

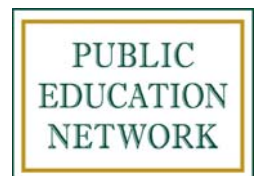
Who Helps Public Schools:

A Portrait of Local Education Funds, 1991-2001

November 2003



The Urban Institute
Washington, DC



Acknowledgements

This report was written by Linda M. Lampkin and David D. Stern, with assistance from Sheryl Romeo, all at the Urban Institute's Center on Nonprofits and Philanthropy based in Washington, DC. The project was commissioned by the Public Education Network in Washington, DC.

The authors would like to thank Guitele Nicoleau and Rudy Careaga of PEN for their careful review and thoughtful comments.

TABLE OF CONTENTS

I. INTRODUCTION.....	4
II. A PORTRAIT OF LOCAL EDUCATION FUNDS.....	7
III. A COMPARISON OF LEFS AND SCHOOL FOUNDATIONS.....	13
IV. SUMMARY.....	21

Appendices

- A: Methodology and Data Sources
- B: Definitions of Program Categories
- C: Sample Program Descriptions

Who Helps Public Schools: A Report on Local Education Funds

By Linda M. Lampkin and David D. Stern

SECTION I.

INTRODUCTION

Throughout American history, public schools have been supported by education support organizations (ESOs). Formed by groups of citizens, they have supported and advanced quality education, serving as catalysts and change agents in communities across the country. They help bring together diverse stakeholders; work with school districts and communities and work to improve educational outcomes. They vary widely in size, activities, and even in purpose.

A subset of these ESOs does have certain distinct characteristics. Local education funds, or LEFs, are nonprofit organizations that advocate for involvement by all segments of the public in public education, for accountability and achievement of high standards by all involved with public education, and for systemic improvement in the quality of public education. LEFs work with, but are independent of, their school systems, have paid staffs and boards reflective of the community, and tend to work in school districts with a significant population of low-income children.

The Public Education Network (PEN) is a national organization of LEFs and individuals working to improve public schools and build citizen support for quality public education in low-income communities across the nation. PEN believes that “an active, vocal constituency is the key to ensuring that every child, in every community, benefits from a quality public education.”

According to PEN, its LEF members pursue these goals in several ways, mainly by:

- leveraging and generating new resources and relationships for education reform initiatives in their corresponding districts through, for example, facilitating investment from local governments, businesses, and philanthropic foundations, and convening diverse constituencies and individuals;
- ascertaining public opinion and concern over the most pressing education challenges and working to inform and engage the public through, for example, information campaigns, community assessments, and forums.
- providing support for academics through identification of instructional or curricular areas of need and creation and provision of professional development opportunities or other expertise to address these needs.

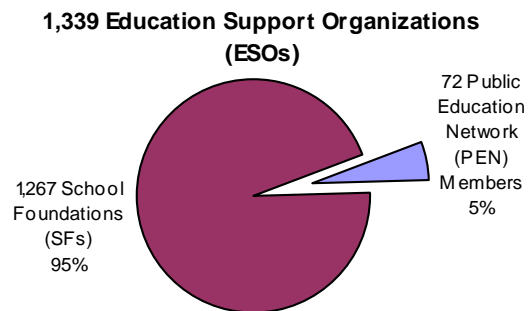
Spurred in 1983 by a grant from the Ford Foundation that seeded 53 LEFs across the country, the LEF movement has grown in size and influence. In 2003, PEN reports that it and its member

LEFs are building public demand and mobilizing resources for quality public education on behalf of almost 11 million children in more than 1200 school districts in 32 states and the District of Columbia.

This study was commissioned by PEN with the goals of building awareness about the vital role and characteristics of LEFs and educating policymakers, the media and the public. Through the provision of data on the financial, programmatic and functional aspects of this relatively new movement, this research intends to more clearly define LEFs and distinguish them from other nonprofit organizations involved in K-12 public education at the local level.

Definitions in This Report

For the purposes of this report, education support organizations (ESOs) are defined as groups exempt under Section 501(c)(3) of the Internal Revenue Code set up to aid local public schools. This broad category of ESOs is divided into LEFs and the remaining ESOs called school foundations. Most LEFs belong to PEN. Therefore, an analysis of PEN’s organizational membership provides an excellent portrait of LEFs.



While school foundations often resemble LEFs in many of their activities (for example, both may provide awards to teachers), PEN identifies several critical distinctions between the two groups. LEFs focus on school districts with a significant proportion of low-income families, working to improve the education systems where there is greatest need. Additionally, many school foundations serve only one school within a district (Merz and Frankel, 1997), whereas all LEFs serve entire districts and in many cases, multiple districts within a region or state.

Another key difference between LEFs and school foundations, according to PEN definitions, is that school foundations do not attempt to maintain independence from the school systems that they seek to improve. School foundations were created simply to raise extra dollars for school programs or to make up for public revenue that had been lost (Bergholz, 1993) – unlike LEFs, their role is not to offer reform-oriented constructive criticism. Hence, school foundation staff may be paid by the school districts they serve and may have boards that are not reflective of their communities. A district superintendent often acts as chairperson, or is granted the right to vote in board decisions. SF resources are most often deployed for existing school programs, rather than for system-wide reform efforts.

The source of data for this research is the IRS Forms 990 filed by ESOs exempt from taxes under IRC Section 501(c)(3). These annual reports are required from those with annual gross receipts greater than \$25,000. Based on the purpose and program descriptions include in the forms, we

identified 1,339 ESOs that included 72 PEN member organizations¹. Because it is often difficult to determine whether an ESO met the criteria for classification as a LEF based on the words written on the Forms 990, the members of PEN have been used to represent all LEFs. The remaining 1,227 organizations may include some LEFs that are not PEN members, but the overwhelming majority are school foundations. Parent-teacher organizations, school booster clubs and organizations whose sole mission is to bestow scholarships were not included in this group of ESOs.

Data Limitations

This study represents a descriptive, statistical portrait of local education funds. While the National Nonprofit Organization Research Database contains a wealth of information, there are some data limitations. According to the data available from one statewide organization promoting school foundations, the California Consortium of Education Foundations, less than 40% of California school foundations are represented in the data. This is largely because religious organizations and organizations with less than \$25,000 in annual gross receipts are not required to file a Form 990 and so are not included in these results. An additional limitation with the data is that the descriptive information on the IRS Form 990 often does not provide enough detail to make definitive pronouncements as to whether or not an organization dedicated to the strengthening of public education is indeed a LEF as defined by PEN.

For further information on methodology and data sources, please refer to Appendix A.

¹ At the time of this research, there were actually 81 PEN members, but only 72 had filed Forms 990. This is because some PEN members were small and not required to file, some did not exist during the time period examined here (2001), and others were programs of larger organizations and were not required to file separately.

SECTION II.

A PORTRAIT OF LOCAL EDUCATION FUNDS

Highlights:

- LEFs averaged \$2.4 million in revenues and \$1.7 million in expenses in 2001.
- Two-thirds of LEF revenue is from contributions made by individuals, corporations and foundations.
- Over the ten years from 1991 to 2001, total LEF revenues grew nearly six times and expenses nearly four times their 1991 levels.
- LEFs are found disproportionately in lower income counties.
- LEFs provided a total of 185 programs, the most common and best funded of which was education reform.

Financial Characteristics (see Figures 1, 2, 3)

The LEFs represented by PEN members filing Forms 990 in 2001:

- Reported \$176 million in revenues and \$128 million in expenses, with median revenue of \$593,205 and median expenses of \$656,780.
- Held net assets with a value of \$317 million.
- Employed close to 600, with an average of 8 employees and a median of 3 employees each.

Nearly 40 percent of LEFs report expenses greater than \$1,000,000, and only 13 percent have expenses below \$100,000.

Almost all of the LEFs' expenses (89%) went to programs, with the remainder for general and administrative expenses.

- Only 3 percent of expenses were related to fundraising – although these tend to be underreported in the nonprofit sector as a whole.
- About 23 percent of total expenses were paid in wages.

About 65 percent of LEF revenues were from contributions made by individuals, corporations and foundations, 20 percent from programs provided by the organizations and 10 percent from “other”, typically net investment income, net changes in assets and income from special events. Only 5 percent was reported from government grants.

Figure 1: LEFs - 2001 Snapshot

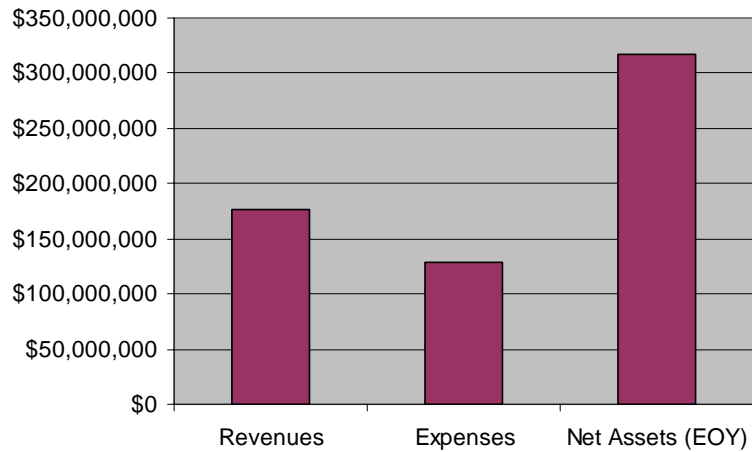


Figure 2: LEFs - Distribution by Expense Level

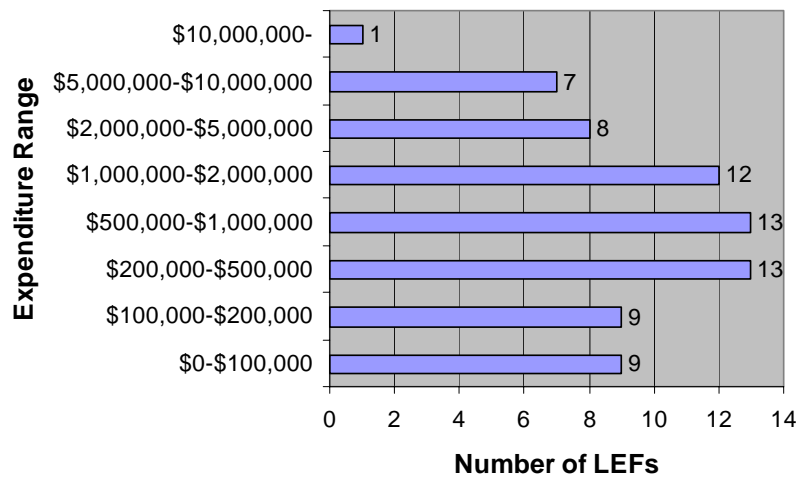
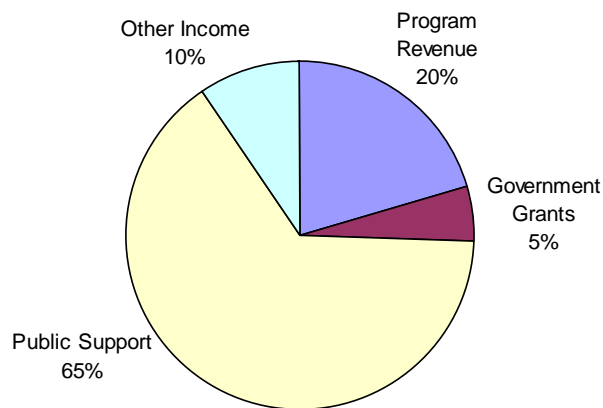


Figure 3: LEFs - Revenue Sources



Locations (see Figures 4, 5)

The states with the most LEFs were California, Florida, North Carolina, South Carolina, Connecticut, Massachusetts, Ohio, Pennsylvania and Tennessee. The fewest LEFs were found in mid-western and western states.

As LEFs focus on children in low income areas, the distribution is also shown in relationship to the number of students eligible for free or reduced lunches. The median in counties where LEFs are found is nearly 44 percent, compared with a national median of 39 percent.

Growth of LEFs from 1991 to 2001 (see Figures 6, 7)

More than 80 percent of LEFs were founded between 1982 and 1997. Almost 10 percent are less than 5 years old.

Between 1991 and 2001:

- The number of LEFs increased nearly 64 percent;
- Total revenues increased 581 percent and total expenses, 384 percent;
- Net assets increased 1,419 percent.

The rate of growth was much higher for the first five years. Because revenues increased more quickly than expenses between 1991-1996, growth in annual surpluses led to a huge increase in net assets that helped fuel growth in the second five years of the period.

Programs (see Figures 8, 9)

The IRS Forms 990 call for a report on the service accomplishments for each of the four (or three, if they file the Form 990-EZ for those with less than \$100,000 in annual gross receipts) major programs. The 72 filing LEFs reported on 185 programs in total. A plurality (40%) of the organizations reported operating 4 or more different programs, numbers that are much larger than the typical nonprofit. Almost 40 percent reported just one program, and the remainder reported two or three programs.

The most common type of program among LEFs was educational reform, with 47 programs falling into the category. This represented one quarter of all programs. The next largest categories were faculty and administration (18.9% of all programs) and educational programs (16.8%).

Educational reform accounted for 25 percent of the programs provided, but represented 40 percent of total LEF program expenses. "Other education," which accounts for 28 percent of program expenses, is largely comprised of program expenses for educational research & curriculum development, postsecondary education, and service learning.

Figure 4: LEFs - Geographic Distribution

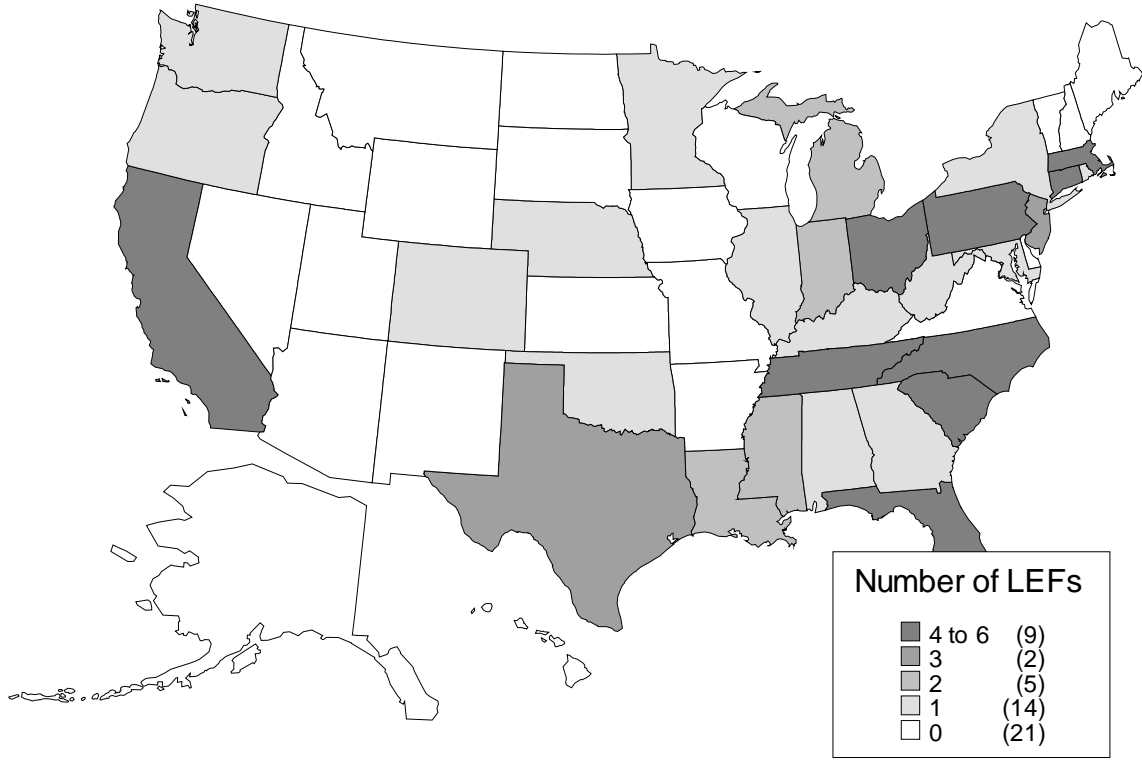


Figure 5: LEF Counties and All US Counties - Distribution by Eligibility for Free or Reduced Lunch

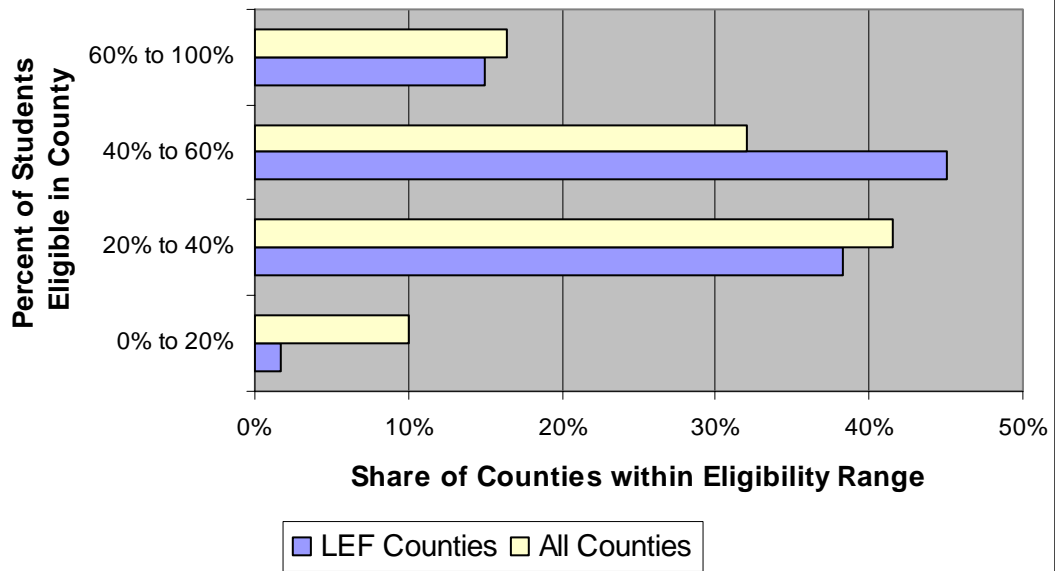


Figure 6: LEFs - Distribution by Founding Date

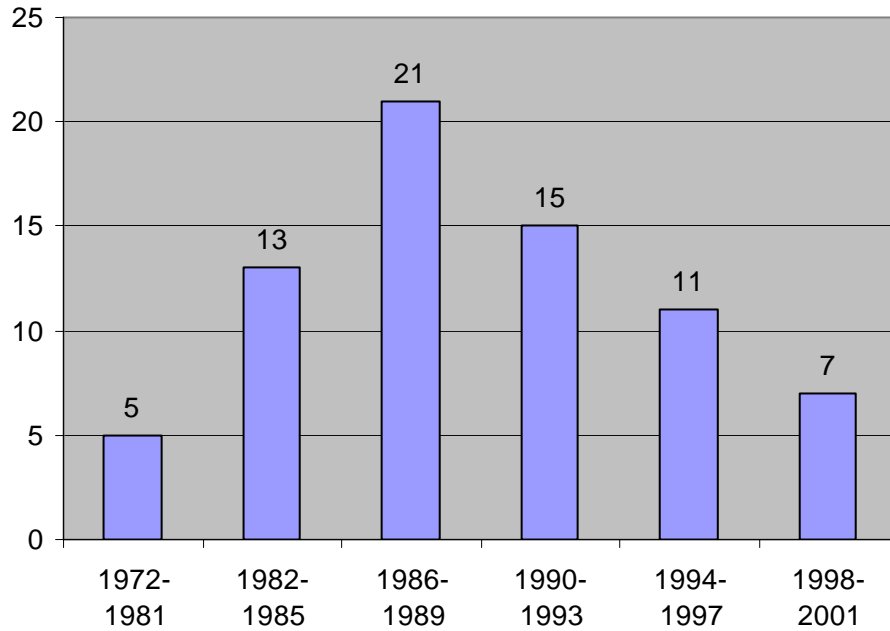


Figure 7: LEFs - Growth in Size, 1991-2001

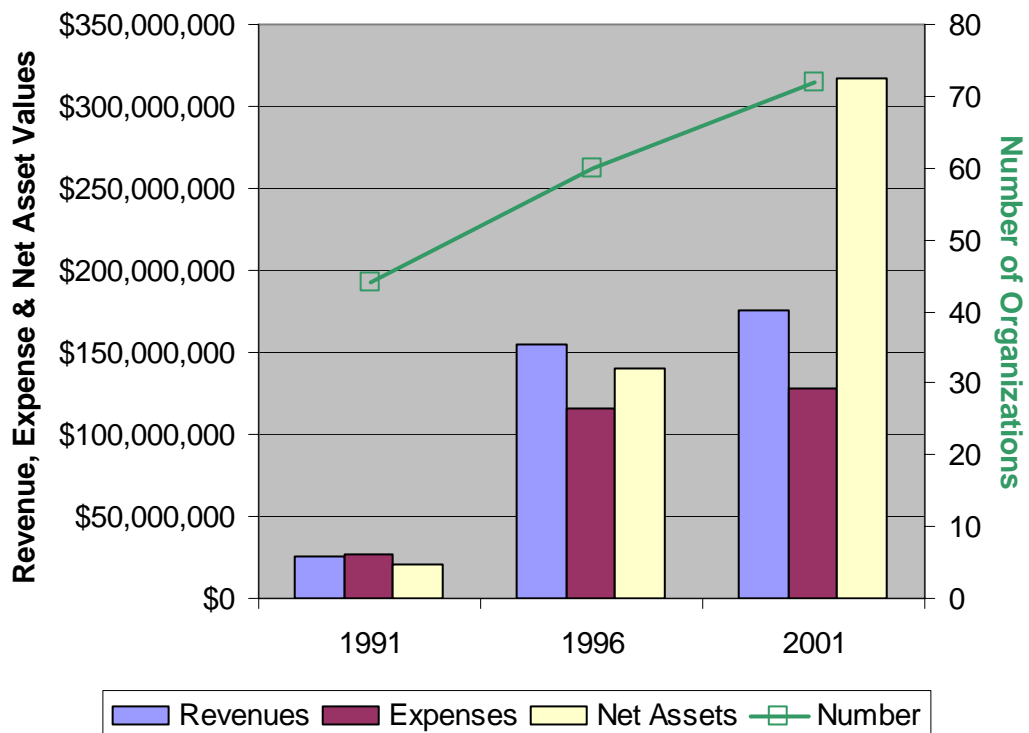


Figure 8: LEFs - Programs by Type

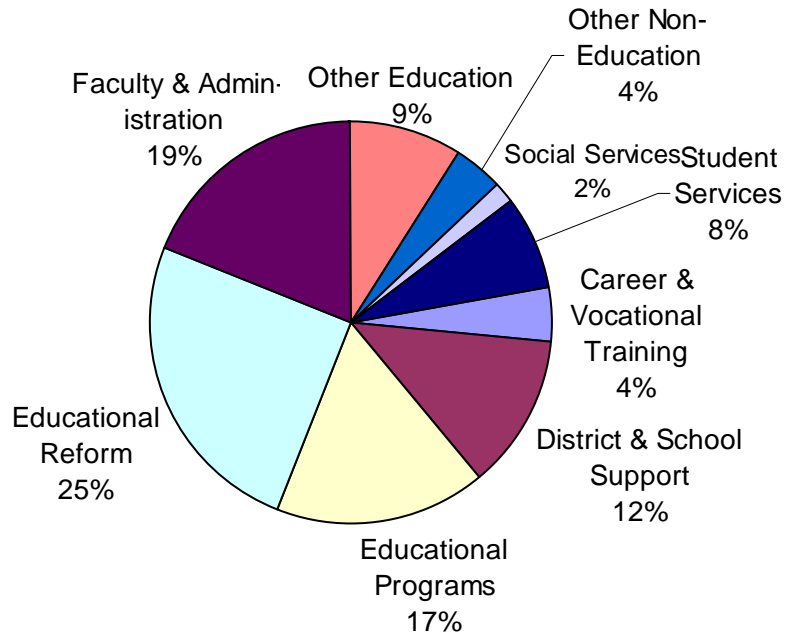
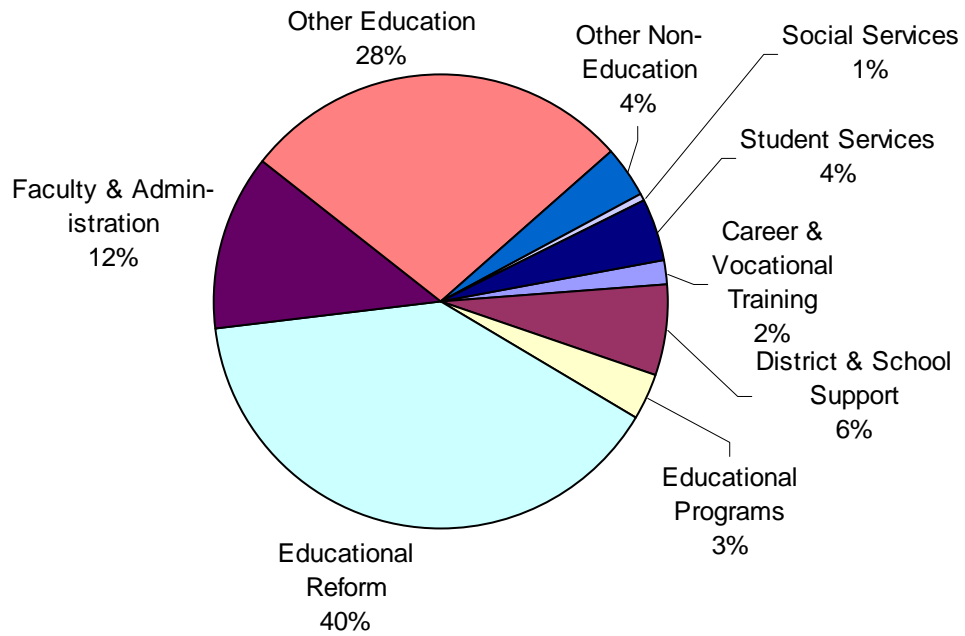


Figure 9: LEFs - Program Expenses by Type



SECTION III.

A COMPARISON OF LEFS AND SCHOOL FOUNDATIONS

Highlights:

- LEFs are typically much larger than school foundations in terms of revenues, expenses, net assets and number of employees.
- LEFs were founded an average of four years earlier than school foundations and they grew much faster from 1991-2001.
- While LEFs are active in lower-income counties, these other ESOs are found in areas with income levels significantly higher than the national average.
- There is a clear difference in program emphasis between LEFs and school foundations: unlike LEFs, which most often run education reform programs, the largest program category for school foundations was district and school support.

Financial Characteristics (see Figures 10, 11)

The 1,267 other ESOs that filed Forms 990 in 2001 (school foundations) reported a total of \$573 million in revenues, \$396 million in expenses and \$895 million in net assets.

- Their median revenues, expenses and net assets are approximately one sixth, one tenth, and one quarter those of LEFs, respectively.
- They employed only 1.4 people per organizations on average, with a median of zero employees – far fewer than the average of 8 and median of 3 among LEFs.

The school foundations are in general much smaller than LEFs. About 58 percent of them had expenses of less than \$100,000 (compared to 13% of LEFs) and only 8 percent had expense levels of above \$1,000,000 per year (compared to 40% for LEFs).

The expenses were very similarly divided between programs, fundraising, and other expenses for the two groups of ESOs. LEFs spent a slightly higher share of their expenses (23%) on wages than school foundations did (21%), which is understandable based on the average number of employees that each group reported.

Revenue sources for the two types of ESOs were not significantly different. About 60 percent of school foundation revenues were from contributions made by individuals, corporations, and foundations; only 8 percent came from government grants; 17 percent was from programs provided by the organizations. LEFs derived a slightly higher share of their revenue from public support and from programs (85%).

Figure 10: LEFs and School Foundations - Average Revenues, Expenses & Net Assets

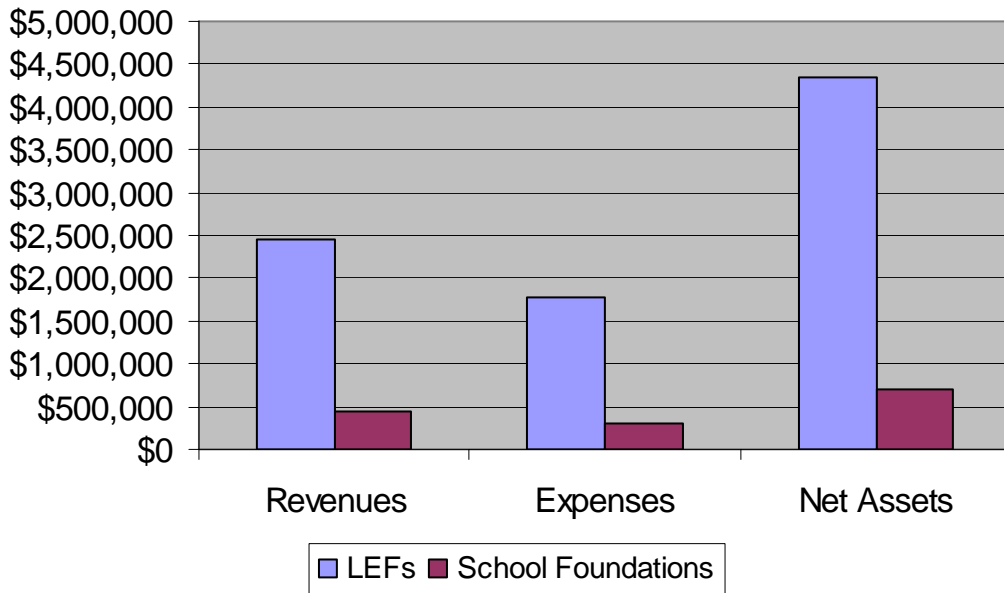
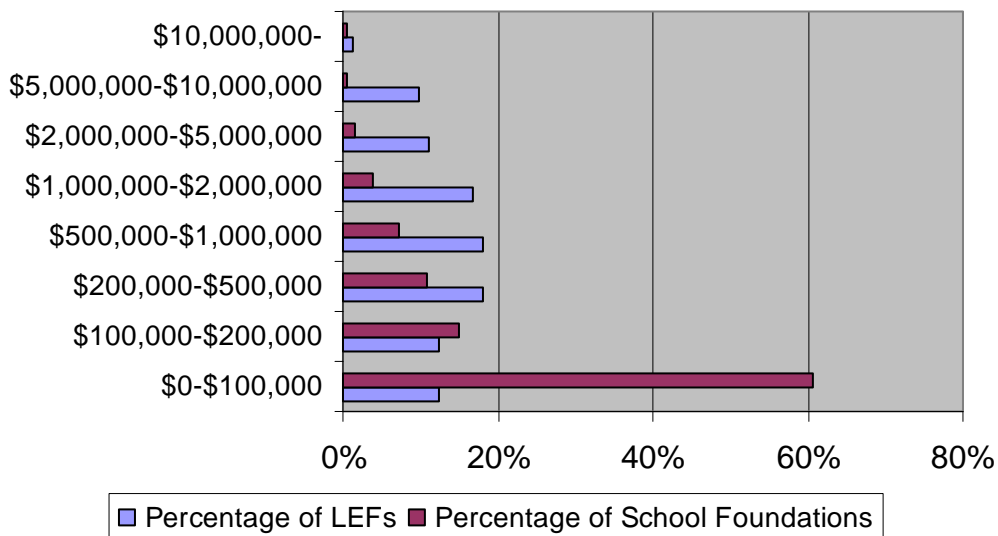


Figure 11: LEFs and School Foundations - Distribution by Expense Level



Growth from 1991 to 2001 (See Figures 12, 13)

More than 80 percent of the school foundations were founded between 1982 and 1997, with just 7.7 percent are less than 5 years old. Thus, LEFs tend to be slightly older. The highest number of LEFs was founded between 1986 and 1989; the period during which the highest number of school foundations was founded is 1990-1993.

From 1991 to 2001, school foundations:

- Grew in number by 290 percent;
- Increased total revenues by 190 percent and total expenses by 122 percent;
- Increased value of net assets by 271 percent.

While much of the school foundation growth took place between 1991 and 1996, this effect is not as exaggerated as it was among LEFs.

The number of LEFs grew at less than a quarter of the rate of school foundations in this period. However, LEF revenues and expenses grew at a rate three times that of school foundations and net assets grew more than five times as fast.

Location (see Figures 14, 15)

Over half of the school foundations are found in the following nine states: California, Illinois, Texas, Michigan, Ohio, Massachusetts, New Jersey, Florida, and Oklahoma.

Looking at locations of all ESOs, LEFs are found in disproportionately high levels in Connecticut, Florida, North Carolina, Pennsylvania, and Tennessee, and disproportionately low levels in California, Illinois, Minnesota, Missouri, Michigan, Oklahoma and Virginia.

When reviewed by proportion of students eligible for free and reduced lunches, school foundations are found in counties with a median of 34 percent of students that are eligible for free or reduced lunches – a level that is 5 percentage points below the national average and 10 points below that of the locations of LEFs.

- While 60% of LEFs were located in counties where more than 4 in 10 students were eligible for free or reduced lunch, only 37% of school foundations existed in counties with this high level of need.

Figure 12: LEFs and School Foundations - Distribution by Founding Date

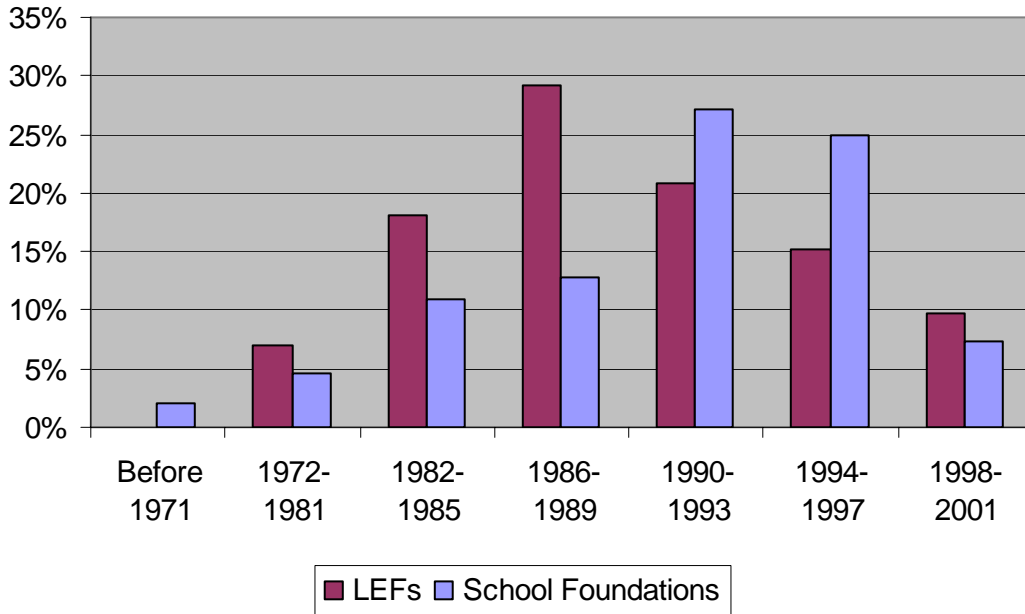


Figure 13: School Foundations - Growth in Size, 1991-2001

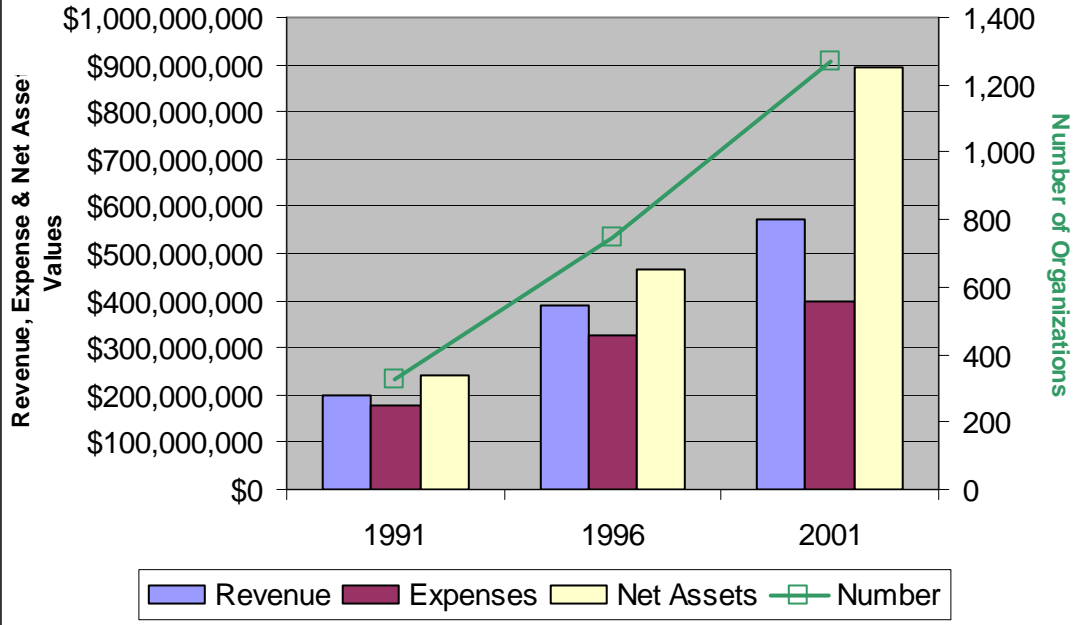


Figure 14: School Foundations - Geographic Distribution

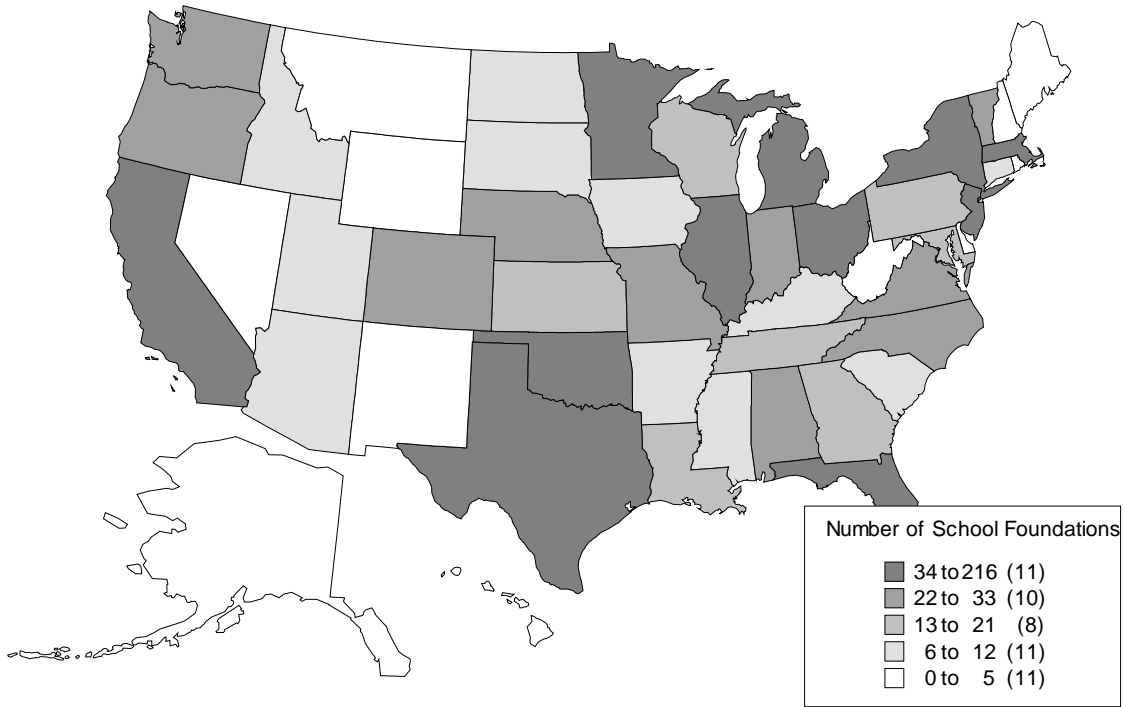
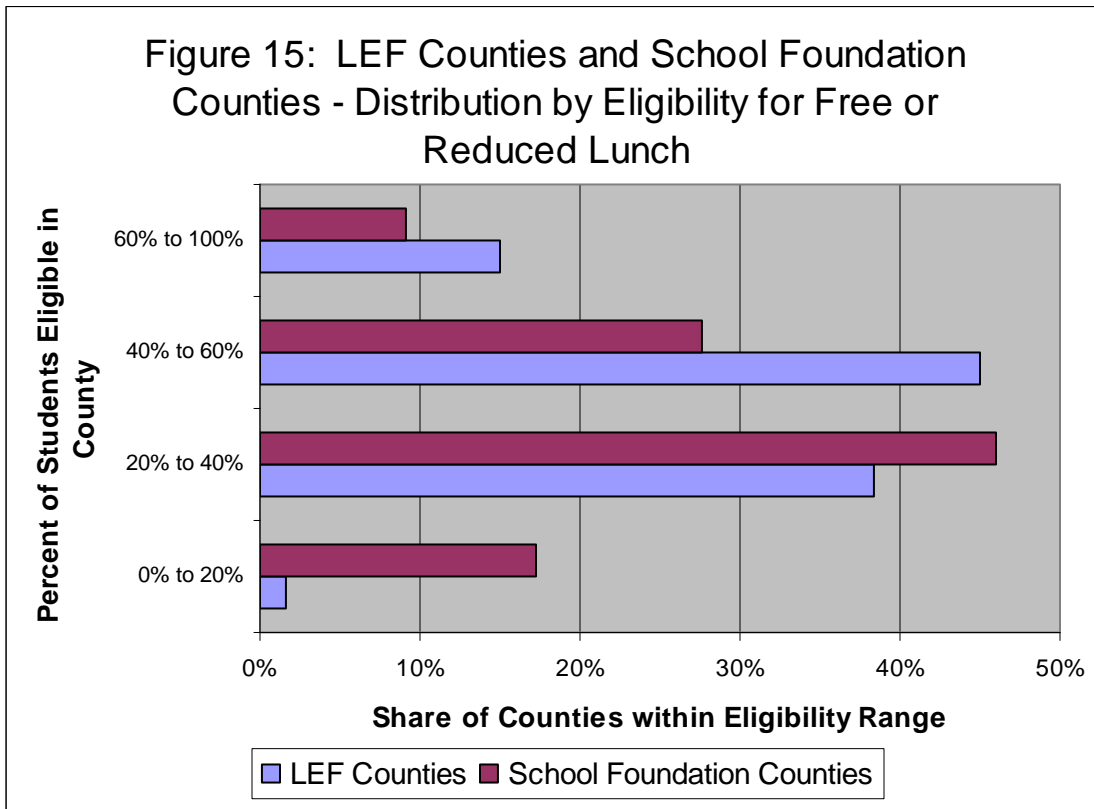


Figure 15: LEF Counties and School Foundation Counties - Distribution by Eligibility for Free or Reduced Lunch



Programs (see Figures 16, 17, 18, 19)

The 1,267 school foundations provided information on 2,215 programs. About 61 percent list just one, with the remaining organizations divided between two, three, and four or more programs.

- A much smaller proportion (38%) of LEFs have only one program, while a plurality of 40% report four or more programs.

Number of Programs	Percent of LEFs	Percent of School Foundations
1 Program	38%	61%
2 Programs	8%	15%
3 Programs	14%	14%
4+ Programs	40%	10%

- While education reform was the top program provided by LEFs, only 7 percent of school foundations listed it as one of their programs.
- The most commonly provided programs among the other ESOs were district and school support, student services, educational programs and faculty and administration – these accounted for 79 percent of all programs.

Contrasting with LEFs, just over one-third of total school foundation program expenses were for district and school support, compared with 6.5 percent for LEF expenses. While education reform is not the priority for school foundations that it is for LEFs, this category is the second highest in expenses – almost 19 percent.

Figure 16: LEFs and School Foundations - Programs by Program Type

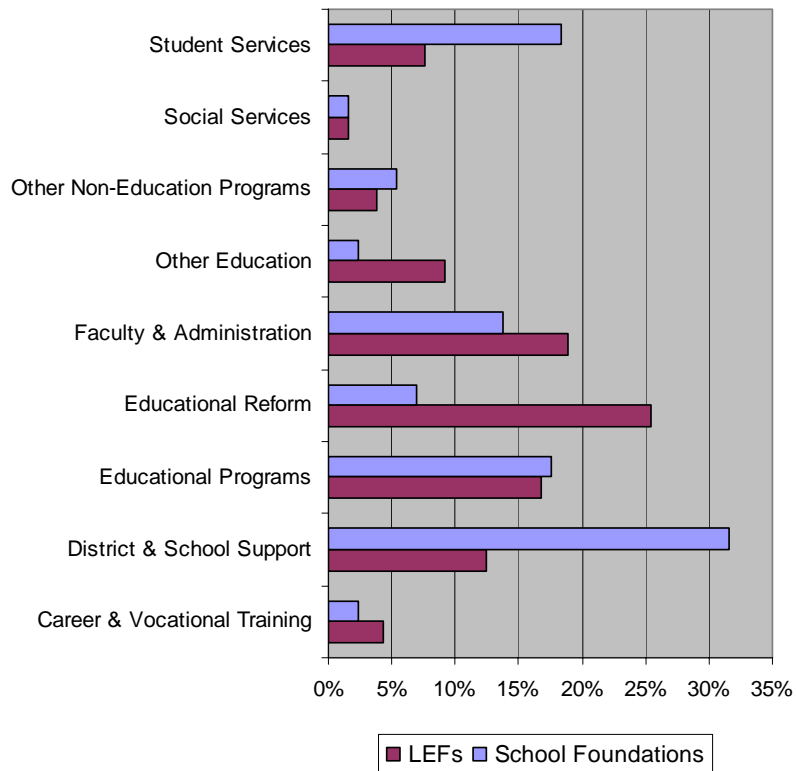


Figure 17: LEFs and School Foundations - Program Expenses by Program Type

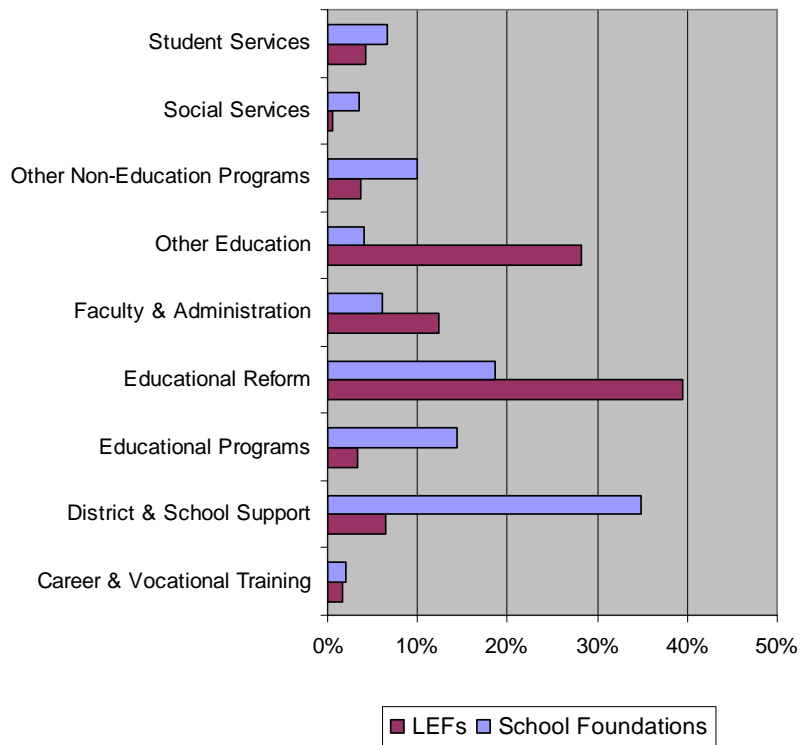


Figure 18: LEFs and School Foundations - Programs by Program Activity

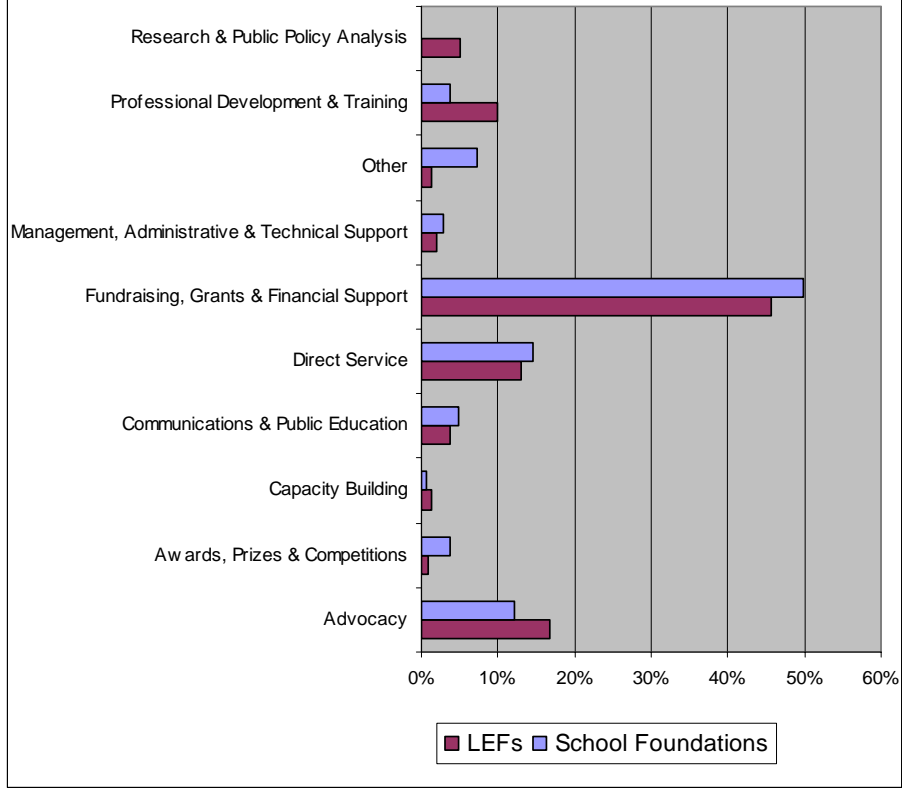
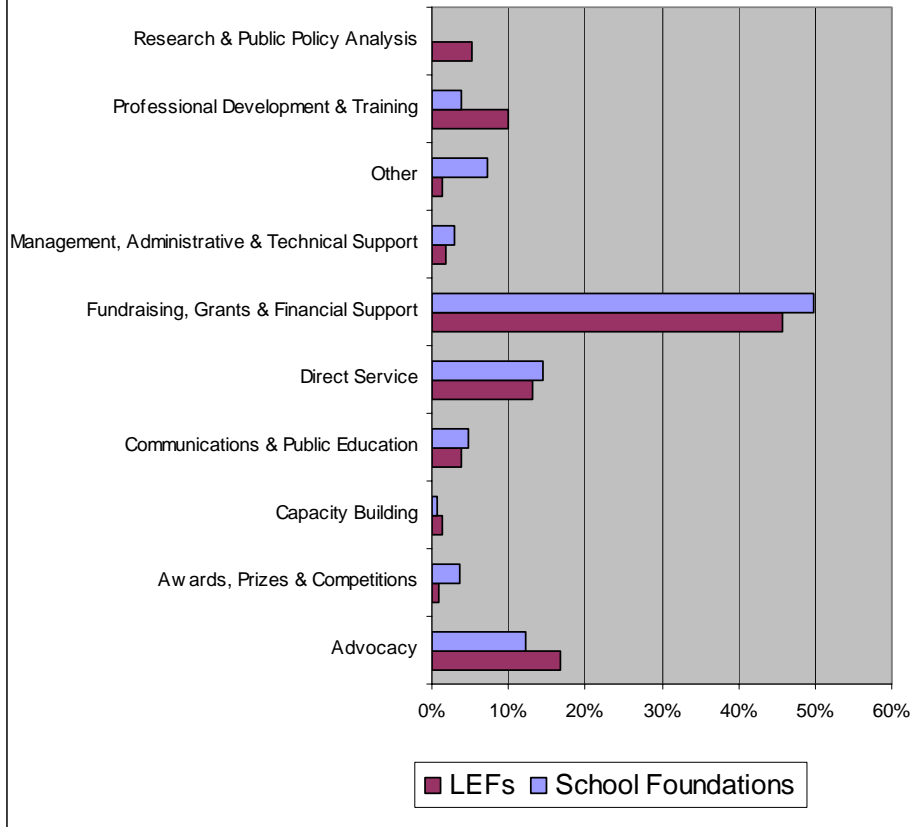


Figure 19: LEFs and School Foundations - Program Expenses by Program Activity



SECTION IV.

SUMMARY

Local education funds are thriving and impacting their communities. LEFs had an average of \$2.4 million in revenues and \$1.7 million in expenses in 2001, much larger than the average nonprofit organization. Nearly two-thirds of LEF is from private contributions and from revenues generated by programs, indicating that while revenues may fluctuate some with the economy and stock market, decreases in government support will not seriously cripple the new movement. Even the effects of a recession would be offset by LEFs' ability to tap into net assets, which grew at an extremely fast clip throughout the 1990s.

By 2001, total LEF revenues had grown to nearly six times what they were in 1991, and expenses had grown to nearly four times their 1991 levels. Most of this growth occurred during the first half of this period; it follows that growth would have slowed after the remarkably rapid pace of the early 1990s. Some of the high rates of growth in revenues and expenses were due to the creation of LEFs in new areas that drew on local philanthropic funds. Since LEFs were founded more frequently in the early 1990s, increases in revenue and expenses were greater during this period.

While the total number of school foundations grew nearly five times as much as the number of LEFs did between 1991 and 2001, LEF revenue and expense growth vastly outpaced that of the other ESOs. School foundations tend to be significantly smaller than LEFs – they had an average of just \$452,000 and \$313,000 in revenues and expenses, respectively. Similarly, LEFs employed an average of 8 people, roughly six times the number employed by school foundations. The greater average size of LEFs probably reflects several factors: the support of the movement by large national foundations; a stronger appeal to donors based on the message of reform; and the broader funding base of LEFs as they target an entire school district rather than the school foundation of a single school. The large size of LEFs suggests that they wield greater influence and are better able to take advantage of economies of scale.

LEFs serve a group of public schools that have more students from low income families. The median share of students eligible for free or reduced lunch in counties where LEFs are located is 44 percent, almost 5 percentage points higher than the national median. While this is certainly significant, this difference is not as great as anticipated, perhaps because differences are minimized when using the aggregate county data rather than individual school data.

However, the median share of students eligible for free or reduced lunch in counties where school foundations are located is nearly ten percentage points below that in LEF counties, clearly differentiating them from LEFs. Generally speaking, this is evidence that LEFs focus on improving school systems for lower income students, while school foundations work with all kinds of income levels.

Another unambiguous, and equally critical, difference between the two groups emerged from analysis of their programs. The most common and best-funded LEF program was education reform, while the largest program category reported by school foundations was district and

school support. These results are consistent with the distinction that PEN makes between a LEF and a school foundation.

Clearly, these results raise questions that merit further investigation. These include:

- How has the recent economic slowdown impacted LEFs and other ESOs?
- How has the level of private contributions changed over time? If support from large national foundations declines, how would LEFs compensate?
- What impact have LEFs had in the school districts they attempt to improve? How successful are they in involving the community – and does the level of community involvement affect the impact that they have had?
- While LEFs have been part of a growing movement, where will they go in the future? How and why are new LEFs being formed? Which LEFs are most successful, judging by PEN criteria?

In summary, this initial research confirms that LEFs are a growing group of financially healthy organizations. They are serving lower-income communities throughout the United States and are well focused on the reform of local school systems. They are a valuable community resource in the development of responsive and effective schools.

SELECTED REFERENCES

Bergholz, David. "The Public Education Fund." *Teachers College Record*. Vol. 93: No. 3, 1992. Pp. 516-522.

Merz, Carol and Sheldon Frankel. "School Foundations: Local Control or Equity Circumvented?" *School Administrator*. Vol. 54: No. 1, January 1997, Pp. 28-31.

APPENDIX A – Methodology and Data Sources

Scope of Project

NCCS creates and maintains a comprehensive national research database of nonprofit organizations that are recognized by the Internal Revenue Service as tax-exempt under IRC Section 501(c)(3) primarily based on information they provide on the annually-filed IRS Form 990. The form includes extensive financial variables as well as descriptions of purpose and programs and even executive compensation. The resulting National Nonprofit Organization Research Database can be used to create a detailed portrait of any subset of organizations. For example, NCCS has created a number of geoChartic- and subsector-specific reports.

For this project, NCCS proposed to develop three datasets of Form 990 information: LEFs who are members of PEN; additional groups which resemble LEFs using PEN's criteria, and a third dataset of groups identified as supporting public schools – “school foundations.”

While the National Nonprofit Organization Research Database contains a wealth of information, there are some data limitations. Not all nonprofits file Form 990, with major exceptions, in addition to religious organizations, being organizations with less than \$25,000 in annual gross receipts and organizations that do not comply. To what percent the non-filers make up the LEF industry is out of the scope of this project. We do know that less than 40% of the membership of the California Consortium of Education Foundations, a statewide organization promoting the effectiveness of LEFs, for example, is represented in the data.

An additional limitation with the data became evident early on in the investigation. The descriptive information on the IRS Form 990 is not always fine-grained enough to make definitive pronouncements on whether or not an organization, dedicated to the strengthening of public education, is indeed a LEF as defined by PEN. After discussions with PEN representatives it was decided to limit the analysis to two only datasets – PEN members and other education support organizations. The latter set includes school foundations and LEFs that are not PEN members. Parent-teacher organizations, school booster clubs and organizations whose sole mission is to bestow scholarships were excluded.

Sources of Information Used

Forms 990 Filed with the Internal Revenue Service – Information returns of nonprofit organizations, exempt from taxes under Internal Revenue Code Section 501(c)(3) required to file a Form 990 with the IRS if their annual gross receipts exceed \$25,000. The IRS Form 990 requires disclosure of basic information about the organization including geoChartic location, program activities, expenditures and revenues.

Public Education Network’s Membership List – PEN’s present membership roster lists 81 organizations. Of this list, 72 of the 81 members are represented in the National Nonprofit Organization Research Database. The nine organizations that were not in this database were either too-recently founded to be included or were programs of other organizations.

Dataset Creation

- Using the National Nonprofit Organization Research Database, a dataset was created with information on PEN members. Variables included in the dataset were basic descriptive information, revenue and expense data, purpose of exempt status, and program service descriptions.
- The Name of Organization, Primary Exempt Purpose, and Program Service Accomplishments fields of the PEN Members dataset were reviewed in order to compile a list of relevant keywords that were instrumental in compiling the second dataset. This list was augmented by keywords supplied by PEN representatives.
- The keyword list was matched against the entire National Nonprofit Organization Research Database. The resulting dataset was further refined by using NTEE-CC classification codes, a system of classifying the nonprofit sector by organizational purpose, and by classifying the program service descriptions using codes from the Nonprofit Program Classification System (NPC), a system designed to capture the programs and activities of nonprofit organizations. Use of NPC coding not only allowed for a more complete analysis of the sector but also identified irrelevant organizations that were not heretofore eliminated.

APPENDIX B - DEFINITIONS OF PROGRAM CATEGORIES

Career & Vocational Training

- Apprenticeships
- Internships
- Job Training & Employment, General
- Vocation Education
- Vocational Guidance
- School-to-Work Transition Programs
- Career & Vocational Training, Not Elsewhere Classified

District & School Support

- Early Childhood Education Support
- K-12 Education Support
- Unified School District Support

Educational Reform

- Education Policy & Reform
- Partnership in Education Coalitions

Educational Programs

- Adult Education
- Afterschool Enrichment
- Computer Literacy
- Dropout Programs
- Educational Testing
- Environmental Education
- Extracurricular Activities (including Arts & Culture; Math, Science, and Technology; and Sports)
- International Student Exchange
- Literacy
- Remedial Programs
- School-Based Substance Abuse Prevention
- Special Education
- Summer School
- Tutorial Programs
- Youth Agricultural Education
- Youth Business Education
- Educational Programs, Not Elsewhere Classified

Faculty & Administration

- Awards for Individual Achievement
- Mini-Grants given to Teachers and Principals
- Professional & Continuing Education

Student Services

- Alumni Programs
- Awards for Individual Achievement
- Guidance & Counseling
- School Health Services
- Student Financial Aid (includes scholarships)

Other Education

- Educational Research & Curriculum Development
- Library Programs
- Postsecondary Education
- Service Learning
- Not elsewhere classified

Social Services

- Child Care
- Disaster Relief
- Emergency Assistance
- Housing Expense Assistance
- Meal Programs
- Mentoring Programs
- Parenting Education
- Senior Services
- Transportation Assistance

Other Non-Education

- Communications Systems
- Community Arts & Culture Programs
- Community Development
- Community Recreation Programs (includes camping)
- Comprehensive Fundraising & Grantmaking
- Humanities Programs
- Intergroup Relations
- Leadership Development
- Mental Health Counseling
- Patient Financial Support
- Volunteer Training & Placement
- Youth Development
- Youth Violence Prevention
- Not Elsewhere Classified

APPENDIX C – SAMPLE PROGRAM DESCRIPTIONS

Clearly, in its analysis of the programs run by PEN members and other education support organizations (ESOs), this report relies upon the accuracy of program descriptions provided to the IRS on the Form 990s. While those provided by ESOs seem more easily classified than those provided by other organizations in the nonprofit sector, errors are still fairly common.

A good program description is written so that it is evident what the program's mission is; those that specifically refer to the target audience and quantify results are best. The following are examples of easily classified program descriptions:

Innovative programs include programs to help motivate and improve teaching and learning in the schools. approximately 10,000 students and teachers received benefits.

Outreach, information and referral services to public schools students. Approximately 2,000 students participated in the referral program.

Community outreach and education includes materials, events, and activities in schools and the community designed to promote and inform citizens about public education issues.

Parent training provides educational programs focusing upon parent effectiveness and development.

Memorial scholarships to provide further education to school seniors, education programs within schools, and monetary awards to outstanding teachers.

Charter school - collected and disbursed restricted donations for the start-up of charter school.

Professional development grants.

To provide funding for public school capital projects.

A bad program description is usually too brief, though being brief is not necessarily indicative of a poor description. They can be too vague to be readily understood by anyone outside the organization writing the description or the community it serves. Also, many descriptions are simply left blank. The following are examples of program descriptions that are not easily classified:

All organization objectives are achieved through grants awarded to various recipients.

The foundation incurred expenses for while providing program services necessary to meet the goals of the foundation.

School representatives.

Other related programs.

Donated services used in program services of 2,308,375

All students of Humboldt public schools.

Misc.

Other