Yes," complete Schedule J for</i></li> <li>4 For any individual listed on line 1a, is the sand related organizations greater than \$1.</li> <li>5 Did any person listed on line 1a receive or rendered to the organization? <i>If "Yes," con</i></li> <li>5 Section B. Independent Contractors</li> <li>1 Complete this table for your five highest of the organization. Report compensation fo</li> <li>(A)</li> </ul>	such individual sum of reportable 50,000? If "Yes," accrue compen nplete Schedule ompensated ind r the calendar ye	e con satic J fo eper	mpe nple on fr or sur nder	nsati te Sc om a ch pe nt con	on ar hedu ny ur erson	d othe le J foi related ors tha	er compensation from the such individual d organization or individ at received more than \$ he organization's tax ye (B)	ployee on ne organization ual for services 100,000 of compension	4 5 ation	x from C)	x
<ul> <li>3 Did the organization list any former office line 1a? <i>If</i> "Yes," <i>complete Schedule J for</i></li> <li>4 For any individual listed on line 1a, is the sand related organizations greater than \$1:</li> <li>5 Did any person listed on line 1a receive or rendered to the organization? <i>If</i> "Yes," <i>con</i></li> <li>5 Section B. Independent Contractors</li> <li>1 Complete this table for your five highest of the organization. Report compensation for</li> </ul>	such individual sum of reportable 50,000? If "Yes," accrue compen nplete Schedule ompensated ind r the calendar ye	e con con satic	mpe nple on fr or sur nder	nsati te Sc om a ch pe nt con	on ar hedu ny ur erson	d othe le J foi related ors tha	er compensation from the such individual d organization or individ at received more than \$ he organization's tax ye	ployee on ne organization ual for services 100,000 of compension	4 5 ation	x	x
<ul> <li>3 Did the organization list any former office line 1a? <i>If "Yes," complete Schedule J for</i></li> <li>4 For any individual listed on line 1a, is the sand related organizations greater than \$1.</li> <li>5 Did any person listed on line 1a receive or rendered to the organization? <i>If "Yes," con</i></li> <li>5 Section B. Independent Contractors</li> <li>1 Complete this table for your five highest of the organization. Report compensation for (A)</li> </ul>	such individual sum of reportable 50,000? If "Yes," accrue compen nplete Schedule ompensated ind r the calendar ye	e con satic J fo eper	mpe nple on fr or sur nder	nsati te Sc om a ch pe nt con	on ar hedu ny ur erson	d othe le J foi related ors tha	er compensation from the such individual d organization or individ at received more than \$ he organization's tax ye (B)	ployee on ne organization ual for services 100,000 of compension	4 5 ation	x from C)	x
<ul> <li>3 Did the organization list any former office line 1a? <i>If "Yes," complete Schedule J for</i></li> <li>4 For any individual listed on line 1a, is the sand related organizations greater than \$1.</li> <li>5 Did any person listed on line 1a receive or rendered to the organization? <i>If "Yes," con</i></li> <li>5 Section B. Independent Contractors</li> <li>1 Complete this table for your five highest of the organization. Report compensation fo</li> <li>(A)</li> </ul>	such individual sum of reportable 50,000? If "Yes," accrue compen nplete Schedule ompensated ind r the calendar ye	e con satic J fo eper	mpe nple on fr or sur nder	nsati te Sc om a ch pe nt con	on ar hedu ny ur erson	d othe le J foi related ors tha	er compensation from the such individual d organization or individ at received more than \$ he organization's tax ye (B)	ployee on ne organization ual for services 100,000 of compension	4 5 ation	x from C)	x
<ul> <li>3 Did the organization list any former office line 1a? <i>If "Yes," complete Schedule J for</i></li> <li>4 For any individual listed on line 1a, is the sand related organizations greater than \$1.</li> <li>5 Did any person listed on line 1a receive or rendered to the organization? <i>If "Yes," con</i></li> <li>5 Section B. Independent Contractors</li> <li>1 Complete this table for your five highest of the organization. Report compensation fo</li> <li>(A)</li> </ul>	such individual sum of reportable 50,000? If "Yes," accrue compen nplete Schedule ompensated ind r the calendar ye	e con satic J fo eper	mpe nple on fr or sur nder	nsati te Sc om a ch pe nt con	on ar hedu ny ur erson	d othe le J foi related ors tha	er compensation from the such individual d organization or individ at received more than \$ he organization's tax ye (B)	ployee on ne organization ual for services 100,000 of compension	4 5 ation	x from C)	x
<ul> <li>3 Did the organization list any former office line 1a? <i>If "Yes," complete Schedule J for</i></li> <li>4 For any individual listed on line 1a, is the sand related organizations greater than \$1.</li> <li>5 Did any person listed on line 1a receive or rendered to the organization? <i>If "Yes," con</i></li> <li>5 Section B. Independent Contractors</li> <li>1 Complete this table for your five highest of the organization. Report compensation fo</li> <li>(A)</li> </ul>	such individual sum of reportable 50,000? If "Yes," accrue compen nplete Schedule ompensated ind r the calendar ye	e con satic J fo eper	mpe nple on fr or sur nder	nsati te Sc om a ch pe nt con	on ar hedu ny ur erson	d othe le J foi related ors tha	er compensation from the such individual d organization or individ at received more than \$ he organization's tax ye (B)	ployee on ne organization ual for services 100,000 of compension	4 5 ation	x from C)	x
<ul> <li>3 Did the organization list any former office line 1a? <i>If "Yes," complete Schedule J for</i></li> <li>4 For any individual listed on line 1a, is the sand related organizations greater than \$1.</li> <li>5 Did any person listed on line 1a receive or rendered to the organization? <i>If "Yes," con</i></li> <li>5 Section B. Independent Contractors</li> <li>1 Complete this table for your five highest of the organization. Report compensation fo</li> <li>(A)</li> </ul>	such individual sum of reportable 50,000? If "Yes," accrue compen nplete Schedule ompensated ind r the calendar yes s address	e con l con satic eper ear en NON	mpe nple on fr r su nder ndin E	nsati te Sc om a ch pe nt con g wit	on ar hedu ny ur erson htract	d othe related	er compensation from the such individual d organization or individ at received more than \$ he organization's tax ye (B) Description of se	Iployee on le organization ual for services 100,000 of compensation var.	4 5 ation	x from C)	3

Pa	rt V	III Statement of Reve	enue					
		Check if Schedule O co	ntains a respons	e or note to any lir	ne in this Part VIII			
					(A) Total revenue	<b>(B)</b> Related or exempt function revenue	<b>(C)</b> Unrelated business revenue	(D) Revenue exclud from tax unde sections 512 - 514
and Other Similar Amounts		a Federated campaigns						
noc		Membership dues						
A		Fundraising events						
ilar		d Related organizations						
E		e Government grants (contribu						
er	f	All other contributions, gifts, gra						
휡		similar amounts not included ab	and the second sec	332,392,878.				
2	1.1	Noncash contributions included in line						
0	ŀ	Total. Add lines 1a-1f			332,392,878.			
		ADDI TOAMTON BEEG		Business Code 900099	<b>CC 000</b>			1
	19.0	APPLICATION FEES		900099	66,899.	66,899.		
e	b			900039	3,500.	3,500.	_	
Revenue	C	and the second s						
8	e							
		All other program service reve						
		Total. Add lines 2a-2f			70,399.			1
1	3	Investment income (including						
		other similar amounts)			10,001.			10,001
	4	Income from investment of ta					1	
1	5	Royalties						
			(i) Real	(ii) Personal				
	6 a	Gross rents	2,413.					
	b	Less: rental expenses	0.					
		Rental income or (loss)						
	d	Net rental income or (loss)		▶	2,413.			2,413
T	7 a	Gross amount from sales of	(i) Securities	(ii) Other		_		
		assets other than inventory						
1.	b	Less: cost or other basis			1			
		and sales expenses						
		Gain or (loss)						
		Net gain or (loss)		····· ►				
	8 a	Gross income from fundraising						
		including \$	Contraction of the local sectors and the loc				1	
		contributions reported on line	A. S. S. S. C. S.					
	h	Part IV, line 18 Less: direct expenses	а ь					
		Net income or (loss) from fund						
		Gross income from gaming ac		····· •				
	• •	Part IV, line 19	A A TOTAL STATE AND A STATE AN					
	h	Less: direct expenses	b					
		Net income or (loss) from gami						
1		Gross sales of inventory, less i						
		and allowances						
	b	Less: cost of goods sold						
	c	Net income or (loss) from sales	of inventory					
L		Miscellaneous Revenue		Business Code				
1	1 a	SON INTERCOMPANY NET		900099	816,200.	816,200.		
	b	OTHER INCOME		900099	1,518.	1,518.		
	c							
1	d	All other revenue						
		Total. Add lines 11a-11d			817,718.			
		Total revenue. See instructions.			333,293,409.			

08431002 136733 7726658 2013.04030 STEP UP FOR STUDENTS, INC. 77266581

Pa	art IX Statement of Functional Expense	es	A	and the later has a second	
Sec	tion 501(c)(3) and 501(c)(4) organizations must comp				
_	Check if Schedule O contains a response				
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	( <b>D)</b> Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2	Grants and other assistance to individuals in the United States. See Part IV, line 22	277,103,445.	277,103,445.		
3	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
	trustees, and key employees	412,217.		412,217.	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	3,667,624.	2,456,011.	412,042.	799,571
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	116,705.	. 75,196.	14,745.	26,764
9	Other employee benefits	305,591.	215,189.	10,069.	.80,333
0	Payroll taxes	279,123.	167,396.	53,844.	57,883
1	Fees for services (non-employees):				
a	Management	weat and			
b	Legal	237,659.	20,886.	216,773.	
c	Accounting	38,745.	18,000.	20,745.	
d	Lobbying	196,409.	192,053.	4,356.	
e	Professional fundraising services. See Part IV, line 17	67,777.			67,777
f	Investment management fees	1			
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch 0.)	22,618.	21,338.	610.	670
2	Advertising and promotion	618,943.	569,787.	19,228.	29,928
3	Office expenses	43,200.	39,290.	1,919.	1,991
4	Information technology				
5	Royalties				
5	Occupancy	230,064.	178,480.	49,314.	2,270
7	Travel	350,813.	234,256.	47,034.	69,523
3	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
)	Conferences, conventions, and meetings	34,131.	13,940.	15,624.	4,567
)	Interest	40,111.	35,212.	2,481.	2,418
	Payments to affiliates	220 110	194 364		00 850
2	Depreciation, depletion, and amortization	228,119. 38,007.	184,364.	20,997.	22,758 8,581
	Insurance Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) emount line 24e avecance or Schedula Q)	38,007.	23,080.	6,346.	8,581
	amount, list line 24e expenses on Schedule O.)	245,301.	161,414.	25,479.	58,408
	OTHER COSTS	219,095.	104,166.	21,393.	93,536
D	Contraction of the second seco	,	101,100.	01,000.	55,550

181,974.

166,376.

470,928.

11

285,314,975.

08431002 136733 7726658

Total functional expenses. Add lines 1 through 24e

Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.

SEE SCH O

if following SOP 98-2 (ASC 958-720)

c SCHOLARSHIP CHECK PRODU

All other expenses

Check here

332010 10-29-13

d

е

25

26

UNCOLLECTIBLE SCHOOL RE

93,966.

1,449,182.

181,974.

166,376.

316,649.

282,478,502.

60,313.

1,387,291.

Form 990 (2013)

m 990 ( art X	Balance Sheet					T
	Check if Schedule O contains a response or not	e to any line in	this Part X			
				(A) Beginning of year		( <b>B</b> ) End of year
1.	Cash - non-interest-bearing			37,644,262.	1	61,267,08
1	Savings and temporary cash investments				2	
2	Pledges and grants receivable, net			271,720,800.	3	295,341,68
3				904,772.	4	980,03
4	Accounts receivable, netLoans and other receivables from current and for	rmor officere	directors			
5	trustees, key employees, and highest compensation	ated employee	s Complete			
1	Part II of Schedule L				5	
	Loans and other receivables from other disquali					
6	section 4958(f)(1)), persons described in section	1958(c)(3)(B)	and contributing			
	employers and sponsoring organizations of sect	14000(0)(0)(0)(0)	oluntary			
1	employees' beneficiary organizations (see instr).	Complete Par	t II of Sch I		6	
1					7	
7	Notes and loans receivable, net				8	
8	Inventories for sale or use			67,770.	9	154,09
9	Prepaid expenses and deferred charges					
10a	Land, buildings, and equipment: cost or other	100	1,344,730.			
1.5	basis. Complete Part VI of Schedule D	100	861,716.	476,747.	10c	483,01
10.00	Less: accumulated depreciation	100			11	
11	Investments - publicly traded securities Investments - other securities. See Part IV, line 1				12	
12	Investments - other securities. See Part IV, line Investments - program-related. See Part IV, line				13	
13				3,004.	14	5,50
14	Intangible assets			4,689,568.	15	5,553,58
15	Other assets. See Part IV, line 11 Total assets. Add lines 1 through 15 (must equa	al line 34\		315,506,923.	16	363,784,9
16				706,332.	17	1,089,00
17	Accounts payable and accrued expenses				18	
18	Grants payable				19	
19	Deferred revenue				20	
20	Tax-exempt bond liabilities Escrow or custodial account liability. Complete I	Dart IV of Sche			21	
21	Loans and other payables to current and former	officers direc	tors trustees.			
22	key employees, highest compensated employee	e and discus	ified persons.			
	Complete Part II of Schedule L				22	
1.00	Secured mortgages and notes payable to unrela	ted third parti		774,919.	23	722,3
23	Unsecured notes and loans payable to unrelate	d third narties			24	
24	Other liabilities (including federal income tax, pa	vables to relat	ed third			
25	parties, and other liabilities not included on lines	17-24). Comp	lete Part X of		1.1	
1.1	Schedule D				25	
26	Total liabilities. Add lines 17 through 25			1,481,251.	26	1,811,43
20	Organizations that follow SFAS 117 (ASC 958	), check here	X and			
	complete lines 27 through 29, and lines 33 an	d 34.			2	
27	Unrestricted net assets			4,981,225.	27	7,764,20
28	Temporarily restricted net assets			309,044,447.	28	354,209,2
29					29	
1.0	Organizations that do not follow SFAS 117 (A					
	and complete lines 30 through 34.		100 A. C. C. A.			
30	Capital stock or trust principal, or current funds				30	
31	Paid-in or capital surplus, or land, building, or ec	uipment fund			31	
32	Retained earnings, endowment, accumulated in	come, or othe	r funds		32	
33	Total net assets or fund balances			314,025,672.	33	361,973,5
00	Total liabilities and net assets/fund balances			315,506,923.	34	363,784,9

Form 990 (2013)

332011 10-29-13

08431002 136733 7726658

12 2013.04030 STEP UP FOR STUDENTS, INC. 77266581

	Int XI Reconciliation of Net Assets	59-3649:			age 12
	Check if Schedule O contains a response or note to any line in this Part XI				x
1	Total revenue (must equal Part VIII, column (A), line 12)	1	33	3 203	3,409.
2	Total expenses (must equal Part IX, column (A), line 25)	2		-	1,975.
3	Revenue less expenses. Subtract line 2 from line 1	3			3,434.
1	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4			, 672.
5	Net unrealized gains (losses) on investments	5		.,	,
	Donated services and use of facilities	6		544	,475.
	Investment expenses	7			,
3	Prior period adjustments	8			
)	Other changes in net assets or fund balances (explain in Schedule O)	9		-575	,025.
	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33,				,
	column (B))	10	361	973	,556.
	Accounting method used to prepare the Form 990: Cash X Accrual Other				
a	If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed		<u>2</u> a		x
	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed separate basis, consolidated basis, or both: Separate basis Consolidated basis Both consolidated and separate basis	ion a			x
	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed separate basis, consolidated basis, or both: Separate basis Consolidated basis Both consolidated and separate basis Were the organization's financial statements audited by an independent accountant?	ion a		x	x
0	Were the organization's financial statements compiled or reviewed by an independent accountant?  If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed separate basis, consolidated basis, or both:  Separate basis Consolidated basis Both consolidated and separate basis If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate Separate basis, or both:  Separate basis, or both:  Separate basis Consolidated basis If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	i on a e basis, e audit,	2b		x
>	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed separate basis, consolidated basis, or both: Separate basis Consolidated basis Both consolidated and separate basis Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate consolidated basis, or both: Separate basis, or both: Separate basis, or both: Separate basis Consolidated basis Both consolidated and separate basis If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the review, or compilation of its financial statements and selection of an independent accountant?	l on a e basis, e audit,	2b	x	x
b C	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed separate basis, consolidated basis, or both: Separate basis Consolidated basis Both consolidated and separate basis Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate consolidated basis, or both: Separate basis, or both: Separate basis, or both: Separate basis To Consolidated basis Both consolidated and separate basis If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate consolidated basis, or both: Separate basis To Consolidated basis Both consolidated and separate basis If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Sche As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Sin	t on a e basis, e audit, edule O. gle Audit	2b		
•	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed separate basis, consolidated basis, or both: Separate basis Consolidated basis Both consolidated and separate basis Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate consolidated basis, or both: Separate basis, or both: Separate basis, or both: Separate basis Consolidated basis Both consolidated and separate basis If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate consolidated basis, or both: Separate basis Consolidated basis Both consolidated and separate basis If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Sche As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Sin Act and OMB Circular A-133?	t on a e basis, e audit, edule O. gle Audit	2b		x
	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed separate basis, consolidated basis, or both: Separate basis Consolidated basis Both consolidated and separate basis Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate consolidated basis, or both: Separate basis, or both: Separate basis, or both: Separate basis To Consolidated basis Both consolidated and separate basis If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate consolidated basis, or both: Separate basis To Consolidated basis Both consolidated and separate basis If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Sche As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Sin	t on a e basis, e audit, edule O. gle Audit	2b		

332012 10-29-13

<b>(Form 9</b> Department	DULE A 90 or 990-EZ) of the Treasury enue Service	Comp	Iblic Charity S lete if the organization 4947(a)(1) ► Attach t bout Schedule A (Form 99	is a sectio nonexemp o Form 99	on 501(c)( ot charitat 0 or Form	3) organiz ble trust. 990-EZ.	ation or a	section	m990	20 Open	o. 1545- <b>D1</b> to Pul pectio	3 blic
Name of	the organizat							the second s		er identifica	tion n	umber
		STEP UP F	OR STUDENTS, INC.					1.0		59-364937		
Part I	Reason		arity Status (All organ	izations m	ust comple	ete this pa	rt.) See in	structions	A	20 <u>2.20</u> 07.00	-	
The organ	STATES AND STATES	the second se	n because it is: (For lines	Contract of the second								
1			les, or association of chu					(1)				
2			170(b)(1)(A)(ii). (Attach S			ootion ii						
3			pital service organization		Sec. 11. 16.	n 170(b)(1	VAVIII					
			n operated in conjunction					0/b/(1)(A)	iii) Ente	r the hospit	al's na	me
	city, and stat	the second s	roporatou in conjunction	· man a no	opital abo	Shood in o	couon n		ing. Ento	r ine neapie	ar o ma	110,
5			e benefit of a college or u	iniversity o	whed or c	perated b	v a gover	nmentalur	nit descri	hed in		
-		(b)(1)(A)(iv). (Comp				Permission P	,		a decour			
6			ment or governmental ur	it describe	ed in secti	on 170/b)	1)(4)(1)					
7 X			ceives a substantial part					or from th	e genera	I nublic des	cribed	in
1000		b)(1)(A)(vi). (Comp	영양 이 것 같아요. 영양 영양 가지 않는 것 같아.			30.0	or real arrit	or norm ar	o gonora	i public doc	oniood	<u></u>
8			section 170(b)(1)(A)(vi).	(Complete	Part II.)							
9			ceives: (1) more than 33			from contr	ibutions	membersh	in fees	and gross re	ceints	from
			unctions - subject to cert							•		
			taxable income (less sec							-		
		509(a)(2). (Comple				10111000000	uoquircu	by the org	anization	anci ourie	00, 10	10.
10			operated exclusively to te	est for pub	lic safety.	See sectio	on 509(a)	(4)				
11			operated exclusively for t					1	ry out the	e oumoses	of one	or
			ations described in sect									0,
	And the second sec		g organization and comp									
		<b>b</b> □1		ype III - Fu	100 A 100 A 107		i		e III - No	on-functiona	llv inte	arated
e			at the organization is no	2 Y				- 1				•
			than one or more public			the second second						
t		요즘 가지 않는 것을 만들어야 한다.	itten determination from		1112 1 1 1 1 1 1 1 1					Sealer 1.01	- (/(/-	
	<b>.</b>		his box									
g	Since August	17, 2006, has the	organization accepted a	ny gift or c	ontribution	from any	of the fol	lowing per	sons?			
			directly controls, either a								Yes	No
	the gove	ming body of the s	supported organization?							11g(i)		
			n described in (i) above?								16.8	
			a person described in (i)									1.
h			about the supported or			000000000000000000000000000000000000000						
		a new second		-	19							
	of supported nization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section	in col. (i) li	organization sted in your document?	organizat	u notify the ion in col. support?	(vi) Is organizati (i) organiz U.S	on in col.	(vii) Amoun sup	t of moi port	netary
			(see instructions))				2018.203		14 I.			
			a de construction de la	Yes	No	Yes	No	Yes	No	-		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

08431002 136733 7726658

Total

332021 09-25-13

14 2013.04030 STEP UP FOR STUDENTS, INC. 77266581

Page 2

	(Form 990 or 990-EZ) 2013					59-3649371	Pag
Part II	Support Schedule for	or Org	anizat	ions Desc	ribed in S	ections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)	
	(Complete only if you chec	ked the	box on	line 5, 7, or 8	of Part I or i	f the organization failed to qualify under Part III. If the orga	nization
	fails to qualify under the te	sts liste	d below	, please comp	olete Part III		

Se	ction A. Public Support					A	
Cal	endar year (or fiscal year beginning in) 🕨	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	91,526,010.	191 838 536.	267,447,702.	310,799,794.	332,392,878.	1194004920.
2	Tax revenues levied for the organ- ization's benefit and either paid to or expended on its behalf		121,000,000	207,417,702.		552,552,670.	1194004920.
3	The value of services or facilities furnished by a governmental unit to the organization without charge						
4	Total. Add lines 1 through 3	91,526,010.	191,838,536.	267,447,702.	310,799,794.	332,392,878.	1194004920.
	The portion of total contributions by each person (other than a						
	governmental unit or publicly						
	supported organization) included on line 1 that exceeds 2% of the						
	amount shown on line 11,	1 N	9				
10	column (f)						270,588,908.
-	Public support. Subtract line 5 from line 4.	a particular a second			in the second		923,416,012.
_	tion B. Total Support					1.1.1.1.1.1.1.1.1	
	ndar year (or fiscal year beginning in) 🕨	(a) 2009 91,526,010.	(b) 2010	(c) 2011 267,447,702.	(d) 2012	(e) 2013	(f) Total
	Amounts from line 4 Gross income from interest,	91,526,010.	191,838,536.	201,441,102.	310,799,794.	332,392,878.	1194004920.
	dividends, payments received on securities loans, rents, royalties and income from similar sources	34,822.	14,927.	8,058.	13,048.	12,414.	83,269.
9	Net income from unrelated business activities, whether or not the business is regularly carried on						
10	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	536,393.	343,078.	332,123.		1,518.	1,213,112.
11	Total support. Add lines 7 through 10			,		-,	1195301301.
	Gross receipts from related activities, e	to (see instruction	ins)			12	70,399.
13	First five years. If the Form 990 is for t organization, check this box and stop tion C. Computation of Public	he organization's	first, second, third		x year as a section	1 501(c)(3)	
				1			77 05 04
	Public support percentage for 2013 (lin					14	77.25 %
	Public support percentage from 2012 S 33 1/3% support test - 2013. If the org					1/3	10
b	stop here. The organization qualifies as 33 1/3% support test - 2012. If the org and stop here. The organization qualifi	ganization did not	check a box on lir	ne 13 or 16a, and I	line 15 is 33 1/3%	or more, check thi	
17a	<b>10% -facts-and-circumstances test</b> - and if the organization meets the "facts meets the "facts-and-circumstances" te	- 2013. If the orga - and-circumstanc	nization did not ch es" test, check thi	neck a box on line s box and <b>stop h</b> e	13, 16a, or 16b, a <b>re.</b> Explain in Part	nd line 14 is 10% o IV how the organia	zation
b	10% -facts-and-circumstances test - more, and if the organization meets the organization meets the "facts-and-circu	- 2012. If the orga "facts-and-circur	nization did not ch nstances" test, che	eck a box on line eck this box and <b>s</b>	13, 16a, 16b, or 1 top here. Explain	7a, and line 15 is 1 in Part IV how the	0% or
	Private foundation. If the organization						

Schedule A (Form 990 or 990-EZ) 2013

332022 09-25-13

08431002 136733 7726658

(Complete only if you checked the qualify under the tests listed bel				to quality and of	i arch. ii the organi.	cation rais to
Section A. Public Support	on, please son	ploto r arc in.				
Calendar year (or fiscal year beginning in) 🕨	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services per- formed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	1					
3 Gross receipts from activities that are not an unrelated trade or bus- iness under section 513						
4 Tax revenues levied for the organ- ization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5				1	1	
7a Amounts included on lines 1, 2, and						
3 received from disqualified persons b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b			1		-	-
8 Public support (Subtract line 7c from line 6.)						
Section B. Total Support	1					
Calendar year (or fiscal year beginning in) 🕨	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<ul> <li>9 Amounts from line 6</li> <li>10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources</li> <li>b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975</li> </ul>						
c Add lines 10a and 10b 11 Net income from unrelated business activities not included in line 10b, whether or not the business is						
regularly carried on     Other income. Do not include gain     or loss from the sale of capital     assets (Explain in Part IV.)     Total support						
<ul> <li>Total support. (Add lines 9, 10c, 11, and 12.)</li> <li>First five years. If the Form 990 is for the</li> </ul>	organization's	first second this	fourth or fifth to	V VOOR 05 5 5 55-1	00 501/0)/2)	ation
check this box and stop here						
Section C. Computation of Public	Support Per	centage			***********	
15 Public support percentage for 2013 (line			olumn (f))		15	%
16 Public support percentage from 2012 Sc					16	%
Section D. Computation of Investm						
17 Investment income percentage for 2013	line 10c, colum	n (f) divided by lin	a 13, column (f))		17	%
18 Investment income percentage from 201:					18	%
19a 33 1/3% support tests - 2013. If the org	anization did no	ot check the box o	n line 14, and line	15 is more than		
more than 33 1/3%, check this box and s b 33 1/3% support tests - 2012. If the org	anization did no	ot check a box on	line 14 or line 19a,	and line 16 is m	ore than 33 1/3%, a	nd
line 18 is not more than 33 1/3%, check t	nis box and st	op nere. The organ	nization qualifies a	s a publicly supp	ported organization .	▶□

	Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line Also complete this part for any additional information. (See instructions).	· · · · · · · · · · · · · · · · · · ·	
_			
			- 255
24 09-25-13	Scher	lule A (Form 990 or 990-	EZ) 2013
	17		

\*\* PUBLIC DISCLOSURE COPY \*\*

Schedule B	Schedule of Contributors	OMB No. 1545-0047	
(Form 990, 990-EZ, or 990-PF) Department of the Treasury Internal Revenue Service	<ul> <li>Attach to Form 990, Form 990-EZ, or Form 990-PF.</li> <li>Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990 .</li> </ul>	2013	
Name of the organizati	on	Employer identification number	
	STEP UP FOR STUDENTS, INC.	59-3649371	
Organization type(cheo	sk one):		
Filers of:	Section:		
Form 990 or 990-EZ	x 501(c)( <sup>3</sup> ) (enter number) organization		
	4947(a)(1) nonexempt charitable trust <b>not</b> treated as a private foundation		
	527 political organization		
Form 990-PF	501(c)(3) exempt private foundation		
	4947(a)(1) nonexempt charitable trust treated as a private foundation		
	501(c)(3) taxable private foundation		

Check if your organization is covered by the General Rule or a Special Rule. Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

### **General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

## **Special Rules**

For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of crueity to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions of \$5,000 or more during the year

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

Schedule	В	(Form	990,	990-EZ,	or	990-PF)	(20	13)	)

Name of organization

Page 2

59-3649371

Employer identification number

STEP UP FOR STUDENTS, INC.

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a)	(b)	(c)	(d)
No.	Name, address, and ZIP + 4	Total contributions	Type of contributio
		\$10,000,000.	Person X Payroll I Noncash (Complete Part II for noncash contributions
(a)	(b)	(c)	(d)
No.	Name, address, and ZIP + 4	Total contributions	Type of contributio
2		\$7,945,195.	Person X Payroll I Noncash (Complete Part II for noncash contributions
(a)	(b)	(c)	(d)
No.	Name, address, and ZIP + 4	Total contributions	Type of contributio
3		\$\$	Person X Payroll I Noncash (Complete Part II for noncash contributions.
(a)	(b)	(c)	(d)
No.	Name, address, and ZIP + 4	Total contributions	Type of contribution
4		\$\$	Person X Payroll I Noncash (Complete Part II for noncash contributions.
(a)	(b)	(c)	(d)
No.	Name, address, and ZIP + 4	Total contributions	Type of contribution
5		\$12,000,000.	Person X Payroll I Noncash (Complete Part II for noncash contributions.
(a)	(b)	(c)	(d)
No.	Name, address, and ZIP + 4	Total contributions	Type of contribution
<u> </u>		\$20,000,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.

Schedule B (Form 990, 990-EZ, or 990-PF) (2013)	Page 2
Name of organization	Employer identification number

STEP UP FOR STUDENTS, INC.

59-3649371

(a)	(b)	(c)	(d)
No.	Name, address, and ZIP + 4	Total contributions	Type of contributio
7		\$25,000,000.	Person X Payroll I Noncash (Complete Part II for noncash contributions
(a)	(b)	(c)	(d)
No.	Name, address, and ZIP + 4	Total contributions	Type of contribution
8		\$15,000,000.	Person X Payroll I Noncash (Complete Part II for noncash contributions.
(a)	(b)	(c)	(d)
No.	Name, address, and ZIP + 4	Total contributions	Type of contribution
9		\$30,000,000.	Person X Payroll I Noncash I (Complete Part II for noncash contributions.
(a)	(b)	(c)	(d)
No.	Name, address, and ZIP + 4	Total contributions	Type of contribution
		\$10,000,000.	Person X Payroll I Noncash (Complete Part II for noncash contributions.)
(a)	(b)	(c)	(d)
No.	Name, address, and ZIP + 4	Total contributions	Type of contribution
		\$8,460,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a)	(b)	(c)	(d)
No.	Name, address, and ZIP + 4	Total contributions	Type of contribution
12		\$10,000,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)

me of or	B (Form 990, 990-EZ, or 990-PF) (2013) ganization	Employ	er identification number
			3649371
TEP UP	FOR STUDENTS, INC.		3649371
Part II	Noncash Property (see instructions). Use duplicate copies of F	Part II if additional space is needed.	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$	990, 990-EZ, or 990-PF) (;

21

08431002 136733 7726658

2013.04030 STEP UP FOR STUDENTS, INC. 77266581

ame of organiz			Employer identification number
Part III	Exclusively religious, charitable, etc., ind year. Complete columns (a) through (e) and the total of exclusively religious, charitable, e Use duplicate copies of Part III if addition	vidual contributions to section 501(c)(7) the following line entry. For organizations tc., contributions of \$1,000 or less for the nal space is needed.	, (8), or (10) organizations that total more than \$1,000 for the completing Part III, enter year. (Enter this information once.) ▶ \$
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
		(e) Transfer of gift	
-	Transferee's name, address, a	nd ZIP + 4	Relationship of transferor to transferee
a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-	Transferee's name, address, a	(e) Transfer of gift nd ZIP + 4	Relationship of transferor to transferee
a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	Transferee's name, address, a	(e) Transfer of gift	Relationship of transferor to transferee
a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-	Transferee's name, address, a	(e) Transfer of gift	Relationship of transferor to transferee
			Schedule B (Form 990, 990-EZ, or 990-PF) (2013
3454 10-24-13		22	SUICUUIC D (FUIII 330, 330-EZ, 01 330-FF) (2013

SCHEDULE C		Lamnainn	and I oppy	ing Activities	OMB No. 1545-004
SCHEDULE C Form 990 or 990-EZ) Political Campaign and Lobbying Activities For Organizations Exempt From Income Tax Under section 501(c) and section 527				이렇게 다른 것이 귀에요.	2013
Department of the Treasury	Complete if the orga	nization is describe	ed below. 🕨 Attac ion about Schedule	h to Form 990 or Form 990 C (Form 990 or 990-EZ) a	od its Open to Public
Internal Revenue Service	See separate instructive vered "Yes," to Form 990, F anizations: Complete Parts	instructi Part IV, line 3, or Fo	ons is at <sub>WWW.irs.gc</sub> orm 990-EZ, Part V,	v/form990.	Inspection
• Section 501(c) (other	than section 501(c)(3)) orga	inizations: Complete		ow. Do not complete Part I-E	3.
	tions: Complete Part I-A only rered "Yes," to Form 990, F		m 000 EZ Bart VI	line 47 (Lobbying Activitie	a) than
	anizations that have filed Fo				
<ul> <li>Section 501(c)(3) orga</li> </ul>	anizations that have NOT file	ed Form 5768 (elect	ion under section 50	1(h)): Complete Part II-B. Do	not complete Part II-A.
안돼요. 이번 귀엽 것과 동안에서 힘든 것이다.	ered "Yes," to Form 990, F		y Tax) or Form 990-	EZ, Part V, line 35c (Proxy	Tax), then
<ul> <li>Section 501(c)(4), (5),</li> <li>Name of organization</li> </ul>	or (6) organizations: Compl	ete Part III.		Em	oloyer identification num
	STEP UP FOR STUDENTS	, INC.		1	59-3649371
Part I-A Complet	te if the organization	is exempt und	er section 501(d	) or is a section 527	organization.
	n of the organization's direct				
	s				
3 Volunteer hours					
Part I-B Complet	te if the organization	is exempt und	er section 501(c	)(3).	
1 Enter the amount of a	any excise tax incurred by t	he organization und	er section 4955	►:	ß
2 Enter the amount of a	any excise tax incurred by c	organization manage	ers under section 49	55 🕨 :	£
	curred a section 4955 tax, d				
	de?				Yes
b If "Yes," describe in F Part I-C Complet	te if the organization	is exempt und	er section 501(c	except section 501	(c)(3).
the second s	ectly expended by the filing				
	the filing organization's fund			errererere	
	vities				5
3 Total exempt function	n expenditures. Add lines 1				
line 17b	n expenditures. Add lines 1	and 2. Enter here a	nd on Form 1120-PC	L,	· · · · · · · · ·
line 17b 4 Did the filing organiza	n expenditures. Add lines 1 ation file Form 1120-POL fo	and 2. Enter here a	nd on Form 1120-PC	L	§ Yes
<ul> <li>line 17b</li> <li>Did the filing organiza</li> <li>Enter the names, add made payments. For contributions received</li> </ul>	n expenditures. Add lines 1	and 2. Enter here an or this year? Ification number (EIN tter the amount paid irectly delivered to a	nd on Form 1120-PC V) of all section 527 p I from the filing orgar I separate political or	L, political organizations to whi ization's funds. Also enter t ganization, such as a separ	Yes
<ul> <li>line 17b</li> <li>Did the filing organiza</li> <li>Enter the names, add made payments. For contributions received</li> </ul>	n expenditures. Add lines 1 attion file <b>Form 1120-POL</b> for irresses and employer identi each organization listed, en d that were promptly and di ittee (PAC). If additional spa	and 2. Enter here an or this year? Ification number (EIN tter the amount paid irectly delivered to a	nd on Form 1120-PC V) of all section 527 p I from the filing orgar I separate political or	L, political organizations to whi ization's funds. Also enter t ganization, such as a separ	Ch the filing organization he amount of political ate segregated fund or a (e) Amount of politica contributions received a
<ul> <li>line 17b</li> <li>Did the filing organiza</li> <li>Enter the names, add made payments. For contributions received political action commit</li> </ul>	n expenditures. Add lines 1 attion file <b>Form 1120-POL</b> for irresses and employer identi each organization listed, en d that were promptly and di ittee (PAC). If additional spa	and 2. Enter here and or this year? fication number (EIN ther the amount paid irrectly delivered to a ace is needed, provi	nd on Form 1120-PC N) of all section 527 p I from the filing orgar I separate political or ide information in Pa	L, political organizations to whi iization's funds. Also enter t ganization, such as a separ t IV. (d) Amount paid from filing organization's	YesYes
<ul> <li>line 17b</li> <li>Did the filing organiza</li> <li>Enter the names, add made payments. For contributions received political action commit</li> </ul>	n expenditures. Add lines 1 attion file <b>Form 1120-POL</b> for irresses and employer identi each organization listed, en d that were promptly and di ittee (PAC). If additional spa	and 2. Enter here and or this year? fication number (EIN ther the amount paid irrectly delivered to a ace is needed, provi	nd on Form 1120-PC N) of all section 527 p I from the filing orgar I separate political or ide information in Pa	L, political organizations to whi iization's funds. Also enter t ganization, such as a separ t IV. (d) Amount paid from filing organization's	YesYes
<ul> <li>line 17b</li> <li>Did the filing organiza</li> <li>Enter the names, add made payments. For contributions received political action commit</li> </ul>	n expenditures. Add lines 1 attion file <b>Form 1120-POL</b> for irresses and employer identi each organization listed, en d that were promptly and di ittee (PAC). If additional spa	and 2. Enter here and or this year? fication number (EIN ther the amount paid irrectly delivered to a ace is needed, provi	nd on Form 1120-PC N) of all section 527 p I from the filing orgar I separate political or ide information in Pa	L, political organizations to whi iization's funds. Also enter t ganization, such as a separ t IV. (d) Amount paid from filing organization's	YesYes
<ul> <li>line 17b</li> <li>Did the filing organiza</li> <li>Enter the names, add made payments. For contributions received political action commit</li> </ul>	n expenditures. Add lines 1 attion file <b>Form 1120-POL</b> for irresses and employer identi each organization listed, en d that were promptly and di ittee (PAC). If additional spa	and 2. Enter here and or this year? fication number (EIN ther the amount paid irrectly delivered to a ace is needed, provi	nd on Form 1120-PC N) of all section 527 p I from the filing orgar I separate political or ide information in Pa	L, political organizations to whi iization's funds. Also enter t ganization, such as a separ t IV. (d) Amount paid from filing organization's	YesYes
line 17b Did the filing organiza Enter the names, add made payments. For contributions received political action commi (a) Name (a) Name or Paperwork Reduction	n expenditures. Add lines 1 attion file <b>Form 1120-POL</b> for irresses and employer identi each organization listed, en d that were promptly and di ittee (PAC). If additional spa	and 2. Enter here an or this year? ification number (Elh ter the amount paid irectly delivered to a ace is needed, provi ) Address	N) of all section 527 p from the filing organ separate political or de information in Pa (c) EIN	L, political organizations to whi ization's funds. Also enter t ganization, such as a separ- t IV. (d) Amount paid from filing organization's funds. If none, enter -0-	YesYes
line 17b 4 Did the filing organiza 5 Enter the names, add made payments. For contributions received political action commi (a) Name	n expenditures. Add lines 1 ation file Form 1120-POL fo bresses and employer identi each organization listed, en d that were promptly and di ittee (PAC). If additional spa (b	and 2. Enter here an or this year? ification number (Elh ter the amount paid irectly delivered to a ace is needed, provi ) Address	N) of all section 527 p from the filing organ separate political or de information in Pa (c) EIN	L, political organizations to whi ization's funds. Also enter t ganization, such as a separ- t IV. (d) Amount paid from filing organization's funds. If none, enter -0-	(e) Amount of political ate segregated fund or a (e) Amount of political contributions received a promptly and directly delivered to a separat political organization If none, enter -0

Schedule C (Form 990 or 990-EZ) 2013 S Part II-A Complete if the orgative (election under sect	anization is exem	pt under section	501(c)(3) and file	59-364 d Form 5768	9371 Page:
A Check 🕨 🛄 if the filing organizati	ion belongs to an affilia	ted group (and list in I	Part IV each affiliated g	roup member's nam	e, address, EIN,
	e of excess lobbying ex	States and the second second second second			
3 Check 🕨 🛄 if the filing organizati	on checked box A and	"limited control" prov	isions apply.		
	s on Lobbying Expend tures" means amoun			(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influe	ence public opinion (gr	ass roots lobbying)		47,300.	
b Total lobbying expenditures to influe				149,109.	
c Total lobbying expenditures (add lin				196,409.	
d Other exempt purpose expenditures				285,118,566.	
e Total exempt purpose expenditures				285,314,975.	_
f Lobbying nontaxable amount. Enter				1,000,000.	
If the amount on line 1e, column (a) or		ing nontaxable amou	the second se		
Not over \$500,000	20% of th	e amount on line 1e.			
Over \$500,000 but not over \$1,000,	000 \$100,000	plus 15% of the exces	ss over \$500,000.		
Over \$1,000,000 but not over \$1,50		plus 10% of the exces	ss over \$1,000,000.		
Over \$1,500,000 but not over \$17,0	00,000 \$225,000	plus 5% of the excess	over \$1,500,000.	1 X	
Over \$17,000,000	\$1,000,00	0.			
g Grassroots nontaxable amount (ente	er 25% of line 1f)			250,000.	
h Subtract line 1g from line 1a. If zero	or less, enter -0			0.	
i Subtract line 1f from line 1c. If zero c			Construction of the second of the second s	0.	
j If there is an amount other than zero reporting section 4911 tax for this ye			on file Form 4720		Yes No
	4-Year Avera tions that made a sec imns below. See the i		to not have to comple		
	Lobbying Expendi	tures During 4-Year	Averaging Period		
Calendar year (or fiscal year beginning in)	<b>(a)</b> 2010	<b>(b)</b> 2011	(c) 2012	(d) 2013	(e) Total
2a Lobbying nontaxable amount	1,000,000.	1,000,000.	1,000,000.	1,000,000.	4,000,000
and the second					C 000 000
b Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000
	190,178.	178,207.	72,000.	196,409.	
(150% of line 2a, column(e))	190,178. 250,000.	178,207. 250,000.	72,000. 250,000.	196,409. 250,000.	6,000,000 636,794 1,000,000
(150% of line 2a, column(e)) c Total lobbying expenditures	1.1.1.1.1.1.1.1				636,794

Schedule C (Form 990 or 990-EZ) 2013

332042 11-08-13

08431002 136733 7726658

Page 3

# Schedule C (Form 990 or 990-EZ) 2013 STEP UP FOR STUDENTS, INC. 59-3649371 Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

of the lobbying activity.	(a	1)	(	(b)	
the lobbying activity.		No	Am	ount	
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter					
or referendum, through the use of:					
a Volunteers?			ł.		
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?					
c Media advertisements?					
d Mailings to members, legislators, or the public?			-		
Publications, or published or broadcast statements?					
f Grants to other organizations for lobbying purposes?					
<ul> <li>g Direct contact with legislators, their staffs, government officials, or a legislative body?</li> <li>h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?</li> </ul>					
	-		-		
i Other activities?					
j Total. Add lines 1c through 1i				-	
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		-	4		
b If "Yes," enter the amount of any tax incurred under section 4912		1			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912				_	
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?	on 501(c)(	5), or se	ction		
501(c)(6).	1. States	_			
1 Were substantially all (90% or more) dues received nondeductible by members?		1	Yes	No	
<ol> <li>Were substantially all (90% or more) dues received nondeductible by members?</li> <li>Did the organization make only in-house lobbying expenditures of \$2,000 or less?</li> </ol>		1		-	
3 Did the organization agree to carry over lobbying and political expenditures from the prior year? Part III-B Complete if the organization is exempt under section 501(c)(4), secti					
<ol> <li>Dues, assessments and similar amounts from members</li> <li>Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenditures)</li> </ol>		1			
expenses for which the section 527(f) tax was paid).					
a Current year b Carryover from last year					
				-	
c Total		.   2c		_	
2 Aggregate amount reported in section 6022(e)/(1)/A) notices of panded within section 160(e) dues		0			
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues		3			
<ul> <li>3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues</li> <li>4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the exceeds the amount on line 3.</li> </ul>	ess	. 3			
<ul> <li>3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues</li> <li>4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the exceeds the organization agree to carryover to the reasonable estimate of nondeductible lobbying and p</li> </ul>	ess olitical	. 3	1		
<ul> <li>3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues</li> <li>4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the exceeds the organization agree to carryover to the reasonable estimate of nondeductible lobbying and p expenditure next year?</li> </ul>	ess political	. 3			
<ul> <li>3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues</li> <li>4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the exceeds the organization agree to carryover to the reasonable estimate of nondeductible lobbying and pexpenditure next year?</li> <li>5 Taxable amount of lobbying and political expenditures (see instructions)</li> </ul>	ess political	. 3			
<ul> <li>3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues</li> <li>4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the exceeds the organization agree to carryover to the reasonable estimate of nondeductible lobbying and p expenditure next year?</li> </ul>	ess political	3 4 5	od Part II-B,	line 1	
<ul> <li>3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues</li> <li>4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the exceeds the organization agree to carryover to the reasonable estimate of nondeductible lobbying and period expenditure next year?</li> <li>5 Taxable amount of lobbying and political expenditures (see instructions)</li> <li>Part IV Supplemental Information</li> <li>Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group)</li> </ul>	ess political	3 4 5	nd Part II-B,	line 1	
<ul> <li>3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues</li> <li>4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the exceeds the organization agree to carryover to the reasonable estimate of nondeductible lobbying and periods amount of lobbying and political expenditures (see instructions)</li> <li>5 Taxable amount of lobbying and political expenditures (see instructions)</li> <li>Part IV Supplemental Information</li> <li>Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group)</li> </ul>	ess political	3 4 5	nd Part II-B,	line 1	

08431002 136733 7726658

2013.04030 STEP UP FOR STUDENTS, INC. 77266581

	artment of the Treasury al Revenue Service	Information about Schedule D (F	rganization answered "Yes," to Form 9 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or ▶ Attach to Form 990. Form 990) and its instructions is at www	w.irs.gov/		Inspec	the Bo have
Nan	ne of the organizati	on STEP UP FOR STUDENTS, INC				r identificati	on numi
Pa	rt I Organiza		sed Funds or Other Similar Fur	nds or A	all some second s		the
	organizatio	n answered "Yes" to Form 990, Part IV,		_			
	ALCON DAME		(a) Donor advised funds		b) Funds ar	nd other acco	ounts
1		nd of year		+			
23		utions to (during year) irom (during year)					
4		t end of year					
5			in writing that the assets held in donor ac	vised fun	ds	3.25.15	
			's exclusive legal control?			Yes	
6	Did the organizatio	n inform all grantees, donors, and dono	r advisors in writing that grant funds can	be used o	only		
	for charitable purp	oses and not for the benefit of the dono	r or donor advisor, or for any other purpo	se confer	ring	_	-
-						. Yes	
12.00			organization answered "Yes" to Form 990	), Part IV,	line 7.		
1		ervation easements held by the organiz of land for public use (e.g., recreation o		historias	v important	land area	
		f natural habitat	Preservation of a c				
		of open space		or the or th			
2			alified conservation contribution in the fo	rm of a co	nservation	easement on	the last
	day of the tax year						
				110	Held	at the End of t	he Tax Y
a	Total number of co	nservation easements			2a		
b				sector and a sector sector	2b		
C			structure included in (a)		2c		
d			d after 8/17/06, and not on a historic stru				
	listed in the Nation	al Register	released, extinguished, or terminated by	the oreen	2d	na tha tay	
3		ation easements modified, transferred,	released, extinguished, or terminated by	the organ	ization duni	ng the tax	
4	year	where property subject to conservation e	easement is located >				
5			periodic monitoring, inspection, handling	of			
-	and the second sec		s it holds?			Yes	
6			g, and enforcing conservation easements				-
7			d enforcing conservation easements duri				_
8			ove satisfy the requirements of section 1			-	_
	and section 170(h)(	(4)(B)(ii)?				Yes	
9	In Part XIII, describ	e how the organization reports conserva	ation easements in its revenue and exper	nse staten	nent, and ba		
			ation's financial statements that describe	es the org	anization's	accounting to	or
Pa	conservation easen	tions Maintaining Collections	of Art, Historical Treasures, or	Other S	Similar A	ssets.	
1 4		the organization answered "Yes" to For					
1a			ASC 958), not to report in its revenue stat	tement an	d balance s	heet works o	f art,
			xhibition, education, or research in furthe				
		note to its financial statements that desc					
b	If the organization e	elected, as permitted under SFAS 116 (A	ASC 958), to report in its revenue stateme	ent and ba	alance shee	t works of art	, histori
	treasures, or other	similar assets held for public exhibition,	education, or research in furtherance of	public ser	vice, provid	e the followin	g amou
	relating to these ite				100		
1	(ii) Assets included	d in Form 990, Part X			► \$		
2			reasures, or other similar assets for finan	cial gain, j	provide		
		nts required to be reported under SFAS	116 (ASC 958) relating to these items:		N e		
n .	Assets Incinged IN I	Form 990, Fart A			-		

-

-		OR STUDENTS, INC					-3649	2. 1 S. 27		Page
P	art III Organizations Maintaining									_
3		ssion, and other reco	rds, check any of th	ne following that	are a sig	gnificant use	e of its	collecti	on ite	ms
	(check all that apply):									
1	a Public exhibition			xchange prograr	ns					
1	b Scholarly research		e D Other		_				_	
	c Preservation for future generations									
4	· · · · · · · · · · · · · · · · · · ·					Contraction of the second	in Par	t XIII.		
5	5 , , 5						-	-	-	-
-	to be sold to raise funds rather than to be							Yes		N
Pa	art IV Escrow and Custodial Arra		lete if the organizat	tion answered "Y	'es" to F	orm 990, Pa	art IV, I	ine 9, o	r	
-	reported an amount on Form 990, F	and the second	10			7	_		_	
18	a Is the organization an agent, trustee, custo						-	1	-	15
	on Form 990, Part X?							Yes	L	N
Ł	If "Yes," explain the arrangement in Part XI	II and complete the f	ollowing table:				_	1000	-	
							_	Amour	nt	
C									_	
c	<b>y i</b> intrinsmission									
e	• • • • • • • • • • • • • • • • • • • •									_
f	•					1f	1	1.	-	The
2a								Yes	F	
-	o If "Yes," explain the arrangement in Part XII art V Endowment Funds. Complete			And the second se						
-		(a) Current year	1	(c) Two years I			back	(a) Fou	rvoor	e hack
10	Beginning of year balance		(b) Prior year	(C) TWO years I	Jack (0	I Thee years	Dack	(e) Fou	year	5 Dack
1.00				+						
b							-			
c				-	-		-			
d	Grants or scholarships Other expenditures for facilities			1	-		-		-	
e	AND A MALE AND A						- 1			
f	and programs Administrative expenses				-		-			
g	en la construction de la constru		1				-			
2	Provide the estimated percentage of the cu		ce (line 1 a. column	(a)) held as:				-		
a			%	(4)) 11010 40.						
b	그렇 방지 생활 이 병원 방지 않는 것 같아요. 아파 여러 가슴을 가지?	%	_^^							
100	Temporarily restricted endowment	%								
ſ.	The percentages in lines 2a, 2b, and 2c sho									
3a	Are there endowment funds not in the poss		ation that are held	and administered	d for the	organizatio	n			
	by:							1	Yes	No
	(i) unrelated organizations							3a(i)		
	(ii) valated executions							3a(ii)		1
b	If "Yes" to 3a(ii), are the related organization	s listed as required o	n Schedule R?	************************				3b		
4	Describe in Part XIII the intended uses of the					*******		( <u>se</u> 1	-	
Par	rt VI Land, Buildings, and Equipm						-			
	Complete if the organization answere	d "Yes" to Form 990	, Part IV, line 11a. S	See Form 990, Pa	art X, line	e 10.				
	Description of property	(a) Cost or o basis (investr		t or other (other)	Contraction	umulated ciation		(d) Bool	k valu	e
ta	Land									
b	Buildings									
c	Leasehold improvements			11,082.		9,153			1,	929
	Equipment			1,333,648.	0.00	852,563		100	481	085
	Other									
tal	. Add lines 1a through 1e. (Column (d) must e	qual Form 990 Part	X. column (B), line	10(c))			1		483	014.

Schedule D (Form 990) 2013

332052 09-25-13

08431002 136733 7726658

Part VII	Investment	ts - Other	Securities.
----------	------------	------------	-------------

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security of category (including name of security)	(b) BOOK value	(c) Method of Valuation: Cost or end-of-year market value
<ul> <li>(1) Financial derivatives</li> <li>(2) Closely-held equity interests</li> <li>(3) Other</li> </ul>		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total, (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

## Part VIII Investments - Program Related.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.				
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value		
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)				

## Part IX Other Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

## Part X Other Liabilities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1.	(a) Description of liability	(b) Book value
(1)	Federal income taxes	
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (	Column (b) must equal Form 990, Part X, col. (B) line 25.)	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Schedule D (Form 990) 2013

332053 09-25-13

28

-	Art XI Reconciliation of Revenue per Audited Financial S Complete if the organization answered "Yes" to Form 990, Part IV,		nue per neturn.
1	Table in the second stress of		1
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	
	Donated services and use of facilities		
	Recoveries of prior year grants		
d	Other (Describe in Part XIII.)	2d	
	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b		4c
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 1.	2.)	
Pa	rt XII Reconciliation of Expenses per Audited Financial S	tatements With Expe	nses per Return.
	Complete if the organization answered "Yes" to Form 990, Part IV, I		
1	Total expenses and losses per audited financial statements		
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
а	Donated services and use of facilities	2a	
b	Prior year adjustments		
C	Other losses	2c	
d	Other (Describe in Part XIII.)		
e	Add lines 2a through 2d		
3	Subtract line 2e from line 1		
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	1.0.1	
	Investment expenses not included on Form 990, Part VIII, line 7b		
b	Other (Describe in Part XIII.)	4b	
	Add lines 4a and 4b Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line :		4c
	de the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide a		
ART	X, LINE 2:		
TEP	UP FOR STUDENTS IS EXEMPT FROM FEDERAL INCOME TAXES		
		1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	
NDE	R SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND FROM	STATE INCOME	
AXE	S UNDER SIMILAR PROVISIONS OF THE FLORIDA STATUTES. ACCOR	DINGLY, NO	
ROV	ISION FOR FEDERAL AND STATE INCOME TAXES HAS BEEN RECORDE	D IN THE	
INA	NCIAL STATEMENTS. STEP UP FOR STUDENTS HAS MADE AN ELECT	ION UNDER	
ECT	ION 501(H) OF THE INTERNAL REVENUE CODE, WHICH PERMITS CE	RTAIN	
	IBLE 501(C)(3) ORGANIZATIONS TO MAKE LIMITED EXPENDITURES	TO INFLUENCE	
LIG	SLATION. STEP UP FOR STUDENTS WOULD BE SUBJECT TO AN EXC	ISE TAX IF IT	
		DUCH	
EGIS	DS MORE THAT THE AMOUNTS PERMITTED. SUCH LIMITS HAVE NOT	DEEN	
EGIS PENI		DEEN	
EGIS PENI	DS MORE THAT THE AMOUNTS PERMITTED. SUCH LIMITS HAVE NOT	DEEM	

			_			
			-			
Contraction of the second						
1.1					0.1.1.1.	D /F 000) 0010
332055 09-25-13					Schedule	D (Form 990) 2013
09-25-13		30				
8431002 136733 7726658	2013.04030	STEP UP	FOR S	STUDENTS,	INC.	77266581
지 한 것 같은 것 것 같은 것 같은 것 같은 것 같은 것 같은 것 같이 있다. 						
÷						

TAX RETURNS IN THE U.S. FEDERAL JURISDICTION. GENERALLY, STEP UP FOR

STUDENTS IS NO LONGER SUBJECT TO U.S. FEDERAL OR STATE INCOME TAX

EXAMINATIONS BY TAX AUTHORITIES FOR YEARS BEFORE JUNE 30, 2011.

THE CONSOLIDATED FINANCIAL STATEMENTS. STEP UP FOR STUDENTS FILES INCOME

AND DETERMINED THAT THERE WERE NO SUCH MATTERS REQUIRING RECOGNITION IN

ANY UNCERTAIN TAX POSITIONS WHICH MAY GIVE RISE TO INCOME TAX LIABILITIES

STEP UP FOR STUDENTS FOLLOWS ACCOUNTING STANDARDS RELATING TO ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES. MANAGEMENT ASSESSED WHETHER THERE WERE

INCOME TAX INFORMATION THROUGH ITS PARENT, STEP UP FOR STUDENTS.

RECORDED IN THE CONSOLIDATED FINANCIAL STATEMENTS.

ACCORDINGLY, NO PROVISION FOR FEDERAL AND STATE INCOME TAXES HAS BEEN

ALABAMA OPPORTUNITY SCHOLARSHIP FUND IS A DISREGARDED ENTITY FOR FEDERAL

AND STATE INCOME TAX PURPOSES AND THEREFORE, REPORTS ALL FEDERAL AND STATE

501(C)(3) OF THE INTERNAL REVENUE CODE. AS A WHOLLY-OWNED LLC, THE

Schedule D (Form 990) 2013

Part XIII Supplemental Information (continued)

THE ALABAMA OPPORTUNITY SCHOLARSHIP FUND IS A SINGLE MEMBER LIMITED

STEP UP FOR STUDENTS, INC.

59-3649371

Page 5

LLIABILITY COMPANY (LLC) WHICH IS WHOLLY-OWNED BY STEP UP FOR STUDENTS.

STEP UP FOR STUDENTS IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION

SCHEDULE G (Form 990 or 990-EZ) Department of the Treasury Department of the Treasu							2013 Open To Public	
Internal Revenue Service		about Schedule G (Form 990 or 9					Inspection	
Name of the organization Employer STEP UP FOR STUDENTS, INC. 59-36493								
	ing Activitie complete this p	S. Complete if the organization art.	answered "	Yes" t	o Form 990, Part IV,	line 17. Form 990	-EZ filers are not	
a X Mail solicitati b Internet and c X Phone solicit d I In-person sol 2 a Did the organizatio key employees liste	ions email solicitatio ations icitations n have a written ed in Form 990, 1 highest paid in	ns f S g S or oral agreement with any indi Part VII) or entity in connection dividuals or entities (fundraisers	olicitation of olicitation of pecial fundra vidual (inclu with profess	non-g gove aising ding c ional	government grants rnment grants events officers, directors, tru fundraising services?	stees or		
(i) Name and address of individual or entity (fundraiser)		(ii) Activity	(iii) fundr have c or con contrib	trol of	(iv) Gross receipts from activity	(v) Amount paid to (or retained by fundraiser listed in col. (i)		
THE LABRADOR COMPAN			Yes	No				
BOX 10549, TALLAHAS LISA MILLER & ASSOC		FUNDRAISING	-	x	145,164,760.	76,75	1. 145,088,00	
331 N MONROE STREET		FUNDRAISING		x	18,173,000.	7,42	2. 18,165,57	
		1 m		-				
		E	110					
		-		1				
				-			-	
			1.10.1				-	
				17				
							-	
				-				
	1					1		
'otal			-		163,337,760.	84,17	3. 163,253,587	
Total           3 List all states in which	h the organization	on is registered or licensed to so	olicit contrib	utions				
or licensing.				-				
L, AZ, GA, AR, CT, AL								
	UCTION ACT NOT	ice, see the Instructions for Fe	orm 990 or 9	990-E	Z. So	chedule G (Form	990 or 990-EZ) 201:	
32081								
3-12-13			31					
	Schedule G	(Form 990 or 990-EZ) 2013	STEP	UP	FOR	STUDENTS,	INC.	
--	------------	---------------------------	------	----	-----	-----------	------	
--	------------	---------------------------	------	----	-----	-----------	------	

59-3649371 Page 2

	of fundraising event contributions a	(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
	1.		1		(add col. (a) throug
P		(event type)	(event type)	(total number)	col. (c))
Revenue					
Be	1 Gross receipts				
	2 Less: Contributions		(h		
	3 Gross income (line 1 minus line 2)				
	4 Cash prizes				
	5 Noncash prizes				
Sasuadx1 Dallo	6 Rent/facility costs				
מרו בא	7 Food and beverages				
-	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 three				
	11 Net income summary. Subtract line 10 front III Gaming. Complete if the organization	om line 3, column (d)		▶	
Т	rt III Gaming. Complete if the organizat \$15,000 on Form 990-EZ, line 6a.		(b) Pull tabs/instant	eported more than	
		(a) Bingo	bingo/progressive bingo	(c) Other gaming	(d) Total gaming (ad col. (a) through col. (d
	1 Gross revenue				
	2 Cash prizes		· · · · · · · · · · · · · · · · · · ·		
	3 Noncash prizes	111 · · · · · · · · · · · · · · · · · ·			
	3 Noncash prizes				
	Rent/facility costs				
	4 Rent/facility costs	 Yes%	└── Yes% └── No	Yes% No	
	A Rent/facility costs      Other direct expenses	Yes%	No	No	
	<ul> <li>4 Rent/facility costs</li> <li>5 Other direct expenses</li> <li>6 Volunteer labor</li> </ul>	Yes%	□ No [	□ No	
	<ul> <li>4 Rent/facility costs</li> <li>5 Other direct expenses</li> <li>6 Volunteer labor</li> <li>7 Direct expense summary. Add lines 2 thro</li> <li>8 Net gaming income summary. Subtract lines</li> </ul>	ugh 5 in column (d)		□ No	
E	<ul> <li>4 Rent/facility costs</li> <li>5 Other direct expenses</li> <li>6 Volunteer labor</li> <li>7 Direct expense summary. Add lines 2 thro</li> <li>8 Net gaming income summary. Subtract line</li> <li>Enter the state(s) in which the organization operation operation.</li> </ul>	ugh 5 in column (d)		No►	Yes
E a ls	<ul> <li>4 Rent/facility costs</li> <li>5 Other direct expenses</li> <li>6 Volunteer labor</li> <li>7 Direct expense summary. Add lines 2 thro</li> <li>8 Net gaming income summary. Subtract lines</li> </ul>	Yes %     No	No	No►	Yes No
E a ls	<ul> <li>4 Rent/facility costs</li> <li>5 Other direct expenses</li> <li>6 Volunteer labor</li> <li>7 Direct expense summary. Add lines 2 thro</li> <li>8 Net gaming income summary. Subtract line</li> <li>Enter the state(s) in which the organization operate gaming</li> </ul>	Yes %     No	No	No►	Yes No
	<ul> <li>4 Rent/facility costs</li> <li>5 Other direct expenses</li> <li>6 Volunteer labor</li> <li>7 Direct expense summary. Add lines 2 throws</li> <li>8 Net gaming income summary. Subtract line</li> <li>Enter the state(s) in which the organization operate gaming f "No," explain:</li> <li>Vere any of the organization's gaming licenses</li> </ul>	Yes%     No  Ugh 5 in column (d) e 7 from line 1, column (d) erates gaming activities: activities in each of these s s revoked, suspended or teacher	No	<u>No</u> ▶	Yes No
	<ul> <li>4 Rent/facility costs</li> <li>5 Other direct expenses</li> <li>6 Volunteer labor</li> <li>7 Direct expense summary. Add lines 2 through the state summary. Subtract lines</li> <li>8 Net gaming income summary. Subtract lines</li> <li>5 Enter the state state in which the organization operate gaming f "No," explain:</li> </ul>	Yes%     No  Ugh 5 in column (d) e 7 from line 1, column (d) erates gaming activities: activities in each of these s s revoked, suspended or teacher	No	<u>No</u> ▶	
	<ul> <li>4 Rent/facility costs</li> <li>5 Other direct expenses</li> <li>6 Volunteer labor</li> <li>7 Direct expense summary. Add lines 2 throws</li> <li>8 Net gaming income summary. Subtract line</li> <li>Enter the state(s) in which the organization operate gaming f "No," explain:</li> <li>Vere any of the organization's gaming licenses</li> </ul>	Yes%     No  Ugh 5 in column (d) e 7 from line 1, column (d) erates gaming activities: activities in each of these s s revoked, suspended or teacher	No	<u>No</u> ▶	

32 08431002 136733 7726658 2013.04030 STEP UP FOR STUDENTS, INC. 77266581

				10		
10	Does the organization operate gaming activities with nonmembers?	mm		Yes		No
	Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed			Yes		No
10	to administer charitable gaming? Indicate the percentage of gaming activity operated in:	inne (	-	res		NO
	이 것이 같다. 그는 것 같은 것 같		120			0.
	The organization's facility An outside facility		13a	+		9
	Enter the name and address of the person who prepares the organization's gaming/special events books and records		150			7
14						
	Name			_		-
3	Address ►					_
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?			Yes		No
b	If "Yes," enter the amount of gaming revenue received by the organization >\$ and the amoun	t				
	of gaming revenue retained by the third party  \$					
	f "Yes," enter name and address of the third party:					
	Name		-			-
1	Address ►		_			-
16 (	Gaming manager information:					
1						_
	Gaming manager compensation 🕨 \$					
I	Description of services provided 🕨			-		_
1.10		_				_
3			_	-		
3					-	-
9	Director/officer     Employee     Independent contractor					-
	Aandatory distributions:					
a la	Andatory distributions: s the organization required under state law to make charitable distributions from the gaming proceeds to					
a la	Mandatory distributions: s the organization required under state law to make charitable distributions from the gaming proceeds to etain the state gaming license?			/es		No
a la r b E	Mandatory distributions: s the organization required under state law to make charitable distributions from the gaming proceeds to etain the state gaming license? inter the amount of distributions required under state law to be distributed to other exempt organizations or spent in t			/es		No
a is r b E o	Mandatory distributions: s the organization required under state law to make charitable distributions from the gaming proceeds to etain the state gaming license? Inter the amount of distributions required under state law to be distributed to other exempt organizations or spent in t rganization's own exempt activities during the tax year <b>&gt;</b> \$	he				ст. 
als n bE	Mandatory distributions: s the organization required under state law to make charitable distributions from the gaming proceeds to etain the state gaming license? inter the amount of distributions required under state law to be distributed to other exempt organizations or spent in t rganization's own exempt activities during the tax year Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part	he : III, line				ст. 
als n bE	Mandatory distributions: s the organization required under state law to make charitable distributions from the gaming proceeds to etain the state gaming license? Inter the amount of distributions required under state law to be distributed to other exempt organizations or spent in t rganization's own exempt activities during the tax year <b>&gt;</b> \$	he : III, line				ст. 
a Is r b E o Part	Mandatory distributions: s the organization required under state law to make charitable distributions from the gaming proceeds to etain the state gaming license? inter the amount of distributions required under state law to be distributed to other exempt organizations or spent in t rganization's own exempt activities during the tax year ► \$ <b>Supplemental Information.</b> Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions	he : III, line				ст. 
a Is r b E o Part	Mandatory distributions: s the organization required under state law to make charitable distributions from the gaming proceeds to etain the state gaming license? inter the amount of distributions required under state law to be distributed to other exempt organizations or spent in t rganization's own exempt activities during the tax year Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part	he : III, line				ст. 
a Is r b E O Part	Mandatory distributions: a the organization required under state law to make charitable distributions from the gaming proceeds to etain the state gaming license? inter the amount of distributions required under state law to be distributed to other exempt organizations or spent in t rganization's own exempt activities during the tax year ▶ \$ <b>Supplemental Information.</b> Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions PULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:	he : III, line				ст. 
a Is r b E O Part	Mandatory distributions: s the organization required under state law to make charitable distributions from the gaming proceeds to etain the state gaming license? inter the amount of distributions required under state law to be distributed to other exempt organizations or spent in t rganization's own exempt activities during the tax year ► \$ <b>Supplemental Information.</b> Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions	he : III, line				ст. 
a k n b E <u>o</u> <b>Part</b> I) N	Mandatory distributions: a the organization required under state law to make charitable distributions from the gaming proceeds to etain the state gaming license? inter the amount of distributions required under state law to be distributed to other exempt organizations or spent in t rganization's own exempt activities during the tax year ▶ \$ <b>Supplemental Information.</b> Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions PULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:	he : III, line				ст. 
a k n b E <u>o</u> <b>Part</b> I) N	Mandatory distributions: a the organization required under state law to make charitable distributions from the gaming proceeds to etain the state gaming license? inter the amount of distributions required under state law to be distributed to other exempt organizations or spent in t rganization's own exempt activities during the tax year ▶ \$ <b>Supplemental Information.</b> Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions DULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS: TAME OF FUNDRAISER: THE LABRADOR COMPANY	he : III, line				ст. 
a k n b E <u>o</u> Part CHEI I) N	Mandatory distributions: a the organization required under state law to make charitable distributions from the gaming proceeds to etain the state gaming license? inter the amount of distributions required under state law to be distributed to other exempt organizations or spent in t rganization's own exempt activities during the tax year ▶ \$ <b>Supplemental Information.</b> Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions DULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS: TAME OF FUNDRAISER: THE LABRADOR COMPANY	he : III, line				ст. 
a k n b E <u>o</u> Part I) N I) A	Mandatory distributions: a the organization required under state law to make charitable distributions from the gaming proceeds to etain the state gaming license? inter the amount of distributions required under state law to be distributed to other exempt organizations or spent in t rganization's own exempt activities during the tax year ▶ \$ Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions puLE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS: TAME OF FUNDRAISER: THE LABRADOR COMPANY DDRESS OF FUNDRAISER: P.O BOX 10549, TALLAHASSEE, FL 32302	he : III, line				ст. 
a is r b E <u>o</u> Part I) N I) A	Mandatory distributions: a the organization required under state law to make charitable distributions from the gaming proceeds to teain the state gaming license? inter the amount of distributions required under state law to be distributed to other exempt organizations or spent in t rganization's own exempt activities during the tax year ▶ \$ Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions) pute G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS: TAME OF FUNDRAISER: THE LABRADOR COMPANY DDRESS OF FUNDRAISER: P.O BOX 10549, TALLAHASSEE, FL 32302 AME OF FUNDRAISER: LISA MILLER & ASSOCIATES DDRESS OF FUNDRAISER: 331 N MONROE STREET, TALLAHASSEE, FL 32301	he : III, line s).	os 9, 9	Эb, 10 	b, 15b	
a is r b E <u>o</u> Part I) N I) A	Mandatory distributions:         as the organization required under state law to make charitable distributions from the gaming proceeds to         etain the state gaming license?         inter the amount of distributions required under state law to be distributed to other exempt organizations or spent in t         rganization's own exempt activities during the tax year ▶ \$         IV       Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions)         PULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:         FAME OF FUNDRAISER: THE LABRADOR COMPANY         DDRESS OF FUNDRAISER: P.O BOX 10549, TALLAHASSEE, FL 32302         AME OF FUNDRAISER: LISA MILLER & ASSOCIATES	he : III, line s).	os 9, 9	Эb, 10 	b, 15b	

(Form 990)	G	Grants and Ot overnments, a plete if the organizati	ng individua	ils in the Un	ited States		OMB No. 1545-0047
Department of the Treasury Internal Revenue Service			Attach to For	rm 990			
Name of the organization	Informa	tion about Schedule	I (Form 990) and it	is instructions is a	at www.irs.gov/form9	90	Open to Public Inspection
	OR STUDENTS, INC.						Employer identification numbe
Part I General Information on Gr	ants and Assistance						59-3649371
Does the organization maintain re- criteria used to award the grants of <u>2 Describe in Part IV the organization</u> Part II Create and Other the organization					ty for the grants or as	sistance, and the select	on 🔀 Yes 🗌 No
Part II Grants and Other Assistan recipient that received more	ce to Governments ar than \$5,000. Part II ca	d Organizations in th	e United States (	Complete if the ere	anization answered "	Yes" to Form 990, Part I	V, line 21, for any
<b>1 (a)</b> Name and address of organiza or government	tion (b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
*		1201					
		1	1				
			1				
			1-11				
		-					
	1						
2 Enter total number of section 501(c	)(3) and government or	Canizations listed in th	a line of data to				1. C
3 Enter total number of other organiz	ations listed in the line	ganizations listed in th	e ine 1 table		·····		

10-29-13

(a) Type of grant or assistance	(b) Number of	(c) Amount of	(d) Amount of non-	4.3.4. U. 1. 4. 1. 1.	
	recipients	cash grant	cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
2.22 B - 6					
TAX CREDIT SCHOLARSHIP PROGRAM	59826	277,103,445.	. 0.		
	_				
	-				
the second se					
Part IV Supplemental Information. Provide the information	ation required in Part I, line	e 2, Part III, columr	(b), and any other a	dditional information.	
Part IV Supplemental Information. Provide the information	ation required in Part I, line	e 2, Part III, columr	n (b), and any other a	dditional information.	
Part IV Supplemental Information. Provide the information	ation required in Part I, line	e 2, Part III, columr	n (b), and any other a	dditional information.	
Part IV Supplemental Information. Provide the inform	ation required in Part I, line	e 2, Part III, columr	n (b), and any other a	dditional information.	
Part IV Supplemental Information. Provide the inform	ation required in Part I, line	e 2, Part III, columr	n (b), and any other a	dditional information.	
Part IV Supplemental Information. Provide the inform	ation required in Part I, line	e 2, Part III, columr	n (b), and any other a	dditional information.	
Part IV Supplemental Information. Provide the inform	ation required in Part I, line	e 2, Part III, columr	n (b), and any other a	dditional information.	
Part IV Supplemental Information. Provide the inform	ation required in Part I, line	e 2, Part III, columr	n (b), and any other a	dditional information.	
Part IV Supplemental Information. Provide the inform	ation required in Part I, line	e 2, Part III, columr	n (b), and any other a	dditional information.	
Part IV Supplemental Information. Provide the inform	ation required in Part I, line	e 2, Part III, column	n (b), and any other a	dditional information.	

SCHEDULE J	Compensation Information	OMB No.	1545-00	47
(Form 990)	For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.	20	13	B
Department of the Treasury Internal Revenue Service	artment of the Treasury Attach to Form 990. See separate instructions.		o Pub ection	
Name of the organizati		r identificat	ion nu	mbe
		649371		_
Part I Question	ns Regarding Compensation			_
			Yes	No
	riate box(es) if the organization provided any of the following to or for a person listed in Form 990,			
Part VII, Section A	line 1a. Complete Part III to provide any relevant information regarding these items.			
First-class or				
Travel for cor				
	cation and gross-up payments Health or social club dues or initiation fees			
Discretionary	spending account Personal services (e.g., maid, chauffeur, chef)			
b If any of the boxes	on line 1a are checked, did the organization follow a written policy regarding payment or			
reimbursement or	provision of all of the expenses described above? If "No," complete Part III to explain	1b	1.0	
2 Did the organizatio	n require substantiation prior to reimbursing or allowing expenses incurred by all directors,			
trustees, and office	ers, including the CEO/Executive Director, regarding the items checked in line 1a?	2	x	_
3 Indicate which, if a	ny, of the following the filing organization used to establish the compensation of the organization's			
	ector. Check all that apply. Do not check any boxes for methods used by a related organization to			
	ation of the CEO/Executive Director, but explain in Part III.			
X Compensation	그는 것 않는 것 같은 것 것 같은 것 같이 많은 것 것 같은			
	compensation consultant I Compensation survey or study			
X Form 990 of c				
4 During the year dir	I any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing			
organization or a re			1	
	e payment or change-of-control payment?	4a		x
	ceive payment from, a supplemental nonqualified retirement plan?			x
	ceive payment from, an equity-based compensation arrangement?			x
	les 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
Only section 501/r	)(3) and 501(c)(4) organizations must complete lines 5-9.			
	n Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation			
contingent on the r				
		5a		x
b Any related organiz		5b		x
D Any related ordaniz			-	-
If "Yes" to line 5a o	Form 990. Part VII. Section A, line 1a, did the organization pay or accrue any compensation			
If "Yes" to line 5a o For persons listed in	n Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation et earnings of:			
If "Yes" to line 5a o For persons listed in contingent on the n	et earnings of:	6a		x
If "Yes" to line 5a o For persons listed in contingent on the n a The organization?	et earnings of:	6a 6b	_	x x
If "Yes" to line 5a o For persons listed in contingent on the n a The organization? b Any related organiz	et earnings of: ation?	6a 6b		
<ul> <li>If "Yes" to line 5a o</li> <li>For persons listed in contingent on the n</li> <li>a The organization?</li> <li>b Any related organiz If "Yes" to line 6a or</li> </ul>	et earnings of: ation? 6b, describe in Part III.	6a 6b		
If "Yes" to line 5a o For persons listed in contingent on the n a The organization? b Any related organiz If "Yes" to line 6a of For persons listed in	et earnings of: ation? 6b, describe in Part III. n Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments	<u>6b</u>		
<ul> <li>If "Yes" to line 5a o</li> <li>For persons listed in contingent on the n</li> <li>a The organization?</li> <li>b Any related organiz If "Yes" to line 6a of</li> <li>7 For persons listed in not described in line</li> </ul>	et earnings of: ation? 6b, describe in Part III. n Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments as 5 and 6? If "Yes," describe in Part III	<u>6b</u>		x
<ul> <li>If "Yes" to line 5a o</li> <li>For persons listed in contingent on the n</li> <li>a The organization?</li> <li>b Any related organiz If "Yes" to line 6a o</li> <li>7 For persons listed in not described in line</li> <li>8 Were any amounts</li> </ul>	et earnings of: ation? 6b, describe in Part III. n Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments as 5 and 6? If "Yes," describe in Part III reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the	6b 		x
<ul> <li>If "Yes" to line 5a o</li> <li>For persons listed in contingent on the n</li> <li>a The organization?</li> <li>b Any related organiz If "Yes" to line 6a oi</li> <li>7 For persons listed in not described in line</li> <li>3 Were any amounts initial contract exce</li> </ul>	et earnings of: ation? 6b, describe in Part III. n Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments as 5 and 6? If "Yes," describe in Part III	6b 		x

332111 09-13-13

Schedule J (Form 990) 2013 STEP UP FOR STUDENTS, INC.

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

59-3649371

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

		(B) Breakdown of	W-2 and/or 1099-MI	SC compensation	(C) Retirement and	(D) Nontaxable	(E) Total of columns	(F) Compensation
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	other deferred compensation	benefits	(B)(i)-(D)	reported as deferre in prior Form 990
(1) DOUG TUTHILL	(i)	212,397.	0.	0.	8,496.	15,711.	226 694	
PRESIDENT/CEO, SUFS	(ii)	0.	0.	0.	0.	0.	236,604.	0
(2) SCOTT MASSEY	(i)	133,474.	0.	0.	5,339.	15,711.		0
CIO, SUFS	(ii)	0.	0.	0.	0.		154,524,	0
	(i)					<u> </u>	0.	0
	(ii)		-	1.0	1			
	(i)							1
	(ii)							
	(i)						1	
	(ii)			-				
	(i)							
	(ii)							
	(i)							
	(ii)							2
	(i)						1	19
	(ii)							
	(i)	1						
	(ii)							
	(i)							
	(ii)							
	(i)						1	/
	(ii)							
	(i)							
	(ii)	1			÷		A-0.	
	(i)							
	(ii)				and the second se			
	(i)							
	(ii)							
	(i)							
	(ii)							
	(1)					· · · · · · · · · · · · · · · · · · ·	1997 - Total (1997)	
	(ii)							

332112 09-13-13

Schedule J (Form 990) 2013

Schedule J (Form 990) 2013	STEP U	JP F	FOR	STUDENTS .	INC.
----------------------------	--------	------	-----	------------	------

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

5		
· · · · · · · · · · · · · · · · · · ·		
		Schedule J (Form 990) 2013
332113 09-13-13	38	

59-3649371

38

SCHEDULE O (Form 990 or 990-EZ) Department of the Treasury	Supplemental Information to Fo Complete to provide information for responses to Form 990 or 990-EZ or to provide any additi Attach to Form 990 or 990-	o specific questions on ional information. EZ.	2013 Open to Public
Internal Revenue Service Name of the organization	Information about Schedule O (Form 990 or 990-EZ) and its instru-	All CARE AND AN ADDRESS OF AN ADDRESS OF ADDRE	Inspection
Name of the organization	STEP UP FOR STUDENTS, INC.		yer identification numb 1649371
FORM 990, PART I, LI	NE 1, DESCRIPTION OF ORGANIZATION MISSION:		
SUPPORT TO GIVE ECON	OMICALLY DISADVANTAGED FAMILIES THE FREEDOM TO		
CHOOSE THE BEST LEAF	NING OPTIONS FOR THEIR CHILDREN.		
FORM 990, PART III,	LINE 2, NEW PROGRAM SERVICES:		
EXPLANATION: ALABAMA	OPPORTUNITY SCHOLARSHIP FUND (AOSF) IS A		
SCHOLARSHIP ORGANIZA	TION THAT AWARDS SCHOLARSHIPS TO ELIGIBLE,		
LOW-INCOME STUDENTS,	TO PAY FOR PRIVATE SCHOOL TUITION OR TRANSFER F	'EES	
TO A NON-FAILING PUB	LIC SCHOOL. AOSF EMPOWERS FAMILIES TO CHOOSE TH	IE	
SCHOOL THAT BEST FIT	5 THEIR CHILD'S UNIQUE EDUCATIONAL NEEDS. THIS		
PROGRAM ALLOWS EVERY	ALABAMA CHILD AN EQUAL OPPORTUNITY TO QUALITY		
EDUCATION, WHICH CAN	ONLY OCCUR WHEN EDUCATORS AND LOCAL COMMUNITIES	( )	
ARE EMPOWERED TO CREA	ATE DIVERSE LEARNING OPTIONS AND ALL PARENTS ARE	5	
EMPOWERED TO MATCH TH	EIR CHILDREN TO THE LEARNING OPTION THAT BEST		
MEETS THEIR NEEDS.			
FORM 990, PART III, I	INE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:		
FOR THE 2013-14 SCHOO	L YEAR, APPROVED STUDENTS COULD CHOOSE BETWEEN		
SCHOLARSHIPS WORTH UP	TO \$4,880 FOR PRIVATE SCHOOL TUITION AND FEES (	DR	
JP TO \$500 IN TRANSPO	RTATION COSTS TO ATTEND AN OUT-OF-DISTRICT PUBL	IC	
SCHOOL. SINCE ITS CRE	ATION, THE FLORIDA TAX CREDIT SCHOLARSHIP PROGRA	AM	
IAS AWARDED 331,612 S	CHOLARSHIPS, FOR 2013-14, THE AVERAGE INCOME FOR	2	
	BOVE THE FEDERAL POVERTY GUIDELINES, AND 54.6% C	)F	
THE STUDENTS WERE FRO	4 SINGLE-PARENT HOUSEHOLDS.		
	RES RELEASED IN AUGUST 2013 SHOWED THAT		
HA For Paperwork Reduce	tion Act Notice, see the Instructions for Form 990 or 990-E2	Z. Schedule O (Form	n 990 or 990-EZ) (2013

Name of the organization	Employer identification number
STEP UP FOR STUDENTS, INC.	59-3649371
SCHOLARSHIP STUDENTS WERE ACHIEVING THE SAME GAINS IN READING AND MATH	
AS STUDENTS OF ALL INCOME LEVELS NATIONALLY. BY LAW, SCHOLARSHIP	
RECIPIENTS EVERY YEAR MUST TAKE A NATIONALLY RECOGNIZED NORM-REFERENCED	
TEST APPROVED BY THE STATE AND MOST TAKE THE WELL-REGARDED STANFORD	
ACHIEVEMENT TEST. THE RESULTS REPORTED IN 2013 TRACKED CLOSELY WITH	
RESULTS IN PRIOR YEARS AND THE RESEARCHER ISSUED THREE KEY FINDINGS:	
-STUDENTS WHO CHOSE THE SCHOLARSHIP WERE AMONG THE POOREST AND	
LOWEST-PERFORMING STUDENTS FROM THE PUBLIC SCHOOLS THEY LEFT BEHIND.	
THESE SAME STUDENTS ACHIEVED GAINS IN READING AND MATH THAT WERE THE	
SAME AS ALL STUDENTS NATIONALLY, REGARDLESS OF INCOME LEVEL.	
OR THE EIGHTH TIME, STEP UP FOR STUDENTS WAS AWARDED THE COVETED	
OUR-STAR RATING BY CHARITY NAVIGATOR AND SCORED 99.92 ON THE	
AVIGATOR'S SCALE OF FINANCIAL ACCOUNTABILITY AND TRANSPARENCY - THE	
OURTH HIGHEST MARK OF ANY CHARITY IN THE NATION.	
ORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:	
EN SCHOOLS IN HILLSBOROUGH COUNTY PILOTED THIS PROGRAM DURING THE	
011-12 SCHOOL YEAR, 17 MORE SCHOOLS CAME ABOARD FOR THE 2012-13 SCHOOL	
EAR, AND THE PROGRAM REACHED A TOTAL OF 300 BY THE END OF THE 2013-14	
CHOOL YEAR. THE CAPSTONE OF SUCCESS PARTNERS IS A PARENT-SCHOOL	
ARTNERSHIP PLAN, DESIGNED TO GIVE TEACHERS, FAMILIES AND STUDENTS A	
AY TO UTILIZE THE FLORIDA STATE STANDARDS. WITH THE COMPACT, EACH	
ARTY AGREES TO SUPPORT ONE ANOTHER FOR THE SUCCESS OF THE STUDENT. THE	
TANDARDS ARE A NATIONAL INITIATIVE OF UNIFORM ACADEMIC BENCHMARKS	
DOPTED IN 45 STATES FOR GRADES KINDERGARTEN THROUGH 12 TO ENSURE THAT	
TUDENTS ARE READY FOR CAREERS AND COLLEGE.	

40 08431002 136733 7726658 2013.04030 STEP UP FOR STUDENTS, INC. 77266581 Sincade o (i onii 350 or 850-E2) (2013)

Name of the organization	Employer identification number 59-3649371
STEP UP FOR STUDENTS, INC.	55-3045371
FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:	
RESEARCH ON STUDENT OUTCOMES:	
EACH SCHOLARSHIP IS INTENDED TO PROVIDE A LOW-INCOME STUDENT IN FLORIDA	
WITH A VIABLE LEARNING OPTION THAT CAN MAKE A DIFFERENCE IN HIS OR HER	
EDUCATIONAL LIFE. TOWARD THAT OBJECTIVE, STEP UP IS BUILDING TOOLS TO	
ASSESS ACADEMIC PROGRESS IN A ROBUST WAY. THE STATE ALREADY COLLECTS	· · · · · · · · · · · · · · · · · · ·
STANDARDIZED TEST SCORES EVERY YEAR FOR ALL STUDENTS IN GRADES 3-10 AND	
IN ITS MOST RECENT REPORT DETERMINED THAT SCHOLARSHIP STUDENTS ACHIEVED	
THE SAME ACADEMIC GAINS IN READING AND MATH AS STUDENTS OF ALL INCOME	
LEVELS NATIONALLY. STEP UP IS ATTEMPTING TO GO FURTHER. IN 2012-13,	
IT PULLED TOGETHER STUDENT INFORMATION ACROSS 10 YEARS AND USED IT TO	
CONSTRUCT A DATA WAREHOUSE FOR ALL TYPES OF ACADEMIC AND DEMOGRAPHIC	
INFORMATION. IN 2013-14, STEP UP POLICY ANALYSTS TOOK THE FIRST STEPS	
TOWARD MINING THE DATA FOR A VARIETY OF ACADEMIC INDICATORS, INCLUDING	
TEST SCORES, GRADUATION RATES AND ATTRITION RATES. THE PURPOSE IS TO	
INFORM SCHOLARSHIP PARENTS, PARTICIPATING SCHOOLS, THE GENERAL PUBLIC	
AND POLICYMAKERS ABOUT THE ACADEMIC PROGRESS OF SCHOLARSHIP STUDENTS	
AND SHED LIGHT ON PATHWAYS TO ACADEMIC IMPROVEMENT.	
EXPENSES \$ 2,499,796. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.	
FORM 990, PART VI, SECTION B, LINE 11:	
FORM 990 IS PREPARED BY THE FUND'S INDEPENDENT AUDITORS AFTER BEING	
REVIEWED BY MANAGEMENT, THE FULL FORM 990 INFORMATIONAL RETURN IS PROVIDED	
TO THE BOARD OF DIRECTORS FOR REVIEW AND COMMENT. THE BOARD OF DIRECTORS IS	1
ALSO AFFORDED THE OPPORTUNITY TO ASK QUESTIONS WITH RESPECT TO THE FORM 990	
BEFORE THE RETURN IS FILED.	
332212 19-04-13 <b>41</b>	Schedule O (Form 990 or 990-EZ) (2013)

Schedule O (Form 990 or 990-EZ) (2013)	Pag
Name of the organization STEP UP FOR STUDENTS, INC.	Employer identification numb 59-3649371
FORM 990, PART VI, SECTION B, LINE 12C:	
STEP UP FOR STUDENTS ENSURES THAT THE CONFLICT OF INTEREST POLICY IS	
ADHERED TO WITH THE FOLLOWING ACTIVITIES 1) REGULAR EDUCATION WITH THE	
BOARD OF DIRECTORS, OFFICERS AND KEY STAFF- EACH YEAR, THE POLICY IS	
REVIEWED WITH THE BOARD OF DIRECTORS AND THE EXECUTIVE TEAM. EACH	
ACKNOWLEDGE THEIR UNDERSTANDING AND COMPLIANCE BY SIGNING AN ANNUAL	
COMPLIANCE STATEMENT. 2) THE CFO REVIEWS EACH CONTRACT THE ORGANIZATION	
ENTERS. 3) FINANCE STAFF AND THE PRESIDENT REVIEW ALL PAYMENTS AS THEY ARE	
MADE FOR POSSIBLE CONFLICTS.	
FORM 990, PART VI, SECTION B, LINE 15:	
THE COMPENSATION COMMITTEE OF THE BOARD OF DIRECTORS REVIEWS COMPARABLE	
COMPENSATION AND BENEFITS DATA OF SIMILAR ORGANIZATIONS. DURING FISCAL YEAR	
2011, AN INDEPENDENT COMPENSATION CONSULTING FIRM CONDUCTED A FULL	
COMPARATIVE STUDY FOR EACH INDIVIDUAL EXECUTIVE POSITION AND ALL NON	
EXECUTIVE JOB GRADES. THE COMMITTEE USES THIS INFORMATION, COMBINED WITH	
THE PERFORMANCE OF THE PRESIDENT, TO RECOMMEND THE PRESIDENT COMPENSATION	
PACKAGE FOR APPROVAL OF THE FULL BOARD. THE FULL BOARD APPROVES THE	
PACKAGE.	
FORM 990, PART VI, SECTION C, LINE 19:	
STEP UP FOR STUDENTS MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST	
POLICY AND FINANCIAL STATEMENTS AVAILABLE ON ITS WEBSITE,	
WW.STEPUPFORSTUDENTS.ORG. PRINTED COPIES ARE AVAILABLE BY REQUEST FOR THE	
SAME PERIOD OF DISCLOSURE AS SET FORTH IN IRC SECTION 6104(D).	Schedule O (Form 990 or 990-EZ) (20
9 <sup>-04-13</sup> 31002 136733 7726658 2013.04030 STEP UP FOR STUI	

Name of the organization		Employer identification num
STEP UP FOR STUDENTS, INC.		59-3649371
FORM 990, PART IX, LINE 24E, ALL OTHER FUNCTIONAL EXPEN	SES:	
TELEPHONE :		
PROGRAM SERVICE EXPENSES	71,061.	4
MANAGEMENT AND GENERAL EXPENSES	16,212.	
	33,108.	
FUNDRAISING EXPENSES		
TOTAL EXPENSES	120,381.	
REPAIRS AND MAINTENANCE:		
PROGRAM SERVICE EXPENSES	77,284.	
MANAGEMENT AND GENERAL EXPENSES	16,861.	
FUNDRAISING EXPENSES	24,093.	
TOTAL EXPENSES	118,238.	
CONTRACT SERVICES:		
PROGRAM SERVICE EXPENSES	62,916.	
MANAGEMENT AND GENERAL EXPENSES	29,003.	
FUNDRAISING EXPENSES	3,112.	
TOTAL EXPENSES	95,031.	
PARENT TEACHER DEVELOPMENT:		
PROGRAM SERVICE EXPENSES	51,596.	
MANAGEMENT AND GENERAL EXPENSES	0.	
FUNDRAISING EXPENSES	0.	
TOTAL EXPENSES	51,596.	
TEMPORARY LABOR:		
PROGRAM SERVICE EXPENSES	15,588.	
332212 19-04-13		Schedule O (Form 990 or 990-EZ) (20

UP FOR STUDENTS INC
UP FOR STUDENTS, INC. 59-3649371
PENSES 31,890.
0.
47,478.
38,204.
ENSES 0.
0.
38,204.
RM 990, PART IX, LINE 24E, COL A 470,928.
-30,550. -544,475. LINE 9 -575,025.
· · · · · · · · · · · · · · · · · · ·
D SINCE THE PRIOR YEAR.

SCHEDULE R (Form 990) Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37. Attach to Form 990. See separate instructions.

► Attach to Form 990.
► See separate instructions.
► Information about Schedule R (Form 990) and its instructions is at www.irs. gov/form990.

2013 Open to Public Inspection

OMB No. 1545-0047

Name of the organization

Department of the Treasury Internal Revenue Service

STEP UP FOR STUDENTS, INC.

Employer identification number 59-3649371

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state o foreign country)	(d) or Total inc	a second of the second second second	<b>(e)</b> vear assets		(f) controllin ntity	g
THE ALABAMA OPPORTUNITY SCHOLARSHIP FUND -								
49-3813722, 2101 MAGNOLIA AVE S, STE 425,	-							
BIRMINGHAM, AL 35205	SCHOLARSHIP FUNDING	ALABAMA	15,15	2,320. 15	479,664	STEP UP FOF	STUDE	NTS
Part II Identification of Related Tax-Exempt Organiz	ations Complete if the experiments							
Part II Identification of Related Tax-Exempt Organizations during the tax year.	ations complete if the organization	n answered "Yes" on Form 990	, Part IV, line 34 b	ecause it had o	ne or more	related tax-exe	mpt	
(a) Name, address, and EIN of related organization	<b>(b)</b> Primary activity	<b>(c)</b> Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charit status (if secti		(f) ect controlling entity	cont	g) 512(b)(13) trolled
				501(c)(3))			Yes	No

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2013

332161 09-12-13 LHA

## Schedule R (Form 990) 2013 STEP UP FOR STUDENTS, INC.

## 59-3649371

Page 2

Identification of Related Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year. Part III

(a) Name, address, and EIN of related organization	<b>(b)</b> Primary activity	(c) Legal domicile (state or foreign)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	Disprop	h) ortionate itions?	20 of Schedule	partner?	(k) Percentage ownership
		country)	1	sections 512-514)			Yes	No	K-1 (Form 1065)	Yes No	
		1.0			(*** *)						
						0000		-			
	-				(*************************************						
	-	-									
	-										
		1					-				
	20										
Identification of Delated (		1			5 g 6 g						

Identification of Related Organizations Taxable as a Corporation or Trust Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year. Part IV

(a) Name, address, and EIN of related organization	<b>(b)</b> Primary activity	(C) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	Sec 512 cont en	(i) ction (b)(13) trolled tity?
THE SCHOLARSHIP ORGANIZATION NETWORK, L3C -	EVALUATION OF K-12							Yes	No
27-3481123, 4655 SALISBURY ROAD,	SCHOLARSHIP		STEP UP FOR	1	and the second second				
JACKSONVILLE, FL 32256	APPLICATIONS FOR LOW		STUDENTS, INC.	C CORP	-1,931,308.	200,178.	100.00%		x
332162 09-12-13	1	46				Scho	dule B (Form		

SEE PART VII FOR CONTINUATIONS

## Part V Transactions With Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Not	e. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.	17	Yes	No
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		res	No
а	Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity	4.	-	x
		1a	-	11.11 h
C	Gift, grant, or capital contribution from related organization(s)	1b		X
	grantitiere te el tel telated el galitadio (galitadio)	10		X
e	Loans or loan guarantees by related organization(s)	1d 1e	x	x
	Dividends from related organization(s) Sale of assets to related organization(s)			
g	Sale of assets to related organization(s) Purchase of assets from related organization(s)	1f		x
h	Purchase of assets from related organization(s)	1g		X
i	Exchange of assets with related organization(s)	1h		x
j	Lease of facilities, equipment, or other assets to related organization(s)	1i 1i		X
	Lease of facilities, equipment, or other assets from related organization(s)			-
1	Performance of services or membership or fundraising solicitations for related organization(s)	1k		x
m	rendentance of convices of memoriality of fundiality solicitations by related organization(s)	11	X	
n	Sharing of paid employees with related organization(s)	1m	x	
0	Sharing of paid employees with related organization(s)	1n 10	x	
		10		
P	Reimbursement paid to related organization(s) for expenses	1p		x
q	Reimbursement paid by related organization(s) for expenses	1q		x
r	Other transfer of cash or property to related organization(s)			*
	a state of event of property institution (3)	1r		X
2	If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.	1s		x

(a) Name of related organization	<b>(b)</b> Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) THE SCHOLARSHIP ORGANIZATION NETWORK, L3C	L	1,582,858	FAIR MARKET VALUE
(2) THE SCHOLARSHIP ORGANIZATION NETWORK, L3C	м	706,948	FAIR MARKET VALUE
(3) THE SCHOLARSHIP ORGANIZATION NETWORK, L3C	0	59,710	FAIR MARKET VALUE
(4)			
(5)			
(6)		1.	
332163 09-12-13	47		Cohedula D /

Schedule R (Form 990) 2013

Page 4

Part VI Unrelated Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under section 512-514)	(e) Are all partners sec. 501 (c)(3) orgs.? Yes No	(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor- tionate allocations? Yes No	(j) General o managing partner? Yes NO	(k) Percentag ownership
								Tes NO	
	1							$\left  \right $	
	-	1						tt	
				$\left  \right $			-	11	
	1								
Υ.					Ţ				
									-

Schedule R (Form 990) 2013

332164 09-12-13

Schedule R (Form 990) 2013         STEP UP FOR STUDENTS, INC.           Part VII         Supplemental Information	59-3649371	Pag
Provide additional information for responses to questions on Schedule R (see instructions).		
PART IV, IDENTIFICATION OF RELATED ORGANIZATIONS TAXABLE AS CORP OR TRUST:		
NAME OF RELATED ORGANIZATION:		
THE SCHOLARSHIP ORGANIZATION NETWORK, L3C		
PRIMARY ACTIVITY: EVALUATION OF K-12 SCHOLARSHIP APPLICATIONS FOR LOW		
INCOME FAMILIES.		
		_
		_
12165 09-12-13	Schedule R (Form	990) 20*
49		