2024-25 Arkansas Education Freedom Accounts Program Annual Report

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Executive Summary

Overview

The 2024–25 school year marked a strong second year for Arkansas's Education Freedom Accounts (EFA) program, with substantial growth in participation, expanded eligible uses (including homeschool supports), and encouraging indicators on family satisfaction, retention, and student performance. The program remained fiscally modest relative to the state's K–12 budget while continuing to build operational capacity and provider choice statewide.

Participation and Access

Participation more than doubled to 14,256 active students (up from 5,548). Of these, 10,834 (76%) attended participating private schools and 3,422 (24%) used EFAs to support homeschooling—the first year homeschool became an eligible pathway. Each EFA provided \$6,856 (or \$7,617 for former Succeed Scholarship students), disbursed quarterly via secure payments to approved schools and providers. Private-school access expanded to 126 participating schools, alongside a growing homeschool ecosystem supported by approved curricula, tutoring, and enrichment providers.

Retention and Family Experience

Retention from 2024–25 to 2025–26 was strong, with 91% of EFA students continuing in the program. Participating private schools also retained, on average, 84% of their EFA students. Families reported positive experiences as platform reliability, guidance, and communications improved over the year.

Use of Funds and Marketplace

Spending aligned with the program's primary purpose—tuition and core educational services—while supporting targeted homeschool needs. The marketplace continued to diversify, with more than 1,800 service providers available in 2024–25 and over 2,100 approved at the beginning of the 2025–26 school year, providing families with expanded access to instructional materials, therapies, enrichment, and tutoring that is consistent with program rules.

Executive Summary

Student Achievement

Participating schools administered nationally norm-referenced assessments (e.g., NWEA MAP, ITBS, Stanford 10), producing valid percentile ranks for submitted tests. On average, EFA students scored at the 57th percentile in math and 59th percentile in ELA, above the national median.

Outlook

Entering 2025–26, the program demonstrates a durable scale, with 46,578 approved applicants, 166 approved private schools, 2,132 providers, and an updated EFA amount of \$6,994. Priorities include expanding direct-pay capacity, improving status visibility and communications, strengthening assessment data quality (including ATLAS reporting), and continuing support for instructional, tutoring, therapy, and enrichment uses aligned to success-ready outcomes.

2024-25 Education Freedom Account Program at a Glance

14,256 Active Students	\$6,856 EFA Account Value	126 Participating Private Schools	4.0 Parent Satisfaction with ClassWallet (On a Scale of 1-5)
\$93.8M Total EFA Spending	4/4 Quarterly Payments Disbursed	1,800+ Participating Service Providers	4.3 Parent Satisfaction with the Administration of the EFA Program by ADE (On a Scale of 1-5)

Introduction

Report Overview

The Arkansas Department of Education (ADE) is required, by Arkansas Code § 6-18-2510, to provide an annual report on the Education Freedom Accounts (EFA) program to the Arkansas Legislative Council and the House and Senate Education Committees. To fulfill this requirement, the University of Arkansas Department of Education Reform, in collaboration with the Arkansas Department of Education, prepared this report. The report covers the period from July 1, 2024, through June 30, 2025, representing the second year of program implementation. As stipulated in Arkansas Code § 6-18-2510, this report includes the following:

- 1. The total number of students currently participating in the program
- 2. A list of all participating schools and participating service providers
- 3. The total student enrollment of each participating school and the percentage of the total enrollment of each school represented by participating students
- 4. The percentage of funds used for each type of qualifying expense
- 5. A preliminary analysis of the program's fiscal impact
- 6. Aggregated test result data for participating students for the 2024-25 academic year
- 7. The retention rates for participating students enrolled in participating schools
- 8. The results of a parent satisfaction survey administered by the Department

Education Freedom Accounts Overview

The EFA program empowers families to make the best educational choices for their children by providing financial resources for eligible students to attend an approved private school or homeschool. For the 2024–25 school year, each EFA provided most families with \$6,856 per student. Students with disabilities who received a Succeed Scholarship in 2022–23 were eligible for a higher allocation of \$7,618.

Funds were disbursed quarterly to support families' chosen educational options. Parents of eligible students could apply their EFA funds toward enrollment in a private school or, for the first time in 2024–25, toward homeschooling expenses.

Introduction

All payments were processed through either Students First Technologies or ClassWallet, two secure digital accounts payable platforms, ensuring that funds were delivered directly to participating schools and service providers for educational services and qualifying expenses.

To qualify for the 2024–25 academic year, a student must have been eligible to enroll in an Arkansas public elementary or secondary school, have a parent who is a current resident of the state, and meet at least one of the following additional criteria:

- 1. First-time kindergartener
- 2. Student who attended a D- or F-rated public school in the previous year
- 3. Student who participated in the Succeed Scholarship Program for the 2022-23 school year^{1,2}
- 4. Student with a disability identified under the Individuals with Disabilities Education Act
- 5. Student experiencing homelessness
- 6. Current or former foster-care child
- 7. Child of a veteran or military personnel (active-duty or reserve)
- 8. Child of a first responder or law enforcement officer

¹ Pursuant to Arkansas Code § 6-41-901, to qualify for the Succeed Scholarship Program, a student must have been enrolled in a public school district for at least the full school year immediately prior (or have a superintendent waiver) and (1) have a disability (as defined in the Individuals with Disabilities Education Act) or (2) have been a current or former foster care students or (3) have participated in the Succeed Scholarship Program during the prior year and not turned twenty-one years of age or (4) Have been the child of a uniformed service member (if funds remain after all other eligible students received funding).

² Former Succeed Scholarship students continue to receive the full foundation funding amount, which they received as participants in the Succeed Scholarship Program.

Overview

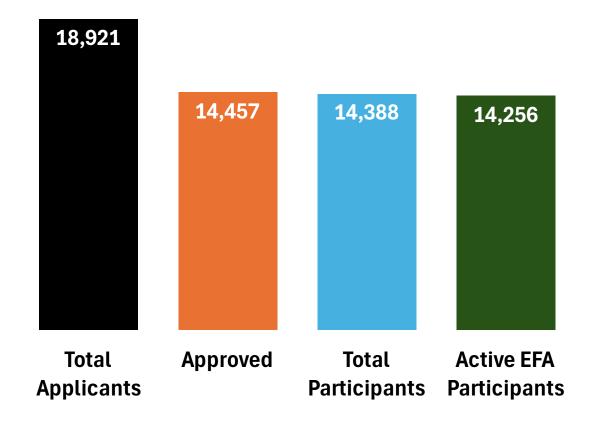
The second year of the EFA program demonstrates the strong and growing interest in school choice among Arkansas families, as thousands took advantage of the opportunity to customize their children's education. Eligibility expanded to include students who attended D-rated public schools in the 2023–24 school year and students whose parents or guardians are first responders, law enforcement officers, veterans, or military personnel (active-duty or reserve). In addition, authorized uses of EFA funds expanded beyond private school tuition and fees to include homeschooling expenses.

Participation increased substantially, with the number of active EFA accounts rising from 5,548 in the first year to 14,256 in the second year—an increase of 8,708 students, or 157% growth. Of these, 3,422 accounts (24%) were used to support homeschooling.

From Applicant to Active EFA Participant

Most completed EFA applications were approved, nearly all approved applicants participated, and nearly all participants were active throughout the school year (see Figure 1).

Figure 1: 2024–25 EFA Student Participation



Applied (18,921)

• All completed and submitted EFA applications

Approved (14,457)

- Applications approved by the Department and that received at least one quarterly payment
- Reasons for non-approval, applicant
 - did not submit the required documentation
 - confirmed that they no longer intended to participate in the EFA program that year
 - did not meet the eligibility criteria

Total Participants (14,388)

• Families who made at least one transaction using EFA funds

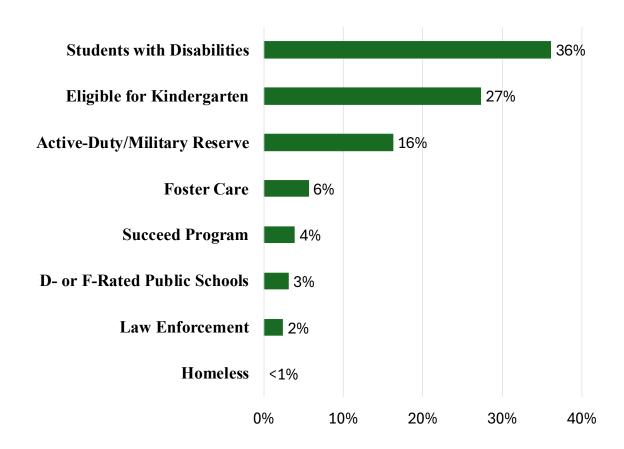
Active Participants (14,256)

• Students participating in the program at the end of the 2024–25 school year

Eligibility Subgroups

Students with disabilities, as identified under the Individuals with Disabilities Act (IDEA), were the largest subgroup represented among students who used an EFA, accounting for 36% of total participants. First-time kindergarteners also made up a significant portion of the participants (27%). Students of active duty or military reserve parents represented 16% of the participants.

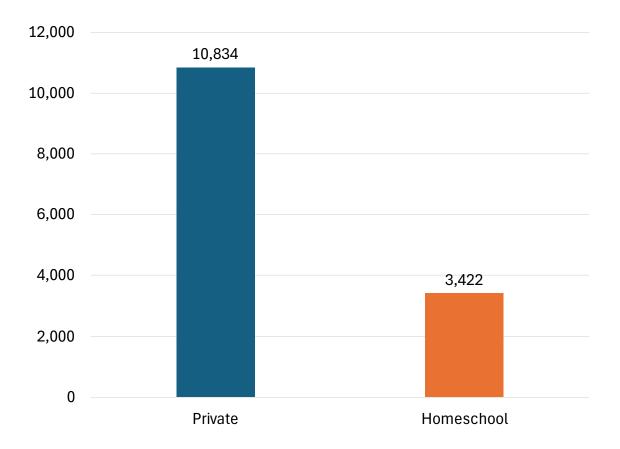
Figure 2: 2024–25 Participation by Education Freedom Account Eligibility Criteria



Participation by Schooling Sector

Of active EFA participants, 76% (10,834) attended private schools and 24% (3,422) were homeschooled.

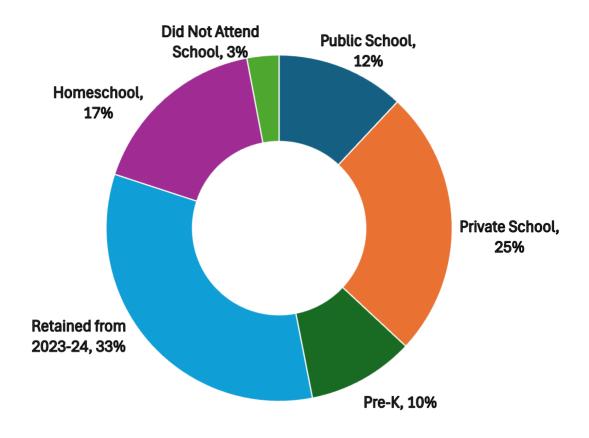
Figure 3: 2024–25 Participation in the Education Freedom Account by Schooling Sector



Previous School

One third of participating students were retained in the EFA program from 2023-24.³ Ten percent were first-time kindergarteners who attended preschool previously, while three percent were not in school before joining the EFA program. One quarter of students attended a private school, 17% were homeschooled, and 12% attended a public school previously.

Figure 4: 2024-25 Student Participation by Previous School Status During the 2023-24 School Year



³ This sentence and Figure 4 have been updated for clarity. An earlier version of this report correctly stated that prior school type was not listed on the application for one third of students. The reason prior school type was not listed in their application materials is that these students participated in the EFA program in 2023-24 and were retained in 2024-25.

In the 2024–25 school year, 126 private schools participated in the EFA program. On average, 48% of enrolled students at participating schools received EFA funds.

Table 1 (1/5): Participating Private Schools

School Name	EFA Enrollment	Total Enrollment	EFA % of Total Enrollment
Abundant Life Christian Academy	236	375	63%
Academy of Excellence	26	40	65%
ACCESS Schools	115	378	30%
Agape Academy	19	36	53%
Ambassador Baptist Academy	13	35	37%
ANH Montessori School	19	46	41%
Anthem Classical Academy	69	111	62%
Apostolic Christian Academy (Magnolia)	2	11	18%
Arkansas Christian Academy	165	365	45%
Arrows Academy	18	26	69%
Baptist Prep	312	700	45%
Baseline Bilingual Elementary School	8	25	32%
Batesville Montessori School	5	10	50%
Bentonville Christian Academy	65	119	55%
Blessed Sacrament Catholic School	52	137	38%
Cabot Christian School	14	20	70%
Calvary Academy	181	429	42%
Calvary Christian Academy (Berryville)	21	50	42%
Calvary Christian Academy (Hot Springs)	11	41	27%
Calvary Christian School	52	65	80%
Catholic High School	227	714	32%
Central Arkansas Christian (CAC)	427	850	50%
Central Arkansas Montessori (North Little Rock)	70	70	100%
Central Christian Academy	4	75	5%
Chenal Valley Montessori School	3	15	20%
Christ Lutheran (Little Rock)	82	125	66%
Christ the King Catholic School (Ft. Smith)	115	205	56%
Christ the King School (Little Rock)	275	546	50%
Clear Spring School	17	65	26%
Clover Community School	15	18	83%

Table 1 (2/5): Participating Private Schools

School Name	EFA Enrollment	Total Enrollment	EFA % of Total Enrollment
Columbia Christian School	152	275	55%
Community Christian School	19	28	68%
Compass Academy	105	140	75%
Conway Christian School	290	580	50%
Cornerstone Christian Academy - Tillar	109	175	62%
Cornerstone Montessori Christian Academy	12	32	38%
Crestline Academy	6	30	20%
CrossPointe Preparatory	57	130	44%
Easterseals Academy	77	78	99%
Eighty-Twenty Learning for ASD, LLC	23	25	92%
Episcopal Collegiate School	311	770	40%
Fayetteville Christian School	70	150	47%
Fayetteville Nature School	21	32	66%
Fe Viva Christian School	10	38	26%
First Academy	100	150	67%
First Lutheran School (Benton)	19	20	95%
First Lutheran School (Fort Smith)	43	75	57%
Fort Smith Montessori School	33	35	94%
Friendship Lab School for Dyslexia	23	89	26%
FUTURES High School	1	100	1%
Garrett Memorial Christian School	61	185	33%
Gospel Light Christian School	45	125	36%
Grace Christian School	15	45	33%
Harding Academy	257	676	38%
Harvest Time Academy	82	100	82%
Heber Christian School	19	30	63%
Holy Rosary Catholic School	23	75	31%
Homeschool	3,422	N/A	N/A
Immaculate Conception Catholic School	224	336	67%
Immaculate Conception School (Fort Smith)	121	230	53%

Table 1 (3/5): Participating Private Schools

School Name	EFA Enrollment	Total Enrollment	EFA % of Total Enrollment
Immaculate Heart of Mary School	52	110	47%
Jacksonville Christian Academy	89	142	63%
Joshua Academy	95	115	83%
Leapfrog Montessori Forest School	31	40	78%
Legacy Academy	35	150	23%
Legacy Christian Academy (Mabelvale)	16	32	50%
Life Way Christian School	227	525	43%
Little Rock Christian Academy	637	1,572	41%
Madonna Learning Center	1	45	2%
Maranatha Baptist Christian School	14	50	28%
Mount St. Mary Academy	169	495	34%
Mountain Home Christian Academy	70	200	35%
New Life Christian Academy	123	220	56%
North Little Rock Catholic Academy	81	150	54%
North River Christian Academy	60	100	60%
Oaks Christian Academy	42	52	81%
Our Lady of Fatima School	32	90	36%
Our Lady of the Holy Souls	250	470	53%
Ozark Catholic Academy	26	112	23%
Pinnacle Classical Academy	44	75	59%
PLUM St. Howard's Academy	4	30	13%
Prism North America	21	50	42%
Providence Classical Christian Academy	224	600	37%
Pulaski Academy	383	1,370	28%
Ridgefield Christian School (Jonesboro)	73	175	42%
Room to Bloom	3	12	25%
Russellville Baptist Academy	46	50	92%
Sacred Heart School	123	237	52%
Saline County Christian School	10	32	31%
Searcy Christian Academy	38	60	63%

Table 1 (4/5): Participating Private Schools

School Name	EFA Enrollment	Total Enrollment	EFA % of Total Enrollment
Sherwood Christian Academy	16	45	36%
Shiloh Christian School	488	1,520	32%
Shiloh Excel Christian School	7	13	54%
South Arkansas Christian School	21	50	42%
Southwest Christian Academy	113	200	57%
St. John Catholic School (Russellville)	38	70	54%
St. John's Catholic School (Hot Springs)	38	140	27%
St. Joseph Catholic School (Conway)	234	445	53%
St. Joseph Catholic School (Fayetteville)	168	415	40%
St. Joseph School (Paris)	24	48	50%
St. Mary School	16	30	53%
St. Michael's Catholic School	19	25	76%
St. Paul Catholic School	57	107	53%
St. Theresa Catholic School	102	220	46%
St. Vincent de Paul Catholic School	162	350	46%
Subiaco Academy	32	148	22%
Thaden School	72	359	20%
The Academy of TLC	31	35	89%
The Anthony School	153	341	45%
The Decker School	39	74	53%
The Delta Institute for the Developing Brain	43	100	43%
The Divine Learning Academy	18	20	90%
The Grace School	15	23	65%
The Hill School	31	75	41%
The Huda Academy	39	250	16%
The New School	96	460	21%
Trinity Catholic School	71	240	30%
Trinity Christian School (Bradford)	6	20	30%
Trinity Christian School (Texarkana)	71	200	36%
Union Christian Academy	212	375	57%

Table 1 (5/5): Participating Private Schools

School Name	EFA Enrollment	Total Enrollment	EFA % of Total Enrollment
Valley Christian School	73	135	54%
Victory Christian School (Camden)	28	100	28%
Walnut Farm Montessori School	13	51	25%
West Memphis Christian School	176	375	47%
West Side Christian School	121	210	58%
Wisdom and Truth Classical Academy	4	12	33%
World Harvest Baptist Academy (Russellville)	2	12	17%

Overview

Entering its third year (i.e., 2025–26), the EFA program retained 91% of participating students from the previous year (i.e., 2024–25), while participating private schools retained, on average, 84% of their EFA students. These retention rates include students who were in the highest grade served by their school last year, who may have left the program due to graduation.

Table 2 (1/5): Retention Rates for Participating Private Schools

2024-25 School Name	Percent Continuing in the EFA Program	Percent Continuing at the Same School
Abundant Life Christian Academy	89%	88%
Academy of Excellence	92%	92%
ACCESS Schools	92%	90%
Agape Academy	79%	58%
Ambassador Baptist Academy	85%	85%
ANH Montessori School	95%	79%
Anthem Classical Academy	100%	94%
Apostolic Christian Academy (Magnolia)	100%	100%
Arkansas Christian Academy	93%	92%
Arrows Academy	100%	94%
Baptist Prep	93%	90%
Baseline Bilingual Elementary School	50%	50%
Batesville Montessori School	80%	40%
Bentonville Christian Academy	92%	86%
Blessed Sacrament Catholic School	90%	88%
Cabot Christian School	93%	86%
Calvary Academy	97%	96%
Calvary Christian Academy (Berryville)	100%	81%
Calvary Christian Academy (Hot Springs)	100%	100%
Calvary Christian School	96%	90%
Catholic High School	77%	76%
Central Arkansas Christian (CAC)	91%	90%
Central Arkansas Montessori (North Little Rock)	84%	76%
Central Christian Academy	75%	75%
Chenal Valley Montessori School	100%	67%
Christ Lutheran (Little Rock)	99%	87%
Christ the King Catholic School (Ft. Smith)	97%	88%

Table 2 (2/5): Retention Rates for Participating Private Schools

2024-25 School Name	Percent Continuing in the EFA Program	Percent Continuing at the Same School
Christ the King School (Little Rock)	100%	88%
Clear Spring School	82%	82%
Clover Community School	93%	87%
Columbia Christian School	96%	95%
Community Christian School	95%	84%
Compass Academy	87%	80%
Conway Christian School	94%	90%
Cornerstone Christian Academy – Tillar	91%	80%
Cornerstone Montessori Christian Academy	92%	92%
Crestline Academy	100%	83%
CrossPointe Preparatory	88%	74%
Easterseals Academy	91%	88%
Eighty-Twenty Learning for ASD, LLC	96%	96%
Episcopal Collegiate School	92%	90%
Fayetteville Christian School	93%	91%
Fayetteville Nature School	71%	48%
Fe Viva Christian School	90%	90%
First Academy	95%	85%
First Lutheran School (Benton)	79%	74%
First Lutheran School (Fort Smith)	84%	79%
Fort Smith Montessori School	91%	79%
Friendship Lab School for Dyslexia	57%	48%
FUTURES High School	0%	0%
Garrett Memorial Christian School	90%	85%
Gospel Light Christian School	93%	93%
Grace Christian School	100%	100%
Harding Academy	96%	95%
Harvest Time Academy	90%	79%
Heber Christian School	89%	89%
Holy Rosary Catholic School	96%	96%

Table 2 (3/5): Retention Rates for Participating Private Schools

2024-25 School Name	Percent Continuing in the EFA Program	Percent Continuing at the Same School
Homeschool	88%	76%
Immaculate Conception Catholic School	99%	87%
Immaculate Conception School (Fort Smith)	96%	86%
Immaculate Heart of Mary School	98%	92%
Jacksonville Christian Academy	83%	80%
Joshua Academy	96%	92%
Leapfrog Montessori Forest School	100%	84%
Legacy Academy	94%	89%
Legacy Christian Academy (Mabelvale)	100%	94%
Life Way Christian School	93%	92%
Little Rock Christian Academy	94%	94%
Madonna Learning Center	100%	100%
Maranatha Baptist Christian School	86%	86%
Mount St. Mary Academy	78%	77%
Mountain Home Christian Academy	91%	91%
New Life Christian Academy	93%	93%
North Little Rock Catholic Academy	93%	81%
North River Christian Academy	83%	82%
Oaks Christian Academy	86%	83%
Our Lady of Fatima School	100%	94%
Our Lady of the Holy Souls	98%	90%
Ozark Catholic Academy	85%	85%
Pinnacle Classical Academy	98%	95%
PLUM St. Howard's Academy	75%	75%
Prism North America	90%	86%
Providence Classical Christian Academy	96%	91%
Pulaski Academy	91%	90%
Ridgefield Christian School (Jonesboro)	90%	89%
Room to Bloom	67%	67%
Russellville Baptist Academy	100%	98%

Table 2 (4/5): Retention Rates for Participating Private Schools

2024-25 School Name	Percent Continuing in the EFA Program	Percent Continuing at the Same School
Sacred Heart School	96%	96%
Saline County Christian School	100%	70%
Searcy Christian Academy	97%	87%
Sherwood Christian Academy	94%	81%
Shiloh Christian School	95%	94%
Shiloh Excel Christian School	71%	71%
South Arkansas Christian School	90%	90%
Southwest Christian Academy	84%	81%
St. John Catholic School (Russellville)	95%	87%
St. John's Catholic School (Hot Springs)	87%	82%
St. Joseph Catholic School (Conway)	95%	93%
St. Joseph Catholic School (Fayetteville)	96%	92%
St. Joseph School (Paris)	83%	71%
St. Mary School	44%	44%
St. Michael's Catholic School	100%	100%
St. Paul Catholic School	93%	93%
St. Theresa Catholic School	99%	95%
St. Vincent de Paul Catholic School	96%	93%
Subiaco Academy	75%	75%
Thaden School	85%	82%
The Academy of TLC	87%	87%
The Anthony School	93%	82%
The Decker School	100%	82%
The Delta Institute for the Developing Brain	91%	84%
The Divine Learning Academy	100%	94%
The Grace School	93%	87%
The Hill School	81%	74%
The Huda Academy	97%	97%
The New School	90%	85%
Trinity Catholic School	76%	75%

Table 2 (5/5): Retention Rates for Participating Private Schools

2024-25 School Name	Percent Continuing in the EFA Program	Percent Continuing at the Same School
Trinity Christian School (Bradford)	83%	83%
Trinity Christian School (Texarkana)	92%	65%
Union Christian Academy	98%	96%
Valley Christian School	96%	96%
Victory Christian School (Camden)	93%	89%
Walnut Farm Montessori School	69%	69%
West Memphis Christian School	96%	89%
West Side Christian School	92%	89%
Wisdom and Truth Classical Academy	75%	75%
World Harvest Baptist Academy (Russellville)	100%	100%

Qualifying Expenses

Overview

In the second year of the EFA program, eligible expenses included tuition/fees, uniforms, assessment, instructional materials, tutoring services, curricula, supplemental supplies, specific technology devices, transportation costs, and tuition/fees for college courses. See Appendix A for a detailed description of each expense category and the categorization methodology.

Table 3: 2024–25 Summary of EFA Expenditures by Category for All Students

Category	Expenditures	Number of Transactions	Average Cost/Transaction	Percent of Total
Private School Tuition & Fees	\$68,348,251	82,764	\$826	81%
Supplies	\$7,100,421	39,761	\$179	8%
Curriculum	\$3,185,511	18,829	\$169	4%
Homeschool Tuition & Fees	\$3,151,409	4,589	\$687	4%
Enrichment ⁴	\$1,269,768	6,847	\$185	2%
Tutoring	\$904,650	2,592	\$349	1%
Therapy	\$344,276	1,173	\$294	<1%
Uniforms	\$263,958	1,946	\$136	<1%
Assessment	\$152,027	2,411	\$63	<1%
College Tuition/ Fees/Supplies	\$68,745	176	\$391	<1%
Account Management	\$55,057	14,909	\$4	<1%
Disability Evaluation/Assessment	\$45,725	\$99	\$462	<1%
Transportation	\$32,916	181	\$182	<1%
Refunds/Cancellations	(\$416,488)	4,325	(\$96)	<1%
Total	\$84,506,2265	180,602	\$468	

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⁴ Enrichment spending was relatively low in the fall semester but increased in the spring as additional providers were approved, especially among homeschool students. During the 2025 legislative session, the Arkansas General Assembly enacted Senate Bill 625 (SB625), which limits the use of Education Freedom Account (EFA) funds for extracurricular activities, physical education, and transportation.

⁵ This total includes \$18,643 (29 transactions) that are refunds from students who withdrew from the EFA program during the year and were not listed as private or homeschooled students at the end of the year. Those transactions are excluded from Tables 4 and 5 because they cannot be classified as private or homeschool.

Qualifying Expenses

Table 4: 2024–25 Summary of EFA Expenditures by Category for Private School Students

Category	Expenditures	Number of Transactions	Average Cost/Transaction	Percent of Total
Private School Tuition & Fees	\$67,903,068	81,941	\$829	97%
Supplies	\$1,426,419	6,123	\$233	2%
Uniforms	\$241,634	1,735	\$139	<1%
Tutoring	\$175,473	551	\$318	<1%
Curriculum	\$152,707	815	\$187	<1%
Enrichment	\$106,487	506	\$210	<1%
Therapy	\$80,372	280	\$287	<1%
Homeschool Tuition & Fees	\$22,287	38	\$586	<1%
Disability Evaluation/Assessment	\$15,578	33	\$472	<1%
Assessment	\$5,391	53	\$102	<1%
College Tuition/Fees/Supplies	\$4,974	15	\$332	<1%
Account Management	\$4,139	1,776	\$2	<1%
Transportation	\$1,187	6	\$198	<1%
Refunds/Cancellations	(\$176,366)	1,513	(\$117)	<1%
Total	\$69,963,350	95,385	\$733	

Table 5: 2024–25 Summary of EFA Expenditures by Category <u>for Homeschool Students</u>

Category	Expenditures	Number of Transactions	Average Cost/Transaction	Percent of Total
Supplies	\$5,674,003	33,638	\$169	39%
Curriculum	\$3,032,804	18,014	\$168	21%
Homeschool Tuition & Fees	\$3,129,122	4,551	\$688	21%
Enrichment	\$1,163,281	6,341	\$183	8%
Tutoring	\$729,177	2,041	\$357	5%
Private School Tuition & Fees	\$445,183	823	\$541	3%
Therapy	\$263,904	893	\$296	2%
Assessment	\$146,636	2,358	\$62	1%
College Tuition/Fees/Supplies	\$63,771	161	\$396	<1%
Account Management	\$50,918	13,133	\$4	<1%
Transportation	\$31,729	175	\$181	<1%
Disability Evaluation/Assessment	\$30,147	66	\$457	<1%
Uniforms	\$22,324	211	\$106	<1%
Refunds/Cancellations	(\$221,480)	2,783	(\$80)	(2%)
Total	\$14,561,519	85,188	\$171	

Participating Providers

Overview

In the second year of the EFA program, students purchased educational products and services from nearly 2,000 providers, with most of the funds spent on private schools. For a total list of providers, see Appendix B.

Table 6: Top 10 Private Schools by EFA Expenditures⁶

School Name	Expenditures
1. Little Rock Christian Academy	\$2,137,156
2. Shiloh Christian School	\$1,591,412
3. Central Arkansas Christian Schools, Inc.	\$1,451,527
4. Pulaski Academy	\$1,284,962
5. Episcopal Collegiate School	\$1,043,393
6. Baptist Prep	\$1,018,384
7. Conway Christian School	\$947,001
8. Christ the King Catholic School - Little Rock	\$904,875
9. Abundant Life Christian Academy	\$777,817
10. Catholic High School	\$767,814

 Table 7: Top 10 Educational Product and Service Providers by EFA Expenditures

Educational Product and Service Providers	Expenditures
1. Best Buy	\$1,385,177
2. Amazon	\$738,213
3. Lakeshore	\$283,409
4. Office Depot	\$237,537
5. Staples	\$218,627
6. Abeka	\$138,931
7. McGregors Teacher Supplies	\$103,281
8. Home Science Tools	\$100,107
9. Leafd Box	\$97,738
10. The Good and the Beautiful	\$95,241

⁶ Tables 5 and 6 reflect providers by expenditures from spring transactions only. Due to limitations in the fall payment processing platform, provider identities could not be reliably determined for that period.

Fiscal Impact

Overview

Understanding the fiscal impact of the Education Freedom Account (EFA) program is important because policymakers, educators, and the public need to know how the program fits within the state budget and how it changes state education investment. To answer these questions, we look at the EFA program's costs during the 2023–24 and 2024–25 school years. Specifically, we consider how much the program costs the State of Arkansas in total, what its net cost is after accounting for potential savings, and how those costs compare to the state's overall K-12 education budget.

Fiscal Impact Analysis

In its first year, 2023–24, the state spent \$37.3 million on the EFA program. That figure rose to \$93.8 million in 2024–25.⁷ These numbers represent the state's total expenditures for the program each year, without adjusting for the potential savings that occur when students use an EFA instead of attending a public school.

To understand the program's budgetary impact, it is necessary to account for what we call "switchers"—students who enrolled with an EFA but who otherwise would have attended a public school. Switchers matter because the per-student cost of an EFA is lower than the state funding that would have been directed to a public school for the same student. As a result, switchers generate potential savings for the state and reduce the program's net cost.

In 2023-24, these switchers generated an estimated \$2.0-\$4.2 million in potential savings, which lowered the program's net cost to between \$33.1 and \$35.3 million. In 2024–25, the potential savings were larger—between \$12.2 and \$22.0 million—reducing the net cost to between \$71.8 and \$81.6 million. The potential savings were larger in the program's second year because more students who would have otherwise attended a public school were eligible and participated in the EFA program. Figure 5 illustrates the relationship between the total program cost, the potential savings from switchers, and the resulting net cost to the state.

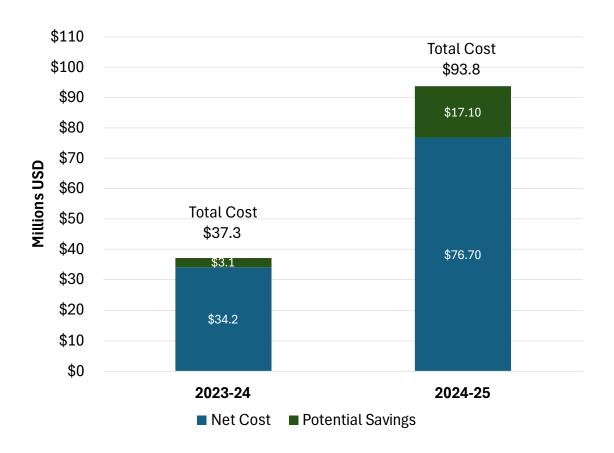
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⁷ This figure is higher than is reflected in the total in Table 3 because it captures program costs that were not part of the transactions data.

Fiscal Impact

It is important to note that these savings are not immediate. Arkansas bases public school funding on the previous year's average daily membership (ADM) and districts receive declining-enrollment funding for up to two years, so the budgetary impact of switchers is delayed.

Figure 5: 2023–24 and 2024–25 EFA Program Total Cost, Estimated Potential Savings, and Net Cost



Note. Potential savings are the midpoint of the estimated range.

Looking at the program in the context of the full state K-12 education budget helps put its scale in perspective. Figure 6 shows total and net EFA costs alongside the DESE appropriation for school districts and special programs.⁸ Even without counting potential savings, the EFA program has represented only a small share of education spending—just 1.1% of DESE's ~ \$3.5 billion allocation for total education funding in 2023-24 and 2.6% in 2024–25.

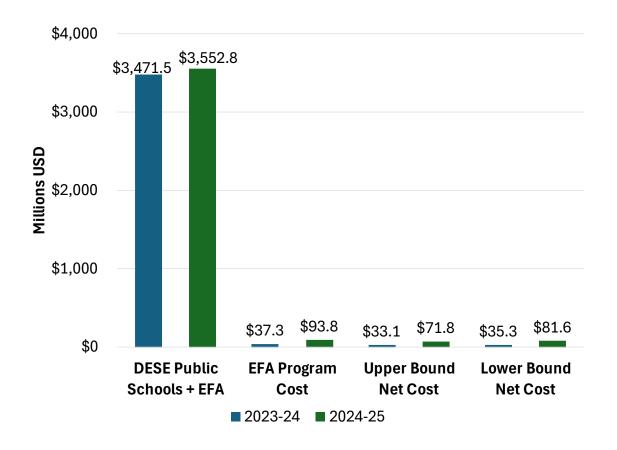
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⁸ See appropriation bills for <u>2023-24</u>, <u>2024-25</u>, and <u>2025-26</u>.

Fiscal Impact

In 2024–25, Arkansas provided funding for 488,593 students in total—474,337 in public schools and 14,256 through EFAs. That means the state devoted only 2.6% of its K-12 education budget to serve 3% of the state's students through the EFA program. Looking ahead to 2025–26, the first year of universal eligibility, EFA program costs are projected to reach about \$277 million. Even at that level, the program would account for only 7.4% of the roughly \$3.7 billion allocated to fund the state's students, while serving just under 10% of Arkansas students based on currently approved applications.

Figure 6: 2023-24 and 2024-25 EFA Program Cost Compared to Arkansas K-12 Budget



Overview

In the second year of the EFA program, participating private schools were required to report assessment results for participating students in mathematics and English Language Arts (ELA) as both raw scores and national percentile ranks when available.

The most common assessments administered were the NWEA Measure of Academic Progress (MAP), the Iowa Tests of Basic Skills (ITBS), and the Stanford Achievement Test (Stanford 10). Approximately 3% of students were exempt from assessment due to disabilities and instead submitted educational progress documentation.

Among submitted assessments, 87% included valid national percentile ranks, allowing for accurate aggregation and averaging across EFA participants.⁹ On average, EFA students scored at the 57th percentile in math and the 59th percentile in ELA, meaning they outperformed 57% of students nationwide in math and 59% in ELA on nationally norm-referenced assessments.¹⁰

When disaggregated:

- Private school EFA students scored at the 55th percentile in math and the 57th percentile in ELA.
- Home school EFA students scored at the 63rd percentile in math and the 68th percentile in ELA.

See Appendix C for a summary of average math and ELA percentiles for each participating private school.

not required to test, and students who left or planned to leave the program and likely did not provide valid results.

⁹ The 13% of students who did not report valid national percentile ranks includes some data entry errors, reporting of grade-level equivalents or other non-percentile measure, a small number of 11th–12th grade students who were

¹⁰ In future years, University of Arkansas Researchers will collaborate with ADE to directly equate ATLAS assessment results and the other nationally normed assessments taken by EFA students.

 Table 8: 2024–25 EFA Student Assessment Performance for All Students

Assessment Name	Average Math Percentile	Average Reading Percentile	Total Test Completions
NWEA Measure of Academic Progress (MAP)	58%	60%	5,317
Iowa Tests of Basic Skills (ITBS)	62%	64%	2,380
Stanford Achievement Test (Stanford 10)	45%	49%	1,107
Renaissance Star Assessments	62%	64%	638
Comprehensive Testing Program (CTP)	59%	61%	494
ACT	59%	64%	455
Thrive Academics Performance Series	69%	68%	453
PSAT	47%	56%	404
PreACT	48%	55%	292
Kaufman Test of Educational Achievement (KTEA-III)	32%	25%	252
Classic Learning Test	49%	52%	181
TerraNova	63%	55%	105
i-Ready Assessments	64%	60%	57
Wide Range Achievement Test (WRAT4)	44%	55%	35
Educational Development Series (EDSERIES)	41%	55%	27
SAT	58%	69%	11
Edmentum Exact Path	62%	75%	10
Total	57%	59%	12,218

 Table 9: 2024–25 EFA Student Assessment Performance for Private School Students

Assessment Name	Average Math Percentile	Average Reading Percentile	Total Test Completions
NWEA Measure of Academic Progress (MAP)	57%	57%	3,959
Iowa Tests of Basic Skills (ITBS)	60%	62%	1,813
Stanford Achievement Test (Stanford 10)	42%	45%	852
Renaissance Star Assessments	63%	64%	609
Comprehensive Testing Program (CTP)	59%	62%	490
PSAT	47%	56%	401
ACT	60%	65%	378
PreACT	48%	55%	283
Kaufman Test of Educational Achievement (KTEA-III)	32%	24%	228
Classic Learning Test	45%	49%	132
TerraNova	63%	56%	104
i-Ready Assessments	71%	64%	34
Thrive Academics Performance Series	57%	38%	30
Wide Range Achievement Test (WRAT4)	19%	54%	5
Edmentum Exact Path	83%	95%	5
SAT	41%	40%	2
Total	55%	57%	9,325

Table 10: 2024–25 EFA Student Assessment Performance for <u>Homeschool Students</u>

Assessment Name	Average Math Percentile	Average Reading Percentile	Total Test Completions
NWEA Measure of Academic Progress (MAP)	64%	69%	1,358
Iowa Tests of Basic Skills (ITBS)	67%	71%	567
Thrive Academics Performance Series	70%	70%	423
Stanford Achievement Test (Stanford 10)	54%	59%	255
ACT	53%	61%	77
Classic Learning Test	59%	62%	49
Wide Range Achievement Test (WRAT4)	48%	55%	30
Renaissance Star Assessments	56%	60%	29
Educational Development Series (EDSERIES)	41%	55%	27
Kaufman Test of Educational Achievement (KTEA-III)	40%	35%	24
i-Ready Assessments	55%	55%	23
SAT	62%	75%	9
PreACT	60%	67%	9
Edmentum Exact Path	41%	56%	5
Comprehensive Testing Program (CTP)	18%	53%	4
PSAT	12%	60%	3
TerraNova	47%	34%	1
Total	63%	68%	2,893

ATLAS Assessment

The Arkansas Teaching and Learning Assessment System (ATLAS) is the state's new statewide assessment. Approximately 300 EFA participants from four private schools reported ATLAS scores in math, English Language Arts, and Science. Performance on the assessment is reported in four levels based on established cut scores:

- Level 4 Advanced: Students demonstrate an advanced understanding.
- Level 3 Proficient: Students demonstrate a proficient understanding.
- Level 2 Basic: Students demonstrate a basic understanding.
- Level 1 Limited: Students demonstrate a limited understanding.

Overall, 48% of students achieved performance Level 3 (Proficient) or higher on the ATLAS assessment.¹¹

When disaggregated by subject:

- 49% of students achieved Level 3 (Proficient) or above in English Language Arts (ELA).
- 52% of students achieved Level 3 (Proficient) or above in math.
- 41% of students achieved Level 3 (Proficient) or above in science.

Table 11: 2024–25 ATLAS Performance Levels

Performance Level	ELA	Math	Science	Average
1	7%	13%	17%	12%
2	44%	35%	41%	40%
3	33%	36%	29%	33%
4	16%	16%	12%	15%
Total				100%

For a breakdown of Atlas performance levels for the four private schools, see Appendix D.

¹¹ In future years, University of Arkansas researchers will collaborate with ADE to directly equate ATLAS assessment results and the other nationally normed assessments taken by EFA students.

2025-2026 EFA Program Summary Highlights

EFA **TOTAL ACCOUNT STUDENT VALUE APPLICATIONS** \$6,994 51,225 **APPROVED** 91% **APPLICANTS** 46,578 RETENTION RATE **APPROVED APPROVED PRIVATE SCHOOLS PROVIDERS** 166 2,132

Office of School Choice and Parent Empowerment

The Arkansas Department of Education's (ADE) Office of School Choice and Parent Empowerment (OSCPE) is responsible for planning, implementing, and monitoring the Education Freedom Accounts (EFA) program, as well as overseeing ADE's broader school choice initiatives. The following principles guide the Office of School Choice and Parent Empowerment's work:

- Empower parents to make the best school choice for their child
- Expand educational opportunities and access for Arkansas' families
- Support high-quality school options
- Balance accountability with flexibility
- Ensure strong fiscal stewardship of public funds
- Use data to inform rulemaking

OSCPE is pleased to partner with the University of Arkansas Department of Education Reform to report on the successful second year of the EFA program, which expanded significantly in both participation and reach. Building on that momentum, the Office of School Choice & Parent Empowerment (OSCPE) has led the program's policy, operations, and family support, standing up a statewide marketplace of schools and providers, onboarding and monitoring participants, safeguarding funds, and publishing clear guidance and data so families can make informed choices. Arkansas is one of five states with universal program eligibility that empowers families to choose the educational path that best fits their children's needs, providing EFAs for private and home education. This report reflects OSCPE's core work: expanding high-quality options, ensuring program integrity, and making school choice more accessible and transparent for Arkansas families.

University of Arkansas Department of Education Reform

As Arkansas' flagship institution, the U of A provides an internationally competitive education in more than 200 academic programs. Founded in 1871, the U of A contributes more than \$3 billion to Arkansas' economy through the teaching of new knowledge and skills, entrepreneurship and job development, discovery through research and creative activity while also providing training for professional disciplines. The Carnegie Foundation classifies the U of A among the few U.S. colleges and universities with the highest level of research activity. U.S. News & World Report ranks the U of A among the top public universities in the nation. See how the U of A works to build a better world at Arkansas Research and Economic Development News.

The College of Education and Health Professions established the Department of Education Reform in 2005. The department's mission is to advance education and economic development by focusing on the improvement of academic achievement in elementary and secondary schools. It conducts research and demonstration projects in five primary areas: teacher quality, leadership, policy, accountability and transparency, and school choice.

The School Choice Demonstration Project (SCDP), based within the Department of Education Reform, is an education research initiative devoted to the non-partisan study of the effects of school choice policy and is staffed by leading school choice researchers and scholars. Led by Dr. Patrick J. Wolf, Distinguished Professor of Education Reform and Endowed 21st Century Chair in School Choice, SCDP's national team of researchers, institutional research partners, and staff are devoted to the rigorous evaluation of school choice programs and other school improvement efforts across the country. The SCDP is committed to raising and advancing the public's understanding of the strengths and limitations of school choice policies and programs by conducting comprehensive research on what happens to students, families, schools, and communities when more parents are allowed to choose their child's school.

2024-2025 Education Freedom Account Appendix

Appendix A – Expenditure Categories

Expenditure Category Definitions

- Account Management Percentage fee charged to students for purchases in the closed marketplace
- 2. **Assessment** Standardized assessment cost
- 3. **College Tuition/Fees/Supplies** Payments for college tuition, dual credit courses, fees, and books
- 4. **Curriculum** Printed or online curriculum in core subjects (math, English Language Arts, science, history)
- 5. **Disability Evaluation/Assessment** Assessments for disabilities (e.g., dyslexia)
- 6. **Enrichment** Extracurricular activities outside core subjects (e.g., art, physical education, music, elective courses)
- 7. **Homeschool Tuition & Fees** Tuition and fees for academies, micro-schools, co-ops, and learning centers
- 8. **Private School Tuition & Fees** Tuition and fee payments to private schools
- 9. **Refunds/Cancellations** Purchases canceled or refunded to the EFA account or the state
- 10. **Supplies** Technology, school supplies, non-curriculum specified books/materials, desks/chairs, application subscriptions (e.g., Microsoft Office and Adobe)
- 11. **Therapy** Approved therapy services (e.g., speech and brain)
- 12. **Transportation** Mileage/fuel reimbursement
- 13. **Tutoring** Tutoring services in core subjects
- 14. **Uniforms** School uniforms

Appendix A – Expenditure Categories

Expenditure Categorization Methodology

Due to the mid-year change in the EFA platform provider, there are two distinct datasets of EFA transactions. The fall 2024 dataset includes about 33,000 reimbursement transactions in which families listed the items they purchased. These transactions were coded based on the first eligible item the family listed. For example, if a parent lists that they purchased a computer, math notebook, and pencils, that purchase was classified as a "supplies." The remaining non-reimbursement fall transactions were coded according to the direct account established with the private school or educational/product providers and the EFA account.

The spring transactions were coded using two factors: the provider and the category the family listed for the EFA transaction. In some cases, transactions were recategorized from the category selected by the family to better match the use. For example, if a family listed that their EFA transaction to a local art studio for art lessons is "tuition and fees," or "curriculum," the transaction was instead reclassified as "enrichment" because art lessons are not listed as core subject but is an eligible purchase.

Appendix B: EFA Expenditures for Each Private School and Educational Product and Service Provider ¹²

School or Provider	Expenditures
10OFTHOSE BOOKSTORE	\$13
180 RANCH	\$400
1ST DAY SCHOOL SUPPLIES	\$10,973
1ST LUTHERAN SCHOOL	\$434
36 UNIVERSITY	\$385
37 NORTH	\$3,085
3DOODLER	\$79
4H SEEK	\$5,131
5 BELOW	\$70
7 SISTERS HOMESCHOOL	\$367
72 WEST	\$75
A B C KID	\$959
A BEES CLOSET	\$86
A BRIGHTER CHILD	\$44
A CURIOSITY BOX	\$20,863
A CURRICULUM COMPANY: ARGOPREP	\$13,781
A DELECTABLE EDUCATION	\$20
A GENTLE FEAST	\$323
A HUMBLE PLACE	\$63
A NATURAL STATE OF SPEECH	\$1,481
A NERDY COMPANY, VARSITY TUTORS	\$6,620
A PLUS TEACHING SUPPLIES	\$541
A TO Z FOR MOMS LIKE ME	\$3,756
A TO Z LEARNING ACADEMY	\$2,856
A YEAR OF LEARNING	\$53
A.C.E SCHOOL OF TOMORROW	\$1,018
¡HABLAMOS! FUN & FUNCTIONAL SPANISH IMMERSION EXPERIENCE	\$300
A+ MATH SOLUTIONS	\$850
A+ TUTORING	\$300
A1 THOMPSON DRIVING	\$16,670
AARDVARKS HORTICULTURE	\$24,002
ABC MOUSE	\$1,139
ABCYA	\$45
ABE BOOKS	\$2,191
ABEDVENTURES	\$154
ABEKA	\$138,931

¹² All Appendix B tables reflect providers by expenditures from spring transactions only. Due to limitations in the fall payment processing platform, providers' identities could not be reliably determined for that period.

ABERCROMBIE	\$859
ABIDING WORSHIP	\$1,850
ABILITIES INC.	\$1,886
ABLENET	\$330
ABSOLUTE READING AND DYSLEXIA TUTORING	\$3,055
ABUNDANT LIFE CHRISTIAN ACADEMY	\$777,817
ACADEMIC ADVANTAGE	\$6,920
ACADEMIC EXCELLENCE	\$100
ACADEMIC THERAPY FOR EXCEPTIONAL LEARNERS, LLC	\$978
ACADEMY OF CHAOS AND WONDER	\$750
ACADEMY OF EXCELLENCE	\$77,230
ACADEMY SPORTS	\$849
ACCELERATED CHRISTIAN EDUCATION	\$212
ACCELLUS	\$15,718
ACCESS EVALUATION AND RESOURCE CENTER	\$1,600
ACCESS GROUP	\$295
ACCESS SCHOOLS	\$394,292
ACE - ALTERNATE COMMUNITY EDUCATION	\$11,300
ACE SCHOOL OF TOMORROW	\$1,310
ACHE HEALTH AND WELLNESS	\$40
ACORN & TWIGS	\$182
ACRES ACADEMY, LLC	\$53,787
ACT	\$11,137
ACTIVITIES FOR LEARNING	\$34
ADAMS THERAPY	\$564
ADAPTED MIND	\$419
ADAPTIVE TEAM THERAPY	\$1,375
ADOBE, INC	\$1,268
ADVENTUM	\$135
ADVENTURE ACADEMY	\$215
ADVENTURE ART	\$43
ADVENTURES IN ODYSSEY	\$118
AEROPOSTALE	\$159
AGAPE ACADEMY	\$60,201
AGE OF LEARNING	\$470
AGENA ASTRO	\$1,124
AIM ACADEMY ONLINE	\$76
AIVITUVIN	\$608
AKANSAS REGIONAL THERAPY SERVICES	\$200
ALCA CONCURRENT SPRING 2025	\$90
ALDI	\$94

ALEKS	\$100
ALFRED	\$25
ALFRED MUSIC	\$17
ALI EXPRESS	\$163
ALIBRIS	\$69
ALISA COFFEY	\$2,580
ALISON'S MONTESSORI	\$68
ALL ABOUT LEARNING PRESS	\$20,888
ALL ABOUT READING	\$2,984
ALL CHILDREN'S ACADEMY	\$108,553
ALL CHILDREN'S THERAPY	\$9,805
ALL STAR SPORTING GOODS	\$55
ALLEACE LOOPER	\$22,411
ALLIANCE JIU JITSU OF NWA	\$6,240
ALLIED TECHNOLOGY	\$571
ALMA JOY MCCANN	\$1,120
ALOHA MICRO ACADEMY	\$1,150
ALPHA OMEGA PRODUCTIONS	\$51,966
ALPHAGRAPHICS	\$52
AMANDA BO	\$21
AMAZON	\$738,213
AMBASSADOR BAPTIST ACADEMY	\$27,025
AMBASSADOR BAPTIST CHURCH	\$200
AMBER WILLIAMS	\$285
AMERICAN CIVICS WITH MICHAEL FARRIS	\$299
AMERICAN EAGLE	\$802
AMERICAN OPINION FOUNDATION INC.	\$2,025
AMERICAN PRINTING HOUSE FOR THE BLIND	\$38
AMERICAN RED CROSS TRAINING SERVICES - KATRINA BRYANT	\$70
AMERICA'S NATIONAL PARK STORE	\$33
AMY BOUNDS	\$4,000
AMY IMME LITERACY LADDER	\$770
ANA KOCH	\$26,400
ANCIENT LANGUAGE INSTITUTE	\$40
AND ON	\$6
ANDREA'S SCHOOL OF DANCE, BRYANT	\$2,540
ANGEL STUDIOS	\$55
ANGIE TENNANT	\$2,460
ANH MONTESSORI SCHOOL, LLC	\$63,921
ANIMAL CARDS AND TALES	\$55
ANN MARIE PRATHER, PHD	\$1,586

ANNIES	\$483
ANSWERS IN GENESIS	\$1,654
ANTHEM CLASSICAL ACADEMY	\$241,538
ANTHONY SCHOOL	\$650
AOP CHRISTIAN HOMESCHOOL	\$396
APO UNITED ACADEMY	\$6,950
APOLOGETICS PRESS	\$24
APOLOGIA	\$8,097
APOSTOLIC CHRISTIAN ACADEMY	\$6,728
APOSTOLIC LIGHTHOUSE	\$5,500
APPLE	\$34,268
AQUAHAWGS	\$2,626
AR NICA	\$1,340
ARIZONA STATE UNIVERSITY	\$100
ARKANSAS CATHOLIC HOMESCHOOLERS	\$2,015
ARKANSAS CENTER FOR EXTREME SPORTS	\$3,362
ARKANSAS CHILDREN'S HOSPITAL GIFT SHOP	\$19
ARKANSAS CHRISTIAN ACADEMY	\$543,607
ARKANSAS GOLD GYMNASTICS	\$998
ARKANSAS KNIFE SHOP	\$54
ARKANSAS MUSEUM OF FINE ARTS	\$516
ARKANSAS MUSIC CONSERVATORY	\$13,758
ARKANSAS NEUROPSYCHOLOGY AND BEHAVIORAL HEALTH	\$1,640
ARKANSAS NICA	\$1,005
ARKANSAS NORTHEAST COLLEGE	\$512
ARKANSAS OUTDOOR SCHOOL 4H	\$280
ARKANSAS REGIONAL THERAPY SERVICES	\$7,026
ARKANSAS SCHOOL FOR MATHEMATICS, SCIENCES, AND THE ARTS	\$95
ARKANSAS STATE CAPITOL GIFT SHOP	\$53
ARKANSAS STATE PARKS (BULL SHOALS-WHITE RIVER STATE PARK)	\$34
ARKANSAS STATE UNIVERSITY	\$390
ARKANSAS SWIM ACADEMY	\$9,288
ARKANSAS VISION DEVELOPMENT CENTER	\$27
ARMA POWER PC	\$13,357
ARMY AND AIR FORCE EXCHANGE	\$114
ARROWS ACADEMY	\$60,556
ART MAKES ME SMART	\$50
ART OF PROBLEM SOLVING	\$4,598
ART SUPPLIES	\$23
ART WITH LAUREN	\$68
ARTISTIC PURSUITS	\$191

ARTS LIVE THEATRE	\$126
ARTS THERAPY	\$25
ARVIDA BOOK COMPANY	\$30
ASCENSION	\$129
ASD READING	\$320
ASHLEY COLLINS, BSE, AT	\$1,120
ASHLEY FENDLEY	\$1,700
ASHLEY MCCORD	\$180
ASHLEY MCCORD LEAP OF FAITH LEARNING	\$450
ASHLEY WHITE	\$125
ASPIRE GYMNASTICS ACADAMY	\$90
ASU BEEBE	\$752
ASU PREP GLOBAL ACADEMY	\$1,350
AT&T	\$1,539
AT. VINCENT	\$275
ATELIER SCHOOL OF ART	\$440
ATELIER SEWING STUDIO	\$750
ATTACK SHARK	\$29
ATWOODS	\$306
AUDIBLE.COM	\$4,197
AUDIOBOOKS.COM	\$9
AUSTIN AQUARIUM	\$66
AUTIO	\$36
AUTISM COMMUNITY STORE	\$36
AUTISM OASIS	\$299
AVA GRACE HORTON	\$200
B & H	\$2,443
BABBEL.COM	\$495
BACH TO THE FUTURE PIANO STUDIO	\$1,500
BACK MARKET	\$97
BACK PORCH MUSIC STUDIO	\$1,446
BACKBEAT MUSIC	\$75
BAKER CREEK	\$375
BAKERS GAS	\$215
BAKETIVITY	\$71,531
BAKIT BOX	\$8,370
BAKKEN	\$132
BALLET ARKANSAS	\$535
BAM	\$33
BAMBOO LAB	\$10,362
BANANA REPUBLIC OUTLET	\$26

BAPTIST BOOK STORE	\$286
BAPTIST PREP	\$1,018,384
BAPTIST PREP ACADEMY	\$1,201
BARBARA NELSON	\$2,206
BAREFOOT BOOKS	\$120
BARGAIN BROTHERS	\$22
BARNES & NOBLE	\$12,885
BARTON READING AND SPELLING	\$3,224
BASELINE BILINGUAL SCHOOL	\$6,728
BASS PRO SHOP	\$117
BATESVILLE HOMESCHOOL CO-OP	\$1,920
BATESVILLE MONTESSORI SCHOOL	\$16,821
BAYARD	\$59
BAYLOR UNIVERSITY	\$2,250
BCN APPARELL	\$64
BE EDUCATION	\$50
BEAKERZ SCIENCE	\$7,319
BEAN'S BOOKS	\$30
BEARAPY ORGANIZATION	\$71,300
BEAST ACADEMY	\$11,227
BEAUTIFUL FEET BOOKS	\$4,990
BEAUTY AND BLAKE	\$85
BEAUTY AND TRUTH MATH	\$19
BEDISO INC	\$169
BEE WISE TUTORING	\$624
BEHAVIORAL HEALTH SERVICES, SUSAN BRYANT, PHD	\$517
BELK	\$547
BELLA GRACE DESIGNS	\$250
BELLA LUNA TOYS	\$670
BELLE AME CENTER FOR ARTFUL LIVING	\$19
BELLEVUE TUTORIAL	\$1,350
BENTON HOMESCHOOL CO-OP	\$119
BENTONVILLE CHRISTIAN ACADEMY	\$212,330
BEREAL BUILDERS	\$1,573
BERKELEY FARM	\$950
BEST BUY	\$1,385,177
BESTOWING THE BRUSH	\$247
BETHANY SIRLES	\$5,760
BETTER READING TUTORING	\$3,300
BETTER WORLD BOOKS	\$175
BETTY LUKENS	\$206

BEYOND SPEECH LLC	\$3,462
BEYOND THE PAGE	\$1,202
BIBLE STEPS FOR KIDS	\$19
BIBLICAL LANGUAGE CENTER	\$125
BIBLINGO	\$396
BIDFTA	\$70
BIG FROG	\$219
BIG LOTS	\$33
BIOBOX LABS	\$2,869
BIRD BUDDY	\$298
BJ'S WHOLESALE	\$289
BJU PRESS HOMESCHOOL	\$59,095
BLACK RIVER TECHNICAL COLLEGE	\$100
BLACKBAUD TUITION MANAGEMENT	\$250
BLACKMAGIC	\$295
BLACKWELLS	\$28
BLESSED ACADEMY	\$17,457
BLESSED SACRAMENT CATHOLIC SCHOOL	\$166,161
BLESSINGS USED BOOKS	\$636
BLICK ART MATERIALS	\$566
BLOSSOM AND ROOT	\$70
BLUE PARK THERAPY	\$735
BNC SERVICES	\$85
BNC VIRTUAL ISMART BOOKSTORE	\$380
BOB BOOKS PUBLICATIONS LLC	\$270
BOB JONES PRESS	\$269
BOB JONES UNIVERSITY	\$45
BODY TALK BASICS LLC	\$147
BOMGAARS	\$105
BOOK NOOK	\$223
BOOK OUTLET	\$238
BOOK SHARK	\$1,158
BOOKISH	\$133
BOOKS	\$70
BOOKS A MILLION	\$2,401
BOOKS BY THE POUND	\$109
BOOKS4SCHOOL	\$32,817
BOOKSHARK	\$11,541
BOOKTACO.COM	\$70
BORDERLESS HORSEMANSHIP	\$3,890
BOSSREADERS	\$2,536

BRAIN POP	\$204
BRANCHES	\$150
BRANDON ADAMS	\$300
BRANDON BUCHWALTER	\$310
BRAVE BOOKS	\$2,183
BRAVE WRITER	\$1,656
BREAKING THE BARRIER	\$2,025
BREANNA BULLINGTON	\$645
BREWER TESTING SERVICES	\$589
BRIAN DAVIS	\$28
BRICK EXPLORERS	\$1,923
BRIDGE TO HOPE ACADEMIC THERAPY AND CONSULTING SERVICES,	
LLC	\$4,425
BRIGHAM YOUNG UNIVERSITY IDAHO	\$504
BRIGHT & QUIRKY	\$335
BRIGHT EDUCATION	\$45
BRIGHT LEARNERS ACADEMY	\$50
BRIGHT PATH EDUCATION	\$1,750
BRIGHTER DAY PRESS	\$450
BRIGHTEST OWL LLC	\$2,760
BRIGHTWIRE DYSLEXIA CENTER	\$15,640
BRIGITTE DUNN	\$210
BRITTANY BARFIELD	\$265
BRITT'S VIBRANT VISIONS	\$1,260
BROOKLYN DAVIS MUSIC STUDIO	\$700
BROTHER-USA	\$924
BRYAN AND BECCA, LLC	\$2,622
BRYAN DAVID - BOOKS	\$31
BRYAN DAVIS	\$16
BRYANT PSYCHOLOGY AND BEHAVIORAL HEALTH	\$1,793
BSN TEAM SPORTS	\$826
BUC-EES	\$21
BUCHHEITS	\$168
BUDDYBOOKS	\$7,562
BUILD YOUR LIBRARY	\$91
BULK APOTHECARY	\$98
BURLINGTON COAT FACTORY	\$8
BUSHEL & PECK BOOKS	\$259
BUTTERFLY YOUR WORLD	\$74
BUY A BLAZER	\$94
BX EXCHANGE	\$34
C R FAULKNER INC	\$2,159

CABOT APOSTOLIC LEARNING CENTER	\$33,800
CABOT CHRISTIAN SCHOOL	\$46,461
CABOT GYMNASTICS ACADEMY, INC	\$2,020
CABOT JUI JITSU ACADEMY	\$110
CABOT PUBLIC SCHOOL	\$47
CACKLE	\$185
CAILIN WILLIAMS TUTORING	\$2,010
CALVARY ACADEMY NLR	\$155,798
CALVARY CHRISTIAN ACADEMY 1ST FREEWILL BAPTIST CHURCH	\$34,820
CALVARY CHRISTIAN ACADEMY HOT SPRINGS	\$29,812
CALVARY CHRISTIAN SCHOOL	\$156,600
CALVARY OZARK	\$5,605
CALVERT HOMESCHOOL	\$892
CAMP INVENTION	\$250
CAMP TRINITY	\$200
CAMPFIRE CURRICULUM	\$806
CAMPUS INC	\$1,379
CANNON PRESS	\$1,166
CANOPY	\$120
CANVA	\$855
CAREER FITTERS	\$20
CARLA YOUNG	\$7,700
CARLIAS TUTORING	\$630
CARLSBAD CAVERNS NATIONAL PARK	\$62
CARLSON GRACIE VILONIA	\$4,172
CARLY TUTORING	\$1,610
CAROLINA BIOLOGICAL	\$32,453
CARRIE VICK	\$501
CARSON DELLOSA EDUCATION	\$31
CAST 'N CREW- THEATER CLASS	\$150
CATHERINE CHERRY	\$5,300
CATHOLIC FAMILY CRATE	\$50
CATHOLIC HERITAGE CURRICULA	\$4,276
CATHOLIC HIGH SCHOOL	\$767,814
CATHOLIC KIDS CLUB MAGAZINE	\$65
CATHOLIC SCHOOLHOUSE	\$1,040
CATHOLIC SPROUTS	\$486
CATHOLIC TEXTBOOK PROJECT	\$291
CAVE OF THE WINDS	\$41
CAYLA THOMAS	\$1,300
CC BOOKSTORE	\$1,438

CCU, ABE, AND PEARSON	\$452
CEDAR FORT PUBLISHING	\$129
CENTER FOR LIT	\$149
CENTER FOR PSYCHOLOGY & COUNSELING	\$635
CENTERTON EYE CARE	\$147
CENTRAL ARKANSAS CHRISTIAN SCHOOLS, INC.	\$1,451,527
CENTRAL ARKANSAS HOMESCHOOL ACADEMY	\$58,365
CENTRAL ARKANSAS LIBRARY SYSTEM	\$123
CENTRAL ARKANSAS MONTESSORI	\$236,930
CENTRAL BAPTIST COLLEGE	\$900
CENTRAL CHRISTIAN ACADEMY	\$16,821
CHAMPIONSHIP MMA, LLC	\$4,470
CHANCE 2 DANCE LLC	\$6,256
CHANNIE'S	\$25,078
CHAPTERS ON MAIN	\$114
CHARGE MOMMY BOOKS	\$143
CHARLOTTE BUTCHER PIANO STUDIO	\$4,834
CHARLOTTE MASON BEEHIVE	\$153
CHARLOTTE MASON EDUCATION CENTER	\$300
CHARLOTTE MASON INSTITUTE	\$718
CHARLOTTE PIANO STUDIO	\$420
CHASE MUSIC STUDIO	\$6,075
CHAT GPT	\$40
CHATTERING CHERRY	\$40
CHE	\$25
CHEGG	\$28
CHENAL VALLEY MONTESSORI SCHOOL	\$10,093
CHESS.COM	\$120
CHESSUP	\$289
CHICAGO BOOKS	\$34
CHILD1ST PUBLICATIONS	\$295
CHILDREN PLACE	\$263
CHILDRENS HOUSE MONTESSORI SCHOOL	\$11,414
CHILDRENS PLACE	\$1,776
CHILDRENS THERAPY SERVICES INC	\$1,243
CHILDREN'S THERAPY TEAM	\$816
CHOICE EDUCATION NETWORK	\$7,930
CHOMPSHOP	\$626
CHRIST LUTHERAN CHURCH AND SCHOOL	\$281,624
CHRIST THE KING CATHOLIC SCHOOL - LITTLE ROCK	\$904,875
CHRIST THE KING CATHOLIC SCHOOL (FORT SMITH)	\$390,805

CHRISTIAN BOOK	\$43,146
CHRISTIAN LIBERTY PRESS	\$38
CHRISTIAN LIGHT	\$4,514
CHRISTIAN SEX EDUCATOR	\$63
CHRISTINA NEWTON	\$3,220
CHURCH SOURCE	\$85
CIE	\$360
CIRCE INSTITUTE	\$129
CIRCUITMESS	\$246
CITY OF BENTONVILLE	\$315
CITY OF MOUNTAIN HOME ARKANSAS PARKS & RECREATION	\$28
CJS SALES & SERVICES	\$56
CLAIBORNE STUDIO	\$735
CLARKS TUTORING	\$850
CLASSFUL	\$19
CLASSIC ACADEMIC PRESS	\$60
CLASSIC LEARNING TEST (CLT)	\$998
CLASSICAL ACADEMIC PRESS	\$70
CLASSICAL AMB LLC.	\$706
CLASSICAL CONNECTIONS OF NORTHWEST ARKANSAS	\$316
CLASSICAL CONVERSATION	\$34,014
CLASSROOM COMPLETE PRESS	\$3,994
CLEAR SPRING SCHOOL INC	\$59,488
CLEVERBRIDGE	\$14
CLOVER COMMUNITY SCHOOL	\$52,322
CLRC ONLINE	\$1,008
CLUBHOUSE KID & CRAFT	\$54
CMEC	\$300
COACH BRANDON KIKER	\$137
CODE MONKEY	\$240
CODE NINJA	\$1,296
CODE REV KIDS	\$289
CODEWIZARDSHQ	\$1,782
COLLEGE BOARD	\$1,066
COLLEGE PREP GENIUS	\$732
COLORADO CHRISTIAN UNIVERSITY	\$952
COLUMBIA CHRISTIAN SCHOOL	\$359,314
COMM CENTRAL ACADEMY	\$57,746
COMMON SENSE PRESS	\$182
COMMUNITY CHRISTIAN SCHOOL SILOAM SPRINGS	\$55,256
COMMUNITY SCHOOL OF THE ARTS	\$195

COMPASS ACADEMY	\$368,008
COMPASS CLASSROOM	\$5,007
COMPUSCHOLAR	\$90
COMPUTER	\$1,000
COMPUTERS FOR THE BLIND	\$350
CONCORDIA PUBLISHING HOUSE	\$85
CONFESSIONS OF A HOMESCHOOLER	\$60
CONNECT EDUCATION COOPERATIVE	\$100
CONNECTIONS TRAINING	\$10,650
CONNIE STOREY	\$12,250
CONNIE WATERS	\$2,160
CONWAY CHRISTIAN SCHOOL	\$947,001
CONWAY PUBLIC SCHOOLS	\$69
CONWAY TOE2TOE	\$3,402
COOPER & KID, LLC	\$2,834
COR JESU PRESS	\$65
CORE KNOWLEDGE	\$85
CORNER POST	\$31
CORNERSTONE CHRISTIAN ACADEMY - KENSETT	\$28,999
CORNERSTONE CHRISTIAN ACADEMY - TILLAR	\$264,352
CORNERSTONE EDUCATIONAL SUPPLY	\$245
CORNERSTONE MONTESSORI CHRISTIAN ACADEMY	\$40,371
CORSAIR	\$100
COSMIC KIDS YOGA	\$59
COSSATOT COMMUNITY COLLEGE	\$257
COSTCO	\$12,763
COTTON COMPANY	\$99
COUNTRY SONG TEACHER SHOP	\$70
COURSERA	\$32
COUSIN'S OFFICE FURNITURE INC.	\$204
COVENANT ACADEMY CHRISTIAN HOMESCHOOL COOPERATIVE	\$2,074
COZY CRAFTERS	\$20
COZYLA	\$450
CRACKER BARREL	\$25
CRAFTSMAN CRATE	\$257
CRAYOLA	\$22
CREALITY	\$2,243
CREATING A MASTERPIECE	\$219
CREATIVE MINDS	\$650
CREATIVITY LAB OF JONESBORO	\$1,523
CRESTLINE ACADEMY	\$17,846

CRESTVIEW PSYCHOLOGICAL TESTING & COUNSELING CENTER	\$650
CRICUT	\$522
CRISTIAN BOOK	\$141
CRITICAL THINKING COMPANY	\$324
CROSSMAN PRINTING	\$139
CROSSPOINTE PREPARATORY	\$134,137
CROSSWAY	\$213
CROWDER COLLEGE	\$372
CROWN ONLINE	\$25
CRUNCH LABS	\$21,829
CRYSTAL BRIDGES	\$1,410
CTC MATH	\$1,745
CULTIVATE WHAT MATTERS	\$49
CURIOSITY CENTER	\$32
CURIOSITY CHRONICLES	\$766
CURIOSITY STREAM	\$40
CURIOSITY UNTAMED	\$210
CURIOUS PARADOX	\$650
CURRICULUM	\$1,183
D1 TRAINING	\$29,865
DAD SUGGEST	\$21
DAILY SKILL BUILDING	\$80
DALLAS HOLOCAUST AND HUMAN RIGHTS MUSEUM	\$19
DANA BRADLEY MINISTRIES INC	\$10,170
DANCE BRANSON SCHOOL OF THE ARTS	\$2,773
DANCE BY ELIESE LLC	\$2,840
DANCE EST JOIE	\$1,645
DASH INTO LEARNING	\$493
DAVIS TRANSPORATION	\$458
D-BAT	\$12,651
DEBORAH POIROT DYSLEXIA SERVICES	\$3,465
DEBRA DAUGHERTY	\$1,100
DECIPHERING DYSLEXIA	\$6,360
DELL	\$9,846
DEMME LEARNING	\$31,062
DEMPSEY BREWER TESTING SERVICES	\$90
DENISON ALGEBRA	\$3,685
DENNIS UNIFORM	\$27
DESIGN CROWD	\$15
DEVILS TOWER NATIONAL PARK	\$10
DEVINE GRACE	\$120

DIANNE CRAFT	\$429
DICKS SPORTING GOODS	\$39
DICKSON STREET BOOK STORE	\$367
DIDION ATHLETICS	\$5,926
DILLARDS	\$4,326
DINOLINGO	\$153
DISCOUNT SCHOOL SUPPLY	\$354
DISCOVER	\$2,799
DISCOVER WILD LEARNING	\$75
DISCOVERY MUSEUM	\$10
DISCOVERY TOYS	\$179
DISNEY	\$20
DISSOLVE	\$500
DISSOLVE AI	\$77
DIVE DIGITAL INTERACTIVE VIDEO EDUCATION	\$506
DIVE INTO MATH & SCIENCE	\$213
DIY FAMILY VIDEO	\$46
DOG EAR BOOKS	\$15
DOLLAR GENERAL	\$469
DOLLAR STORE	\$16
DOLLAR TREE	\$351
DOODLE NOGGIN	\$10
DOUG BRADBERRY	\$247
DOWNTOWN DANCE	\$180
DOXA ARTS ACADEMY	\$32,737
DR. AMY THOMPSON, CALT, C-SLDS	\$500
DR. CHRIS EMERT	\$1,280
DR. KLEIN PSYCHOLOGIST	\$355
DR.LANDRY HOMESCHOOL SCIENCE	\$440
DRAW NEAR DESIGN	\$65
DREAMBOX MATH	\$246
DREWS ART BOX	\$27,438
DRIVEN BY GRACE	\$1,275
DRIVING ACADEMY OF NORTHWEST ARKANSAS, LLC	\$13,877
DUCK DUCK GOOSE	\$32
DUOLINGO	\$2,440
DUTCH ACRES FARM INC	\$231
DWIGHT DAUGHERTY	\$1,400
DYERMARK	\$104
DYSLEXIA SUCCESS ACADEMY	\$2,500
DYSLEXIA THERAPY	\$2,200

DYSLEXIA TUTORING	\$300
EASTERSEALS ACADEMY	\$275,231
EASY GRAMMAR SYSTEMS	\$612
EASY PEASY OUTLET	\$1,300
EASY PEASY SCIENCE	\$6,233
EAT2EXPLORE	\$2,799
EBAY	\$11,814
EBONY DELEON	\$41
ECCLESIA PREP CO-OP	\$620
ECHO VALLEY ARABIANS	\$2,660
ECLECTIC TEACHING CONSORTIUM	\$105,621
EDGEWOOD STUDIO VISUAL ARTS	\$400
EDIBLE KNOWLEDGE	\$344
EDOVATE LEARNING CORP.	\$819
EDUCATE FOR LIFE	\$619
EDUCATION	\$574
EDUCATION MEGA STORE	\$17,377
EDUCATIONAL EDGE	\$1,745
EDUCATIONAL INTERVENTION SERVICES	\$6,370
EDUCATIONAL PRODUCTS INC.	\$72
EDUCATORS	\$45
EDZOOCATION	\$683
EIGHTY-TWENTY LEARNING FOR ASD, LLC	\$77,558
ELEGOO	\$860
ELEMENTAL SCIENCE	\$466
ELEPHANT LEARNING	\$8,794
ELEVATE GYMNASTICS	\$225
ELITE DANCE STUDIOS	\$1,111
ELKINS TEST PREP	\$290
ELLEN CRAIN	\$80
EMANUALSON STUDIO	\$15,010
EMILY POWELL	\$6,230
EMILYS PLACE, INC	\$81,854
EMOTIONAL ABC'S	\$16
EMPIRE KIDS	\$2,539
ENGLISH LANGUAGE THROUGH LITERATURE	\$22
ENLIGHTIUM ACADEMY	\$2,910
ENRICHMENT CENTER	\$400
ENSIGN PEAK ACADEMY	\$1,794
EPIC	\$252
EPIC GARDENING	\$600

EPISCOPAL COLLEGIATE SCHOOL	\$1,043,393
EPSON	\$592
EREFLECT	\$201
ERICA KEEN	\$1,430
ERIN CONDREN	\$255
ESPECIALLY FOR YOU DESIGN	\$25,661
ESSENTIALS IN WRITING	\$3,862
ETSY	\$1,115
EVAN MOORE	\$826
EVERGREEN ACADEMY	\$57
EVERYDAY SPEECH	\$620
EVERYMAN	\$72
EVOLVE PERSONAL FITNESS COACHING LLC	\$2,340
EXACT EDITIONS	\$70
EXACTMATS	\$94
EXCEL HIGH SCHOOL	\$1,980
EXCELSIOR	\$60
EXCHANGE	\$28
EXODUS BOOKS	\$256
EXPECTING ADVENTURES, LLC	\$9,064
EXPLORATION EDUCATION	\$83
EXTRAORDINARY MISSIOK	\$88
FACEBOOK MARKETPLACE	\$2,206
FACTS	\$2,388
FAITH APOSTOLIC CHRISTIAN ACADEMY	\$2,671
FAMILIFY	\$65
FAMILY DOLLAR	\$151
FAMILY FARM CHRISTIAN DAY CAMP	\$155
FAMILY LEARNING ORGANIZATION	\$180
FAMILY LITERACY CENTER	\$1,205
FANCY SCHMANCY FLEA MARKET	\$200
FARMER'S ASSOCIATION	\$132
FASTSPRING	\$22
FAT BRAIN TOYS	\$161
FAT QUARTER SHOP	\$167
FAYETTEVILLE ACTON ACADEMY, LLC	\$18,067
FAYETTEVILLE CHRISTIAN SCHOOL	\$91,759
FAYETTEVILLE CREATIVE SCHOOLS, INC.	\$35,525
FAYETTEVILLE MARTIAL ARTS	\$744
FAYETTEVILLE NATURE SCHOOL	\$71,204
FE VIVA CHRISTIAN SCHOOL	\$37,568

FEDEX	\$26
FEPPY	\$2,538
FERNCLIFF	\$8,333
FIDGET GAME	\$20,854
FIG TREE BOOKS AND MORE	\$75
FILM SCHOOL 4 TEENS	\$17,306
FIRST ACADEMY	\$308,181
FIRST BAPTIST CHURCH-TEXARKANA-SCHOOL OF WORSHIP ARTS	\$855
FIRST HOMESCHOOL	\$1,218
FIRST LUTHERAN SCHOOL (BENTON)	\$55,721
FIRST LUTHERAN SCHOOL (FORT SMITH)	\$142,937
FIRST SCHOOL	\$17,829
FIVE BELOW	\$168
FIVE IN A ROW	\$59
FIVE OAKS	\$107
FIVE STAR	\$40
FLASHFORGE	\$802
FLIP FLOP SPANISH	\$157
FLIP SIDE NINJA PARK	\$12,795
FLITE TEST	\$268
FLYING PIG TOYS	\$81
FLYNNO'HARA	\$593
FOCUS ON THE FAMILY	\$296
FOIHLETPATH	\$36
FORCA MARTIAL ARTS AND FITNESS	\$1,603
FORENSIC SCIENCE SCHOOL	\$850
FORESTRY SUPPLIERS, INC.	\$223
FOREVER 21	\$22
FORT SMITH MONTESSORI SCHOOL, INC.	\$99,547
FORTRESS CHRISTIAN	\$125
FORTY FORTY	\$213
FOUNDATION OF ARTS JONESBORO	\$300
FOUNDATION WORLDVIEW	\$465
FRAN VAUGHT ART	\$800
FRANCES VAUGHT	\$400
FRANCESCAS	\$136
FRANKLIN UNIVERSITY	\$67
FRECKLED HEN	\$133
FREEDOM EDUCATION SERVICES, INC.	\$1,436
FREEDOM PROJECT ACADEMY	\$1,450
FRENCH TOAST	\$759

FRIENDS OF THE BENTONVILLE LIBRARY	\$23
FRIENDSHIP LAB SCHOOLS FOR DYSLEXIA	\$73,268
FUEL REIMBURSEMENT	\$18,068
FUNNIX	\$175
FUNPHIX	\$1,966
FURNITURE ROW	\$380
FUSION THERAPY CENTER	\$6,346
FUTURES HIGH SCHOOL	\$3,297
FUZZY YELLOW TENNIS BALLS	\$47
G3 MINISTIES	\$300
GAP	\$734
GAP RELIEF	\$4,378
GARDEN TOWER PROJECT	\$2,097
GARDENARY	\$174
GARDYN	\$1,313
GARRETT MEMORIAL CHISTIAN SCHOOL	\$110,180
GATHER MAKE ART	\$49
GATHER ROUND	\$6,154
GENERATION GENIUS	\$2,567
GENEROUS FAMILY	\$11,745
GENEROUS STUDENTS	\$130
GENESIS GYMNASICS ACADEMY	\$7,414
GENNI SUTANTO	\$1,100
GENTLE FEAST	\$58
GENUINE INK	\$192
GEOKIDZ	\$6,011
GEORGE GUITARS	\$10,825
GIGS MUSIC STUDIO	\$760
GILMER'S LEARNING SOLUTIONS, LLC	\$22,875
GIMKIT	\$60
GLENDA BRYAN TUTORING	\$2,160
GLITTERBOMBERS	\$56
GLOBAL EXPLORERS	\$75
GLOBAL GOOSE LANGUAGES	\$609
GLOBAL SCHOOLWEAR	\$58
GLOSSA HOUSE	\$121
GLOSSICKA	\$25
GO MARKIT	\$32
GOALLY	\$11,970
GOLDFISH SWIM SCHOOL	\$15,715
GOODKIND	\$25

GOODNOTES 6	\$36
GOODWILL	\$391
GOOGLE PLAY VIDEO	\$14
GOSPEL LIGHT CHRISTIAN SCHOOL	\$125,008
GOYERINK, LLC	\$650
GRACE & TRUTH BOOKS	\$61,613
GRACE ACADEMY ARKANSAS	\$59,717
GRACE CHRISTIAN SCHOOL	\$46,659
GRACE CURRICULUM	\$84
GRACE WAY ACADEMY	\$2,450
GRACEFUL BY DESIGN	\$121
GRACIE JIU JITSU	\$13,176
GRADE POTENTIAL TUTORING	\$444
GRAMMAR FLIP	\$40
GRAMMARLY	\$932
GRAND MASTER HAN'S TAEKWONDO	\$4,551
GREAT BATTLES FOR BOYS	\$454
GREAT MINDS	\$260
GREENWAYS ACADEMY	\$2,647
GREETINGS ISLAND	\$27
GREG LANDRY HOMESCHOOLSCIENCE	\$880
GROOVED LEARNING	\$445
GROWTH WISE TUTORING	\$1,192
GUEST HOLLOW	\$248
GUIDE ALONG	\$93
GUIDE DOTS	\$13,833
GUMROAD	\$6
GYM STARS DIAMONDS	\$8,440
GYMNASTICS UNLIMITED	\$557
H&M	\$147
HABBI HABIB	\$595
HAEFNER SWIMMING	\$1,980
HALF A HUNDRED ACRE WOOD	\$40
HALF PRICE BOOKS	\$495
HALFTONE STUDIO	\$289
HALLOW	\$154
HAMILTON HOUSE HOMESCHOOL CO-OP, L.L.C.	\$14,600
HAND2MIND	\$24,973
HANDS 4 BUILDING	\$18,896
HANDWRITING WITHOUT TEARS	\$74
HANNAH EDUCATIONS RESOURCES AND EVALUATIONS	\$16,675

HANNAH HANNAN	\$700
HANNAH JARCHOW	\$2,825
HANNAH PIGMAN	\$17,834
HAPPY CHEETAH READING	\$175
HAPPY NUMBERS	\$99
HAPPY PLANNER	\$50
HAPPY TEACHERS	\$42
HARBOR & SPROUT	\$2,106
HARBOR FREIGHT	\$571
HARDING ACADEMY	\$645,550
HARDING UNIVERSITY	\$297
HARKLA	\$63
HARLEN BELL	\$2,300
HARLEYS POTTERY PAINTING STUDIO	\$413
HARPPA	\$116
HARP'S	\$6
HARRISON KRAV MAGA	\$3,421
HARRISON PARKS AND RECREATION	\$100
HARRISVILLE DESIGNS	\$131
HARVEST TIME ACADEMY	\$272,562
HATCHING EGGS	\$25
HAVOC	\$1,600
HAWAII PACIFIC PARKS ASSOCIATION	\$76
HAWKES LEARNING	\$116
HEALING HOOVES	\$1,000
HEART OF DAKOTA	\$1,639
HEARTH AND STORY	\$100
HEARTWOOD HOUSE	\$1,850
HEATHER RODGERS PIANO STUDIO	\$450
HEBER CHRISTIAN SCHOOL	\$64,406
HEGGERTY	\$678
HELLOSIMPLY	\$120
HELPING HANDS	\$8
HENZIE'S ART STUDIO	\$391
HERE	\$2,493
HERITAGE THERAPY	\$719
HEWITT LEARNING	\$170
HEWLETT PACKARD	\$8
HEWO STORE	\$130
HIGGINBOTHAM THERAPY PROVIDERS	\$1,505
HIGH-IMPACT EDUCATION, LLC DBA 36 UNIVERSITY	\$120

HIGHLIGHTS MAGAZINE	\$221
HILLSDALE COLLEGE	\$60
HILLTOP ACADEMY	\$3,315
HIPPOS & FISH SPECIALIZED PEDIATRIC THERAPY SERVICES	\$640
HISTORICAL CONQUEST	\$84
HISTORY PLUS ONLINE	\$15
HISTORY UNBOXED	\$23,983
HOBBY LOBBY	\$6,266
HOFFMAN ACADEMY	\$667
HOKA ELEMENTARY	\$351
HOKE'S BOOKSTORE	\$66
HOLA AMIGO	\$3,194
HOLLAND BULB FARMS	\$96
HOLLY HACKS MATH	\$11,145
HOLLYHOCK MONTESSORI	\$9,972
HOLY FAMILY PRESS	\$38
HOLY HEROES	\$144
HOLY ROSARY CATHOLIC SCHOOL	\$37,600
HOME DEPOT	\$3,560
HOME SCHOOL BETTER TOGETHER	\$19
HOME SCIENCE TOOLS	\$100,107
HOME WORKS FOR BOOKS	\$11,071
HOMEGOODS	\$39
HOMEGROWN EDUCATION	\$101
HOMESCHOOL ADVENTURE	\$15
HOMESCHOOL ARTBOX	\$7,873
HOMESCHOOL BOSS	\$66,973
HOMESCHOOL BUYERS CLUB	\$531
HOMESCHOOL CONNECTIONS	\$615
HOMESCHOOL CO-OP	\$6,158
HOMESCHOOL DIPLOMA	\$45
HOMESCHOOL IN THE WOODS PUBLISHING	\$139
HOMESCHOOL JOURNEY	\$61
HOMESCHOOL LANGUAGES	\$443
HOMESCHOOL PLANET	\$277
HOMESCHOOL SALE	\$40
HOMESCHOOLING TORAH	\$47
HOMESTEAD ACADEMY LLC	\$65,656
HOMESTEAD EDUCATION	\$688
HOMEWORKS BY PRECEPT	\$976
HONEST HISTORY	\$9,245

HONEY FLOW	\$528
HOOKED ON PHONICS	\$1,064
HOPE CO-OP	\$4,075
HOPE THERAPY	\$2,055
HOPS PRESS, LLC	\$34
HORIZONTAL HIVE	\$465
HORSE ILLUSTRATED	\$58
HOT SPRINGS CHILDREN'S DANCE THEATER	\$725
HOT SPRINGS GYMNASTICS	\$17,838
HOT SPRINGS NINJA	\$90
HOW WEE LEARN	\$83
HP	\$6,271
HUMBLE HEART PRESS	\$177
HUNTINGTON LEARNING CENTER	\$4,591
I CREATE ART	\$13,898
I55 BOOK FAIR	\$416
IBRICK	\$1,653
ICODE LITTLE ROCK	\$6,729
IDA PEARSON	\$900
IGNATIUS PRESS	\$89
IGNITE LEARNING ACADEMY	\$13,236
IGNITIA VIRTUAL ACADEMY	\$535
IKEA	\$11,492
IKOREE	\$76
IMMACULATE CONCEPTION CATHOLIC SCHOOL	\$730,928
IMMACULATE CONCEPTION SCHOOL (FORT SMITH)	\$362,667
IMMACULATE HEART OF MARY SCHOOL	\$151,548
IMPACT CIRCLE INC	\$380
IMPERIAL ACADEMY	\$528
INFERNO MARTIAL ARTS	\$1,571
INFINITI ATHLETICS	\$3,935
INKTECHNOLOGIES	\$210
INNOVATION STATIONS	\$17,100
INSECT LORE	\$493
INSIDE OUT STUDIO	\$13,167
INSPIRE STEAM ACADEMY	\$24,554
INSPIRE TO CREATE	\$257
INSTITUTE FOR EXCELLENCE IN WRITING	\$8,242
IN-SYNC PEDIATRIC THERAPY CENTER	\$450
INTEGRATE BRAIN HEALTH	\$1,096
INTO THE DEEP	\$123

INTOXICATED LIFE	\$279
INVENTR.IO	\$46
IOWA TESTS OF BASIC SKILLS (ITBS)	\$1,010
IRIS READING	\$399
ISINGAPORE MATH	\$162
ISTREAM	\$2,225
ITUNES	\$23
IVY KIDS	\$12,781
IXL	\$7,293
J. CREW FACTORY	\$151
J.M. STEVENS FORGE	\$219
J2 ATHLETICS	\$4,100
JACK & LINK	\$643
JACKRIS PUBLISHING	\$104
JACKSONVILLE CHRISTIAN ACADEMY	\$292
JACKSONVILLE CHRISTIAN ACADEMY	\$155,725
JACKSONVILLE FLEA MARKET	\$626
JAM WITH LATIN	\$418
JAMES MOORE MATH TUTORING	\$2,025
JAX GYM	\$11,215
JCPENNEY	\$2,756
JEANNE HARRISON	\$360
JEANNIE FULBRIGHT PRESS	\$172
JEANNIE MILLER	\$880
JEFFREY RUDD	\$30
JENNIFER PATTERSON	\$375
JEREMIAH CULLUM	\$240
JEREMY BIAR	\$20
JERI VAN PATTEN'S MUSIC STUDIO	\$750
JETPENS	\$105
JETTAWAY PERFORMANCE	\$5,694
JGA	\$164
JIU-JITSU JONESBORO	\$71
JOANN FABRICS	\$1,077
JO-ELLE ADAIR PIANO STUDIO	\$240
JOETTE'S LEARNING CENTER	\$136
JOHN BARBAROTTO	\$853
JONES CENTER	\$226
JONESBORO GYMNASTICS ACADEMY	\$1,530
JOSHUA ACADEMY	\$290,341
JOURNEY HOMESCHOOL ACADEMY	\$1,153

JOY CENTER OF LEARNING	\$176
JOYCE DAVIS	\$75
JOYCES PIANO STUDIO	\$1,855
JST ROCKIN B RANCH, LLC	\$5,880
JUDITH BROWN	\$660
JUI-JITSU	\$90
JULI SALLINGS SPANISH	\$680
JULIA RINE	\$12,540
JUMPSPORT	\$274
JUNIOR BIBLE QUIZ	\$43
JUSCOLE FARMS	\$2,385
JUSTIN LESSEL	\$1,100
K12INC	\$3,252
K5	\$24
KAILEY BUCK LLC	\$1,450
KALEIDOSCOPE	\$725
KALEIDOSCOPE KIDS BIBLE REIMAGINED	\$197
KAPLAN	\$288
KAREN MINNIE	\$3,960
KATE DUTTON TUTORING	\$300
KATHERINE LASTOWIECKA	\$4,000
KATHLEEN WALLACE	\$2,442
KATHLEEN WALLACE	\$540
KATIE STEHLE	\$2,722
KC TUTORING	\$19,295
KELLI BEARD	\$46,200
KELLY JO FOLEY	\$1,200
KELLY MAHLER CURRICULUM	\$216
KELLY VANDOREN	\$608
KELSEY FORD	\$311
KER LANN	\$672
KERI CLAIBORNE	\$600
KEVINLOVEGREEN	\$73
KHAN ACADEMY	\$88
KHOLS	\$18
KICKS N FLIPS TUMBLE & CHEER INC	\$2,632
KID SOURCE	\$60
KIDS BEING KIDS THERAPY LLC	\$2,040
KIDS CLUB SPANISH SCHOOL, LLC	\$180
KIDS CORNER	\$10,254
KIDS N GOLF	\$175

KIDS SPOT PEDIATRIC THERAPY	\$700
KIDSGARDENING	\$49
KIDSOURCE THERAPY	\$1,216
KIM DODGE	\$5,760
KIM LARSON	\$1,140
KIMBERLY LEDEE	\$1,800
KINDLE	\$51
KINDNESS AND JOY TOYS	\$85
KINDRED MERCANTILE	\$119
KINDRED PEDIATRIC THERAPY	\$905
KING ELITE CHEER INC.	\$2,864
KING OF S.T.E.M. LEARNING	\$1,260
KING'S GYMNASTICS	\$7,735
KITCHEN STEWARDSHIP LLC	\$294
KIWICO	\$11,226
KLETT WORLD LANGUAGES	\$65
KNETBOOKS	\$77
KNOWLEDGE CRATES	\$38,017
KNOWLEDGE IN MOTION	\$3,513
KNOWLEDGE TREE	\$422
KODABLE	\$200
KOHL'S	\$1,474
KOLBE ACADEMY	\$2,603
KRISTA BARKER	\$7,099
KRISTEN CICHOSKI MUSIC STUDIO	\$50
KRISTIE DELGADO	\$76
KRISTINA CARPENTER	\$28
KROGER	\$77
KRYSTAL CLEAR TUTORING SERVICES	\$780
K-STIX LLC	\$3,424
KUK SOOL OF THE RIVER VALLEY	\$1,627
KUMON	\$15,093
LAKESHORE	\$283,409
LAMPLIGHTER BOOKS	\$1,331
LAND GUARD	\$440
LANDS' END	\$10,670
LAURA GODFREY	\$225
LAURA INGALLS WILDER HISTORIC HOME AND MUSEUM BOOKSTORE	\$206
LAURA'S PIANO LESSONS	\$2,375
LAUREL DENISE	\$136
LAUREL SPRINGS SCHOOL	\$7,860

LAYERS OF LEARNING	\$45
LDS PAINT BY NUMBER	\$26
LEAF'D BOX	\$97,738
LEAPFROG	\$70
LEAPFROG MONTESSORI FOREST SCHOOL	\$108,466
LEARN HOW TO SIGN	\$299
LEARN MATH FAST	\$375
LEARN PLAY GROW CHILDRENS THERAPY SERVICES	\$1,827
LEARN READING	\$110
LEARN TO READ	\$110
LEARN WELL	\$818
LEARNING ALLY	\$585
LEARNING BY FAITH	\$150
LEARNING IN FAITH	\$13,263
LEARNING OASIS	\$47
LEARNING PRESS	\$515
LEARNING WITH FRIENDS	\$267
LEARNING WITHOUT TEARS	\$309
LEARNINGRX BRAIN TRAINING	\$13,547
LEGACY ACADEMY	\$115,623
LEGACY CHRISTIAN ACADEMY (MABELVALE)	\$49,949
LEGACY CO-OP	\$5,615
LEGO	\$2,397
LENOVO	\$6,283
LESLEY PAIGE ESTES, INC	\$1,250
LESSONFACE	\$3,712
LETOURNEAU UNIVERSITY	\$1,060
LETS PLAY MUSIC	\$2,960
LETTERS FROM AFAR	\$74
LETTUCE GROW	\$3,055
LEVEL UP LEARNING, LLC	\$1,080
LEVENO	\$1,000
LEVI ALLEN	\$50
LEXERCISE	\$840
LEXIA	\$285
LEXIA CORE5	\$175
LEXICON SPEECH, LANGUAGE & READING	\$52,211
LIAHONA PREPARATORY	\$1,413
LIBERTAS INSTITUTE	\$730
LIBERTY UNIVERSITY ONLINE ACADEMY	\$35,815
LIBRARIES OF HOPE	\$55

LIBRO AUDIOBOOKS	\$128
LIBRO FM	\$372
LIFE SCIENCE	\$32
LIFE STUDIES	\$9
LIFE WAY CHRISTIAN SCHOOL	\$743,477
LIFEGIVINGPAGES	\$11
LIFEWAY	\$79
LIFEWITHIN COUSELING AND TESTING	\$120
LIGHT OF FAITH RESOURCES	\$84
LIGHTHOUSE ACADEMY	\$1,250
LIGHTHOUSE HOMESCHOOL COOPERATIVE	\$182,384
LIGHTHOUSE OF MERCY CHRISTIAN SCHOOL	\$14,600
LIGRO LEARNING	\$111
LILY AND THISTLE	\$532
LINDSAY BURNETT STUDIOS	\$560
LINDSAY LARSEN	\$99
LINGOKIDS	\$150
LIOVENT	\$128
LISA JONES	\$60
LISA KAY BELL	\$1,200
LISA LUNDEEN	\$6,580
LITERACY LIVE	\$272
LITERARY ADVENTURES FOR KIDS	\$81
LITERATI	\$63
LITFAD	\$1,270
LITHOS KIDS	\$213
LITTLE BIBLE STORIES	\$144
LITTLE BLUE SCHOOLHOUSE	\$80
LITTLE DISCIPLES	\$30
LITTLE HOUSE LEARNING CO	\$34
LITTLE LATIN READERS	\$465
LITTLE LEARNERS TUTORING	\$400
LITTLE LIONS LEARN, LLC	\$1,511
LITTLE PASSPORTS	\$217
LITTLE ROCK ATHLETIC CLUB	\$1,664
LITTLE ROCK CHRISTIAN ACADEMY	\$2,137,156
LITTLE ROCK CLIMBING CENTER	\$2,302
LIVING BOOK PRESS	\$343
LIVING HISTORY	\$180
LIVING WATER ELEMENTARY	\$34,927
LIVING WELL PROFESSIONAL COUNSELING	\$225

LIW HOME AND MUSEUM	\$110
LLAMITAS SPANISH	\$760
LOCAL SPARK	\$66
LOCKER ROOM INC	\$373
LOGIC OF ENGLISH	\$6,290
LOGOS	\$618
LOGOS PRESS	\$1,543
LOOP EARPLUG	\$57
LORD OF MAPS	\$81
LORI CANTABERY	\$3,703
LOST10TRIBES	\$231
LOUANNE WILLIAMSON	\$500
LOVETOLEARN	\$10
LOVEVERY	\$168
LOWER HOMESCHOOL	\$25
LOWE'S	\$1,998
LUCY	\$80
LULU-MATH MAMMOTH	\$89
LUMINOUS MINDS	\$850
LYDIA PARIS	\$2,900
M & M FARM AND LUMBER	\$72
MAC OF ALL TRADES	\$402
MADONNA LEARNING CENTER, INC.	\$3,738
MAGICORE	\$1,800
MAKE THE GRADE, LLC	\$444
MAKEDO	\$114
MAKER'S CHOICE POTTERY	\$92
MANGO LANGUAGES	\$200
MARANATHA BAPTIST CHRISTIAN SCHOOL	\$46,972
MARCIA OLIVER	\$40
MARDEL	\$16,665
MARIA GONZALEZ	\$350
MARLA BARINA	\$350
MARLTON BOOKS/ AMAZON	\$15
MARSHALLS	\$155
MARY MIRANDA MUSIC ACADEMY	\$300
MARY SALDIVAR	\$1,400
MASTER BOOKS	\$17,624
MASTER BOOKS ACADEMY	\$1,503
MASTER CLASS	\$99
MASTERPIECE SOCIETY STUDIO	\$469

MATH ACADEMY	\$1,341
MATH AND MORE W/KRISTY	\$1,188
MATH MAMMOTH	\$91
MATHNASIUM	\$24,441
MATH-U-SEE	\$1,236
MATRIX RACQUET CLUB LLC	\$1,500
MATTHEW MARK FOUNDATION	\$48
MAX MILAM LIBRARY	\$54
MAXIMUM WEATHER INSTRUMENTS	\$300
MAXWOOD FURNITURE	\$239
MCCAFFERTY IRISH FEIS FOUNDATION	\$1,100
MCGRAW HILL	\$465
MCGREGORS TEACHER SUPPLIES	\$103,281
MCLENNAN COMMUNITY COLLEGE	\$1,426
MEDICALESHOP	\$605
MEET YOUR MINI MAKER	\$32
MEGAPIXELS LLC	\$350
MEL SCIENCE	\$31,700
MELISSA PLAFCAN	\$695
MELODY BUTLER	\$5,220
MEMORIA ACADEMY	\$10,569
MEMORIA PRESS	\$17,731
MENARDS	\$270
MERCARI	\$1,848
MERCER PUBLISHING	\$45
MIA ACADEMY	\$30,886
MICHAEL LEE TREAT	\$2,460
MICHAELS	\$3,109
MICRO CENTER	\$1,896
MICROSOFT	\$2,080
MIGHTIER	\$219
MILESTONE BOOKS	\$1,265
MILLER PAD & PAPER, LLC	\$57
MINDPLAY	\$336
MINNESOTA STATE WIDE TESTING	\$2,600
MINT AND BLOOM	\$10
MIRUS TOYS	\$16,752
MISS CARLY TUTORING	\$1,138
MISSION IMPERATIVE	\$174
MISSOURI UNIVERSITY OF SCIENCE AND TECHNOLOGY	\$750
MOJO LEARNING	\$2,319

MONTESSORI CHRISTIAN ACADEMY	\$600
MONTESSORI SERVICES	\$249
MORTON TUTORING	\$600
MOTHER OF DIVINE GRACE	\$3,770
MOUNT ST MARY ACADEMY CORPORATION	\$547,300
MOUNTAIN HOME CHRISTIAN ACADEMY	\$168,129
MOVING BEYOND THE PAGE	\$1,848
MR. D MATH	\$681
MRS. WORDSMITH	\$556
MSTP	\$96
MT RUSHMORE GIFT SHOP	\$190
MT. HAVEN MICROSCHOOL	\$1,600
MULDROW ACTIVITY CENTER	\$570
MULTISENSORY READING CENTER	\$4,785
MUSEUM OF DISCOVER	\$186
MUSEUM STORE	\$30
MUSIC DUO ACADEMY	\$158
MUSIC THERAPY OF NORTHWEST ARKANSAS	\$405
MUSICNOTES	\$5
MY FATHER'S WORLD	\$7,717
MY MATH ASSISTANT	\$260
MY NERDY TEACHER	\$22
MY PAYMENTS PLUS	\$191
MY TOPO	\$37
MYSTERY SCIENCE	\$109
N SPEECH THERAPY	\$3,550
NASCO EDUCATION	\$521
NAT THEO	\$10
NATALIE LIVELY	\$1,550
NATIONAL AUTISM RESOURCES	\$6,065
NATIONAL BIBLE BEE	\$445
NATIONAL GEOGRAPHIC	\$69
NATIONAL INVENTORS HALL OF FAME	\$275
NATIONAL PARK COMMUNITY COLLEGE	\$115
NATIONAL PARK MYSTERY SERIES	\$65
NATURAL STATE PERFORMING ARTS	\$1,280
NATURALREADER	\$110
NATURE GIFT STORE	\$146
NATURE'S WORKSHOP PLUS	\$469
NAVY EXCHANGE	\$240
NEBRASKA FURNITURE MART	\$25

NECTAR GROUP	\$400
NELLIE BEES	\$94
NELMS DYSLEXIA CENTER	\$26,589
NESSY READING AND SPELLING	\$205
NETA FIT	\$400
NEURALIGN USA	\$3,000
NEURODIVERSE NETWORK LLC	\$4,079
NEUROTONED	\$14
NEW GROWTH PRESS, LLC	\$53
NEW HOPE THERAPY	\$11,178
NEW LEAF PUBLISHING GROUP LLC	\$3,813
NEW LIFE CHRISTIAN ACADEMTY	\$338,497
NEW WEST PRESS	\$469
NEW YORK TIMES	\$50
NEWEGG	\$6,499
NEWSWEEK	\$98
NEXT STEP DANCE STUDIO	\$730
NICA PIT ZONE	\$335
NICOLE THE MATH LADY	\$250
NIGHT ZOO KEEPER	\$785
NIGRI JEWISH ONLINE SCHOOL	\$13,417
NINTENDO	\$30
NO LIMITS PEDIATRIC THERAPIES	\$360
NO LIMITS THERAPY	\$70
NOBLE KNIGHT	\$118
NOEO SCIENCE	\$1,276
NOMADIC COURSES LLC	\$1,000
NORTH ARKANSAS COLLEGE	\$718
NORTH LITTLE ROCK CATHOLIC ACADEMY	\$183,903
NORTH LITTLE ROCK STRINGS	\$1,103
NORTH RIVER CHRISTIAN ACADEMY	\$184,275
NORTHWEST ARKANSAS COMMUNITY COLLEGE	\$9,706
NORTHWEST BIBLE BOOKSTORE	\$41
NORTHWESTERN UNIVERSITY	\$600
NOT CONSUMED	\$4,611
NOTGRASS HISTORY	\$4,187
NOW! PROGRAMS	\$8,597
NWA BOOK SALE	\$45
NWA DRIVING ACADEMY	\$720
NWA HOMESCHOOL BOOKS	\$223
NWA LEARNING ADVENTURES LLC	\$1,581

NWA PREMIER THERAPY	\$508
NWEA	\$1,615
OAK MEADOW	\$18,798
OAKS CHRISTIAN ACADEMY	\$111,788
OAO VR EXPLORATIONS	\$12,252
ODYSSEY OF THE MIND	\$290
OFFICE DEPOT	\$237,537
OK CORRAL WESTERN STORE	\$92
OKLAHOMA CHRISTIAN UNIVERSITY	\$463
OLD INDEPENDENT REGIONAL MUSEUM	\$30
OLD NAVY	\$6,778
OLLIE'S	\$188
ONCE UPON A TIME BOOKS	\$874
ONE THIRD STORIES	\$3,832
ONFIRE LEARNING	\$3,961
ONLINE CURRICULUM	\$360
ONLINE SCIBBLERS	\$297
OOLY	\$218
OPENAUDIBLE	\$22
OPENLIGHT MEDIA	\$169
ORAL ROBERTS UNIVERSITY	\$1,255
ORIENTAL TRADING	\$518
ORIGINS CURRICULUM	\$340
OUISI	\$60
OUR LADY OF FATIMA SCHOOL	\$71,231
OUR LADY OF THE HOLY SOULS	\$767,232
OUR LADY OF VICTORY	\$2,169
OUTLAW LEATHER	\$364
OUTSCHOOL	\$91,487
OUTSIDE THE BOX CREATION	\$11,866
OVERSTOCK	\$1,237
OVERTIME ATHLETICS TRAINING FACILITY	\$1,270
OYLA MAGAZINE	\$150
OZ ACTON ACADEMY	\$10,335
OZARK BOULDERING GYM	\$477
OZARK CATHOLIC ACADEMY	\$91,719
OZARK CLIMBING GYM	\$120
OZARK TENNIS ACADEMY	\$4,327
PADDLE	\$49
PAIDEA CLASSICS	\$101
PAIGE MILLS	\$925

PAINTED DOOR	\$91
PAINTED TREE MARKETPLACE	\$43
PALMER MUSIC COMPANY	\$34,398
PALMER STRING STUDIO	\$1,390
PALMER VIOLIN SHOP	\$6,796
PAM BARNHILL	\$22
PANAMERICANA	\$234
PANDIA PRESS	\$1,432
PANGOBOOKS	\$278
PAOLA BROWN	\$198
PAPER	\$38
PAPERPIE LEARNING	\$20,773
PAPIER	\$44
PARCHMENT	\$63
PARELLI	\$130
PARKERMAN STABLES	\$3,630
PARTS & MORE INC.	\$562
PASSIONATE PENNY PINCHER	\$100
PATHWAYS TO READING	\$174
PATRICK SMART	\$680
PATTY DAILY	\$1,065
PAUL BACIO	\$25
PAULINE BOOKS AND MEDIA	\$355
PAYPAL	\$239
PCC	\$252
PCCA	\$263
PEACEFUL PRESS	\$9
PEARSON	\$1,649
PEDIATRIC PLAYHOUSE	\$90
PEGGY YODER	\$1,615
PELLETS	\$12
PEM LIFE	\$99
PENN FOSTER	\$2,043
PENNY'S FROM HEAVEN	\$139
PETSMART	\$445
PHILADELPHIA VISITOR CENTER	\$36
PHOENIX RISING MARTIAL ARTS	\$1,651
PHOTOMATH	\$10
PHYSICAL THERAPY INSTITUTE	\$835
PIANO MARVEL LLC	\$448
PIANO SAFARI	\$67

PIANO TRAX	\$6
PIANO WITH SANDRA LLC	\$720
PICTURE BOOK	\$14
PINE HILL RANCH	\$913
PINES AND OAK	\$90
PINK MONTESSORI	\$442
PINNACLE CLASSICAL ACADEMY	\$145,332
PINNACLE GYMNASTICS	\$730
PIRATE SHIP	\$7
PLAN,PREP AND PRAY	\$57
PLANET GREEN RECYCLE	\$37
PLANK+BEAM	\$164
PLAY PIPER	\$8,238
PLAY ROBOTICS	\$208
PLAYFUL PATH COUNCELING LLC	\$75
PLAYSCRIPTS, INC.	\$227
PLAYSTRONG THERAPY	\$360
PLUM PAPER	\$87
PLUM'S ST. HOWARD'S ACADEMY	\$13,457
POSITIVE ACTION FOR CHRIST	\$61
POST PEDIATRIC THERAPIES	\$2,269
POTTERS HOUSE THRIFT	\$17
POTTERY BARN	\$465
POTTSVILLE ASSEMBLY OF GOD CHRISTIAN ACADEMY	\$1,433
POWER HOMESCHOOL	\$12,462
POWERHOUSE TRAINING COMPLEX	\$9,043
PRAISE AND HARMONY TV	\$275
PRATHER PSYCHOLOGICAL SERVICES	\$2,100
PRESWICK HOUSE	\$786
PRIDE READING PROGRAM	\$9,437
PRIMARY	\$152
PRINCETON REVIEW	\$299
PRISM NORTH AMERICA	\$75,026
PRODIGIES MUSIC	\$19,172
PRODIGY	\$1,115
PROVIDENCE CLASSICAL CHRISTIAN ACADEMY	\$713,598
PRUITT	\$164
PRUSA3D	\$332
PULASKI ACADEMY	\$1,284,962
PULASKI TECHNICAL COLLEGE	\$767
PURPLE HEART PRESS	\$55

PURPLE HOUSE PRESS	\$1,106
QC TRAINING LLC	\$2,980
QIDI	\$468
QUINN MORISETTE LLC	\$97
QUIZLET	\$72
QUSTODIO	\$205
RABBIT TRAILS HOMESCHOOL	\$237
RACHEL MOONEYS PIANO STUDIO	\$420
RADDISH KIDS	\$341
RADIANCE BALLET	\$705
RAINBOW RESOUCRE CENTER	\$72,431
RAISING REAL MEN	\$300
RALPH LAUREN	\$940
RAMSEY SOLUTIONS	\$736
RANGERS ACADEMY	\$313
RAY-BAN	\$327
RAYBURN SPORTS	\$125
RAYCON	\$92
RC HISTORY	\$96
RCOM INCUBATORS USA	\$410
READ ALOUD REVIVAL	\$637
READ TO SUCCEED TUTORING SERVICES	\$5,650
READ WITH ELLO	\$352
READABILITY	\$300
READING	\$662
READING EGGS	\$2,053
READING HORIZONS	\$481
READING READY TUTORING SERVICES	\$1,820
READING SERVICES OF ARKANSAS	\$4,550
READING THERAPY	\$1,698
REAPER FITNESS	\$4,000
REBECCA KELLY	\$1,350
REBECCA WILLIAMS	\$5,400
REBEKAH RUSSELL SELAH STUDIOS	\$540
RED CURTAIN THEATER	\$295
REFORMATION HERITAGE BOOKS	\$15
REGISTERBLAST	\$74
REIMER LIFESKILLS	\$2,400
REJOICE BALLET ACADEMY	\$14,265
RENOWN MUSIC	\$8,536
RESPARKED	\$83

RESTORATION COUNSELING	\$1,328
REVOLUTION COMBAT & FITNESS	\$40
REVOLUTION MMA	\$699
REWILD THE CHILD	\$7,455
RHAE LANA'S	\$200
RICHARD HANSON, PHD	\$29,864
RIDGEFIELD CHRISTIAN SCHOOL (JONESBORO)	\$230,460
RIGHTSTARTMATH	\$1,342
RISE	\$1,000
RIVER CITY GYMNASTICS	\$4,113
RIVERBEND PRESS	\$146
ROBBIE ROWTON	\$3,425
ROBINSON CURRICULUM	\$36
ROCK ISLAND BOOKS	\$55
ROCKET MATH	\$27
ROKLAND	\$78
RON PAUL CURRICULUM	\$425
ROOM TO BLOOM	\$9,825
ROOTS ACADEMY LLC	\$22,390
ROSETTA STONE	\$2,201
ROSIMOSI	\$40
ROSS DRESS FOR LESS	\$80
ROYAL FIREWORK PRESS	\$1,226
RUSSELLVILLE BAPTIST ACADEMY	\$123,270
RUSSELLVILLE REACH	\$60
RYAN LAWRENCE	\$100
SABREEN TIERI	\$35
SACRED HEART CATHOLIC SCHOOL	\$388,600
SAGER CLASSICAL ACADEMY	\$10,645
SALINE COUNTY CHRISTIAN SCHOOL	\$14,784
SALINE OPEN HOMESCHOOL ASSOCIATION	\$5
SALVATION ARMY	\$4
SAMARITAN SHOP	\$25
SAMMIE STEPHENSON	\$570
SAM'S CLUB	\$26,069
SAMSUNG	\$285
SANDRA GIROUARD	\$1,547
SARA ERWIN	\$5,603
SARAH RACHEL	\$1,159
SARALYN WORKMAN	\$1,430
SARA'S	\$2,158

SAVERS	\$77
SAVVY LEARNING	\$912
SAXON	\$206
SCA	\$128
SCANMARKER	\$14,159
SCHOLAR WITHIN	\$3,215
SCHOLASTIC	\$70,975
SCHOOL OF GRACE	\$62,135
SCHOOL OF ROCK	\$2,631
SCHOOLHOUSE DISCOVERIES	\$1,657
SCHOOLHOUSE TEACHERS	\$90
SCHOOLIO	\$120
SCIENCE MOM	\$1,012
SCIENCE MUSEUM	\$62
SCIENCE SHEPHERD	\$633
SCOTT BUSS	\$1,320
SCOTT FAMILY AMAZEUM	\$31,903
SCRIB	\$56
SEA HOMESCHOOLERS	\$86
SEAN ELKIN	\$290
SEARCY CHRISTIAN ACADEMY	\$103,379
SEARCY COMMUNITY SCHOOL OF MUSIC	\$13,456
SEARCY FARMERS ASSOCIATION	\$104
SEARCY SCHOOL OF DANCE	\$383
SEARCY SCHOOL OF MUSIC	\$140
SECOND CHANCES CHILDREN'S CONSIGNMENT SHOP	\$75
SECOND STORY WINDOW	\$96
SECONDHAND	\$45
SEL POWER PACK	\$40
SELF	\$398
SENSORY PHONICS	\$25
SERVSAFE	\$179
SETON BOOKS	\$721
SETON HOME STUDY SCHOOL	\$1,288
SETON TESTING SERVICES	\$16,494
SETSON	\$64
SEVIER TUTORING	\$650
SHADOW VALLEY	\$550
SHAHEEN'S DEPARTMENT STORE	\$41
SHANNON JACKSON	\$2,100
SHARK WAVE AQUATIC TEAM	\$1,177

SHARUMS	\$62
SHEELS	\$13
SHEET MUSIC DIRECT	\$99
SHEET MUSIC PLUS	\$7
SHEILA GONSER	\$10
SHEIN	\$223
SHELBY KIRKLEY	\$100
SHELLY JAMES	\$625
SHEPHERD KIDS CO	\$95
SHERWOOD CHRISTIAN ACADEMY	\$46,640
SHERWOOD CROSSFIT	\$2,835
SHILOH CHRISTIAN SCHOOL	\$1,591,412
SHILOH EXCEL CHRISTIAN SCHOOL	\$13,824
SHINING LIGHT DOLLS	\$130
SHIRLEY ENGLISH	\$33
SHOPIFY	\$54
SHUFFLES & BALLET II	\$3,565
SHURLEY INSTRUCTIONAL MATERIALS	\$349
SIDEWALK THERAPY GROUP, LLC	\$5,026
SILOAM CHRISTIAN SCHOOL	\$59,791
SILOAM SPRINGS PARKS AND REC	\$32
SILVER LINING THERAPY SERVICES	\$17,975
SILVERMOON CHILDREN'S THEATRE	\$475
SIMPLY CHARLOTTE MASON	\$2,120
SIMPLY HOMESCHOOL	\$39
SIMPLY LTD	\$150
SIMPLY NOVEL	\$13
SIMPLY ON PURPOSE PRINT SHOP	\$97
SIMPLY PIANO	\$510
SIMPLY SOUTHERN	\$37
SIMULATION CURRICULUM	\$50
SINGAPORE MATH	\$11,152
SKETCHBOX	\$428
SKOOVE	\$150
SKYLIGHT	\$349
SKYLIGHT FRAME	\$691
SKYWARD DYSLEXIA THERAPY	\$12,570
SMARTER BY 1 DEGREE, LLC	\$356
SMITHSONIAN INSTITUTION	\$58
SMOKEY EMERSEN	\$690
SNAKE RIVER STRINGS	\$2,239

SNOGA	\$135
SO TYPICAL ME	\$49
SOAR THERAPY	\$510
SOLID ROCK ACADEMIC CENTER	\$14,000
SONLIGHT CURRICULUM	\$27,884
SONSHINE ACADEMY	\$34,370
SORA ONLINE SCHOOL	\$3,576
SOUL SPARKLETTES ART	\$196
SOUND FOUNDATIONS	\$51
SOUNDED EDUCATIONAL THERAPY	\$1,110
SOUTH ARKANSAS ART CENTER	\$850
SOUTH ARKNASAS CHRISTIAN SCHOOL	\$56,373
SOUTHERN ARKANSAS UNIVERSITY	\$425
SOUTHERN MERCANTILE	\$4
SOUTHERN ROOTS NATURE ACADEMY LLC	\$1,320
SOUTHWEST CHRISTIAN ACADEMY	\$384,671
SOUTHWESTERN ADVANTAGE	\$1,128
SOVOL	\$49
SPANISH BITES	\$245
SPANISH EDUCATION SOLUTIONS	\$217
SPANISH FOR KIDS	\$405
SPANISH HOMESCHOOL ACADEMY	\$19
SPANISH WITH SAMANTHA	\$4,777
SPARKJUMP	\$43
SPARROW PLANNER	\$43
SPEECH SOLUTIONS	\$375
SPEECHIFY	\$595
SPELLING SAFARI	\$98
SPELLING SUCCESS	\$210
SPIRALBIBLE	\$106
SPIRRIZZI PRESS	\$72
SPLASH LEARNING	\$70
SPORTSSTOP	\$152
SPOTIFY	\$26
SPRAY ACADEMY	\$280
SPRINGDALE YOUTH WRESTLING	\$595
ST CLARE HEIRLOOM SEEDS	\$48
ST MICHAEL'S CATHOLIC SCHOOL	\$63,200
ST. JOHN CATHOLIC SCHOOL	\$117,748
ST. JOHN'S CATHOLIC SCHOOL (HOT SPRINGS)	\$131,334
ST. JOSEPH CATHOLIC SCHOOL (CONWAY)	\$675,620

ST. JOSEPH CATHOLIC SCHOOL (FAYETTEVILLE)	\$526,037
ST. JOSEPH SCHOOL (PARIS)	\$69,850
ST. MARY SCHOOL	\$36,750
ST. NICHOLAS BOOKSTORE	\$41
ST. PAUL CATHOLIC SCHOOL	\$123,569
ST. PAUL CENTER	\$66
ST. THERESA CATHOLIC SCHOOL	\$313,640
ST. THOMAS AQUINAS ACADEMY	\$735
ST. VINCENT DE PAUL CATHOLIC SCHOOL	\$457,966
STACIA EMORY	\$90
STAGES LEARNING MATERIALS	\$3,481
STANDARDS IN PUZZLES	\$3,695
STANFORD PRE-COLLEGIATE UNIVERSITY LEVEL ONLINE	\$500
STANTON TEST	\$45
STAPLES	\$218,627
STARLING MUSIC STUDIO	\$27,692
STARLINK	\$2,816
STARS AND STRIPES GYMNASTICS	\$900
STATE BAGS	\$28
STEAM	\$125
STEAM CO-OP	\$450
STEAM FOR THE NEXT GENERATION	\$7,575
STEVE LEAKE	\$775
STONE SOUP PRESS	\$49
STONE TABLET PRESS	\$124
STORIES OF BIBLE	\$153
STORIES OF COLOR	\$35
STORMS IN THE SKYY GROUP BUY INS	\$88
STORY WARREN STORE	\$249
STRING CONNECTIONS	\$1,620
STRIVE ACADEMICS	\$25
STROUGH'S SOLUTIONS LLC	\$5,707
STUDIES WEEKLY	\$80
STUDIO 7	\$600
STUDIO 8	\$450
STUDY	\$198
SUBIACO ACADEMY	\$108,448
SUBSCRIPTION BOX KIDS	\$427
SUGARLAND NATIONAL PARK	\$47
SUMMER SCHOOL	\$200
SUMMER SKILLS	\$55

SUMMIT MINISTRIES	\$157
SUNDOG BOOKS	\$78
SUNSHINE ACADEMY	\$441
SUPER TEACHER WORKSHEETS	\$76
SUPERCHARGED SCIENCE	\$1,939
SUPPLIES OUTLET	\$300
SUPPLY	\$848
SUSIE HOBBS	\$1,756
SUTHERLANDS	\$289
SUZANNE L FULLERTON	\$1,875
SV TENNIS	\$332
SVCC	\$95
SWIM STATION LLC	\$1,950
SWIM WITH KARMA	\$20,720
SWIMMING	\$600
SWORD OF THE LORD PUBLICATIONS	\$120
SYCAMORE CHRISTIAN HOME SCHOOL CENTER	\$1,017
SYLLABIRD	\$89
SYLVAN LEARNING CENTER	\$2,609
SYNTHESIS TUTOR	\$2,199
TABITHA WILDHIRT	\$5,742
TABLE GROUP	\$25
TAC	\$400
TAKE TIME FOR ART	\$61
TALK BOX MOM	\$793
TALK TOOLS	\$268
TAMMY MURRY	\$2,000
TAMMY WIXSON	\$3,000
TAN BOOKS	\$550
TAPPITY	\$1,648
TARGET	\$23,668
TARK'S STORIED BREW	\$54
TEACH TCI	\$321
TEACH YOUR MONSTER	\$15
TEACHABLE	\$324
TEACHER CHRISTY ENTERPRISES	\$3,000
TEACHER CREATED RESOURCES	\$23
TEACHERS PAY TEACHERS	\$4,191
TEACHING TEXTBOOKS	\$2,610
TECHNOBOTICS	\$823
TED DEKKER	\$471

TEENPACT	\$610
TEMU	\$744
TERRA STUDIOS	\$40
TESTING	\$341
TESTING MOM	\$405
TESTPREP ONLINE	\$208
TEXARKANA COLLEGE	\$160
TEXARKANA REGIONAL ARTS	\$206
TEXAS A&M AGRILIFE	\$507
TEXAS SCOTTISH RITE	\$52
THADEN SCHOOL	\$200,362
THE 101 SERIES	\$120
THE 1988 BOOKSTORE	\$1,116
THE ACADEMIC SUCCESS CENTER	\$850
THE ACADEMY OF CHAOS	\$1,800
THE ACADEMY OF TLC	\$100,180
THE ACADEMY WAY SCHOOL	\$100
THE ANIMATION COURSE, LLC	\$800
THE ANTHONY SCHOOL	\$517,752
THE APPLE GROUP	\$868
THE ART OF AARON BLAISE, LLC.	\$499
THE ATELIER SCHOOL OF ART	\$6,475
THE AUTHENTIC YOU LLC	\$1,490
THE AUTISM HELPER	\$1,098
THE AVENUE BOOKSTORE	\$341
THE BEGINNERS GARDEN BY JOURNEY WITH JILL	\$192
THE BOOK STORE	\$77
THE BOOK WAREHOUSE	\$42
THE BOOK WORM	\$205
THE BOUTIQUE	\$45
THE BUTTERFLY PALACE	\$86
THE CHILDRENS PLACE	\$3,013
THE CHILDREN'S TRADITION	\$475
THE COMMUNICATION DEPOT	\$132
THE COMPASS STORE	\$25
THE CONTAINER STORE	\$75
THE CORE GROUP	\$274
THE COTTON COMPANY	\$89
THE CREATIVITY LAB	\$175
THE CRITICAL THINKING CO	\$662
THE CULTURED KID	\$597

THE CURIOUS BEAR TOY AND BOOK SHOP	\$212
THE DAILY GRACE CO.	\$1,294
THE DECKER SCHOOL	\$131,808
THE DELTA INSTITUTE FOR THE DEVELOPING BRAIN	\$147,653
THE DIVINE LEARNING ACADEMY	\$55,510
THE EAGLE FOUNDATION	\$3,300
THE FIDGET GAME	\$285
THE FORGING PLACE	\$325
THE FOUNDATION OF ARTS FOR NE ARKANSAS	\$115
THE FRONT PORCH	\$16
THE GOOD AND THE BEAUTIFUL	\$95,241
THE GOOD BOOK	\$165
THE GOOD KIND	\$69
THE GRACE SCHOOL	\$54,577
THE GRIFFIN PROMISE AUTISM CLINIC	\$3,570
THE HANGOUT FITNESS & SPORTS LLC	\$2,325
THE HERITAGE SCHOOLHOUSE	\$180
THE HILL SCHOOL	\$102,609
THE HOME OF TIMES TALES	\$451
THE HOMESCHOOL PRINTING COMPANY	\$394
THE HOMESTEAD EDUCATION	\$338
THE HORSE PARK AT WALNUT CREEK	\$1,020
THE HUDA ACADEMY	\$130,692
THE KJV STORE	\$639
THE LANDMARK KIDS	\$17,065
THE LEARNING HUB	\$22,425
THE LITERACY BRIDGE NWA	\$660
THE LITTLE LATIN SCHOOL	\$286
THE LITTLE SCHOOL OF SMITHS	\$24
THE LOCAL SPARK ART STUDIO	\$7,522
THE MUSICIAN ASPIRANT	\$30
THE MYSTERY OF HISTORY	\$1,527
THE NEW SCHOOL	\$318,762
THE NOMADIC PROFESSOR	\$249
THE OGBURN SCHOOL, INC	\$2,411
THE OLD SCHOOLHOUSE	\$30
THE PEACEFUL PRESS	\$12
THE PEDIATRIC PLAYHOUSE	\$214
THE PINE HILL RANCH	\$3,853
THE PLANT OUTLET	\$151
THE ROYAL CONSERVATORY	\$80

THE SEWING SPOT	\$1,245
THE SYMBOLIC WORLD STORE	\$88
THE TUTTLE TWINS	\$8,804
THE UNDERWOOD BRANCH HOMESCHOOL COOPERATIVE	\$98,665
THE UPS STORE	\$102
THE WALDOCK WAY	\$38
THE WEEK JUNIOR	\$159
THE WELL ORDERED HOMESCHOOL	\$68
THE WELL PLANNED GAL	\$91
THE WELL-TRAINED MIND	\$20
THE WOOBLES	\$908
THE WOODEN WAGON	\$359
THE WOODSMAN COMPANY	\$60
THE WORKBENCH COLLECTIVE	\$20,775
THE WORLD OF BOOKS	\$33
THE YELLOW LAMB	\$3,440
THEOLOGY OF THE BODY EVANGELIZATION TEAM	\$445
THERAKIDS LLC	\$4,394
THERAPY	\$765
THERAPY 4 KIDS	\$1,380
THERAPY AND ASSESSMENT CENTER	\$400
THERAPY PROVIDERS, P. A.	\$300
THINKING TREE	\$70
THINKOUTSIDE	\$550
THINKWELL	\$3,735
THINKWELL HOMESCHOOL	\$271
THINKWELL HYBRID SCHOOL OF DISCOVERY	\$61,290
THREE STRIDES OUT	\$975
THRIFTBOOKS	\$15,314
THRIVE ACADEMICS	\$7,185
THRIVE ACADEMIES, INC.	\$25
THRIVE ACADEMY	\$50
THRIVE ACADEMY	\$25
TIKTOK	\$83
TIMBERDOODLE	\$26,271
TIME4LEARNING	\$26,153
TIMOTHY E TRAWICK	\$1,297
TIMOTHY SHOEMAKER	\$11
TINA CONSTANTIN	\$280
TINY SHINY SCHOOLHOUSE	\$36
TINY THINKERS	\$39

TJ MAXX	\$596
TODDLERS CAN READ	\$83
TOGGERY UNIFORMS	\$78,749
TOMMY HILFIGER	\$534
TONIES	\$8,463
TORCHLIGHT CURRICULUM	\$42
TOUCH MATH	\$41
TOUCH TYPE READ AND SPELL	\$1,242
TOYBOX	\$993
TRACTOR SUPPLY	\$1,398
TRACY ZURBORG	\$1,680
TRAIN UP A CHILD PUBLISHING	\$29
TRANSCRIPT MAKER	\$59
TRANSCRIPT SERVICES	\$45
TRAVEL ART	\$193
TRAVEL POWERHOUSE SPORTS COMPLEX APPROVED PROVIDER	\$97
TREASURE BY THE BOX	\$9,696
TREAT YO SHELF BOOKS	\$392
TREEHOUSE SCHOOLHOUSE	\$1,465
TREERING	\$53
TRIANGLE EDUCATION ASSESSMENTS	\$264
TRIBESIGNS	\$250
TRICIA GOYER	\$1,425
TRICIA GOYER - TUTOR - ESSAY WRITING - HOPE CO-OP	\$550
TRIKE THEATRE	\$360
TRILINGO KIDS LLC	\$97
TRINITY CATHOLIC SCHOOL	\$193,658
TRINITY CHRISTIAN SCHOOL (BRADFORD)	\$7,800
TRINITY CHRISTIAN SCHOOL (TEXARKANA)	\$243,932
TRINITY MUSIC LESSONS	\$2,620
TRUE NORTH HOMESCHOOL ACADEMY	\$659
TRUSTED BY TEACHERS	\$24
TUITION	\$7,472
TURBOSCRIBE	\$60
TUTOR	\$6,085
TUTUS AND TAP SHOES	\$785
TWIN LAKES COMMUNITY	\$650
TWINKL USA	\$225
TYNKER	\$432
TYPING INSTRUCTOR	\$74
TYPING SOFTWARE	\$25

TYPINGCLUB	\$35
U OF M-E	\$68
UC SCOUT ONLINE	\$399
UDEMY	\$97
ULINE	\$300
ULTIMATE 3D PRINTING STORE	\$379
ULTIMATE GLOBES	\$144
ULTIMATE GLOBES	\$73
ULTIMATE GUITAR	\$20
UNDER ARMOUR	\$2,133
UNION CHRISTIAN ACADEMY	\$692,127
UNIVERISTY OF CENTRAL ARKANSAS	\$148
UNIVERISTY OF MINNESOTA	\$121
UNIVERSAL YUMS	\$479
UNIVERSITY OF ARKANSAS	\$4,771
UNIVERSITY OF ARKANSAS AT LITTLE ROCK	\$2,132
UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE	\$1,512
UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT MORRILTON	\$2,911
UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE MORRILTON	\$1,110
UNIVERSITY OF ARKANSAS PULASKI TECHNICAL COLLEGE	\$3,288
UNIVERSITY OF CENTRAL ARKANSAS	\$6,545
UNIVERSITY OF FLORIDA	\$90
UNIVERSITY OF MINNESOTA	\$950
UNLOCKING POTENTIAL EDUCATIONAL SERVICES, LLC	\$670
UPPER STORY	\$1,238
UPWARD NINJA & BOULDERING	\$5,334
UPWARD NINJA AND BOULDERING	\$200
USPS	\$395
VALERIE'S TUTORING	\$480
VALLEY CHRISTIAN SCHOOL	\$219,312
VALORE	\$14
VANWINKLE SPORTS	\$18
VAVA	\$248
VENMO	\$195
VENTRIS LEARNING	\$90
VERITAS PRESS	\$10,906
VERIZON	\$850
VETERAN'S THRIFT TOWN	\$3
VEVOR	\$198
VICTORY CHRISTIAN SCHOOL (CAMDEN)	\$89,701
VICTORY CLASSICAL SCHOOL	\$7,850

VILONIA YOUTH FOOTBALL	\$53
VIMEO	\$218
VIRGINA RITTER	\$7
VIRTUAL ACADEMY	\$182
VIRTUAL ARKANSAS	\$330
VITAL FUNCTION THERAPIES LLC	\$2,320
VIVACE MUSIC STUDIOS LLC	\$841
VOETBERG MUSIC ACADEMY	\$37
W.W NORTON DIGITAL PRODUCT	\$43
WALDORF	\$500
WALDORF ESSENTIALS	\$595
WALDORF UNIVERISTY	\$500
WALGREENS	\$94
WALLETWIN	\$307
WALMART	\$85,246
WALNUT FARM MONTESSORI SCHOOL	\$43,735
WASP PUBLICATIONS	\$84
WATERS EDGE COUNSELING	\$1,146
WATERSTONE	\$960
WATERSTONE COUNSELING CENTER	\$360
WATSON COMMUNITY SCHOOL	\$2,000
WAVE RURAL CONNECT	\$223
WAYFAIR	\$4,027
WEBSTAURANTSTORE	\$113
WEEK JUNIOR	\$60
WELL PLANNED GAL	\$32
WELL TRAINED MIND	\$1,604
WELLSPRING FOREST SCHOOL	\$200
WEST MEMPHIS CHRISTIAN SCHOOL	\$586,502
WEST SIDE CHRISTIAN SCHOOL	\$410,980
WESTMINISTER BOOKSTORE	\$200
WESTSIDE MMA	\$1,170
WESTWOOD GARDENS	\$332
WHAT'S FOR DINNER?	\$22
WHERE'D YOU LEARN THAT? HOMESCHOOL	\$6
WHISTLEFRITZ	\$217
WHITE RIVER BAPTIST ACADEMY	\$22,352
WHITMORE SCHOOL	\$1,709
WILD + FREE	\$190
WILD AND UNSTRUCTURED LEARNING	\$1,698
WILD BOOKS	\$148

WILD BROTHERS PRODUCTIONS	\$43
WILD LEARNING	\$1,824
WILLIAM BAKER	\$500
WILLIAM LITCHFORD	\$5,200
WILLIAMS BAPTIST UNIVERSITY	\$2,001
WILLOW ROOTS - LEARNING CENTER	\$2,750
WILSON HILL ACADEMY	\$8,048
WINTER PROMISE PUBLISHING	\$543
WISDOM & TRUTH CLASSICAL ACADEMY	\$7,360
WOFFORD RANCH	\$20,810
WOMEN OF PRAYER UNITED	\$45
WONDER CRATE	\$6,078
WONDER HOUSE CREATIVE	\$25
WONDERBLY BOOKS	\$73
WONKY STAR LTD	\$199
WOOLBUDDY	\$64
WOR	\$4
WORD OF OUTREACH CHRISTIAN ACADEMY	\$24,723
WORLD HARVEST BAPTIST ACADEMY (RUSSELLVILLE)	\$6,728
WORLD NEWS GROUP	\$116
WORLD OF BOOKS	\$14
WORLD WATCH NEWS	\$215
WORLDVIEWSOFTWARE	\$30
WORSHIP ARTS ACADEMY AT FIRST BAPTIST LAVACA	\$2,500
WRIGHT EDUCATION CONSULTANTS, INC.	\$16,224
WRITEATHOME	\$2,932
WRITING TALES	\$65
WRITING WONDERS	\$720
WRITINGS FROM THE WILD	\$129
WYSOCKI PSYCHOLOGICAL SERVICE	\$136
XGIMI	\$493
YEAGER'S HARDWARE	\$16
YELLOW LAMB	\$1,013
YESTERDAYS CLASSICS	\$161
YOTO	\$47,080
YOUNG + WILD & FRIEDMAN	\$1,555
YOUNG CHEFS ACADEMY	\$8,509
YOUNG WRITERS WORKSHOP	\$574
YOUR STORY HOUR	\$48
YOUR WILD BOOKS	\$197
YOUSCIENCE	\$49

YOUSICIAN	\$30
YOUTH INSTITUTE ACADEMY	\$10,037
YOUTH WITH A MISSION	\$802
YOYO GAMES	\$100
ZANE ISAACS CHAMPIONSHIP MMA	\$3,178
ZEEZOK PUBLISHING	\$219
ZOE PRESS	\$31
ZUCA	\$250
Total	\$43,185,234

Appendix C: 2024–25 Average Assessment Percentiles for Participating Private Schools¹³

School Name	Average Math Percentile	Average ELA Percentile		
Abundant Life Christian Academy	41%	53%		
Academy of Excellence	39%	49%		
ACCESS Schools	18%	25%		
Agape Academy	48%	45%		
Ambassador Baptist Academy	44%	50%		
ANH Montessori School	46%	45%		
Anthem Classical Academy	76%	79%		
Apostolic Christian Academy (Magnolia)	N/A	N/A		
Arkansas Christian Academy	59%	60%		
Arrows Academy	19%	54%		
Baptist Prep	60%	61%		
Baseline Bilingual Elementary School	83%	95%		
Batesville Montessori School	30%	28%		
Bentonville Christian Academy	43%	51%		
Blessed Sacrament Catholic School	69%	72%		
Cabot Christian School	60%	43%		
Calvary Academy	34%	41%		
Calvary Christian Academy (Berryville)	46%	58%		
Calvary Christian Academy (Hot Springs)	45%	54%		
Calvary Christian School	37%	56%		
Catholic High School	N/A	N/A		
Central Arkansas Christian (CAC)	64%	66%		
Central Arkansas Montessori (North Little Rock)	42%	41%		
Central Christian Academy	73%	58%		
Chenal Valley Montessori School	40%	51%		
Christ Lutheran (Little Rock)	61%	65%		
Christ the King Catholic School (Ft. Smith)	52%	50%		
Christ the King School (Little Rock)	63%	60%		
Clear Spring School	45%	19%		
Clover Community School	14%	30%		
Columbia Christian School	52%	56%		
Community Christian School	37%	43%		
Compass Academy	24%	11%		
Conway Christian School	60%	62%		
Cornerstone Christian Academy - Tillar	66%	62%		

¹³ Schools marked "N/A" include those where student test scores were illegible, reported only as grade-level equivalents, exempt, or came from tests that do not provide percentile rankings.

Cornerstone Montessori Christian Academy	78%	81%
Crestline Academy	39%	59%
CrossPointe Preparatory	56%	59%
Easterseals Academy	N/A	N/A
Eighty-Twenty Learning for ASD, LLC	26%	25%
Episcopal Collegiate School	64%	68%
Fayetteville Christian School	58%	58%
Fayetteville Nature School	54%	64%
Fe Viva Christian School	21%	13%
First Academy	75%	86%
First Lutheran School (Benton)	52%	45%
First Lutheran School (Fort Smith)	66%	67%
Fort Smith Montessori School	48%	57%
Friendship Lab School for Dyslexia	22%	10%
FUTURES High School	N/A	N/A
Garrett Memorial Christian School	47%	50%
Gospel Light Christian School	58%	52%
Grace Christian School	54%	33%
Harding Academy	60%	57%
Harvest Time Academy	67%	65%
Heber Christian School	60%	60%
Holy Rosary Catholic School	53%	55%
Homeschool	63%	68%
Immaculate Conception Catholic School	61%	62%
Immaculate Conception School (Fort Smith)	51%	54%
Immaculate Heart of Mary School	47%	46%
Jacksonville Christian Academy	57%	61%
Joshua Academy	44%	40%
Leapfrog Montessori Forest School	57%	38%
Legacy Academy	41%	39%
Legacy Christian Academy (Mabelvale)	38%	40%
Life Way Christian School	63%	65%
Little Rock Christian Academy	64%	61%
Madonna Learning Center	N/A	N/A
Maranatha Baptist Christian School	32%	33%
Mount St. Mary Academy	51%	61%
Mountain Home Christian Academy	N/A	N/A
New Life Christian Academy	N/A	N/A
North Little Rock Catholic Academy	49%	43%
North River Christian Academy	51%	49%
Oaks Christian Academy	71%	71%

Our Lady of Fatima School	39%	48%
Our Lady of the Holy Souls	56%	57%
Ozark Catholic Academy	50%	51%
Pinnacle Classical Academy	85%	75%
PLUM St. Howard's Academy	N/A	N/A
Prism North America	48%	55%
Providence Classical Christian Academy	58%	54%
Pulaski Academy	60%	60%
Ridgefield Christian School (Jonesboro)	44%	55%
Room to Bloom	91%	88%
Russellville Baptist Academy	68%	69%
Sacred Heart School	49%	57%
Saline County Christian School	42%	64%
Searcy Christian Academy	64%	71%
Sherwood Christian Academy	56%	46%
Shiloh Christian School	59%	61%
Shiloh Excel Christian School	38%	27%
South Arkansas Christian School	49%	54%
Southwest Christian Academy	59%	56%
St. John Catholic School (Russellville)	61%	59%
St. John's Catholic School (Hot Springs)	59%	68%
St. Joseph Catholic School (Conway)	52%	53%
St. Joseph Catholic School (Fayetteville)	63%	59%
St. Joseph School (Paris)	62%	62%
St. Mary School	38%	45%
St. Michael's Catholic School	58%	59%
St. Paul Catholic School	51%	53%
St. Theresa Catholic School	28%	29%
St. Vincent de Paul Catholic School	70%	69%
Subiaco Academy	47%	53%
Thaden School	78%	82%
The Academy of TLC	2%	6%
The Anthony School	64%	65%
The Decker School	51%	57%
The Delta Institute for the Developing Brain	N/A	N/A
The Divine Learning Academy	55%	59%
The Grace School	9%	8%
The Hill School	50%	47%
The Huda Academy	52%	51%
The New School	67%	68%
Trinity Catholic School	39%	43%

Trinity Christian School (Bradford)	25%	39%
Trinity Christian School (Texarkana)	57%	66%
Union Christian Academy	56%	57%
Valley Christian School	61%	61%
Victory Christian School (Camden)	69%	59%
Walnut Farm Montessori School	57%	66%
West Memphis Christian School	33%	41%
West Side Christian School	43%	46%
Wisdom and Truth Classical Academy	96%	97%
World Harvest Baptist Academy (Russellville)	87%	44%
Total	57%	59%

Appendix D – ATLAS Performance Levels

Appendix D: 2024–25 ATLAS Performance Levels by School¹⁴

	ELA			Math			Science					
School Name	1	2	3	4	1	2	3	4	1	2	3	4
CLEAR SPRING SCHOOL	0%	43%	57%	0%	43%	57%	0%	0%	N/A	N/A	N/A	N/A
FAYETTEVILLE CHRISTIAN SCHOOL	11%	43%	37%	9%	15%	39%	40%	7%	13%	35%	35%	16%
HARDING ACADEMY	6%	43%	30%	20%	9%	34%	37%	20%	19%	42%	27%	12%
SOUTH ARKANSAS CHRISTIAN SCHOOL	7%	54%	29%	11%	26%	30%	26%	17%	15%	46%	31%	8%
Total	7%	44%	33%	16%	13%	35%	36%	16%	17%	41%	29%	12%

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¹⁴ Clear Spring School did not administer the ATLAS science assessment to any EFA students.