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PUBLIC POLICY
INSTITUTE OF CALIFORNIA

OCTOBER 2015

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Voluntary Contributions to California's Public Schools



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A technical appendix to this report is available on the PPIC website:

ppic.org/content/pubs/other/1015MWR_appendix.pdf

California has recently made a number of dramatic changes in the way it finances K–12 education. One of the most significant was passing the Local Controlled Funding Formula (LCFF) in 2013. Under the LCFF, the state will provide more per-pupil funding for low-income and English Learner students, thus directing more revenue to districts with higher shares of low-income students and English Learners than it will to wealthier districts.

What has not changed is that local school districts in California have little control over the level of funding available. Most of the money comes from the state, and districts have few options for increasing their resources. Private fundraising is one alternative source of revenue—generating voluntary contributions that go directly to schools and districts.

This report examines the role these voluntary contributions play in California’s school finance picture. We found that they have increased dramatically in recent years—both in dollars and in the number of organizations participating. This growth is impressive and represents an important source of school revenue. For example, we estimate that in 2011, private fundraising accounted for \$547 million. However, that is still modest when compared with the year’s total funds for K–12—amounting to less than one percent. Not surprisingly, wealthier schools and districts raise more money than their poorer counterparts. Could voluntary contributions offset the LCFF’s emphasis on directing more dollars to districts that serve more disadvantaged students? It is possible, but unlikely at this time. The analysis here ends in 2011, before the start of LCFF. Parents may have stepped up their fundraising efforts subsequently, though offsetting the LCFF effect would require a steep jump in giving. In addition, the distribution of voluntary contributions *within* a district could raise equity concerns in the future and bears watching, especially for larger districts comprising both wealthy and disadvantaged schools.

Introduction

After years of budget cuts and flat spending following the Great Recession, California’s school finance system is now undergoing dramatic changes. Revenues from Proposition 30 (2012) and an improving state economy are leading to increases in per-pupil funding, which has returned to pre-recession levels.¹ The state is spending these additional revenues in two primary ways: paying down debts owed to schools and directing funds so that poorer districts have more money to meet their students’ needs.² This second initiative is the new school finance formula—the Local Control Funding Formula (LCFF). Under the LCFF, the state will direct more revenue to districts with many low-income students and English Learners than it will to those with only a few.³

Unlike in many other states, local California school districts have little control over their level of revenue.⁴ The LCFF provides districts with more discretion over how they allocate their funds than they had before it was passed, but state sources still supply most of the dollars dedicated to K–12 education. Even so, districts are not completely void of options for increasing their revenues. Historically they have used two vehicles: locally generated parcel taxes and private fundraising. A parcel tax is a flat fee per parcel of land approved by two-thirds of local voters. Overall, the contribution of parcel taxes is small. Moreover, the schools benefiting tend to be in wealthier districts.⁵ Private fundraising may take many forms: contributions by parents to parent teacher associations (PTAs) or booster clubs, fundraising from various sources through a district education foundation, cash or equipment (e.g., used fax machines) from corporations, and grants from philanthropic foundations (e.g., the Bill and Melinda Gates Foundation).

This report focuses on this second method of generating local revenue. It takes a systematic look at the role voluntary contributions have played in funding California schools in the years leading up to the passage of the LCFF. It is an ambitious effort that identifies all nonprofits affiliated with specific schools or school districts between 1990 and 2011, and then tracks the revenue they raise. We find that the level of activity around voluntary contributions has grown dramatically over the period. And, as with parcel taxes, we find that though the statewide total revenue is small, wealthier schools and districts raise considerably more money. This dynamic in turn raises the question of equity issues arising within districts containing schools from diverse socioeconomic levels.

The report first summarizes voluntary contributions in California and what has changed over time. After establishing that statewide picture, it breaks down voluntary contributions along regional and income dimensions and shows how districts have used those resources. It concludes with a discussion of voluntary contributions going forward under the LCFF, examining the potential for intra-district equity issues. Because so much of the decision making has now been shifted to the local level, we would expect some districts to take a closer look at their local revenue options, including private fundraising, and to consider ways to facilitate equitable distribution of those funds among schools.

¹ The LAO reports that the recently passed 2015-16 budget would yield a per-pupil spending level of \$9,942 (California Legislative Analyst Office, 2015). This figure compares to an inflation-adjusted per pupil expenditure of \$9,272 for the 2008-09 year.

² These debts were accrued primarily during the recession and include deferred payments to schools (commonly termed part of the “wall of debt”). At one point these deferred payments—revenue paid after the close of the fiscal year—totaled more than \$10 billion.

³ See Rose and Weston (2013) California Legislative Analyst’s Office (2013), for a more detailed discussion of the LCFF.

⁴ Sonstelie, Brunner, and Ardon, 2000.

⁵ In the districts where parcel taxes did pass, they contributed an average of \$584 per pupil per year in 2010-11. During that period, per-pupil parcel tax revenue ranged from \$25 to \$4,500. See McGhee and Weston, 2013, Table 1.

Voluntary Contributions in California

This section presents an overview of the role voluntary contributions play in California public education, describing how the number of organizations and the amount they contribute have grown considerably. It then disaggregates that information geographically and across socioeconomic status.⁶

How many organizations contribute to schools?

Voluntary contributions to California public schools generally flow through tax-exempt organizations such as education foundations, booster clubs, or PTAs. Organizations of this type must report their contributions to the IRS if those contributions exceed a threshold—initially \$25,000 but raised to \$50,000 in 2010.⁷ We estimate the number of organizations that supported public schools over the period 1990 to 2011 to be 12,619.⁸

For our analysis, we have partitioned those organizations into the following six types. Education foundations typically are associated with school districts and seek to use fundraising as a way to supplement tax-generated revenues. Parent Teacher Associations (PTAs) are dues-paying affiliates of their state and the national PTA structure. They are governed by specific requirements regarding their fundraising and how the funds may be used. Parent Teacher Organizations (PTOs) perform a similar function but are not part of a national network. Both seek to engage parents in the education of their children—with fundraising being one of their activities—and are commonly associated with a specific school.⁹ Booster clubs support a particular school's sports team or teams. Community organizations are nonprofits specifically focused on education and tied to a school or district but are organized by some other local entity. For example, a local chamber of commerce may establish its own education fund. The "other" category represents the fund-raising nonprofits that we could match to schools or districts but were unable to neatly sort into one of the above categories.

Consistent with other research, we report a dramatic growth in support organizations both in terms of their absolute numbers and of the dollars they raise.¹⁰ Overall, the number of supporting organizations increased by almost one-third, with most of the growth accounted for by entities other than PTAs (Table 1).

⁶ For a discussion of the methodological approach and associated challenges, please see the Technical Appendix.

⁷ We did check to see if there was a significant drop-off in the number of organizations reporting in 2011 as a consequence of the change. If there was one, it does not appear to be significant. By our count, the number of support organizations actually grew from 2010 to 2011 (an additional 195 organizations). This figure appears to be consistent with changes in the prior five years that averaged an additional 181 organizations a year. Brunner and Sonstelie (1996, 1997), estimated that about 40 percent of school support organizations did not meet the threshold and therefore did not file the IRS form. The absence of these organizations in our analysis introduces a downward bias in our estimates. If these organizations are concentrated in poorer districts, our estimates in Tables 2 and 3 will understate the level of contributions for these schools.

⁸ In addition to these organizations, the sample also included 453 charter schools. Charter schools, as nonprofits, must submit a 990. Some charter schools, like traditional public schools, establish other supporting nonprofits such as PTAs and education foundation and we found an additional 468 organizations affiliated with charters were identified. Others, however, report all revenues (including voluntary contributions) in the charter school's 990. Therefore, it is quite difficult to distinguish voluntary contributions from other state and federal revenues. This report excludes all charter schools and organizations affiliated with charter schools, instead focusing on traditional public schools, to ensure that voluntary contributions are not misrepresented and incorrectly estimated in charter schools. Future research could examine voluntary contributions in charter schools. See Quinn, Tompkins-Stange, and Meyerson (2013) for a case study of foundation support for California charter schools, particularly those managed by charter management organizations.

⁹ The descriptions here are generalizations, of course. It is possible to have a foundation that is affiliated with a specific school while a PTA is organized to serve a district. And, in the case of some of California's micro-districts, the school and the district are the same.

¹⁰ Addonizio (1998), Brunner and Sonstelie (1997) and Downes and Steinman (2007) examine voluntary contributions as a response to sweeping changes to state finance constraint policies and found that those most affected by the new state finance systems saw the largest increase in the revenue raised. Estimates from these and Brent (2002) and Figlio & Kenny (2009) show revenues in the tens of thousands per site, roughly translating to \$10–60 dollars per pupil for the median and mean district.

TABLE 1

Number of support organizations by type, 1990–2011

Year	Education Foundation	PTA	PTO	Booster	Community	Other	Total
1990	278	7,391	445	640	39	479	9,272
2000	583	7,522	735	1,066	105	590	10,601
2011	920	7,288	1,181	2,075	148	690	12,302

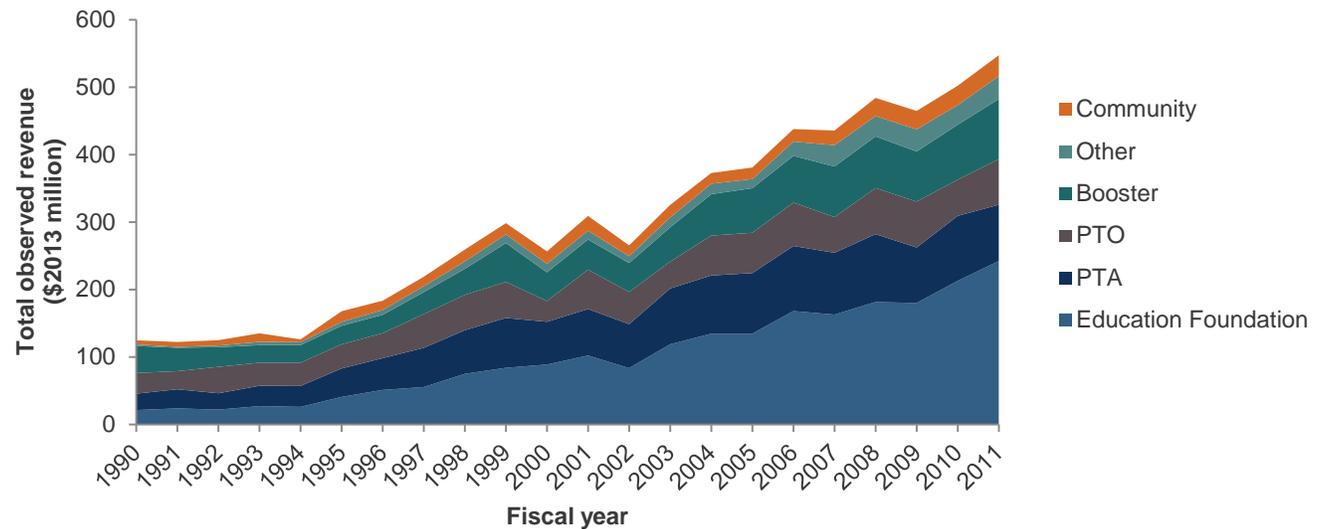
SOURCE: Author's calculations.

NOTE: Because of the filing threshold, these numbers should be considered a conservative estimate. It also is worth noting that an organization that existed in 1990 may not be operating in 2011. Support organizations come and go over the 20-year period. Each year, then, represents a snapshot of those organizations who filed that year, with a clear upward trend in the total number.

As impressive as that growth is, the value of contributions has grown at an even faster rate. Figure 1 presents our estimate of total voluntary contributions to public schools in California from 1990 to 2011, adjusted for inflation. Over the period, total dollars increased more than four-fold. And although the growth in the value of these contributions appeared to plateau around the 2001 dot-com recession, they have been growing steadily since. Even the start of the Great Recession in 2008 appears to have put only a temporary damper on their expansion. In 2011, the final year for which we were able to calculate estimates, voluntary contributions represented \$547 million of support to schools, or about \$88 per student.

FIGURE 1

Total revenue from all reporting nonprofits increased dramatically between 1990 and 2011



SOURCE: IRS Core 990 files 1989–2011 for private foundations and public charities and Master NTEE lookup file, National Center for Charitable Statistics; Public School Directory, California Department of Education.

NOTES: Figure includes 167 organizations that report 218 instances of negative revenues, totaling \$3 million over the time period (not adjusted for inflation). All revenue is adjusted for inflation using the Consumer Price Index, All Urban Consumers to the annual 2013 value. Given the reporting and revisions deadlines extended by the IRS, revenue reported for fiscal years 2010 and 2011 is preliminary. Nonprofits affiliated with charter schools are excluded. Nonprofits categorized as community foundations (such as chambers of commerce education foundations) are included. There is no Core File for private foundations in 1993, which may affect observed revenue for the 31 organizations that filed exclusively using the private foundation 990 for fiscal years 1991–1995. There are 0 observations of private foundation revenue in 1993.

In order to help put these figures in perspective, we must compare the total amount of reported voluntary contributions to total K–12 education revenues. For example, the 2011 contributions estimate of nearly

\$550 million is significant but needs to be examined in light of the \$66.6 billion in total school spending that year.¹¹ Voluntary contributions accounted for only 0.8 percent of K–12 dollars that year statewide. Even compared to funds raised by other sources, the overall share of voluntary contributions is modest. In 2011, the federal government provided nearly \$10 billion to California¹² school districts, contributing \$18 in revenue for every \$1 raised by voluntary contributions.

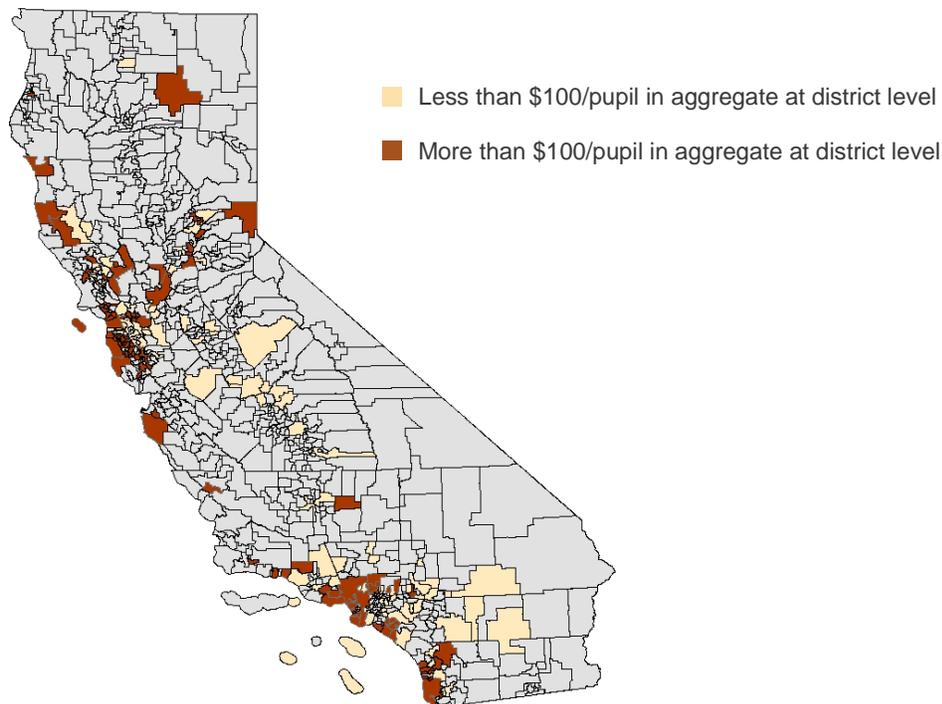
The distribution of voluntary contributions

As we have seen, statewide figures suggest that the overall share of K–12 spending that voluntary contribution supports is modest. We also know those funds are not raised—and therefore not distributed—equally. This section examines that distribution regionally and relative to school and district income levels.

From a geographic perspective, voluntary contributions tend to be a function of larger and coastal school districts (Figure 2). With only a few exceptions, the districts raising more than \$100 per pupil were found in the coastal metropolitan areas. Outside those areas, the districts with organizations reporting voluntary contributions tended to be the larger ones in the Central Valley.

FIGURE 2

More voluntary contributions occur in larger, coastal school districts



SOURCE: Authors' calculations.

To investigate how equitable the distribution of voluntary contributions is in California, we compared the value of the contributions to the share of students enrolled in the free and reduced-price lunch program (FRLP), using that measure as a proxy for wealth. It is not possible to disentangle the web of different school, district, and county support

¹¹ U.S. Bureau of Census 2011 Annual Survey of School District Finances.

¹² Ibid.

organizations that could, in theory, benefit an individual student in a meaningful way. Therefore, we examined the relative distribution of voluntary contributions first across districts and then at the school level. In 2010, 251 districts and 2,311 schools had at least one active support organization that provided relatively complete fiscal information.

At the district level, we find the distribution of voluntary contribution organizations skewed toward wealthier communities, with the greatest variation at the extreme ends of the income spectrum. Districts with relatively few students enrolled in FRLP (0–20%) are much more likely to have a voluntary organization raising money for them when compared to districts with more than 80 percent enrolled (Table 2). And, on a per-pupil basis, the wealthiest districts raise almost 15 times more money than the poorest. Table 2 includes only those organizations we matched at the district level and excludes school-based fundraisers.

TABLE 2

The wealthiest districts raise much more than the poorest

Students enrolled in FRLP	Share with active organizations (%)	Total students	Dollars per pupil (\$)
0–20%	51%	618,289	\$121.53
20–40%	33	1,033,551	17.22
40–60%	20	1,361,143	24.92
60–80%	20	2,306,684	36.05
80–100%	8	822,293	7.90

SOURCE: Authors’ calculations.

NOTE: Only support organizations matched to a specific school district were included in the calculations. Individual schools were not included.

A school-level analysis reveals a similar story. Schools with relatively low numbers of students qualifying for FRLP raise the largest sums, on both a per-school and a per-student basis. As Table 3 shows, a school with the fewest relative share of low-income students will raise more than 50 times as much through voluntary contributions as a school at the other end of the spectrum.¹³ Table 3 excludes support organizations we matched at the district level that could be the source of additional funds for some of these schools. In addition, this analysis does not account for a school without an active organization raising funds to support it. Since we estimate that the wealthiest schools are far more likely to have a support organization working on their behalf, that disparity becomes greater.

TABLE 3

The wealthiest schools raise much more than poorest

Students enrolled in FRLP	Share with active organizations (%)	Total students	Dollars per school (\$)	Dollars per pupil (\$)
0–20%	59%	974,961	\$101,222	\$144.40
20–40%	42	984,045	35,979	50.27
40–60%	29	1,112,974	22,048	34.43
60–80%	13	1,389,590	5,518	8.64
80–100%	4	1,680,390	1,579	2.82

SOURCE: Authors’ calculations.

NOTE: Only support organizations matched to a specific school were included in the calculations. School district support organizations schools were not included.

¹³ Brunner and Imazeki (2005) do observe something of a collective action problem where per-pupil dollars do decline as the size of the school grows. This relationship holds after accounting for differences in the socioeconomic status of the students.

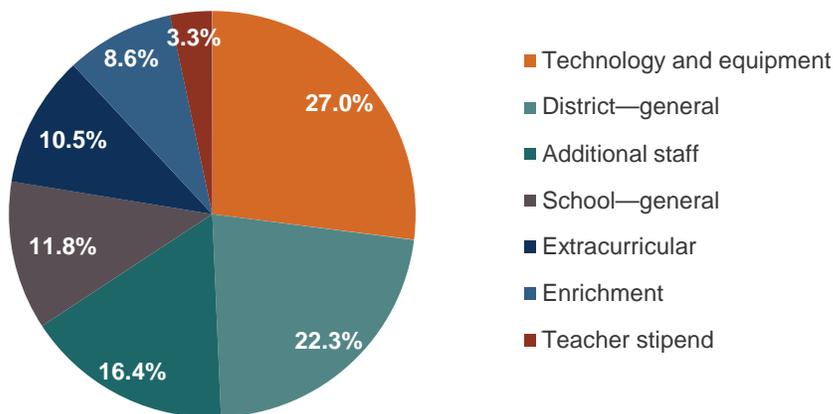
How Districts Spend Voluntary Contributions

In an effort to determine how districts spent voluntary contributions, we collected board minutes for the entire 2011–12 fiscal year for 25 school districts.¹⁴ Based on the board minutes from these districts, we were able to identify 2,427 separate donations totaling \$12.4 million and to categorize their intent. In per-pupil terms, the donations averaged \$32, with a range of less than 50 cents per pupil to \$262 per pupil.¹⁵

Districts designated these funds to be used for a number of different purposes (Figure 3). In dollar terms, most of the money went to technology and equipment (e.g., computers, desks), to the district for general purposes, and to fund positions.¹⁶ Relative to the number of donations, however, the most frequent recipients were technology and equipment, schools for general purposes, additional staff, and extracurricular activities. Although donations to the district and for staff positions were large in magnitude, very few of them were made. And very few donations, both in terms of numbers and revenue, supported teacher stipends.¹⁷

FIGURE 3

Most of the donated dollars were directed to equipment, general support, and added staff



SOURCE: Author’s calculation from 2011–12 board minutes from 25 school districts.

NOTE: Extracurricular activities include field trips, athletics, and clubs. Enrichment includes arts and music programs and other activities that occur during the school day (e.g., science classes). General donations to schools did not list a purpose but did list the school’s name.

¹⁴ The IRS documents provide almost no insight into how school districts allocate these resources. In theory, one could use the state accounting database, SACS, to identify these expenditures, but that system does not provide enough detail. SACS revenue category 8699, “all other local revenue,” is something of a residual category that groups together different revenue such as donations, gifts, and library fines. And, it is not clear that all districts do in fact use this code for voluntary contributions. At the suggestion of a chief business officer, we examined the board minutes for a sample of districts to try to identify how the district spends donations. State regulations require boards to formally accept gifts to the district. We began with a non-representative sample of 33 districts. Only 25 of the 33 districts’ board minutes were sufficiently detailed to tabulate the purpose of the donation. School districts were selected based on convenience with some effort to create a diverse sample in size, district type, and geographical location. The primary selection criteria, however, was the availability of a full fiscal year 2011–12 of board minutes on their district website. Thus the estimates provided based on this sample should not be viewed as representing the typical district in California, but rather provide an estimate of the upper and lower bounds of funds raised by PTAs, education foundations, and boosters that are donated to the school or district.

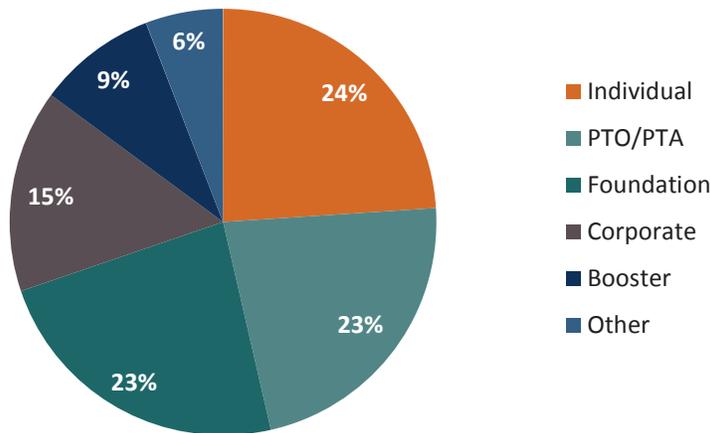
¹⁵ We did attempt to reconcile the voluntary contributions reported in the board minutes with the revenue estimates derived from IRS form 990.¹⁵ For this sample of districts, we identified 658 corresponding support organizations. For the 2010 fiscal year, 282 of these support organizations reported revenues using the 990 totaling \$40 million. Because of the mismatch of years and other factors, we did not expect to reconcile the amounts to the penny. However, this figure is more than three times the amount that appears in the board minutes. We had expected the board estimates to be higher since they should include gifts from individuals and for-profit corporations. For this sample, individuals and corporations accounted for nearly 40 percent of the accepted contributions (Figure 4). The discrepancy, though, might reveal more about how diligent boards are in recording gifts in their board minutes. The purpose of this reconciliation is twofold: first, to estimate the percent of 8699 funds that originated from PTAs, boosters, and education foundations to estimate the extent to which we may be double-counting such revenues using 8699 and revenues provided to the IRS through the 990 form. The second purpose is to get a sense of the funds channeled directly to school districts from organizations other than support organizations, such as large family foundations (such as Walton, Gates, or Broad), corporations (such as Apple, Target, and Chevron), and gifts that come directly from individuals.

¹⁶ The district donation category is highly skewed by \$2.6 million to one district. If that is excluded, there are just 70 district general donations totaling \$172,000 in 14 districts.

¹⁷ Teacher stipends were most often for coaching or athletics, though they also include small grants and awards. In contrast, the funds for positions were explicit about FTEs and the type of position (e.g., consultant, counselor).

FIGURE 4

Nearly half of the donated dollars came from individuals and parent associations



SOURCE: Author's calculation from 2011–12 board minutes from 25 school districts.

One interesting finding in the individual donations were those made for students' absences. When a student is absent, the district loses average daily attendance (ADA). Except for in basic aid districts, funding is based on ADA. A loss in ADA, therefore, results in a loss of state aid. The average revenue limit (property taxes and general purpose state aid) for all districts in 2011–12 was \$5,555 per pupil (Education Data Partnership). For a 180-day school year, this amounts to a little more than \$30 per pupil per day. We discovered that some districts send a form letter home to parents of absent students explaining the connection between attendance and lost revenue. The letter also includes a solicitation to cover the lost state revenue. Suggested donations ranged between \$20 and \$40.

In the final section, we will use our findings about voluntary contributions patterns prior to the LCFF, along with other recent PPIC research, to examine some questions of equity between and among districts and schools that could arise in future.

Looking Forward: Voluntary Contributions, LCFF, and Equity

The findings we have discussed in the earlier sections of this report reveal that two equity questions may merit additional investigation as LCFF moves forward. The first is the distributional effects of combining locally raised resources from multiple sources. We noted that wealthy school districts were more likely than poor ones to have a voluntary contributions organization affiliated with them. Other PPIC research has found that school districts that passed parcel taxes also had fewer students enrolled in the free and reduced-priced lunch program and had higher average household incomes compared to districts where these taxes had not been passed (McGhee and Weston 2013). In the wealthiest districts, the parcel taxes generated \$666 per student, on average.¹⁸ Combining parcel tax revenue with voluntary contributions to a district could easily generate more than \$800 per student, compared to a district that had neither. And, as already noted, a single school could benefit from a district-level support organization as well as one or more school-based fundraising groups. It appears feasible, then, that motivated wealthy districts could offset some of the progressive distributional effects of LCFF.

The second question is whether voluntary contributions could further accentuate resource differences within a school district. As this analysis found, a large number of support organizations affiliate with specific schools. The school-level analysis found significant disparities among the fundraising capacities, and these differences could exist in a single district. Recent PPIC work describes how the distribution of low-income students and English Learners can vary considerably between schools within a district (Hill and Ugo 2015). The state, however, bases its LCFF calculations on the district level. Since districts now have much more discretion over the distribution of funds, there is no guarantee that the additional resources provided by the LCFF formula will “follow” the students that “generate” them. If districts do not direct significantly more resources to the schools with relatively more low-income students *and* school-based support organizations funnel more dollars to wealthier schools, a concern about intra-district resource equity emerges.

We performed an initial analysis of school-affiliated voluntary organizations in the ten districts that had the largest differences in their concentration of high-needs schools relative to the district average as identified in Hill and Ugo (2014). The pattern mimics the one observed in Table 3, but with a slightly larger gap in fundraising levels across the income levels. And very few of the poorest schools raised any external funds at all.¹⁹

Some districts have instituted equalization policies in an attempt to guard against voluntary contributions fueling within district funding disparities. In arguably the most public and contentious discussion of inequities in voluntary contributions, Santa Monica–Malibu has centralized fundraising operations and prohibits PTAs from direct contributions to schools, with a few exceptions.²⁰ The local board approved the centralized fundraising unanimously despite strong opposition from Malibu parents, who wanted to keep their donations local.²¹ Critics claimed that fundraising would decline following the move and even called for splitting the district back into two

¹⁸ See McGhee and Weston, 2013, Table 2, p. 4.

¹⁹ Eighty schools in these ten districts had more than two-thirds of their students enrolled in the free/reduced meals program. Of these, only eight, or 10 percent, registered voluntary contributions in 2010.

²⁰ Islas (2011) reports that PTAs cannot fund teaching positions and other personnel and “premium programs” at certain schools. PTAs can still donate supplies and equipment and raise funds for field trips. The centralized district equity fund’s revenue comes primarily from the school PTAs who are to voluntarily contribute 15 percent of their revenues (Islas 2012). Stevens (2013) reports that the bans on certain PTA expenditures, passed in 2011, takes effect starting in 2014.

²¹ According to Stevens (2013), the median income in Malibu is twice that of Santa Monica and the city of Malibu has about 15% of Santa Monica’s population.

separate districts.²² Islas (2013) reports that donations fell by nearly \$40,000 in the first fiscal year after the board adopted the policy, suggesting that parents responded to the policy even before full implementation.

Albany Unified School District also enacted a central fundraising effort in 2011 for its three elementary schools.²³ As in Santa Monica–Malibu, many parents were unhappy and predicted a decline in donations. The new rules allow PTAs to continue fundraising for some projects, but they are prohibited from fundraising for enrichment activities that are supported by the central district fund.

In light of our findings, and since the LCFF was designed to direct more resources toward the students of greatest need in California, it will be important to keep an eye on how these local dynamics develop moving forward.

²² Islas (2011, 2012), Stevens (2013)

²³ All information on Albany from Raguso (2014)

Conclusion

We find that the number of organizations that support schools through donations continues to grow in California. The value of those contributions has been growing even faster. This growth has been relatively steady even in the wake of the Great Recession. As dramatic as that has been, statewide voluntary contributions still represent a modest share of total K–12 spending. We estimate they account for less than one percent of total education revenue. Wealthier schools and districts, however, are more likely to have fundraising organizations support them, and they generate far more dollars on a per-pupil basis than do poorer schools.

This analysis updates our understanding of the role voluntary contributions played in the period before the state made dramatic changes to the way it funds its schools. When California created LCFF in 2013, it began to direct substantially more revenue to districts with many low-income students and English Learners. Could voluntary contributions offset the distributional effects of the new funding formula? At the level of fundraising we observed, it is possible, but unlikely. As reported above in Tables 2 and 3, school districts with very few low-income pupils raise considerably more money through voluntary contributions than districts with the highest concentration of poor students. It is a stark contrast. Under the LCFF formula, however, a district with the highest concentration of high-need students could receive as much as an additional \$3,000 per pupil over the base funding compared to the district with few high-need students. To match this, wealthy schools and districts would have to raise more than 20 times the \$144 per student we estimate they were contributing before the LCFF was passed.

What complicates this picture even more is that the extra LCFF funding is based on and managed at the district level. There is no way to ensure that the additional resources will follow the students they were meant for when they go to districts containing schools at both ends of the socioeconomic spectrum. If districts do not direct significantly more resources to the schools with relatively more low-income students *and* school-based support organizations funnel more dollars to wealthier schools, a concern about intra-district resource equity emerges. Our findings suggest that if such a concern emerges, it may be a local one. Those worried about equity may want to monitor the role voluntary contributions play in districts where the neediest students are concentrated in just a few schools.

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ACKNOWLEDGEMENTS

Maggie Weston began this project in 2011 and had written a draft prior to her death. PPIC felt the contribution was too important not to see it through to completion. Refinement of her draft and preparing it for release became an institutional effort. We feel the final product is consistent with the direction and message of that first draft.

Thanks to The Dirk and Charlene Kabcenell Foundation for support of this research. We are also particularly grateful to Eric Brunner for sharing his dataset of matched organizations and his time discussing his methods as well as the Urban Institute's National Center for Charitable Statistics. David Ezekiel and Chrysanthemum Mattison also deserve thanks for providing initial exploratory data work. Maggie's longtime collaborators Jon Sonstelie and Heather Rose help us make sure we remained true to her voice as well as offering their considerable expertise on the substance. Finally, we thank Kim Reuben, Eric Brunner, Jacob Jackson, and Lynette Ubois for their comments on a prior draft and Chansonette Buck for helping us tell the story in an accessible manner.

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