

Annual Program Report

The LDOE uses this report to ensure that donations are being used in accordance with Bulletin 134. This includes, but is not limited to verification of certified student scholarships, amount of donations expended on student scholarships, amount of donations expended on administrative costs, donations carried over each fiscal year by STOs, etc. As such, the LDOE will annually share this report with the Louisiana Department of Revenue.

School Tuition Organizations are required to submit this report annually on January 1 if they issued student scholarships during the previous fiscal year. Policy allows the LDOE to grant an STO an extension for no more than 30 days for good cause. If an extension is deemed necessary, the STO should formally request for an extension in writing and include why it is needed.

For the purpose of this report, the fiscal year refers to July 1 - June 30, and the calendar year is January 1 - December 31. As such, for the report due January 1, 2023, the previous fiscal year is July 1, 2021 - June 30, 2022, and the previous calendar year is January 1, 2021 - December 31, 2021.

Before releasing any annual report, each STO and the LDOE must redact all names of donors and social security numbers or tax identification numbers.

Process:

This report must be prepared by a certified public accountant and include:

1. Name and address of the school tuition organization
2. Total number and total dollar amount of credit-eligible donations received during the previous fiscal year¹
3. Total number and dollar amount of educational scholarships awarded to qualified students during the previous fiscal year¹
4. Total amount of donations expended on administrative costs during the previous fiscal year¹
5. Percentage breakdown of donations expended on scholarship and administrative costs during the previous fiscal year¹
6. Actual tuition and fee amounts published by the qualifying schools which enrolled a student with a scholarship from that School Tuition Organization during the previous school year
7. Total amount of contributions received by the School Tuition Organization during the previous calendar year (January 1 – December 31)²
8. Total amount of contributions made by each contributor during the previous calendar year (January 1 – December 31)
 - a. The social security number or Louisiana taxpayer identification number for each contributor each time the contributor is listed
9. Amount of each donor's donations expended on scholarships during the previous school year
 - a. The social security number or Louisiana taxpayer identification number for each donor each time the donor is listed.
10. The total dollar amount of donations retained from the year before the previous calendar year³

¹ Fiscal year refers to July 1 - June 30. For example, for the report due January 1, 2023, the previous fiscal year is July 1, 2021 - June 30, 2022.

² Calendar year refers to January - December 31. For example, for the report due January 1, 2023, the previous calendar year is January 1, 2021 - December 31, 2021.

³ To comply with [R.S. 47:6301\(B\)\(1\)\(c\)\(xii\)](#), this item is being added as a requirement for the Annual Program Report. It is optional for the report due no later than January 1, 2023; however, it is a required item beginning with the report due no later than January 1, 2024.

Number	Data Point	Guidance
N/A	This report must be prepared by a certified public accountant	Must include the contact information for the accountant and accounting firm
1	Name and address of the school tuition organization	Must include physical address and PO Box (as applicable)
2	Total number and total dollar amount of donations received during the previous fiscal year	<ul style="list-style-type: none"> ● Fiscal year refers to July 1 - June 30. ● Total number must be summed for total number of donations
3	Total number and dollar amount of educational scholarships awarded to qualified students during the previous fiscal year	<ul style="list-style-type: none"> ● Fiscal year refers to July 1 - June 30. ● Total number must be summed for total number of scholarships awarded ● The total number and dollar amount should be listed by quarter
4	Total amount of donations expended on administrative costs during the previous fiscal year	Fiscal year refers to July 1 - June 30.
5	Percentage breakdown of donations expended on scholarship and administrative costs during the previous fiscal year	<p>Include:</p> <ol style="list-style-type: none"> 1. Exact percentage of total donations expended on administrative costs (can be different than total amount originally withheld from donations for administrative costs) 2. Exact percentage of total donations expended on scholarships paid out during fiscal year <p>Fiscal year refers to July 1 - June 30. Note: These amounts should be in alignment with statute</p>
6	Actual tuition and fee amounts published by the qualifying schools which enrolled a student with a scholarship from that School Tuition Organization during the previous school year	<p>List must include:</p> <ol style="list-style-type: none"> 1. Name of qualifying school 2. Actual published tuition amount 3. Actual published fee amount

Number	Data Point	Guidance
7	Total amount of contributions received by the School Tuition Organization during the previous calendar year	<ul style="list-style-type: none"> ● This dollar amount should reflect all contributions received for the calendar year and include a breakdown of: <ol style="list-style-type: none"> 1. The total dollar amount of the credit-eligible donations 2. The total dollar amount of other contributions (i.e. grants, fundraisers, etc.) ● Calendar year refers to January 1 – December 31 <p>Example: The previous calendar year for the January 2023 report is January 1, 2021 through December 31, 2021.</p>
8	Total amount of contributions made by each contributor during the previous calendar year (January 1 – December 31)	<p>Must include:</p> <ol style="list-style-type: none"> 1. Date of contribution (all revenue received) 2. Name of contributor 3. The social security number or Louisiana taxpayer identification number for each contributor each time the contributor is listed 4. Total contribution amount <p>Example: The previous calendar year for the January 2023 report is January 1, 2021 through December 31, 2021.</p>
9	Amount of each donor’s donations expended on scholarships during the previous school year	<p>Must include:</p> <ol style="list-style-type: none"> 1. Date of donation 2. Name of donor 3. The social security number or Louisiana taxpayer identification number for each donor each time the donor is listed
10	Total dollar amount of donations retained from the year before the previous calendar year ⁴	<ul style="list-style-type: none"> ● Total amount of donations retained should be listed as a summed dollar amount ● Calendar year refers to January 1 - December 31 <p>Example: For the January 1, 2023 report, the year before the previous calendar year is January 1, 2020 through December 31, 2020.</p> <p>Note: This amount should be in alignment with statute</p>

⁴ To comply with [R.S. 47:6301\(B\)\(1\)\(c\)\(xii\)](#), this item is being added as a requirement for the Annual Program Report. It is optional for the report due no later than January 1, 2023; however, it is a required item beginning with the report due no later than January 1, 2024.