Agenda for Children School Readiness Tax Credits Policy (Rev. May 2025)

The Role of Child Care Resource and Referral Agencies with School Readiness Tax Credits: In 2007, Louisiana passed five School Readiness Tax Credits (SRTCs) into law. SRTCs are designed to improve the quality of child care programming and increase access to child care for children who are considered at risk. The Child Care Resource and Referral (CCR&R) SRTC for businesses provides a fully refundable credit for donations of up to $5,000 to CCR&R agencies by a Louisiana business.

The Louisiana Department of Education (LDE) requires that SRTC donations made to CCR&Rs by businesses be used to support the purchase of materials for children to play with and learn from, important training and professional development for early learning staff, and other investments in young children in designated parishes. The LDE does not allow the use of CCR&R SRTC funds to provide scholarships to child care centers because it would only impact a small number of families and programs, whereas a broader approach will positively impact far more children through child care program improvements across the region.

CCR&Rs are contractually required to raise SRTC funds to support their work in improving access to high-quality child care. Each CCR&R handles its programmatic administration according to the needs identified within its specific service areas, and allocation of SRTC funds collection is at the sole discretion of the CCR&R.

Agenda for Children (Agenda) is contracted by the LDE to serve as the CCR&R for 11 parishes in southeast Louisiana from 2023 to 2026: Assumption, Lafourche, Orleans, Plaquemines, St. Bernard, St. Charles, St. James, St. John, St. Tammany, Terrebonne, and Washington.

Agenda's CCR&R SRTC Policy

Purpose: This policy outlines the framework for using and distributing SRTC funds by Agenda, CCR&R agency for 11 parishes. These funds aim to strengthen early childhood education initiatives in alignment with the objectives of the SRTC program and the CCR&R agency's mission.

Philosophy: At Agenda, equitable access to quality early childhood education requires shared investment and collaborative support across all communities. Our philosophy in distributing a portion of SRTC funds to providers through the ECHO Fund—and across all 11 parishes we serve—is rooted in our commitment to meeting providers where they are and responding to their unique needs. By sharing funds, we aim to ensure that resources raised through the generosity of businesses benefit not just individual centers, but the broader early childhood system in our region. This approach fosters collective impact, promotes regional equity, and strengthens the network of support that families and providers rely on.

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A Voice for Louisiana's Children & Families

AGENDA FOR CHILDREN

1. Authority and Fund Management

- Agenda is the authorized CCR&R agency responsible for managing and distributing SRTC funds received through eligible Louisiana business contributions.
- As the CCR&R and SRTC administrator, Agenda has complete discretion over the use of SRTC funds, which are used in compliance with state laws, donor guidelines, and parish priorities.
- Louisiana businesses are eligible for the CCR&R SRTC on their state taxes for the calendar year in which they make a donation.

2. Current Use of SRTC Funds

- Agenda regrants 50% of SRTC funds to eligible providers in its 11-parish delivery area through the Early Childhood Opportunity (ECHO) Fund.
- Agenda utilizes 50% of SRTC funds to support CCR&R operations across its 11-parish delivery area, including:
    - On-site coaching and professional development
    - Emergency assistance
    - Family referrals and access coordination

3. The ECHO Fund

- Grant priorities vary annually based on provider needs, community input, and funding availability. Past SRTC ECHO Funds have supported staff retention, disaster recovery, and other urgent needs identified through provider engagement.
- ECHO Fund grants funded by other sources vary in geographic scope, eligibility requirements, and purpose.

4. ECHO Fund Grant Eligibility

Agenda awards SRTC-funded grants through the ECHO Fund to the following recipients in its 11-parish delivery area:

- Type I, II, and III licensed early learning centers
- Academically Approved Family Child Care providers
- *Note: SRTC CCR&R donations are intended for private providers and other CCR&Rs. Early Head Start sites, Head Start sites, and schools are not eligible due to state regulations.*

5. Parish Designations & Allocation

- Donors may request that a share of their donation be regranted to a parish of their choosing by designating that parish on a form that accompanies their donation.
- Undesignated donations support provider grants across the 11-parish service area.

6. Lead Agency Collaboration

Agenda partners closely with other parish Lead Agencies to:

- Solicit input regarding program needs via a survey and set annual grant priorities
- Promote SRTC fundraising and provider participation
- Review ECHO Fund grant applications

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- Hold annual regional meetings (July-September) to align on strategies, outreach, and grant implementation

Parishes with over $250,000 in designated funds may set their own SRTC ECHO Fund priorities.

7. Grant Administration Process
Administered by Agenda's Director of ECHO Fund and Accountability, the standard process includes:

- **February**: Agenda shares fiscal-year-to-date designated fund totals with relevant Lead Agencies.
- **Early Spring**: Provider and Lead Agency surveys are conducted to identify funding priorities.
- **Late Spring**: Grant criteria are shared; applications open for eligible programs.
- **May/June**: Applications are reviewed; designated parishes may have Lead Agency representatives on the grant review panel.
- **June**: Awardees are notified; funds are distributed through a streamlined process for timely disbursement.

This process may be adjusted due to funding changes, state guidelines, or emergencies.

8. Donor Communication and Recognition

- Donors receive immediate acknowledgement and are asked for permission to publicly recognize their gift and share their contact information with relevant Lead Agencies (if the donor designates the donation for a specific parish).
- Public recognition may include:
    - Social media posts
    - E-newsletter listings
    - Website acknowledgment
    - Spring advertisement highlighting donors

9. Donor Privacy and Reporting

- Agenda does not sell or share donor information unless legally required or expressly permitted.
- Donors receive tax receipts and formal acknowledgment letters from Agenda each year by the end of January.
- Agenda complies with LDE reporting requirements, which require Agenda to provide donor names, business names, addresses, donation amounts, and donation dates. LDE forwards this information to the Louisiana Department of Revenue for tax credit eligibility.