Children's Scholarship Fund

GUIDE TO STARTING A SCHOLARSHIP GRANTING ORGANIZATION

For new programs and new administrators

This guide provides a practical roadmap for establishing and operating a privately funded scholarship granting organization, drawing from 25 years of Children's Scholarship Fund experience. It covers essential elements from mission development and legal establishment to program design and donor relationships. With templates and practical implementation advice, this resource helps newcomers create sustainable scholarship programs that effectively connect students with educational opportunities while maintaining program integrity and donor trust. *Please note that this guide is not intended to provide legal or tax related advice. Those starting SGOs are encouraged to consult an attorney and tax professional in their state for specific guidance and advice.*

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Dedicated to CSF's co-founders, John Walton and Ted Forstmann. Their legacy lives on in every child who receives a scholarship.

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Introduction

Imagine a world where every individual, regardless of their financial circumstances, has access to the transformative power of education, and barriers to learning are replaced by bridges to opportunity. Scholarship granting organizations are essential to making this vision a reality, offering a lifeline to students who dream of achieving greatness but lack the resources to get there.

Starting a scholarship granting organization (SGO) is a deeply rewarding endeavor, but it also comes with its challenges. From defining your mission and securing funding to designing fair application processes and ensuring compliance with legal and financial regulations, there are many critical decisions to make.

This guide will provide the foundation, information, and practical steps to help bring your scholarship program vision to life, based on the lessons learned by Children's Scholarship Fund (CSF) over the past 25 years. While we've included key elements based on best practices and our experience, we recognize that each organization faces unique circumstances and challenges. You may encounter situations specific to your community, state regulations, or organizational structure that require additional research or professional guidance. Use these pages as a flexible framework that you can adapt to your particular needs as you work to create your scholarship program.

CSF's privately funded scholarships have been a catalyst for expanding education freedom nationwide. In fact, CSF programs predated education tax credit (ETC) scholarship and education savings account (ESA) programs in many states. In fact, a number of CSF partner programs manage ETC and ESA programs in their states and geographic areas.

We have seen that the model works: In Florida, CSF Tampa Bay families advocated for the state's earliest tax credit scholarships and the CSF partner evolved into Step Up for Students, which now administers school choice programs available to all Florida families. In New Hampshire, CSF administers the state's education tax credit and education savings account programs, providing nearly 6,000 children and growing with access to public, private, homeschool, and microschool options. And CSF partner programs in Louisiana, Missouri, Montana, and Pennsylvania are also now leading programs that allow education tax dollars to follow the child to a private school or education provider, further expanding education choice.

While education freedom is spreading, many states remain resistant to change. We must continue to come alongside parents in these states to give them a choice and their children a chance to get a good education and have the opportunity to flourish.

CSF is committed to assisting new and existing scholarship granting organizations wherever, however, and whenever possible. By establishing your own scholarship organization, you are not merely providing financial aid; you are empowering parents with the freedom and responsibility for choosing the best education pathway for their child, while cultivating future leaders, thinkers, and changemakers who can reshape our world. The impact of a single scholarship can create a ripple effect, uplifting families and communities, while creating a legacy of hope and opportunity for generations to come. This guide will help turn your vision into reality, creating educational opportunities so that the potential of every individual is fully realized and families can flourish.

Section 1: Planning and Mission Development

Section Summary
This section focuses on establishing your organization's purpose, identifying community needs, and creating a clear mission statement. Once these elements have been identified, start to build your plan, including start-up budget and fundraising.

Key Takeaways

1. *Know Your "Why"*
2. *Mission Statement*
3. *Impact Goals*
4. *Write your Plan*
5. *Budget Essentials*
6. *Fundraising Plan Components and Initial Funding Sources*

A. Setting the Foundation

A. 1. Identify the Need and Know Your "Why"

Identifying the need for your scholarship granting organization (SGO) allows you to identify and internalize the educational access gaps and financial barriers in the communities you will serve. This enables you to envision and articulate a program that engages supporters and changes the lives of students. If your SGO can participate in a state or potential federal tax credit program, you may be able to attract a broader range of supporters, but you still need private philanthropy to build your organization and the infrastructure needed to get started.

A clear understanding of need is the backbone of your implementation. When you demonstrate the concrete unmet need, backed by data, and an actionable plan for meeting it, you can:

- Secure funding from donors and partners who want to see measurable impact;
- Design scholarship criteria that truly addresses the identified gaps;
- Allocate resources efficiently to provide the most impactful support to students who would benefit most, and
- Track and measure your organization's success in meeting its goals.

A. 2. Mission Statement

Your organization's name and mission statement should clearly state your organization's purpose. Your mission statement should clearly articulate what you plan to do - to provide scholarships and identify the specific demographics and region you will support, and highlight your commitment to empowering future generations through education. This is your North Star- guiding what your organization will and will not do. Keep your mission statement concise and specific enough to guide your actions but broad enough to accommodate growth and change over time.

A. 3. Setting Impact Goals

With your mission and vision statements in hand, you're ready to develop the goals for your start-up scholarship organization. **Here are some examples of start-up goals for a scholarship granting organization being formed in response to a tax credit program:**

1. Position yourself competitively among other scholarship granting organizations
   - *Seize the opportunity to hire proven highly effective recognized leadership;*
   - *Engage business leaders, school leaders and homeschool coalitions, and*
   - *Establish your organization's unique value proposition*

2. Establish your Scholarship Granting Organization as the state-wide source for education solutions
   - *Educate major potential tax-credit contributors early in the process so they are ready to act when the program begins;*
   - *Conduct outreach to private education providers to make them aware of the opportunity and get an idea of available school seats, and*
   - *Reach potential community partners that serve parents and students, as well as CPAs and others in the business community who can provide trusted advice to potential donors.*

3. Build a statewide network of coalition allies, including schools, nonprofits and business leaders who believe in your mission and can help amplify your work.
   - *Launch comprehensive, growth driven, targeted messaging / marketing to families who will use scholarships and donors who will potentially contribute, and*
   - *Engage your existing network of known supporters who believe in your mission and recognize that you have the formula to achieve your shared objective.*

4. Implement scholarship operations
   - *Acquire software, develop manuals, processes, systems and guidance;*
   - *Utilize proven best practices in industry by consulting with experts who are already operating a privately funded SGO or administering tax credit programs in their state, and*
   - *Collaborate with advocates and other stakeholders invested in educational choice to spread knowledge about its importance and deepen the impact of your program.*

5. Capture the largest market share, more than one third of the tax-credit market
   - *Secure early commitments;*
   - *Respond to your changing environment, and*
   - *Network beyond your immediate connections.*

B. Creating the Plan

Now that you've done the research to address a specific need, developed your mission, and set some framework goals, you're ready to create your business plan. In addition to the above key pieces, you'll also want to include a budget, fundraising strategy, measures of success, and timeline for initial program launch.

While this document doesn't have to be long, it is extremely important when communicating your proposed plan to prospective funders. Before making an investment, donors will want to know that you have a clear vision for success and a plan to get there, and that you will use their investment responsibly and effectively to achieve your shared goal. This is a living document to track your progress and can be adjusted as needed.

B. 1. Develop Start-up Budget

The budget will tell you how much money you need to raise within a particular year, for start-up or for a particular project, and to identify any funding gaps. A framework looks like this:

1. Define Your Scholarship Parameters
   - Number of Scholarships: Set a goal for the number of scholarships you'd like to offer based on the need you've identified. This can be tied to fundraising results (ie, with $X, we will provide # scholarships; with $Y we will provide # scholarships).
   - Scholarship Amount: Specify the value of each scholarship. You want your scholarship to be large enough to address the need of the demographic you intend to serve. You may choose, as CSF did, to offer scholarships on a sliding scale depending upon family size and income and tuition of the chosen school. Don't forget to consider offering scholarships to homeschool and microschool families too.
   - Ask for multi-year commitments so that families have the stability of knowing that the intention is to keep their children in their chosen school for multiple years, as long as resources are available.
   - Determine the goal of what you need to raise by when to feel comfortable launching the program.

2. Identify Expenses**:** Create a list of all costs, start-up and ongoing, associated with running your scholarship program:
   - Legal and Compliance: Fees associated with establishing your nonprofit and any costs for ensuring compliance with local laws and tax regulations.
   - Technology and Infrastructure: Costs for things such as website development, accounting software, scholarship application software, and communication tools.
   - Operational: Costs for salaries, benefits, office space, and appropriate insurance that's needed. Consider what skills you need to hire for and what can be outsourced.
   - Marketing and Outreach: The marketing materials you develop for prospective families and donors as well as costs incurred for community outreach.
   - Scholarship Fund and Disbursement: The initial scholarship fund allocation and any fees associated with fund disbursement.

3. Estimate Revenues: Identify your funding sources and include what income you have already received and what is expected and firmly pledged. This information is also the beginning of your fundraising plan.

4. Create a Budget Breakdown**:** Use a spreadsheet or budgeting software to organize and monitor expenses and revenues, adjusting as needed.

<u>A sample start-up budget is available in the Resource Section.</u>

B. 2. Develop Fundraising Plan

Your fundraising plan outlines how your organization will raise the money it needs to start-up and achieve its goals. Develop clear, measurable fundraising objectives, to ensure that your fundraising strategy is organized, effective, and aligned with your mission. Objectives can include:

- *Raise multi-year commitments from founding donors, for a total commitment of $x/year over 3-5 years for general operating support that can also fund scholarships.*
- *Raise $100,000 by (date) to fund scholarships for the upcoming school year.*

- *Engage five new major donors by the end of Q2.*
- *Have one fundraising event with a goal of raising $25,000 and/or identifying 10 new prospective donors.*

The objectives you outline will help you break down large goals into manageable tasks and allow you to track fundraising progress over time.

It is important to start by attracting early commitments from 1--3 people who truly believe in your mission and have the capacity to sustain the operating costs for your organization. Even if it is one donor, it will give others the confidence that they too should give. A board or advisory board of established and respected individuals can also add credibility to your organization and encourage investment. Stress quality over quantity when choosing board members, and have a clear set of qualifications and duties and responsibilities before asking someone to join your board or advisory board.

Identify Your Target Audience

Think about the individuals, corporations, and foundations who would be interested in supporting your scholarship organization's mission. Your donors may believe in the power of education, have a desire to create opportunities in order to break the cycle of poverty, or be receptive to receiving a tax credit for a contribution to an SGO. Regardless of their motivation, put your donors at the center of your fundraising strategy and communications. You'll want to:

- Personalize your communication with donors to outline the vision and how they can change lives.
- Report on how their gift made a direct and meaningful impact to your start-up and/or to a family's life.
- Maintain an ongoing relationship beyond just the ask, and be sure to promptly thank all donors for their gift. A good rule of thumb is to thank them within 2-3 business days, and as personally as possible, but definitely within one week. A good goal is to have seven touch points with a donor per year with only one or two being an ask, depending on the donor's giving pattern. Also be sure to respect the donor's wishes, whether it is to not request support more than one gift a year, to remain anonymous, to not receive email or mail, or be removed from a phone or email list. Treat each donor and prospective donor as an individual and use your CRM to keep track of their preferences and intent.

If there is an opportunity for your SGO to administer a state or federal tax credit, additional practices need to go into donor development, including:

Overcoming donor skepticism about the tax credit program. Donors can be skeptical and initially perceive a tax credit for education as "too good to be true." This hesitancy can translate into an 18-month education and cultivation process or more, particularly with major donors. Once they are donors, you need to spend extra time telling them what you did with their investment and the impact of their giving on individual children's lives to ensure an ongoing relationship, regardless of their level of tax liability.

Preparing, instructing, coordinating tax credit paperwork with/for donors. It can be a full-time job reminding people of deadlines, helping them fill out tax credit paperwork, fielding tax credit questions, conversing with the regulating governing agency to assist donors, and providing accurate receipting (including tax-id) for each tax credit donation.

Reaching out to CPAs, accountants, and tax prep professionals. With most fundraising, the relationship is almost always directly between the nonprofit organization and the donor. With a tax credit program, donors may be hearing about it through whoever is preparing their taxes, so it's helpful to have these third-party allies. However, we still need to be in touch with the donors. This creates an extra layer of communication that is time-consuming – but absolutely essential.

<u>CSF New Hampshire's step-by-step process to administer tax credit donation is available in the Resource Section.</u>

Fundraising Strategies

Use a mix of strategies, methods and approaches to reach different audiences and diversify your funding sources. You should also think about your gift acceptance policy – will you accept gifts of stock? In-kind donations? Estate gifts? Credit card gifts? Venmo or Apple Pay?

Individuals: Appeal directly to individuals for one-time and recurring charitable or tax credit donations. Think about all the ways a donor can give beyond writing a check. Do they have a donor advised fund? A private foundation? Do they work for a corporation who can match their gift or that has the ability to direct a gift? Can they include your organization in their estate plans? What do they care most about and how do they want their gift to be used? Can they introduce you to any of their colleagues who might be interested? If you will have access to tax credits donations, develop relationships with tax preparers and advisors who can recommend your organization to their clients.

Businesses: Think about businesses in your community that prioritize education-related causes. They may have a corporate foundation, an employee matching gift program, employee volunteer grants, give you in-kind donations, sign on as an event sponsor, or give you a tax credit donation if possible.

Foundations: Research foundations in your area with an education focus. When a foundation has been identified, read the instructions for applying and take note if there are specific submission deadlines. A good resource to use is Candid (https://candid.org/). Candid's resources include the Foundation Center Online, which requires a subscription, as well as GuideStar (https://www.guidestar.org/), which allows for a free account, so you can search by foundation name, location, and subject area.

Events: If you have a willing board member or supporter who can host an event, take them up on the offer but also have a good follow up plan in mind. This can open doors to early support, coupled with the credibility of a friend who has already invested and is encouraging others to give. Hosting your own fundraising event may be challenging initially because they require significant time, effort, and resources that may be limited based on your organization's capacity. If you'd like to host an event start small and set realistic expectations. Know going in what your expectations are for success. One-on-one outreach is often a more effective way of building a long-term sustainable base of support.

Tax credit programs can revolutionize your fundraising efforts in ways traditional nonprofit approaches can't match. Instead of just offering donors a tax deduction for their gift, you're giving them a reduction in their taxes, creating a substantially stronger giving incentive. This powerful benefit allows you to approach donors with a uniquely compelling proposition – the ability to redirect their tax dollars directly to students in need rather than to the government. Many organizations find that they can attract larger contributions from existing supporters and successfully engage new supporters who might not otherwise contribute. The key is clearly communicating how tax credits work and building relationships with financial advisors, accountants, and wealth managers who can refer clients seeking tax solutions. By doing this, your organization can develop a robust fundraising strategy that significantly expands your scholarship capacity and helps more students access educational opportunities. It is important to remember, however, that tax credits are just one way to reach your goal, and you do not want to become dependent upon the tax liability of your donors – you want them to give to you because of your shared mission. Building a base of charitable giving is important so you can sustain the needs of your organization. Do not ignore Donor Advised Funds and Foundations in your giving mix, as these vehicles are not as susceptible to economic cycles and one-time taxable transactions.

Thank your donors promptly and provide proper tax receipts. Make sure that you have a system in place to thank donors each week for the gifts you receive, and that you provide them with the proper documentation for their tax return. In the case of charitable 501(c)(3) contributions, the IRS requires, at a minimum, that donors have a written acknowledgment to substantiate a charitable contribution of $250 or more. This acknowledgement must contain the following information:

- name of the organization;
- amount of the cash contribution or a description (but not value) of non-cash contribution;
- statement that no goods or services were provided by the organization, if that is the case; or
- description and good faith estimate of the value of goods or services, if any, that organization provided in return for the contribution.

Measuring Success

You can measure fundraising success through different metrics such as funds raised, donor retention rates, number of new donors, and average donation size. Based on your results, you may need to refine future strategies.

B. 3. Secure Initial Funding

As mentioned earlier, while the plan you developed includes your budget and fundraising strategy***, you absolutely need funding immediately to cover start-up costs to get you off the ground.*** There are a variety of ways to raise initial funding for your scholarship organization including:

- Personal Contribution: Starting with your own resources will demonstrate personal commitment to potential donors.
- Friends and Family: Reach out to your immediate network for support and to help spread the word.
- Board Member Contributions: Inspire board members and prospective board members to contribute and/or leverage their networks for additional support. It is important to be able to tell prospective donors that your entire board is financially invested in your success. Their giving may differ based on capacity, but ideally each should give a meaningful gift for them.
- Foundations: Some foundations provide grants specifically for general operating support or a nonprofit's start-up costs. Research if there are any opportunities in your area.
- Donor Advised Funds: Donor advised funds are a growing vehicle for charitable giving, and most provide support where needed most and can be used for both general support and scholarships.
- Community organizations: Partner with local rotary clubs, chambers of commerce, or civic groups and offer to speak at their events to raise awareness about your organization.
- Technology: Utilizing online giving platforms can help you reach a wider audience of people looking to give to a scholarship granting organization. Be sure to make it as simple as possible for a donor to give, and find the information on your website as to how they can give.

Section 2: Establish Your Scholarship Granting Organization Simultaneously with Developing Your Business Plan

Section Summary

This section outlines the essential legal steps to establish your scholarship granting organization as a 501(c)(3) nonprofit. Get the help of professionals, remembering you can accept donations even while your application for tax-exempt status is pending with the Internal Revenue Service (IRS). It also helps you set up basic financial systems, emphasizing the importance of good record-keeping from the start, and includes procedures and considerations for managing and distributing scholarship funds effectively.

Key Takeaways

1. *Work with legal and tax professionals when possible as you establish your scholarship granting organization to ensure you remain in compliance*
2. *Develop Policies and Procedures (General corporate, Personnel related, Technology related, Program/Finance related)*
3. *Start with simple but thorough financial systems*
4. *Establish clear financial controls*
5. *Pay schools/education providers directly when possible*
6. *Verify eligibility before disbursement*
7. *Keep detailed records of donations (including signed grant agreements and any donor-imposed restrictions on use) and scholarship payments*

A. Legal Structure and Registration

A. 1. Setting Up Your Nonprofit as a Legal Entity

As you're developing your business plan, you're going to also want to set up your SGO as a legal entity.

Choose a Name: Select a name for your organization and check its availability with your state's Secretary of State Office.

File Articles of Incorporation with your State: File Articles of Incorporation with your state's Secretary of State office. The steps vary by state, but some required information to file includes name, address, purpose, and board members. When you've been approved, you will receive a certified copy of your Articles of Incorporation. Keep these for your records and use them to obtain your Employer Identification Number (EIN) and when applying for your tax-exempt status with the IRS.

Obtain an Employer Identification Number (EIN): The Employer Identification Number (EIN), also known as the Federal Employer Identification Number or the Federal Tax Identification Number, is a unique nine-digit number assigned by the IRS to business entities operating in the United States for the purposes of identification. You must obtain your EIN before applying for tax-exempt status because the IRS uses that number to track your tax-exempt application and in all future correspondence.

You can apply for this online through the IRS website (https://ss4-ein-taxid.com/online-application). Read the instructions and gather the required documents needed before you begin your application. You should receive your EIN immediately upon successful completion.

File for 501(c)(3) Tax-Exempt Status: The most common structure for scholarship granting organizations is a 501(c)(3) nonprofit corporation offering tax-exempt status and the ability to receive tax-deductible donations.

To file, complete IRS Form 1023 or 1023-EZ. Form 1023 is the more common form for organizations to complete. More information, including eligibility and instructions, can be found here: https://www.pay.gov/public/form/start/704509645. Form 1023-EZ is for smaller organizations raising less than $50,000 a year. More information, including eligibility and instructions, can be found here: https://www.pay.gov/public/form/start/62759871.

Once you've completed and submitted the application, processing times can vary by months. If approved, you'll receive an IRS Determination Letter and you will now need to file annual information returns (Form 990); comply with state and local requirements for nonprofits; and maintain records to demonstrate ongoing compliance.

Can my organization receive donations while my IRS application is pending? Yes, you can accept donations while waiting for the IRS to approve your 501(c)(3) application. When you get your approval, it will be retroactive to when you first incorporated. This means eligible donations you received during the waiting period will be tax-deductible for your donors to the extent allowed by law. While you're waiting, keep good records of everything - who donated, how much, when, and their contact information. This way, once you get approved, you can send them updated tax receipts for their records.

If you're concerned about the waiting period, you could also work with a fiscal sponsor - that's an existing nonprofit that can essentially let you operate under their umbrella until your own approval comes through. This way, donations would be tax-deductible immediately.

Register for State Tax Exemption: State tax exemption is a status granted by individual states that exempts qualifying nonprofit organizations from certain state-level taxes. It is separate from federal 501(c)(3) status and must be applied for separately in most states. Research your state's requirements for nonprofit tax exemptions and file necessary forms with your state's tax agency.

Register for Charitable Solicitation: A charitable solicitation registration is a state-level registration requirement for nonprofits that solicit donations. Registration is typically required in each state where you solicit donations. Some states exempt certain types of organizations or small nonprofits and a few states don't require registration at all. Check your state's requirements for fundraising registration and file initial registration forms with the appropriate state agency. Be sure to include any required disclosures in your solicitations to donors.

Obtain Necessary Licenses and Permits: Research any other specific licenses or permits required for your scholarship organization and apply for these as needed.

Review applicable state or potentially federal tax credit laws. If you are fortunate enough to operate a state with a tax credit for contributions to a qualifying scholarship granting organization, familiarize yourself with any potential additional compliance requirements.

These steps provide you with a framework but specific requirements will vary by state. Be sure to consult with an attorney familiar with nonprofit law in your state to ensure you're meeting all legal requirements. If you do not have access to a local attorney, the following resources may be available to help you. They include Bearing Tree (https://bearingtree.com/), Charitable Allies (https://charitableallies.org/), and Thomas More Society (https://thomasmoresociety.org/).

A. 2. Board Creation and Structure

Recruit Initial Board Members: Nonprofit boards need a host of talents including legal, marketing, fundraising, finance, and other areas. Identify key individuals who believe in your mission and who will help as you start your scholarship organization. Boards are comprised of different positions: board members, who may be called directors, committee chairs, and officers. Filling those roles and distributing responsibilities among board members ensures proper oversight and advances the organization's work. When everyone understands their role, your organization can make better decisions, manage funds responsibly, and stay focused on your mission. These initial Board Members are very likely to be your start-up funders. ***A checklist of board roles and responsibilities is available in the Resource Section.***

Create Bylaws: Bylaws are rules that explain how your organization will run. When drafting bylaws, include details on board operations, officer duties, and decision-making processes. Bylaws don't need to be complicated. They just need to be clear enough that anyone can understand how your organization runs. Think of them as your organization's basic ground rules - they help everyone work together smoothly to achieve your goal of helping students through scholarships. ***A sample of bylaws is available in the Resource Section.***

A. 3. Essential Policies and Procedures

Policies and procedures communicates an organization's operational philosophy and commitment to excellence and integrity, communicates expectations to all staff, functions as an orientation and reference tool and ensures documentation of compliance with laws and regulations. Essential policies and procedures include general corporate, personnel related, technology related, and program/finance related. Some general corporate policies and procedures include code of conduct, conflict of interest, whistleblower, executive compensation, document retention and destruction, gift acceptance, confidentiality, public disclosure and financial information. ***A sample of code of conduct, conflict of interest, whistleblower, and document retention and destruction policy are available in the Resource Section.***

It is important to have human resource policies in place. Every position in the organization should have a job description so employees understand what is expected. Create an employee handbook that clearly outlines your organization's policies, procedures, and expectations, including a code of conduct, employment terms, compensation, benefits, leave policies, disciplinary procedures, and a commitment to equal opportunities, harassment prevention and a safe workplace. Ensure compliance with federal and state specific labor laws. Check with your state's department of labor to make sure you address any of these legal requirements. This step is particularly important for smaller nonprofits that might not have dedicated HR expertise. it is important to have human resource policies in place. It doesn't need to be complicated, and you can build on them as your organization grows.

B. Implement Financial Management Systems

B. 1. Financial Infrastructure

When you're just starting an SGO, you'll want to implement an accounting system to focus on recording, categorizing, and reporting financial transactions. Think of it like managing a detailed checkbook for your organization, tracking money coming in and money going out. You can start simply using Microsoft Excel Spreadsheets and move to an accounting software as your organization grows. To set this up:

1. Open a separate bank account for your organization.
2. Choose what program you'll use, whether spreadsheets or an accounting software.
3. Keep track of everything including receipts, donations, and payments.
    - For donations, record who it's from, amount, and date received and date acknowledgement letter was sent. It is important to keep records of donor communications, especially around any gift restrictions or formal pledges, for audit purposes.
    - For scholarships, capture student name, award amount, intended education provider, and payment date.
4. Conduct monthly reconciliation reports.

As you research accounting software, consider things such as organization size, accounting needs, user-friendly interface, reporting capabilities, and affordability. For new SGOs, QuickBooks Nonprofit (https://quickbooks.intuit.com/), Wave (https://www.waveapps.com/), and Xero (https://www.xero.com/us/) may work best. Other options include Aplos (https://www.aplos.com/), Blackbaud (https://www.blackbaud.com/), and Sage Intacct (https://www.sage.com/en-us/).

B. 2. Establish Internal Controls and Financial Policies

A financial management system not only encompasses the accounting system but also includes your policies, procedures and controls that guide how your organization handles money. Having these policies creates financial responsibility and transparency while also helping to prevent fraud or errors. Things to consider when establishing internal controls:

- Implement a segregation of duties to have separate financial duties among different individuals;
- Control access to financial resources to limit access to bank accounts and financial software. Use password protection and regularly update those passwords, and implement regular financial reporting such as monthly financial statements that show how your actual spending compares to what you planned, helping you stay on track and make smart decisions about your budget.

B. 3. Ensure Compliance and Reporting

Staying in compliance protects your organization's tax-exempt status and reputation, giving donors confidence that their money is being managed responsibly. To ensure compliance, your SGO should do the following:

- Conduct external audits if required by state or federal law or grant requirements;
- Prepare and file required annual tax returns and make them available to the public (Form 990);
- Comply with any state-specific regulations;
- Renew state charitable solicitation registrations regularly (at a minimum annually), and
- Obtain appropriate insurance coverage (e.g., Directors and Officers Liability Insurance).

B. 4. Donor Management System

Donor management systems (also called donor CRMs or fundraising databases) are specialized software platforms designed to help nonprofits track and manage donors giving histories and relationships. Unlike basic accounting systems that just record transactions, donor management systems keep track of everything from contact details and giving history to whether a gift is anonymous or a donor's communication preferences. They streamline donation processing with online forms and recurring gift options, while also providing tools to create personalized outreach and acknowledgment letters. The built-in reporting features show you important metrics such as donor retention, soft credits from corporations, donor advised funds, or foundations, and pledges, helping you make smarter fundraising decisions.
If you're a new scholarship granting organization just getting started with donor management, you don't need anything complicated right away. Begin with these simple approaches:

- Start with basic tools you already have. A spreadsheet can work perfectly fine to track your first donors - just create columns for contact information, name of the giving entity, donation amounts, dates, restrictions, and any other notes about your interactions.
- Abide by donor preferences regarding mail or email communications to cultivate your donors. Services such as Gmail or Outlook let you organize contacts into groups for sending email updates or thank-you messages.
- Create simple templates for thank-you letters and tax receipts that you can customize quickly for each donor.
- Set calendar reminders to follow up with important supporters and to send regular updates about your impact.

If you started with Excel spreadsheets and feel you've outgrown them, consider affordable starter donor management solutions such as Bloomerang (https://bloomerang.co/), DonorPerfect (https://www.donorperfect.com/), Little Green Light (https://www.littlegreenlight.com/), or Keela (https://www.keela.co/). Salesforce for Non-Profits (salesforce.com) and Raiser's Edge (blackbaud.com) are also popular options as you grow. The right system depends on your size, budget, and specific needs. Research these and talk to others operating scholarship granting organizations or other nonprofits to determine what works best for you.

Remember, relationships matter more than sophisticated systems when you're starting out. Personal touches and consistent communication will build stronger connections than any technology. But you do need to have a system for keeping track of your donors, prospective donors, and their giving.

Have a donor privacy policy that lets donors know how you will protect their privacy and how they can be removed from your mailing list. Let them know their gift can be anonymous and give them contact information to ask questions or make a request. This should be included in the privacy policy on your website.

B. 5. Set up the process for disbursing scholarship funds

Scholarship program elements to think about when establishing your scholarship fund disbursement system:

- Direct payment to education providers: Establish a process to pay scholarship funds directly to education providers rather than to families. This helps ensure the funds are used for their intended purpose. When starting out, you can print and mail checks or set up an electronic process such as an ACH payment through your bank. If your scholarship granting organization is serving homeschool families, you will need to develop a system to pay families for reimbursements on approved expenses or implement a digital wallet platform, like ClassWallet, for families to purchase items directly with their funds.

- Timing of disbursements: Decide on the frequency of your scholarship payments. This may be quarterly or once a semester (fall and spring).
- Verification process: Have a way to verify student enrollment and eligibility before disbursing funds. Establish a policy that, prior to payment, schools will be sent a list of students who indicated their intent to enroll at that school for the school to verify. If your SGO is supporting homeschoolers, create a list of approved expenses that your scholarship will cover and what documents families need to submit for proof of purchase.
- Record-keeping system: As previously stated when setting up your accounting, implement a record-keeping system to track all scholarship disbursements, including recipient details, amounts, payment dates, and education providers. Your accounting software and scholarship program database should help to streamline the disbursement process and generate these types of reports.
- Legal and tax compliance: Develop and implement proper documentation including scholarship eligibility policies, signed agreements, and verified enrollment forms. You'll also want to set up financial controls, creating audit trails for all payments and reconcile accounts regularly.
- Regular internal audits: To keep your scholarship fund running smoothly, regularly select a sample of disbursement transactions to review your payment processes and procedures. By doing this, it helps catch any issues early and shows you where things could be improved.

To streamline the disbursement process, accounting software outlined previously such as QuickBooks Nonprofit (https://quickbooks.intuit.com/) or Sage Intacct (https://www.sage.com/en-us/ and scholarship program databases such as FACTS (https://factsmgt.com/) or SmarterSelect (https://www.smarterselect.com/) can help. Research these and others to determine what works best for your needs.

More information on application processes and procedures is available in ***Section 4: Scholarship Program Design and Implementation.***

This section helps you think through the legal, financial infrastructure, compliance, and disbursement process for your SGO. ***However, remember that if you have an opportunity to administer a tax credit scholarship program in your state it likely will have additional compliance requirements than standard nonprofit requirements.*** You'll need to follow state-or federal-specific eligibility criteria, adhere to administrative expense limits, and meet regular reporting deadlines and other deadlines imposed by the state or federal entity. You'll also need to have clear guidance for donors to check that they qualify for tax credits and give them the right forms, while keeping track of donation timelines and restrictions. States often have specific rules about how quickly you must use the money and how to keep it separate in your accounting records. Maintain thorough documentation of recipient eligibility verification, selection processes, and your disbursements.

Regardless of whether you are receiving tax credit donations or not, state requirements vary and can get complicated so it's extremely helpful to work with an attorney and accountant specialized in these types of programs to ensure your organization remains in good standing.

Section 3: Communications Systems

Section Summary:
This section outlines how to build an effective communications strategy through three main channels: a user-friendly website, targeted marketing materials, and social media presence. The focus is on creating clear, consistent messaging that serves different audiences - from scholarship applicants to donors - while keeping implementation manageable for a new organization.

Key Takeaways:

1. *Website Development*
2. *Marketing Materials*
    - *Create basic program materials that you will need to communicate about your program.*
    - *Develop donor-focused materials to articulate the need, your vision, and how their support is making/would make an impact.*

A. Create a website

You'll want to create a website for your scholarship granting organization. Helpful resources for domains, web hosting, and website builders include Bluehost (https://www.bluehost.com/), Domain.com (https://www.domain.com/), GoDaddy (https://www.godaddy.com/), Namecheap (https://www.namecheap.com/), Squarespace (https://www.squarespace.com/), and WordPress.com (https://wordpress.com/). You may want to ask other nonprofits and people in your community to see if there is a person or company who may be able to help at a discounted rate or even donate some of their time.

Figure out what content you want on your website. Is there specific information that must be included? Include elements such as:

- Scholarship Information;
- Scholarship process and key deadlines;
- Impact stories and statistics;
- School and family spotlights;
- Staff directory,
- Board listing, and
- Donation capabilities.

You can explore platforms such as Stripe (https://stripe.com/), Bloomerang (https://bloomerang.co/), or PayPal (https://www.paypal.com/us/home) to facilitate easy and secure online donations. Research these and others to see what best fits your needs.

Make the navigation of your website as user-friendly as possible. You should test for its functionality and user experience.

B. Marketing Materials

You'll want to develop some marketing materials to raise awareness for your scholarship granting organization, engage your community, and promote your mission to attract supporters, donors, and families. As you develop and implement your efforts, think about your target audience, develop consistent messaging and choose appropriate communication channels. Your message will vary if you are lucky enough to be able to promote a tax credit opportunity.

B. 1. Program Materials

Create a simple brochure or flyer that explains your scholarship program to education providers and prospective families. This should cover what you offer, who can apply, and how to apply. It should also include a Frequently Asked Questions (FAQ) section to clear up any questions education providers or families might have.

You may also want to put together an information packet for education providers. This should give them everything they need to tell students about your program. Consider this their guide to help spread the word about your scholarships. ***<u>An example of a program flyer is available in the Resource Section.</u>***

B. 2. Donor Materials

Donor communication is vital because it builds trust and lasting relationships with the people who make your scholarships possible. You can start with a letter and a brochure that articulates your vision and explains the need for the program and its impact to inspire them to join you in supporting deserving students with scholarships. As your program grows, consider creating a donor information folder that contains materials such as: one-pagers with your program statistics, family stories, and any media clips about your organization. Capture quotes from families and children, back to school pictures, and other visuals that will allow you to demonstrate to donors the impact they are having on children's lives.
<u>Examples of donor communications are available in the Resource Section.</u>

B. 3. Social Media Presence

Using social media platforms such as Facebook (www.facebook.com), Instagram (www.instagram), LinkedIn (https://www.linkedin.com/home) or X (www.x.com) will increase awareness and engage followers. Managing social media accounts can often be a full-time job, so you may want to focus on mastering one platform before adding more.

Section 4: Scholarship Program Design and Implementation

Section Summary

This section discusses creating simple, fair criteria for scholarship eligibility, including how to use an online database system to manage your application process efficiently, with guidance on choosing the right platform that can grow with your organization. Ideas are included for developing a program timeline to help you plan when to open applications, review submissions, make awards, prepare for the next cycle, and how to maintain regular contact with families and schools/education providers to build strong relationships and ensure program success.

Key Takeaways

- *Program structure: Eligibility Criteria, Review Process, and Award Selection and Notification*
- *Online application design: User friendly interface, Customization options, Reporting capabilities, and Scalability*
- *Program timeline to meet goals and plans for the next year*
- *Importance of scholarship communications to key constituents*

A. Scholarship Program Structure

A. 1. Establish Scholarship Criteria and Eligibility Requirements

The specific need your SGO plans to address will help you define your scholarship criteria. Scholarship awards should be contingent upon families meeting and maintaining conditions of eligibility. Identify clear and consistent scholarship eligibility criteria to make the award selection process fair.

For example, if your scholarship granting organization is based on demonstrated financial need, define total family income. Will total household income be calculated using adjusted gross income from the tax return or adjusted gross income from the tax return *plus* additional income sources such as child support, alimony, and public assistance? Additionally, what documents are considered acceptable for substantiating the total family income and household size?

If your total household income is calculated using the family's federal adjusted gross income *plus* additional income sources, acceptable documents could include:

- the current year's Federal 1040 tax return;
- business income not listed on the Federal 1040 tax return;
- child support and alimony support letters;
- Supplemental Nutrition Assistance Program (SNAP) and public assistance budget letter;
- Supplemental Social Security Insurance (SSI) and disability;
- workers compensation and unemployment benefits, and
- other income - notarized letters from family or friends providing financial assistance.

CSF considers a family low-income if the family's total annual household income is at or less than 270% of the federal poverty level. The federal poverty level scale is published annually, typically in January. CSF scholarships are awarded on the basis of financial need, following a sliding scale that is based on the federal poverty guidelines. There are other measures that do exist when demonstrating financial need. For example, the federal tax credit as proposed, ECCA, also takes into account cost of living in a specific area.
CSF income eligibility guidelines are available in the Resource Section.

You may also want or need to verify a family's proof of residency. Acceptable documents can include:

- DMV State ID card OR
- Auto Registration/Insurance Policy OR
- Utility bill (phone, electricity, cable, gas, etc.) that includes name and address OR
- Copy of rental agreement/lease or mortgage closing papers OR
- Paystub or Bank Statement with address.

Please note, there are different ways of doing this that may be acceptable and your organization will need to decide which documents will be satisfactory for eligibility. For example, a post office box is not an acceptable proof of residence for the CSF New Hampshire EFA program.

Communicate scholarship eligibility and criteria to participating education providers, families, and the community. It is imperative for education providers to be made fully aware of the scholarship eligibility requirements so that they can be encouraged to use the scholarship program. Education providers should ***not be required*** to change their admissions policies or admissions applications to accommodate your scholarship requirements.

Elements of an application

Once you've identified criteria and begin to build your application, you'll want to think about the elements you collect from families for the application. At a minimum, it should include:

- Family data collection: contact information for parent/guardian, address, phone number, email address, employment status, marital status, relationship to student, and language preference.
- Student data collection: student first/last name, birthdate, gender, race/ethnicity, grade, current school enrolled and what type of school it is, and intended school.
- Financial and/or residency collection: For financial eligibility you may want to ask number of adults living in the household, number of children, adjusted gross income, and other additional income sources. For residency, ask if an applicant is a resident of the specific state, town, or city. The acceptable documents that are submitted will substantiate their eligibility.

Regardless of whether you accept applications internally or work with a third-party vendor, these are the elements you should be asking in order to properly review and approve applicants.

Scholarship and Eligibility requirements for publicly funded school choice programs

State or potential federal school choice programs, such as tax credits or education savings accounts, come with specific rules that vary by location. If your scholarship organization administers one of these programs, review the governing laws to understand key requirements: income thresholds, age ranges, eligible grade levels, covered expenses, residency requirements, and priority categories.

Some programs may only use funds for private school tuition, while others may cover additional educational costs such as curriculum, tutoring, or online educational resources. Priority categories might include students with special needs, those from certain neighborhoods, families qualifying for free/reduced lunch, or children from specific schools or districts.

Throughout this process, keep detailed records documenting student eligibility, your selection methodology, and all disbursements. This documentation is essential for compliance and program integrity.

A. 2. Award Amounts

When you're deciding scholarship financial parameters, start by thinking about the big picture. What does education cost in the geographic area your SGO serves? Does it make sense to provide larger scholarships to fewer students, or smaller scholarships to more students? Both approaches can work - it depends on what you're trying to achieve.

Think about your SGO funding too. How much money do you have or expect to raise? It's better to start conservatively and grow your awards over time than to promise more than you can sustain. Remember, you'll need support for administrative costs, not just for scholarships, and you will need to plan for at least one year ahead to avoid disrupting the child's education.

Be practical about it. This might mean starting with a set amount for all students to keep things simple. You can always make it more complex later by adjusting amounts based on need and what works best for your organization and the families you serve.

A. 3. Review Process

How will your organization review applications and verify eligibility? Someone on your staff should manage the application process to track applications received, reviewed, and verify eligibility based on the information submitted.

It is helpful to create a checklist of eligibility according to your criteria. If an application is incomplete, decide if you will work with an applicant to get the needed information or remove them from consideration altogether.

Be sure to document the date of your review, any correspondence to the applicant, and any follow-up needed. This is helpful when you or other staff members go back into a specific record. You will also want to include specific reasons for eligible or ineligible status.

You may also want a dedicated scholarship phone number and email address for program staff to manage when parents have questions or concerns about their application.

A. 4. Award Selection and Notification Method

How will you select and notify applicants? As you begin your scholarship granting organization, it is recommended that you use a simple approach to awarding scholarships. To achieve this, the first come, first served system using clear and objective criteria would work best. Once you've reviewed the application and determined eligibility, you make an award determination. Award determinations can be categorized by approved, waitlisted, on hold, or declined. Approve awards until funds are exhausted.

All families should be notified in writing about the award decision. In the award correspondence, it is recommended you include student name, intended school, and award information. For decline and other determination notifications, include the reason for that decision.

A. 5. Acquire a Scholarship Program Database: What kind of database do you need if you work with an outside vendor?

It is recommended that you use an online scholarship database to build your application. There are many benefits but, overall, you will streamline your scholarship management process and effectively meet your program's goals.

If you are acquiring a scholarship program database and plan to work with an outside vendor, you'll need a database that meets your organization's specific needs while offering flexibility, scalability, and robust functionality. Some features and considerations for you to consider when researching databases include:

- Application tracking, creation of customizable forms, and document upload capability.
- Features associated with reviewing an application and making the award selection.
- Ability to create customizable reports for applications, scholarship payments and overall program trends.

- Automated notifications for applicants (e.g., application received, decision notifications) and mass email capabilities for outreach and updates.
- Compatibility with tools such as email marketing platforms and payment processing systems.

Technical considerations, such as data security, scalability, and user-friendliness, should also guide your decision. Choose a cloud-based system for accessibility and ease of maintenance, and make sure the vendor offers strong customer support. As you research your options and talk to vendors, develop a list of questions to think about and ask:

- What are the database's primary features and capabilities?
- Is the database customizable to meet your organization's needs?
- What type of reporting tools are available?
- How is data security ensured?
- What kind of customer support is provided?
- Does the system offer integrations with other tools you use, such as email or accounting systems?
- What are the costs involved (e.g., licensing, setup fees, ongoing maintenance)?
- Can it grow with your program over time?

As with other systems, depending on your size and scope, Microsoft Excel Spreadsheets can work as you begin your SGO. Other options for new and smaller scholarship granting organizations that may work well for you are FACTS (https://factsmgt.com/), SmarterSelect (https://www.smarterselect.com/), and WizHive (https://www.wizehive.com/). You may also explore Blackbaud (https://www.blackbaud.com/), Communityforce (https://www.communityforce.com/), or SurveyMonkey Apply (https://apply.surveymonkey.com/).

The best approach is to create a requirements list based on your specific needs, then evaluate several options through demos and trials. Talk to similar-sized organizations about their experiences, and prioritize systems that excel at your most critical functions. Remember that the right system should make your process more efficient while providing a positive experience for applicants.

B. Develop a Program Timeline and Calendar

A program timeline creates transparency in the application process and provides key dates for families and providers. It also allows staff to plan their workload around predictable application activities, ensuring that you are on track to meet your application processing targets. Pick a time to review the current year's program cycle and set up the timeline for next year's cycle. Here are some things to think about throughout the calendar year, beginning in January.

Quarter 1 (January – March): These months lay the groundwork to open up the new application cycle for the following school year.

- Confirm budget and how much funding is available for next year's scholarship program;
- Update any eligibility requirements if needed;
- Email education providers and families outlining essential information and key deadlines for the upcoming application process;
- Open your application portal for families to begin applying, and
- Work with education providers to process spring payment, if needed.

Quarter 2 (April – June): Once your application portal has opened, you can:

- Send communications about the application deadline if there is one and close the portal at deadline;
- Review and process applications;
- Follow up with applicants on any missing required documentation;
- Begin to send award or decline notifications to applicants, and
- After the first year, send surveys to families and education providers asking about their school year experience.

Quarter 3 (July - September): Your organization may be processing scholarships into the summer months especially if you decided on the first come, first served approach since you'll want to make awards until funds have been exhausted. If you haven't done so already, aim to finish and close the current application year by the fall.

- Continue to review and process applications;
- Send award or decline notifications to applicants;
- Verify the enrollment of scholarship awardees with their intended education providers;
- Begin to prepare for scholarship disbursement if your payment schedule includes a fall payment, and
- Discuss and implement improvements and upgrades to the scholarship database.

Quarter 4 (October-December): By this time, you should have final scholarship program numbers and costs for the current school year.

- Update marketing materials, donor correspondence, and website with current school year numbers;
- Schedule visits with participating education providers;
- Work with education providers to process fall payment, if needed;
- Prepare any end-of-year reports that may be needed;
- Plan for next year's application cycle (timeline, key dates and scholarship amounts), and
- Prepare next year's scholarship budget.

C. Create Program Communications

There is value in communicating and connecting with your families and education providers throughout the year. This builds trust with your organization and strengthens your relationship with those participating in your program.

Families: Working to develop and strengthen your partnership with parents will only help to foster their child's success. Initiate communications with your families and share relevant information and worthwhile activities. Engaging families has the potential to:

- Create networking opportunities for parent/guardians;
- Cultivate program ambassadors and supporters, and
- Positively impact program retention.

You can send e-newsletters and email blasts with valuable information about summer programs, enrichment opportunities, high school admissions, and other useful topics, along with reminders about scholarship application and requalification deadlines, and other program-related announcements.

Invite your families to help fuel your social media with their pictures and stories. These family stories will resonate with your supporters and donors.

Education Providers: Communicating and engaging with the participating education providers positively affects the scholarship program and cultivates a meaningful relationship with your organization. Communicate with them throughout the year to share application details, any important dates and good news about your scholarship program.

Scheduling visits to your participating education providers is also a great opportunity to meet scholarship recipients and school administrators. You can also learn more about a school's learning environment and get scholarship testimonials to share with your supporters.

Section 5: Program Evaluation and Growth

Section Summary
This section outlines essential strategies for evaluating program effectiveness through data collection, tracking retention rates, gathering feedback, and monitoring alumni success. It emphasizes the importance of ongoing assessment to ensure program quality and demonstrate impact.

Key Takeaways:

1. *Program Assessment Essentials: Done through scholarship retention rates, parent surveys, and education provider visits*
2. *Key Metrics to Track*
3. *Alumni Success Tracking*

A. Program Assessment: Data Collection and Success Metrics

Collecting and analyzing information about your program allows you to evaluate your program's effectiveness and inform programming decisions. Selected program activities or the entire program should be evaluated over a period of time, generally speaking, at least annually.

A. 1. Scholarship Program Evaluation

You'll want to focus your program evaluation on those you serve, families and education providers, and you can do this through retention rates, parent surveys, and provider visits.

A retention rate measures the percentage of scholarship recipients who continue in your program from one year to the next. Calculating your scholarship program's retention rate is a straightforward process. Start by looking at your previous year's scholarship recipients and remove any students who graduated - these students aren't eligible to return, so including them would skew your numbers. You'll take the number of returning scholarship recipients and divide it by the total number of eligible returning recipients, then multiply by 100.

For example, if you had 100 scholarship recipients last year, but 20 of them graduated, are no longer income eligible, or moved away, your eligible pool would be 80 students. If 65 of those students renewed their scholarships this year, your retention rate would be: $65 \div 80 \times 100 = 81.25\%$

A healthy retention rate is typically above 80% and indicates that families value your scholarships. It also illustrates the level of continued interest or demand for your program and helps to prepare budget projections for the following application cycle. Lower retention rates may also indicate that your scholarship amount is too low to make private school affordable to families.

It's also valuable to track why students don't return - whether they transferred schools, couldn't afford increased costs, were dissatisfied, or missed deadlines - as this information can help you identify ways to improve your program and boost future retention.

An annual parent survey will help you to learn more about the families' experience with your scholarship organization and the participating providers. Individual responses can be used to improve and promote your scholarship program. The parent survey can include questions about:

- Household data;
- Feedback on your scholarship program including whether the amount is adequate and whether the scholarship allows the parent to make the best educational choices for their child;
- Feedback on their child's school;
- Parental involvement at home and school, and
- Open-ended questions about school choice.

Education provider visits are another great way to evaluate your program. Visits help you identify the right places for donor visits and volunteer opportunities. Additionally, you may want to consider education providers with varying retention rates. High retention rates may offer you the opportunity to celebrate school success. Visits to schools with lower retention rates allow you to learn more about what's going on, any problems they may be experiencing, and the chance to offer help and support if appropriate.

A. 2. Alumni Tracking for Success

For a scholarship granting organization, a primary way to measure progress is to track those who graduated from your program. Gathering information on your alumni provides data to quantify measurable impact, shows impact to funding partners, confirms program effectiveness, maintains credibility with the community, and creates a pool of potential program ambassadors and future donors.

One way to do this is through an annual alumni survey. You can collect information on graduation rates, college enrollment, and even career outcomes. Having these statistics will go a long way when communicating the need and your impact.

Based on results, you can also follow-up with individual alumni and their families on an anecdotal basis to keep them engaged and share their success stories. You can feature the stories in your promotional materials and social media. In addition, you can invite alumni to represent your organization at events.

As scholarship recipients graduate out of your program and your alumni base builds, a great resource to help track college enrollment and graduation is the National Student Clearinghouse (NSC). NSC regularly works with educational organizations, including state and local agencies, throughout the country to accurately assess the efforts of K-20 schools and outreach programs to help students succeed in higher education. With NSC, you can look up students in two ways – either by submitting data in batches to get information on an entire cohort of students at once or by looking up alumni individually and getting their college enrollment and graduation data instantly. More information, including pricing, can be found on their website: https://www.studentclearinghouse.org/.

Note: Using NSC is easier and quicker than surveying alumni, but it is more expensive and doesn't allow for engagement with alumni.

A. 3. Ongoing Program Improvement

Continuous improvement is essential for your scholarship program's long-term success. Regularly review your data, feedback, and outcomes to identify areas where your program can be more effective. Use insights from parent surveys, education provider visits, and alumni tracking to make informed adjustments to your processes. Pay attention to both successes and challenges - celebrate what's working well while addressing areas that need strengthening. Stay flexible and willing to adapt your program based on real-world results and changing community needs. Remember that improvement is an ongoing process, not a one-time effort - small, regular adjustments based on feedback and data can lead to significant positive changes over time.

Conclusion

You are beginning a journey that is both deeply rewarding and, at times, daunting, but with careful planning, dedication, and a commitment to fairness, your scholarship organization can help countless students achieve their educational dreams and change the trajectory of lives.

The Children's Scholarship Fund is proud to serve as a resource for emerging scholarship organizations, offering guidance based on more than 25 years of experience in expanding educational opportunities. We're committed to sharing our knowledge and lessons learned to help your SGO succeed in creating pathways to quality education for the families in your community.

CSF currently has a growing network of 20 partner programs throughout the country that offer scholarships and, in some cases, run education tax credit and education savings account programs. We convene our partner programs regularly, and offer the opportunity for these independent scholarship granting organizations to learn from one another. Please reach out if you are interested to learn more about becoming a CSF partner program and accessing our resources, expertise, and network. ***More information about our partner programs is available in the Resource Section.***

Starting a scholarship organization is a powerful way to invest in the future, opening doors for students who might not otherwise have access to educational opportunities. By carefully defining your mission, securing initial funding and building a sustainable fundraising operation, establishing clear eligibility criteria, creating an application process, and implementing a fair selection process, you lay the foundation for a program that can create lasting impact.

If you're administering a state or federal tax credit program in your area, it can open up exciting new possibilities by offering donors the chance to redirect their tax dollars directly to students rather than government. This can inspire larger gifts, attract new supporters, and allow you to engage businesses eager to combine tax benefits with community impact. By clearly communicating these advantages, you'll build a strategy that dramatically expands your ability to create educational opportunities for deserving students.

Remember that every scholarship awarded has the potential to change a life. Your dedication to education and empowerment will not only help students achieve their goals but also contribute to a better America. And as the wise saying goes, "If you save a life, you save the world."

Guide to Starting a Scholarship Granting Organization Resource Section:

Section 1: Planning and Mission Development

- Sample Start-up Budget
- CSF New Hampshire's step-by-step process to administer tax credit donation

Section 2: Establish Your Scholarship Granting Organization Simultaneously with Developing Your Business Plan

- Board Roles and Responsibilities Checklist
- Sample Bylaws
- Sample Code of Ethics
- Sample Conflict of Interest Policy
- Sample Whistleblower Policy
- Sample Document Retention and Destruction Policy

Section 3: Communications Systems

- CSF School Flyer
- CSF Newsletter
- CSF marketing Pieces:
    - CSF NYC Program Statistics Sheet
    - CSF Back to School
    - CSF In Her Own Words: CSF Alumna Mary on Why She Gives
    - CSF in the News
    - CSF Alumni Go Far!

Section 4: Scholarship Program Design and Implementation

- Income Eligibility Scale
- Parent Resource Email Example

Section 5: Program Evaluation and Growth:

- Parent Survey Template
- 8th Grade Survey Template
- 12th Grade Survey Template
- School Visit Report Template
- CSF Partner Program Flyer

Network for Educational Opportunity

Annual Budget & Forecast

	Actual FY July 1, 2011 to June 30, 2012	Budget July 1, 2012 to June 30, 2013	Budget July 1, 2013 to June 30, 2014
Income			
Contributions (1)	$ 23,426	$ 15,000	$ 30,000
Annual Fund (2)		10,000	12,000
Restricted Contributions Scholarships (3)		400,000	1,600,000
Restricted Contributions Scholarship Program Start-up (Proposal) (4)		120,000	-
Foundations		-	5,000
Events (5)		2,000	2,000
Administrative & Other Income (6)	383	4,000	16,000
Total Income	**$ 23,809**	**$ 551,000**	**$ 1,665,000**
Expenses			
Scholarships (7)	$ -	$ 360,000	$ 1,450,000
Staff, Taxes & Expenses (8)	17,471	131,675	147,350
Marketing & Fundraising (9)	4,171	12,000	8,000
Facility / Office (10)	1,125	2,400	12,000
Dues/Subscriptions & Supplies (11)	717	5,000	2,500
Communication	3,044	4,844	5,400
Travel	4,715	7,715	5,000
Website and Internet (12)	366	2,366	500
Other Expenses & Fees (13)	2,035	2,000	2,000
Total Expenses	**$ 33,644**	**$ 528,000**	**$ 1,632,750**
Net Income	**$ (9,836)**	**$ 23,000**	**$ 32,250**

Budget Notes

(1) Individuals will be contributing to start-up funding therefore NEO general operating contributions line will decrease though overall contributions will increase

(2) Based on our history and new developments we can expect to raise 10,000 with an annual fund in the first year

(3) Scholarship contributions can be accepted at our mid fiscal year Jan 2013: $400,000 is an aggressive goal for first 6 months of operation

(4) Start-up funds to bridge first 8 months of organization operations and leverage first to market

(5) Lectureship

(6) Administrative income from scholarship application fees

(7) Scholarship projected awards for Jan 2013 to July 2013

(8) Staff, Taxes & Expenses includes 2 full-time leadership level staff members, healthcare stipend, payroll taxes & workers comp. for year 1 and an additional administrative staff member year 2

(9) Marketing & Fundraising includes brochures, print and mail of annual fund, business cards and is a conservative estimate which with additional funding of proposal will increase

(10) Office currently negotiated at 100 per month, rate will increase as traffic and use increases

(11) Supplies required to set-up ofiice for scholarship operations

(12) Website and internet includes $2,000 for major updates to NEO site and creation of NEONH.org which relate to marketing

(13) Bank fees, credit card fees and other

New Hampshire's Education Tax Credit

Businesses and individuals can provide educational opportunities to New Hampshire students and receive an **85% Education Tax Credit** against the state's:

- Business Profits Tax (BPT)
- Business Enterprise Tax (BET) and
- Interest and Dividends Tax (I&D)

Each business can **donate up to $600,000 annually** (10% of the $6M cap).

Participating NH businesses include:

"TURBOCAM is honored to be a sponsor of the Children's Scholarship Fund New Hampshire and excited to be helping further young people's educations! One size does not fit all in education and the needs-based Education Tax Credit Scholarships empower families to choose a school that is a great fit for their child."

- Marian B. Noronha

President, TURBOCAM International

Rustic Crust · American Flatbread · TURBOCAM International · Sanel Auto Parts Co. · Rumford Stone · Grappone Automotive Group (Established 1924) · Turner Group · GYK Antler · Roedel Companies · Waterville Valley Resort · Ruger · NBT Bank · AutoFair (Makes It Happen!) · Freedom energy logistics · Summit Title (Your Closing Resource) · Toyota of Portsmouth

Contact CSF Executive Director Kate Baker at kbaker@scholarshipfund.org or (603) 785-0174 to learn more.

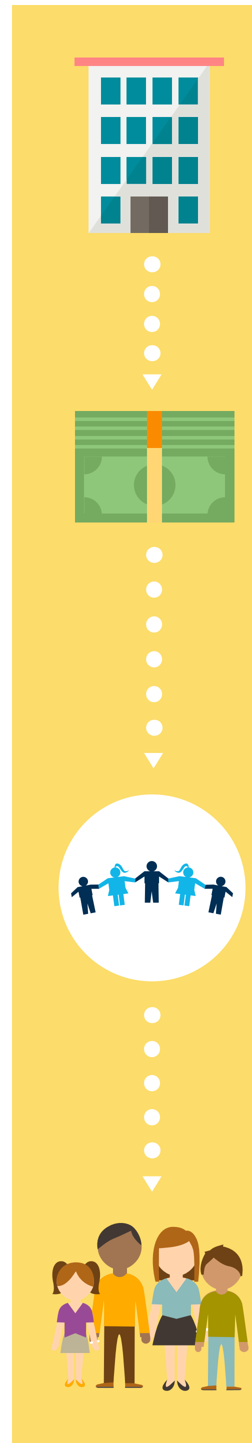
www.csfnewhampshire.org

Children's Scholarship Fund

New Hampshire

How to make a scholarship donation to CSF & claim your Education Tax Credit

Businesses and individuals donating to CSF to fund scholarships for low- and middle-income K-12 children in New Hampshire can receive an 85% Education Tax Credit from the State of New Hampshire against business profits tax (BPT), business enterprise tax (BET), and/or interest and dividends (I&D) tax.



Step 1.

Determine your tax liability and contribution amount.

Estimate your New Hampshire BPT, BET, or I&D liability for the year. Determine the amount of this liability you would like to contribute to CSF.

Step 2.

Apply.

Mail your completed Education Tax Credit Application (Form ED-02) to the New Hampshire Department of Revenue Administration at:

NHDRA Education Tax Credit
P.O. Box 637
Concord, NH 03302-0637

OR

File online at Granite Tax Connect:
www.revenue.nh.gov/gtc

Step 3.

Once approved, send contribution to CSF.

Approximately 2-3 weeks after applying, you should receive written approval via mail from the Department of Revenue Administration. **Within 60 days of receiving your approval**, send your contribution (amount on line 7 of ED-02 application) to:

Children's Scholarship Fund NH
180 Loudon Rd.
Concord, NH 03301

Note: If you are not eligible for an Education Tax Credit, you can still contribute to the Children's Scholarship Fund (a 501c3 nonprofit) by making a federally tax-deductible charitable contribution.

Step 4.

Receive your tax credit.

CSF will send you the Education Tax Credit Scholarship Receipt **within 15 days**, which you must include with your New Hampshire State Tax Return to receive your tax credit. CSF will use your contribution to assist low-income children with scholarships.

If you are interested in making a donation and receiving an Education Tax Credit, please contact CSF Executive Director Kate Baker at kbaker@scholarshipfund.org or (603) 785-0174.

Print Form Reset Form

New Hampshire
Department of Revenue Administration

ED-02

00ED022311862

EDUCATION TAX CREDIT APPLICATION

PRINT OR TYPE

This application is due no later than May 31 in each program year.

STEP 1

1. Business Organization/Enterprise or Individual Name

5. Taxpayer Identification Number

☐ DIN ☐ FEIN ☐ SSN

2. Number & Street Address

Address (continued)

3. City / Town State Zip Code + 4 (or Canadian Postal Code)

4. Contact Name and Title Contact Phone

Contact Email

Entity Type: ☐ **2** - CORPORATION/COMBINED GROUP ☐ **3** - PARTNERSHIP ☐ **1** - PROP/INDIVIDUAL ☐ **5** - NON-PROFIT ☐ **4** - FIDUCIARY

STEP 2

6. SCHOLARSHIP ORGANIZATION TO WHICH YOU INTEND TO CONTRIBUTE AND AMOUNT OF REQUESTED DONATION:
The maximum donation eligible for the Education Tax Credit for the Program Year is $600,000.

The Children's Scholarship Fund .... $

7. TAX CREDIT AMOUNT (85% of donation) .... $
Tax credits awarded are 85% of the donation amount on a first come, first served basis until the statutory maximum credit limit has been reached.

STEP 3

I certify that the business organization/enterprise or that I (the individual) shall make the requested donations no later than 60 days after the date of approval of this application in accordance with RSA 77-G, but no later than June 30, of the program year and I declare, under penalties of perjury, that I have examined this document and to the best of my belief the information is true, correct and complete.

AUTHORIZED SIGNATURE (IN INK)

PRINT SIGNATORY NAME & TITLE

DATE

File on line at Granite Tax Connect **www.revenue.nh.gov/gtc** or mail to NH DRA, Education Tax Credit, PO Box 637, Concord NH 03302-0637

New Hampshire
Department of
Revenue Administration

ED-02

EDUCATION TAX CREDIT APPLICATION INSTRUCTIONS

WHO MUST FILE?
Business organizations, business enterprises, or individuals requesting to make a donation(s) to a qualified scholarship organization(s), in order to receive a tax credit, must file an Education Tax Credit Application (Form ED-02).

WHEN TO FILE?
Form ED-02 must be received by the Department of Revenue Administration no later than **May 31 of each program year**.

WHERE TO FILE?
File online at Granite Tax Connect **www.revenue.nh.gov/gtc** or mail to NH DRA, PO Box 637, Concord NH, 03302-0637.

FORMS SHALL NOT BE FILED BY FAX OR EMAIL

NEED HELP?
Call the Department at (603) 230-5920, Monday through Friday, 8:00am to 4:30pm. For more information visit us on the web at: www.revenue.nh.gov. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

LINE-BY-LINE INSTRUCTIONS

STEP 1

Line 1
Enter the business organization's, business enterprise's, or individual's name.

Line 2
Enter the business organization's, business enterprise's, or individual's street address.

Line 3
Enter the business organization's, business enterprise's, or individual's city, state and zip code.

Line 4
Enter the name, title, address, telephone number and email address of the contact person for the business organization, business enterprise, or the individual. The contact person should be the person the Department of Revenue Administration can contact regarding this application.

Line 5
Enter the business organization's, business enterprise's, or the individual's taxpayer identification number; Department Identification Number (DIN), Federal Taxpayer Identification Number (FEIN), or Social Security Number (SSN).

STEP 2

Line 6
Enter the requested donation amount eligible under RSA 77-G not to exceed $600,000 for the program year.

Line 7
Enter 85% of the Total Requested Donation Amount. This is the maximum amount of Education Tax Credit you may receive.

STEP 3
The application must be dated and signed in ink by an officer or authorized agent, or by the individual. In addition, print the name and title of the officer, authorized agent, or individual signing the application.

NOTICE
APPROVED DONATIONS MUST BE MADE TO A QUALIFIED SCHOLARSHIP ORGANIZATION NO LATER THAN 60 DAYS AFTER THE DATE OF APPROVAL OF THIS APPLICATION BY THE DEPARTMENT, BUT NO LATER THAN JUNE 30 OF THE PROGRAM YEAR, OR THE REQUEST SHALL EXPIRE.

Education Tax Credit Program
2024-25 At A Glance

Children's Scholarship Fund
New Hampshire



Scholarship Recipients

Number of K-12 students	827
Participating schools	73
Total scholarships granted	$ 2,401,309

Program Statistics

Average school scholarship amount	$ 3,045
Average homeschool scholarship amount	$ 712.50
Eligible for free and reduced lunch	50%

Grade Level Distribution (%)

Kindergarten	0.60
First	7.98
Second	10.52
Third	11.00
Fourth	9.92
Fifth	8.71
Sixth	8.46
Seventh	7.98
Eighth	7.01
Ninth	5.56
Tenth	8.46
Eleventh	7.01
Twelfth	6.77

A Legacy of Educational Opportunity

Academic Year	Number of Awards	Scholarships Granted
2016-2017	120	$ 221,144
2017-2018	257	$ 551,068
2018-2019	306	$ 630,771
2019-2020	512	$ 991,770
2020-2021	626	$ 1,323,000
2021-2022	1,017	$ 2,267,480
2022-2023	1,323	$ 3,003,132
2023-2024	1,183	$ 3,410,926

CHECKLIST
of Board Roles and Responsibilities

Basic board roles and responsibilities are the foundation for a successful board. BoardSource has designed this checklist so you can quickly remind yourself of your key responsibilities. It's also a great board orientation tool! Can you check all the boxes?

SET DIRECTION AND STRATEGY

- Has the board affirmed or revised the mission and determined the organization's vision?
- Does the board ensure that the mission, vision, and values are reflected in the organization's strategic plan?
- Is the board confident that it has authorized voice from the community it serves?
- Is the board considering purpose when determining organizational strategy?

ENSURING THE NECESSARY RESOURCES

- Does the board's composition reflect the strategic needs of the organization?
- Is the board confident that the chief executive's skills and other qualities are a good match for the organization's strategic needs?
- Has the board adopted policies related to funds to be pursued and/or accepted in support of the mission?
- Does the board expect all its members to be active participants in financially supporting the organization?
- Does it have the right committee to support its fundraising efforts?
- Does the board seek and review information related to the organization's reputation?

PROVIDING OVERSIGHT

- Does the board contract with an outside auditor for the annual audit?
- Does the organization have up-to-date risk management policies and plans and appropriate insurance?
- Does the board monitor progress toward achievement of goals related to the organization's programs?
- Does the board have a clear understanding of the organization's financial health?
- Does the board have a positive working relationship with the CEO?
- Does the chief executive receive an annual performance review by the board and are all board members familiar with the chief executive's compensation package? Is it aligned with IRS rules and similar organizations is your community?

BOARD OPERATIONS

- Is there a board governance committee stewarding board development and process?
- Does the board regularly assess its own performance?
- Are organizational and board policies regularly reviewed?
- Do committees and task forces actively engage board members in the work of the board?
- Do board meeting agendas focus the board's attention on issues of strategic importance?
- Do board members have easy access to information needed for effective decision making?

Source: *Nonprofit Board Fundamentals*

NONPROFIT BYLAWS

Nonprofit bylaws are the main governing document for your nonprofit corporation. Bylaws act like a guidebook for your organization as it inevitably grows and changes. They outline your practices and procedures, and offer a path for resolving any conflicts or confusion. Bylaws guide the actions and decision-making of the board of directors while helping to prevent and/or resolve conflicts or disagreements. While bylaws will change over time, here are some essential elements to include.

Nonprofit Bylaws Checklist:

- [ ] **Name – No nicknames here, use official name that is in your Articles of Incorporation.**
- [ ] **Address – Where are you located? This shows where you store your corporate records.**
- [ ] **Purpose of Corporation – Having a clear purpose is key to uniting your members and it can qualify you for 501(c)(3) status.**
- [ ] **Board of Directors – Be sure to include the number of members, their powers and roles, term limits, the process and conditions of removal, compensation (if any!), and what qualifications they need.**
- [ ] **Committees – If you have committees, include information about what they do, when they should meet, number of members involved, and any rights they have.**
- [ ] **Meeting Guidelines and Voting Procedures – Lay out what makes a meeting possible. What types of meetings are there? How often? How many people do you need for quorum and how many votes to pass an initiative?**
- [ ] **Membership – Here is where you can clearly lay out your membership eligibility terms, tiers, dues, voting rights, and how you will handle termination.**
- [ ] **Bookkeeping & Miscellaneous – Create a strong foundation for success with clear responsibilities and processes for accounting and record keeping.**
- [ ] **Control Provisions – No one person owns a nonprofit, but it is important to place the final word somewhere. Does it go to the board of directors or someone separate?**
- [ ] **Amendment of Bylaws – Decide your policy for making amendments. Who will approve them and what percentage of a vote is needed to make them happen?**
- [ ] **Dissolution of the Organization – If your nonprofit's time comes to an end, have a plan for distributing your assets. You may want to choose a similarly-aligned charitable organization to receive them.**

Every nonprofit works differently. This checklist will get you started. And if there is anything missing from these bylaws that you think is important to regulate, be sure to make a section that covers your bases. It is important to regularly review your bylaws to ensure that they reflect how your nonprofit works and amend your bylaws when necessary.

Included below is a template we downloaded from Harbor Compliance that can be used as a guide when developing your organization's bylaws.

Bylaws Template

This document is intended to be used as a sample or model only. Some of the information provided in this template may or may not fit the needs of a specific organization and should be used only as an example. Use of this template should not be construed as legal counsel or substitute the advice of an attorney.

BY-LAWS

OF

NAME OF ORGANIZATION

Article 1.

Definitions

Section 1.01 Name. The "Corporation" shall mean: [Name of Organization], its successors and assigns.

Section 1.02 Board. The "Board" shall mean the Board of Directors of the Corporation.

Article 2.

Purposes, Objectives and Governing Instruments

Section 2.01 Charitable, Educational, and Scientific Purposes and Powers. The purposes of the Corporation, as set forth in the Articles of Incorporation, are exclusively charitable, educational, or religious, within the meaning of section 501(c)(3) of the Internal Revenue Code of 1986, as amended, or the corresponding provision of any future Federal tax law ("Section 501(c)(3)"). In furtherance of such purposes, the Corporation shall have the same powers as an individual to do all things necessary or convenient to carry out the purposes, as set forth in the Articles of Incorporation and these Bylaws. The specific purposes of the Corporation are to [purposes of organization]

Section 2.02 Governing Instruments. The Corporation shall be governed by its Articles of Incorporation and its Bylaws.

Section 2.03 Nondiscrimination Policy. The Corporation will not practice or permit any unlawful discrimination on the basis of sex, age, race, color, national origin, religion, physical handicap or disability, or any other basis prohibited by law.

Section 2.04 Limitations on Activities. No part of the activities of the Corporation shall consist of participating in, or intervening in, any political campaign on behalf of or in opposition to any candidate for public office, nor shall the Corporation operate a social club or carry on business with the general public in a manner similar to an organization operated for profit. Notwithstanding any other provision of these Bylaws, the Corporation shall not carry on any activity not permitted to be carried on by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of

1986, as amended, or the corresponding provisions of any future federal tax law.

Article 3.

Membership

The Corporation shall have no members.

Article 4.

Directors

Section 4.01 Annual Meeting. A meeting of the Board shall be held annually at such place, on such date and at such time as may be fixed by the Board, for the purpose of electing Directors, receiving annual reports of the Board and Officers, and for the transaction of such other business as may be brought before the meeting.

Section 4.02 Number. The number of Directors constituting the entire Board shall be fixed by the Board, but such number shall not be less than three (3).

Section 4.03 Election and Term of Office. The initial Directors of the Corporation shall be those persons specified in the Certificate of Incorporation of the Corporation. Each Director shall hold office until the next annual meeting of the Board and until such Director's successor has been elected and qualified, or until his or her death, resignation or removal.

Section 4.04 Powers and Duties. Subject to the provisions of law, of the Certificate of Incorporation and of these By-Laws, but in furtherance and not in limitation of any rights and powers thereby conferred, the Board shall have the control and management of the affairs and operations of the Corporation and shall exercise all the powers that may be exercised by the Corporation.

Section 4.05 Additional Meetings. Regular meetings of the Board may be held at such times as the Board may from time to time determine. Special meetings of the Board may also be called at any time by the President or by a majority of the Directors then in office.

Section 4.06 Notice of Meetings. No notice need be given of any annual or regular meeting of the Board. Notice of a special meeting of the Board shall be given by service upon each Director in person or by mailing the same to him at his or her post office address as it appears upon the books of the Corporation at least two business days (Saturdays, Sundays and legal holidays not being considered business days for the purpose of these By-Laws) if given in person, or at least four business days, if given by mailing the same, before the date designated for such meeting specifying the place, date and hour of the meeting. Whenever all of the Directors shall have waived notice of any meeting either before or after such meeting, such meeting shall be valid for all purposes. A Director who shall be present at any meeting and who shall not have protested, prior to the meeting or at its commencement, the lack of notice to him, shall be deemed to have waived notice of such meeting. In any case, any acts or proceedings taken at a Directors' meeting not validly called or constituted may be made valid and fully effective by ratification at a subsequent Directors' meeting that is legally and validly called. Except as otherwise provided herein, notice of any Directors' meeting or any waiver thereof need not state the purpose of the meeting, and, at any Directors' meeting duly held as provided in these By-Laws, any business within the legal province and authority of the Board may be transacted.

Section 4.07 Quorum. At any meeting of the Board, a majority of the Directors then in office shall be necessary to constitute a quorum for the transaction of business. However, should a quorum not be present, a majority of the Directors present may adjourn the meeting from time to time to another time and place, without notice other than announcement at such meeting, until a quorum shall be present.

Section 4.08 Voting. At all meetings of the Board, each Director shall have one vote. In the event that there is a tie in any vote, the President shall have an additional vote to be the tie-breaker.

Section 4.09 Action Without a Meeting. Any action required or permitted to be taken by the Board or any committee thereof may be taken without a meeting if all members of the Board or any such committee consent in writing to the adoption of a resolution authorizing the action. The resolution and the written consents thereto by the members of the Board or any such committee shall be filed with the minutes of the proceedings of the Board or such committee.

Section 4.10 Removal. Any Director may be removed for cause by vote of the Board provided there is a quorum of not less than a majority present at the meeting at which such action is taken.

Section 4.11 Resignation. Any Director may resign from office at any time by delivering a resignation in writing to the Board of Directors, and the acceptance of the resignation, unless required by its terms, shall not be necessary to make the resignation effective.

Section 4.12 Vacancies. Any newly created directorships and any vacancy occurring on the Board arising at any time and from any cause may be filled by the vote of a majority of the Directors then in office at any Directors' meeting. A Director elected to fill a vacancy shall hold office for the unexpired term of his or her predecessor.

Section 4.13 Committee. The Board, by resolution adopted by a majority of the entire Board, may designate from among the Directors an executive committee and other standing committees, each consisting of three or more Directors, to serve at the pleasure of the Board, and each of which, to the extent provided in such resolution, shall have the authority of the Board. The Board may designate one or more Directors as alternate members of any such committee, who may replace any absent member or members at any meeting of such committee.

Section 4.14 Participation by Telephone. Any one or more members of the Board or any committee thereof may participate in a meeting of the Board or such committee by means of a conference telephone or similar communications equipment allowing all persons participating in the meeting to hear each other at the same time. Participation by such means shall constitute presence in person at a meeting.

Article 5.

Officers

Section 5.01 Election and Qualifications; Term of Office. The Officers of the Corporation shall be a President, a Secretary, a Treasurer, and a Vice-President. The Officers shall be elected by the Board at the annual meeting of the Board and each Officer shall hold office for a term of one year and until such Officer's successor has been elected or appointed and qualified, unless such Officer shall have resigned or shall have been removed as provided in Sections 8 and 9 of this Article V. The same person may hold more than one office, except that the same person may not be both President and Secretary. The Board may appoint such other Officers as may be deemed desirable, including one or more Vice-Presidents, one or more Assistant Secretaries, and one or more Assistant Treasurers. Such Officers shall serve for such period as the Board may designate.

Section 5.02 Vacancies. Any vacancy occurring in any office, whether because of death, resignation or removal, with or without cause, or any other reason, shall be filled by the Board.

Section 5.03 Powers and Duties of the President. The President shall be the Chief Executive Officer of the Corporation. The President shall from time to time make such reports of the affairs and operations of the Corporation as the Board may direct and shall preside at all meetings of the Board. The President shall have such other powers and shall perform such other duties as may from time to time be assigned to the President by the Board.

Section 5.04 Powers and Duties of the Vice-Presidents. Each of the Vice-Presidents, if any, shall have such powers and shall perform such duties as may from time to time be assigned to such Vice President by the Board.

Section 5.05 Powers and Duties of the Secretary. The Secretary shall record and keep the minutes of all meetings of the Board. The Secretary shall be the custodian of, and shall make or cause to be made the proper entries in, the minute book of the Corporation and such books and records as the Board may direct. The Secretary shall be the custodian of the seal of the Corporation and shall affix such seal to such contracts, instruments and other documents as the Board or any committee thereof may direct. The Secretary shall have such other powers and shall perform such other duties as may from time to time be assigned to the Secretary by the Board.

Section 5.06 Powers and Duties of the Treasurer. The Treasurer shall be the custodian of all funds and securities of the Corporation. Whenever so directed by the Board, the Treasurer shall render a statement of the cash and other accounts of the Corporation, and the Treasurer shall cause to be entered regularly in the books and records of the Corporation to be kept for such purpose full and accurate accounts of the Corporation's receipts and disbursements. The Treasurer shall at all reasonable times exhibit the books and accounts to any Director upon application at the principal office of the Corporation during business hours. The Treasurer shall have such other powers and shall perform such other duties as may from time to time be assigned to the Treasurer by the Board.

Section 5.07 Delegation. In case of the absence of any Officer of the Corporation, or for any other reason that the Board may deem sufficient, the Board may at any time and from time to time delegate all or any part of the powers or duties of any Officer to any other Officer or to any Director or Directors.

Section 5.08 Removal. Any Officer may be removed from office at any time, with or without cause, by a vote of a majority of the Directors then in office at any meeting of the Board.

Section 5.09 Resignation. Any Officer may resign his or her office at any time, such resignation to be made in writing and to take effect immediately without acceptance by the Corporation.

Article 6.

Bank Accounts, Checks, Contracts and Investments

Section 6.01 Bank Accounts, Checks and Notes. The Board is authorized to select the banks or depositories it deems proper for the funds of the Corporation. The Board shall determine who shall be authorized from time to time on the Corporation's behalf to sign checks, drafts or other orders for the payment of money, acceptances, notes or other evidences of indebtedness.

Section 6.02 Contracts. The Board may authorize any Officer or Officers, agent or agents, in addition to those specified in these By-Laws, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Corporation, and such authority may be general or confined to specific instances. Unless so authorized by the Board, no Officer, agent or employee shall have any power or authority to bind the Corporation by any contract or engagement or to pledge its credit or render it liable for any purpose or to any amount.

Section 6.03 Investments. The funds of the Corporation may be retained in whole or in part in cash or be invested and reinvested from time to time in such property, real, personal or otherwise, or stocks, bonds or other securities, as the Board may deem desirable.

Article 7.

Indemnification

Section 7.01 Indemnity Under Law. The Corporation shall indemnify and advance the expenses of each person to the full extent permitted by law.

Section 7.02 Additional Indemnification.

(a) The Corporation hereby agrees to hold harmless and indemnify each of its Directors, Officers, employees and agents (the "Indemnitee") from and against, and to reimburse the Indemnitee for, any and all judgments, fines, liabilities, amounts paid in settlement and reasonable expenses, including attorneys' fees actually and necessarily incurred, as a result of or in connection with any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, other than one by or in the right of the Corporation to procure a judgment in its favor, including an action, suit or proceeding by or in the right of any other corporation of any type or kind, domestic or foreign, or any partnership, joint venture, trust, employee benefit plan or other enterprise for which the Indemnitee served in any capacity at the request of the Corporation, to which the Indemnitee is, was or at any time becomes a party, or is threatened to be made a party, or as a result of or in connection with any appeal therein, by reason of the fact that the Indemnitee is, was or at any time becomes a Director or Officer of the Corporation, or is or was serving or at any time serves such other corporation, partnership, joint venture, trust, employee benefit plan or other enterprise in any capacity, whether arising out of any breach of the Indemnitee's fiduciary duty as a Director, Officer, employee or agent of such other corporation, partnership, joint venture, trust, employee benefit plan or other enterprise under any state or federal law or otherwise; provided, however, that no indemnity pursuant to this Section 2 shall be paid by the Corporation (i) if a judgment or other final adjudication adverse to the Indemnitee establishes that the Indemnitee's acts were committed in bad faith or were the result of active and deliberate dishonesty and were material to the cause of action so adjudicated, or that the Indemnitee personally gained in fact a financial profit or other advantage to which the Indemnitee was not legally entitled; or (ii) if a final judgment by a court having jurisdiction in the matter shall determine that such indemnification is not lawful. The termination of any such civil or criminal action or proceeding by judgment, order, settlement, conviction, or upon a plea of nolo contendere or its equivalent, shall not, of itself, create any presumption that the Indemnitee acted in bad faith and/or was dishonest.

(b) The obligation of the Corporation to indemnify contained herein shall continue during the period the Indemnitee serves as a Director, Officer, employee or agent of the Corporation and shall continue thereafter so long as the Indemnitee shall be subject to any possible claim or threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, by reason of the fact that the Indemnitee was a Director or Officer of the Corporation or served at the request of the Corporation in any capacity for any other corporation, partnership, joint venture, trust, employee benefit plan or other enterprise.

(c) Promptly after receipt by the Indemnitee of notice of the commencement of any action, suit or proceeding, the Indemnitee will, if a claim in respect thereof is to be made against the Corporation under this Section 2, notify the Corporation of the commencement thereof; but the omission so to notify the Corporation will not relieve it from any liability which it may have to the Indemnitee otherwise than under this Section 2. With respect to any such action, suit or proceeding as to which the Indemnitee notifies the Corporation of the commencement thereof:

(i) The Corporation will be entitled to participate therein at its own expense; and,

(ii) Except as otherwise provided in the last sentence of this subpart ii, to the extent that it may wish, the Corporation jointly with any other indemnifying party similarly notified will be entitled to assume the defense thereof, with counsel satisfactory to the Indemnitee. After notice from the Corporation to the Indemnitee of its election so to assume the defense thereof, the Corporation will not be liable to the Indemnitee under this Section 2 for any legal or other expenses subsequently incurred by the Indemnitee in connection with the defense thereof other than reasonable costs of investigation or as otherwise provided in the last sentence of this subpart ii. The Indemnitee shall have the right to employ his or her own counsel in such action, suit or proceeding but the fees and expenses of such counsel incurred after notice from the Corporation of its assumption of the defense thereof shall be at the expense of the Indemnitee unless (A) the employment of counsel by the Indemnitee has been authorized by the Corporation in connection with the defense of such action, (B) the Indemnitee shall have reasonably concluded that there may be a conflict of interest between the Corporation and the Indemnitee in the conduct of the defense of such action, or (C) the Corporation shall not in fact have employed counsel to assume the defense of such action, in each of which cases the fees and expenses of counsel for the Indemnitee shall be borne by the Corporation (it being understood, however, that the Corporation shall not be liable for the expenses of more than one counsel for the Indemnitee in connection with any action or separate but similar or related actions in the same jurisdiction arising out of the same general allegations or circumstances). The Corporation shall not be entitled to assume the defense of any action, suit or proceeding brought by or on behalf of the Corporation or as to which the Indemnitee shall have made the conclusion provided for in clause (B) of the preceding sentence of this subpart ii.

(iii) Anything in this Section 2 to the contrary notwithstanding, the Corporation shall not be liable to indemnify the Indemnitee under this Section 2 for any amounts paid in settlement of any action or claim effected without its written consent. The Corporation shall not settle any action or claim in any manner which would impose any penalty or limitation on the Indemnitee without the Indemnitee's written consent. Neither the Corporation nor any such person will unreasonably withhold their consent to any proposed settlement.

(d) In the event of any threatened or pending action, suit or proceeding which may give rise to a right of indemnification from the Corporation to the Indemnitee pursuant to this Section 2, the Corporation shall pay, on demand, in advance of the final disposition thereof, expenses incurred by the Indemnitee in defending such action, suit or proceeding, other than those expenses for which the Indemnitee is not entitled to indemnification pursuant to clause (ii) of the proviso to part (a) of this Section 2 or part (b) of this Section 2. The Corporation shall make such payments upon receipt of (i) a written request made by the Indemnitee for payment of such expenses, (ii) an undertaking by or on behalf of the Indemnitee to repay such amount if it shall ultimately be determined that he or she is not entitled to be indemnified by the Corporation hereunder, and (iii) evidence satisfactory to the Corporation as to the amount of such expenses. The Indemnitee's written certification together with a copy of the statement paid or to be paid by the Indemnitee shall constitute satisfactory evidence as to the amount of such expenses.

(e) The rights to indemnification and advancement of expenses granted to the Indemnitee under this Section 2 shall not be deemed exclusive, or in limitation of any other rights to which the Indemnitee may now or hereafter be entitled under the Corporation's Certificate of Incorporation or otherwise under the Corporation's By-Laws, as now in effect or as hereafter amended, any agreement, any vote of members or Directors, any applicable law, or otherwise.

Section 7.03 Limitation. No amendment, modification or rescission of this Article VII shall be effective to limit any person's right to indemnification with respect to any alleged cause of action that accrues or other incident or matter that occurs prior to the date on which such modification, amendment or rescission is adopted.

Article 8.

Dissolution

The Corporation may be dissolved only upon adoption of a plan of dissolution and distribution of assets by the Board that is consistent with the Certificate of Incorporation and with State law.

Article 9.

Amendments

These By-Laws may be altered, amended, added to or repealed at any meeting of the Board called for that purpose by the vote of a majority of the Directors then in office.

Article 10.

Construction

In the case of any conflict between the Certificate of Incorporation of the Corporation and these By-Laws, the Certificate of Incorporation of the Corporation shall control.

These Bylaws were adopted at a meeting of the Board of Directors of [Name of Corporation] on ________________________, 2014.

____
Name
President

____
Name
Secretary

____
Name
Treasurer

Organizational Code of Ethics

Purpose of this Tool

An organizational code of ethics serves to promote appropriate and consistent decision making and behavior in support of the not-for-profit entity (NFP) and its mission, by staff, board members, and others who work with the NFP. It provides a framework and establishes expectations for acceptable conduct throughout the organization. A code of ethics does not create an ethical organization, but serves to maintain a culture of accountability and transparency that is established and supported by the NFP's leadership. This tool contains sample elements that can be used in the creation of a code of ethics. As with any policy of this nature, the NFP may wish to consult legal counsel for assistance in developing a code of ethics that is appropriate for the organization.

The purpose of this Code is to articulate the values and ideals at the heart of our work and to unify board members, staff, volunteers, supporters, and community partners in adhering to these values and ideals as we carry out our mission to [insert mission statement].

Our Mission

The Organization has a clearly stated mission in pursuit of the public good, and all programs will support that mission. All who work for or on behalf of the Organization will understand and be loyal to that mission and purpose. The mission will remain responsive to the constituencies and communities served by the Organization and of value to society at large.

Governance

The Organization's Board of Directors [or Trustees] is responsible for setting the mission and strategic direction of the organization and will approve and oversee the finances, operations, and policies of the organization. The Board of Directors:

- Ensures that its officers and directors have the requisite skills and experience to carry out their duties and that all board members understand and fulfill their governance duties acting for the benefit of the Organization and its public purpose.
- Holds regular meetings and ensures a quorum is present at each board meeting.
- Records minutes for each meeting which are approved by the Board within XX days [or at the next scheduled board meeting] and retained in the organization's records.
- Adheres to a conflict of interest policy and ensures that any conflicts or the appearance thereof are avoided or appropriately managed through disclosure, recusal, or other means.
- Oversees and approves the hiring, firing, and review of the performance of any paid staff or contractor, and ensures that the compensation is reasonable, fair, and appropriate.
- Ensures staff employees, contractors, and volunteers provide timely and comprehensive information so that the governing body can effectively carry out its duties.
- Ensures the Organization conducts all transactions and dealings with integrity and honesty.
- Ensures that the Organization promotes working relationships with contractors, staff, volunteers, and program beneficiaries that are based on mutual respect, fairness and openness.

- Ensures that the Organization is fair and inclusive in its hiring and promotion policies and practices for all board, staff, contractor and volunteer positions.
- Ensures that the Organization's policies are in writing, clearly articulated and available, and enforced.
- Ensures that the Organization has the capacity to carry out its programs effectively.

Personal and Professional Integrity

The Organization will create a working environment that values respect, fairness, and integrity. Accordingly, the Organization's board of directors, volunteers, and staff will act with honesty, integrity and openness in all their dealings as representatives of the organization to all constituents served by its programs and projects.

Responsible Stewardship

The Organization will manage organization funds responsibly and prudently. This will include the following considerations:

- All financial practices and policies will be fair, reasonable and appropriate in furtherance of the Organization's charitable mission.
- The Board of Directors will approve the Organization's annual budget and will receive regular financial reports that are factually accurate and complete in all material respects. Further, a reasonable percentage of public contributions will be applied to programs and activities described in solicitations, in accordance with donor expectations. An adequate amount will be spent on administrative expenses to ensure effective accounting systems, internal controls, competent staff, and other expenditures critical to professional management.
- The Organization will compensate staff, contractors, and any others who may receive compensation appropriately. All compensation will be reviewed and approved by the Board of Directors. If decisions regarding compensation present a conflict of interest for a Director, that Director will recuse himself or herself for the vote.
- Reasonable internal controls will be in place to safeguard the Organization's assets from theft or misuse, and management will ensure adequate controls over expenditures and disbursements.
- Organization will adopt a Whistleblower Policy to prevent, detect and address improper activities. The policy will be distributed to the board, staff, and volunteers and will be made available to the public on the organization's website. Organization will take timely and appropriate action to address concerns brought forth in accordance with that policy.

Ethical Promotion & Accountability

Basic informational data about the organization, such as the Form 990, will be posted on the Organization website or otherwise made available to the public. All solicitation materials, financial records, and program reports will be complete and accurate in all material respects. Further, the Organization will provide comprehensive and timely information to the public, the media, and all stakeholders and will be responsive in a timely manner to reasonable requests for information.

Fundraising

The Organization will raise funds from the public and from donor institutions, in compliance with the gift acceptance policy, and be truthful in solicitation materials. The Organization will respect the privacy concerns of individual donors and expends funds consistent with donor intent. The Organization will disclose important and relevant information to potential donors.

In raising funds, the Organization will respect the rights of donors, as follows:

- To be informed of Organization's mission, the way the resources will be used and their capacity to use donations effectively for their intended purposes.
- To be informed of the identity of those serving on the Organization Board of Directors and to expect the Board to exercise prudent judgment in its stewardship responsibilities.

- To have access to the most recent Organization financial reports according to State and Federal disclosure requirements applicable to tax-exempt organizations.
- To be assured their gifts will be used for the purposes for which they were given.
- To expect that all relationships with individuals representing organizations of interest to the donor will be professional in nature.
- To be informed whether those seeking donations are volunteers, employees, professional fundraisers or solicitors.
- To have the opportunity to request exclusion from Organization's mailing list.
- To feel free to ask questions when making a donation and to receive truthful and forthright answers.

Legal & Regulatory Compliance

The Organization will be vigilant in compliance with all applicable international, federal, state and local laws, regulations and applicable conventions that govern and regulate tax-exempt organizations.

Inclusiveness & Diversity

Organization will promote inclusiveness and diversity. The Organization will take meaningful steps to promote inclusiveness in its hiring, retention, promotion, board recruitment and constituencies served in the community. [If Organization has a Diversity Policy, reference it here.]Purpose of Policy

Conflict of Interest Policy

Purpose of this Tool

It is important that those who work with and for not-for-profit entities (NFPs) conduct themselves in an ethical and transparent manner. The decisions and actions of the leadership of an NFP can have a direct and significant impact on the reputation of the NFP with its supporters and the general public. This tool contains sample elements that can be used in the creation of a policy to address potential conflicts of interest with employees and board members. As with any policy of this nature, the NFP may wish to consult legal counsel for assistance in developing a conflict of interest policy that is appropriate for the organization.

Purpose of Policy

This conflict of interest policy is designed to help directors, officers, and employees of the [Organization Name] identify situations that present potential conflicts of interest and to provide [Organization Name] with a procedure that, if observed, will allow a transaction to be treated as valid and binding even though a director, officer, or employee has or may have a conflict of interest with respect to the transaction. In the event there is an inconsistency between the requirements and procedures prescribed herein and those in federal or state law, the law shall control. All capitalized terms are defined in Part 2 of this policy.

1. Conflict of Interest Defined.
   For purposes of this policy, the following circumstances shall be deemed to create Conflicts of Interest:
   a. Outside Interests.
      i. An Agreement or Transaction between [Organization Name] and a Responsible Person or Family Member.
      ii. An Agreement or Transaction between [Organization Name] and an entity in which a Responsible Person or Family Member has a Material Financial Interest or of which such person is a director, officer, agent, partner, associate, trustee, personal representative, receiver, guardian, custodian, conservator, or other legal representative.
   b. Outside Activities.
      i. A Responsible Person competing with [Organization Name] in the rendering of services or in any other Agreement or Transaction with a third party.
      ii. A Responsible Person's having a Material Financial Interest in; or serving as a director, officer, employee, agent, partner, associate, trustee, personal representative, receiver, guardian, custodian, conservator, or other legal representative of, or consultant to; an entity or individual that competes with [Organization Name] in the provision of services or in any other Agreement or Transaction with a third party.
   c. Gifts, Gratuities and Entertainment. A Responsible Person accepting gifts, entertainment, or other favors from any individual or entity that:
      i. does or is seeking to do business with, or is a competitor of [Organization Name]; or
      ii. has received, is receiving, or is seeking to receive a loan or grant, or to secure other financial commitments from [Organization Name];
      iii. is a charitable organization;
      iv. under circumstances where it might be inferred that such action was intended to influence or possibly would influence the Responsible Person in the performance of his or her duties. This does not preclude the acceptance of items of nominal or insignificant value or entertainment of nominal or insignificant value that are not related to any particular transaction or activity of [Organization Name].
2. Definitions.

   a. A "Conflict of Interest" is any circumstance described in Part 1 of this Policy.
   b. A "Responsible Person" is any person serving as an officer, employee, or member of the board of directors of [Organization Name].
   c. A "Family Member" is a spouse, domestic partner, parent, child, or spouse of a child, brother, sister, or spouse of a brother or sister, of a Responsible Person.
   d. A "Material Financial Interest" in an entity is a financial interest of any kind that, in view of all the circumstances, is substantial enough that it would, or reasonably could, affect a Responsible Person's or Family Member's judgment with respect to transactions to which the entity is a party. This includes all forms of compensation. (The board may wish to establish an amount that it would consider to be a "material financial interest.")
   e. An "Agreement or Transaction" is any agreement or relationship involving the sale or purchase of goods, services, or rights of any kind, the providing or receipt of a loan or grant, or the establishment of any other type of pecuniary relationship by [Organization Name]. The making of a gift to [Organization Name] is not an Agreement or Transaction within the meaning of this document.
3. Procedures.
   a. Before board or committee action on and Agreement or Transaction involving a Conflict of Interest, a director or committee member having a Conflict of Interest and who is in attendance at the meeting shall disclose all facts material to the Conflict of Interest. Such disclosure shall be reflected in the minutes of the meeting.
   b. A director or committee member who plans not to attend a meeting at which he or she has reason to believe that the board or committee will act on a matter in which the person has a Conflict of Interest shall disclose to the chair of the meeting all facts material to the Conflict of Interest. The chair shall report the disclosure at the meeting and the disclosure shall be reflected in the minutes of the meeting.
   c. A person who has a Conflict of Interest shall not participate in or be permitted to hear the board's or committee's discussion of the matter except to disclose material facts and to respond to questions. Such person shall not attempt to exert his or her personal influence with respect to the matter, either at or outside the meeting.
   d. A person who has a Conflict of Interest with respect to an Agreement or Transaction that will be voted on at a meeting shall not be counted in determining the presence of a quorum for purposes of the vote. The person having a conflict of interest may not vote on the Agreement or Transaction and shall not be present in the meeting room when the vote is taken, unless the vote is by secret ballot. Such person's ineligibility to vote shall be reflected in the minutes of the meeting. For purposes of this paragraph, a member of the board of directors of [Organization Name] has a Conflict of Interest when he or she stands for election as an officer or for re-election as a member of the board of directors.
   e. Responsible Persons who are not members of the board of directors of [Organization Name], or who have a Conflict of Interest with respect to an Agreement or Transaction that is not the subject of board or committee action, shall disclose to the Chair or the Chair's designee any Conflict of Interest that such Responsible Person has with respect to an Agreement or Transaction. Such disclosure shall be made as soon as the Conflict of Interest is known to the Responsible Person. The Responsible Person shall refrain from any action that may affect [Organization Name]'s participation in such Agreement or Transaction.
   f. In the event it is not entirely clear that a Conflict of Interest exists, the individual with the potential conflict shall disclose the circumstances to the Chair or the Chair's designee, who shall determine whether there exists a Conflict of Interest that is subject to this policy.
4. Confidentiality. Each Responsible Person shall exercise care not to disclose confidential information acquired in connection with such status or information the disclosure of which might be adverse to the interests of [Organization Name]. Furthermore, a Responsible Person shall not disclose or use information relating to the business of [Organization Name] for the personal profit or advantage of the Responsible Person or a Family Member or the Responsible Person's company.
5. Review of Policy.
   a. Each new Responsible Person shall be required to review a copy of this Policy and to acknowledge in writing that he or she has done so.
   b. Each Responsible Person shall annually complete a disclosure form identifying any relationships, positions, or circumstances in which the Responsible Person is involved that he or she believes could contribute to a Conflict of Interest arising. Such relationships, positions, or circumstances might include service as a director of or consultant to a not-for-profit organization, or ownership of a business that might provide goods or services to [Organization Name]. Each Responsible Person should also disclose to the board of directors any

potential Conflict of Interest that may arise during the course of the year between the submission of annual disclosure forms. Any such information regarding business interests of a Responsible Person or a Family Member shall be treated as confidential and shall generally be made available only to the Chair, the Executive Director, and any committee appointed to address Conflicts of Interest, except to the extent additional disclosure is necessary in connection with the implementation of this Policy.

c. This policy shall be reviewed annually by each member of the board of directors. Any changes to the policy shall be communicated immediately to all Responsible Persons.

[Organization Name]

Conflict of Interest Information Form

Name: Date:

Not-for-Profit Section

Whistleblower Policy

Purpose of this Tool

A whistleblower policy creates a mechanism whereby, if an employee or volunteer becomes aware of a violation of policy or law, this can be reported without fear of retaliation. Not-for-profit entities (NFPs) can protect the organization and ensure that directors, employees and volunteers are aware of the policy and understand how to report concerns. This tool contains sample elements that can be used in the creation of a whistleblower policy. As with any policy of this nature, the NFP may wish to consult legal counsel for assistance in developing a whistleblower policy that is appropriate for the organization.

Successful use of the policy is through awareness. The organization will need to create an ongoing training and communication plan for staff and volunteers to learn that the policy exists and how to utilize it. If the organization has a whistleblower hotline, the number should be readily available and posted in common spaces within offices and intranets, and the policy tailored to support that practice.

General

The Organization Code of Conduct (the code) requires directors, key volunteers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the organization must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

The objectives of the Whistleblower Policy are to establish policies and procedures for the following:

- The submission of concerns regarding questionable accounting or audit matters by employees, directors, officers, volunteers, and other stakeholders of the organization, on a confidential and anonymous basis
- The receipt, retention, and treatment of complaints received by the organization regarding accounting, internal controls, or auditing matters
- The protection of directors, volunteers, and employees reporting concerns from retaliatory actions

Reporting Responsibility

Each director, volunteer, and employee of Organization has an obligation to report in accordance with this whistleblower policy (a) questionable or improper accounting or auditing matters, and (b) violations and suspected violations of Organization's code (concerns).

Acting in Good Faith

Anyone reporting a concern must act in good faith and have reasonable grounds for believing the information disclosed indicates an improper accounting or auditing practice, or a violation of the code. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense. It may also result in discipline, up to and including dismissal from the volunteer position or termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

Confidentiality

Reports of concerns, and investigation pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Disclosure of reports of concerns to individuals not involved in the investigation will be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of employment. Such conduct may also give rise to other actions, including civil lawsuits.

Authority of Audit Committee

All reported concerns will be forwarded to the audit committee in accordance with the procedures set forth herein. The audit committee shall be responsible for investigating and making appropriate recommendations to the board of directors, with respect to all reported concerns. [If the organization doesn't have a separate audit committee, determine if the finance committee or the board of directors will have the authority.]

No Retaliation

This whistleblower policy is intended to encourage and enable directors, volunteers, and employees to raise concerns within the organization for investigation and appropriate action. With this goal in mind, no director, volunteer, or employee who, in good faith, reports a concern shall be subject to retaliation or, in the case of an employee, adverse employment consequences. Moreover, a volunteer or employee who retaliates against someone who has reported a concern in good faith is subject to discipline up to and including dismissal from the volunteer position or termination of employment.

Reporting Concerns

Encouragement of Reporting

The organization encourages complaints, reports, or inquiries about illegal practices or serious violations of the code of conduct, including illegal or improper conduct by the organization itself, by its leadership, or by others on its behalf. Appropriate subjects to raise under this policy would include financial improprieties, accounting or audit matters, donations or grants mismanagement, contract noncompliance, ethical violations, or other similar illegal or improper practices or policies. Other subjects on which the organization has existing complaint mechanisms should be addressed under those mechanisms, such as raising matters of alleged discrimination or harassment through the organization's human resources channels, unless those channels are themselves implicated in the wrongdoing. This policy is not intended to provide a means of appeal from outcomes in those other mechanisms.

Employees, Directors and Other Volunteers

Employees should first discuss their concern with their immediate supervisor. If, after speaking with their supervisor, the individual continues to have reasonable grounds to believe the concern is valid, the individual should report the concern to the [insert title for your organization as this could be director of human resources, chief legal officer, etc.], or through the organization's third party whistle-blower hotline. However, if the individual is uncomfortable speaking with their supervisor, or the supervisor is a subject of the concern, the individual should report their concern directly to the director of human resources or a level above the supervisor. In addition, suspected fraud should be reported directly to the [insert title for your organization as this could be chair of the audit committee, chief legal officer, director of internal audit, and/or through the organization's third party whistle-blower hotline, etc.], who may be contacted by phone at (Telephone Number), by e-mail at (e-mail address) or by regular mail (mailing address).

If the concern was reported verbally to the [insert title for the organization], the reporting individual, with assistance from the [insert title], shall reduce the concern to writing. The [insert title] is required to promptly report the concern to the [insert title], which has specific and exclusive responsibility to investigate all concerns. If the [insert title], for any reason, does not promptly forward the concern to the [insert governing body or committee], the reporting individual should directly report the concern to the [insert position for the organization]. Concerns may also be submitted anonymously. Such anonymous concerns should be in writing and sent directly to the [insert position] but may limit the ability to do a thorough investigation.

If the concern was presented electronically, either through a third party whistle-blower hotline or form, the organization would follow the same protocols that are established for verbal and anonymous reporting.

Handling of Reported Violations

The authoritative body shall address all reported concerns whether they are verbal, in writing or from a third party whistle-blower hotline. The chair of the audit committee or designee shall immediately notify the audit or finance committee, the president, the CEO, and chief operating officer, if applicable, of any such report. The chair of the audit committee or designee will notify the sender and acknowledge receipt of the concern within five business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted concerns. [If the organization doesn't have a separate audit committee, determine if the finance committee or the board of directors will have the authority.]

All reports will be promptly investigated by the authoritative body, and appropriate corrective action will be recommended to the board of directors, if warranted by the investigation. In addition, action taken must include a conclusion or follow-up, or both, with the complainant for complete closure of the concern.

The authoritative body has the authority to retain outside legal counsel, accountants, private investigators, or any other resource deemed necessary to conduct a full and complete investigation of the allegations.

PURPOSE OF THIS TOOL: Not-for-profit entities (NFPs) maintain documents and records, including emails, in the normal course of business, but it is not always clear how long those records should be preserved. A written document retention and destruction policy provides guidelines on the appropriate process that an NFP's employees and volunteers should follow. This tool contains sample elements that can be used in the creation of a document retention and destruction policy. As with any policy of this nature, the NFP may wish to consult legal counsel for assistance in developing a document retention and destruction policy that is appropriate for the organization.

Document Retention and Destruction Policy

General

The Document Retention and Destruction Policy identifies the record retention responsibilities of staff, volunteers, members of the board of directors, and outsiders for maintaining and documenting the storage and destruction of the organization's documents and records.

The organization's staff, volunteers, members of the board of directors, committee members and outsiders (independent contractors via agreements with them) are required to honor the following rules:

a. Paper or electronic documents indicated under the terms for retention in the following section will be transferred and maintained by (fill in the blank based on the organization's practices);

b. All other paper documents will be destroyed after three years;

c. All other electronic documents will be deleted from all individual computers, data bases, networks, and back-up storage after one year;

d. No paper or electronic documents will be destroyed or deleted if pertinent to any ongoing or anticipated government investigation or proceeding or private litigation (check with legal counsel or the human resources department for any current or foreseen litigation if employees have not been notified); and

e. No paper or electronic documents will be destroyed or deleted as required to comply with government auditing standards (Single Audit Act).

Record Retention

The following table, adapted from the National Council of Nonprofits, indicates the minimum requirements and is provided as guidance to customize in determining your organization's document retention policy. Because statutes of limitations and state and government agency requirements vary from state to state, each organization should carefully consider its requirements and consult with legal counsel before adopting a Document Retention and Destruction Policy. In addition, federal awards and other government grants may provide for a longer period than is required by other statutory requirements.

Type of Document	Minimum Requirement
Accounts payable ledgers and schedules	7 years
Audit reports	Permanently
Bank reconciliations	2 years
Bank statements	3 years
Checks (for important payments and purchases)	Permanently
Contracts, mortgages, notes, and leases (expired)	7 years
Contracts (still in effect)	Contract period
Correspondence (general)	2 years
Correspondence (legal and important matters)	Permanently
Correspondence (with customers and vendors)	2 years
Deeds, mortgages, and bills of sale	Permanently
Determination letter for income tax exemption	Permanently
Depreciation schedules	Permanently
Duplicate deposit slips	2 years

Type of Document	Minimum Requirement
Employment applications	3 years
Expense analyses/expense distribution schedules	7 years
Year-end financial statements	Permanently
Insurance records, current accident reports, claims, policies, and so on (active and expired)	Permanently
Internal audit reports	3 years
Inventory records for products, materials, and supplies	3 years
Invoices (to customers, from vendors)	7 years
Minute books, bylaws, and charter	Permanently
Patents and related papers	Permanently
Payroll records and summaries	7 years
Personnel files (terminated employees)	7 years
Retirement and pension records	Permanently
Tax returns and worksheets	Permanently
Timesheets	7 years
Trademark registrations and copyrights	Permanently
Withholding tax statements	7 years

Children's Scholarship Fund

Scholarships for the 2025-2026 School Year New Students Entering Grades K-8 Apply Now!

Do I qualify?

- Eligible children must be at least 5 years old and entering Kindergarten for the first time OR entering 1st-8th grades and coming from a public or charter school (***the most recent report card is required***).
- Scholarships are awarded on a first come, first serve basis until funding is exhausted. Awards will vary based on your family's income, household size, and the school's tuition cost. Non-CSF financial aid will also be considered.

How do I apply?

- **STEP 1: Pre-Application.** Go to **bit.ly/CSFPreApp** *(please type link as it appears)* to determine your eligibility and enter your contact information.
- **STEP 2: Full Application.** If eligible, you will be invited via email to submit a full application online. You will be required to submit financial documents (1040 tax form and/or other proof of 2024 income), choose a CSF participating school, and register your child at the school before your CSF scholarship can be calculated and awarded.
- **STEP 3: Notification.** CSF will notify you with a decision of your child's scholarship award.

Requirements for participating families:

- Families must agree to let schools share your children's test scores and report cards with CSF.
- Families must agree to submit a current photo and a letter from your child/children each year they use a scholarship.
- CSF awards partial scholarships. Families are required to contribute a portion of the tuition.

What CSF parents are saying:

"I have two boys attending great schools. And as a single mother, I know this would have been impossible without the Children's Scholarship Fund. My sons love their school and are learning so much in a safe, caring environment."

"My daughter is smart, energetic, and highly motivated. I am so grateful to CSF for providing Erika with the opportunity to attend a school that meets her needs and talents. Her love for learning shines through. CSF has been there for my daughter and I hope that it will be there in the future."

Children's Scholarship Fund

¡Aplique ahora! Tenemos becas para el año escolar 2025-2026 para nuevo estudiantes que ingresaran a los grados K-8!

¿Califico?

- Los niños elegibles deben tener por lo menos 5 años de edad y estar ingresando Kindergarten por primera vez o ingresando a los grados 1-8 y viniendo de una escuela pública (***se requiere la nota de calificaciones mas reciente***).
- Las becas se otorgan por orden de llegada hasta que se agoten los fondos. Los premios variaran en los ingresos de la familia, el tamaño de la familia, y el costo de matrícula de la escuela. También se considerará la ayuda financiera no relacionada con Children's Scholarship Fund.

¿Cómo se solicita?

- **PASO 1: Pre-Aplicación.** Visite la página **bit.ly/CSFPreApp** *(por favor escriba el enlace como aparece)* para determinar su elegibilidad e ingresar su información.
- **PASO 2: Aplicación Completa.** Si es elegible, se le invitara por correo electrónico a enviar una solicitud completa en línea. Se le requerirá presentar documentos financieros (formulario de impuestos 1040 y / u otra prueba de ingresos del 2024), elegir una escuela participante con CSF y registrar a su hijo en la escuela antes de que se pueda calcular y otorgar su beca.
- **PASO 3: Notificación.** CSF le notificara con una decisión del premio de beca de su hijo.

Requisitos para las familias participantes:

- Las familias deben aceptar que las escuelas compartan los resultados de los exámenes de sus hijos y notas de calificaciones con CSF.
- Las familias deben aceptar presentar una foto actual y una carta de su hijo(s) cada año que usen una beca.
- CSF otorga becas parciales. Se requiere que las familias contribuyan con una parte de la matrícula.

Qué dicen los padres de CSF:

"Tengo dos niños asistiendo buenas escuelas. Y como un madre soltera, sé que esto hubiera sido imposible sin Children's Scholarship Fund. A mis hijos les encanta su escuela y están aprendiendo tanto en un ambiente seguro y de cuidado."

"Mi hija es inteligente, enérgica y sumamente motivada. Estoy muy agradecido a CSF por proporcionar a Erika la oportunidad de asistir a una escuela que satisface sus necesidades y talentos. Su amor por el aprendizaje resplandece. CSF ha estado allí para mi hija, y espero que esté allí en el futuro "

Children's Scholarship Fund

REQUIRED READING

Fall Semester 2024 Newsletter

25 Years of CSF Scholarships Celebrated

This October, Children's Scholarship Fund (CSF) marked the 25th anniversary of the first CSF scholarships awarded in the fall of 1999 with an intimate celebration that brought board members and supporters together with CSF Scholars, alumni, and school leaders. It's hard to capture the magic of the evening in written word, so we'll let the pictures tell the story.

Talented students from The Learning Tree Cultural Preparatory School in the Bronx performed a poetic recitation and violin solo.

CSF Co-Chairs Matt Bonanno and Margot McGinness addressed guests at CSF's 25th anniversary celebration.

Remembering CSF's co-founders, Siya Madikane, Ted Forstmann's son, led a toast to CSF's future at the event, and Darla Romfo read a congratulatory message from Jim Walton, John Walton's brother.

Author Naomi Schaefer Riley moderated a panel discussion featuring CSF Alumna Mary Zhuo Ke, CSF Alumnus Alex Olea, and Lois Gregory, founder and principal of The Learning Tree Cultural Preparatory School.

2024-25: CSF by the Numbers

35,138 CSF Scholars nationwide

217,434 CSF Scholars since inception

7,698 new scholarships nationwide

$1.15 billion in CSF scholarships since inception

THE CHILDREN'S SCHOLARSHIP FUND empowers families by providing children in need with scholarships, and by supporting expanded educational opportunities for all children. During the 2024-25 school year, CSF and its partner programs in 20 states are providing scholarships for 35,138 children.

More Photos from CSF's 25th Anniversary Celebration

Before dinner, Mother Doliente of Saint John Paul the Great Academy, a new classical Catholic school in East Harlem, provided a blessing.

At the reception, pianist Debbie Ringdahl set a celebratory mood with familiar classics.

From l-r: Sonia Tavarez, CSF Alumnus Alex Olea, CSF Alumna Mary Zhuo Ke, and Harold Kim enjoyed the evening.

From l-r: Mother Doliente of St. John Paul the Great Academy speaks with Dan Henninger of The Wall Street Journal *and David Asman of Fox Business News.*

A Message from the President

Dear Friends,

Albert Einstein once reflected that there are two ways to live a life. One is as though nothing is a miracle, and the other is as if everything is a miracle.

Thanks to all of you for helping me believe as I observe the impact of CSF that miracles happen around me every day.

And thank you for the last 25 years.

Merry Christmas and Happy Holidays!

Darla Romfo

Darla M. Romfo
President

CSF Partners Around the Nation

San Francisco Bay Area

CSF's Bay Area partner, The BASIC Fund, recently held its Transforming Lives Luncheon at the St. Francis Yacht Club in San Francisco. Glenda Nuñez (above), mother to five BASIC Fund scholars, shared her story at the event.

New Hampshire

This October, CSF New Hampshire hosted a Donor Appreciation Event at Three Chimneys Inn in Durham, where CSF supporters mingled with scholarship families and school leaders. Pictured above: CSF New Hampshire Executive Director Kate Baker Demers (left) and CSF President and CEO Darla Romfo (right) with Portsmouth Christian Academy students.

Philadelphia

CSF Philadelphia (CSFP) recently hosted its annual CSFP School Fair, offering hundreds of families the opportunity to learn about Philadelphia private school options and apply for scholarships. Families also got to collect school supplies and win raffle prizes

Denver

This November, Denver area partner Seeds of Hope celebrated its 28th anniversary with its Evening of Hope gala. Pictured above are Seeds of Hope Executive Director Tricia Sullivan (6th from left) with some of the original founders of Seeds of Hope.

Buffalo

CSF's Buffalo partner, the BISON Children's Scholarship Fund, celebrated 30 years of scholarships in Western New York at its annual Celebration Luncheon in October. More than 41,000 Buffalo area children have benefitted from BISON scholarships since its founding.

New York

A team of runners, including CSF Young Leaders Board members Quinn Hermann, Carlos Navarette, and Ryan Snopes (pictured above l-r), represented Children's Scholarship Fund in this year's TCS New York City Marathon, raising more than $20,600 in donations for scholarships.

CSF Earns High Ratings from Charity Navigator and GreatNonprofits

Once again, Charity Navigator has awarded Children's Scholarship Fund with a four-star rating – its highest possible rating for charities with strong financial health and a commitment to accountability and transparency. According to the charity watchdog, a four-star rating means a charity "exceeds industry standards and outperforms most charities in its cause."

We're also happy to report that CSF has earned a spot on this year's GreatNonprofits' Top-Rated Nonprofit List, thanks to positive reviews from scholarship families, donors, and volunteers.

In one review, a CSF parent shared, "The scholarship has opened up a world of opportunities for my kids, providing access to quality education and resources that we couldn't have afforded otherwise. The teachers and staff at the school are dedicated and truly invested in the children's success, creating a nurturing environment that fosters growth and confidence. I cannot recommend the Children's Scholarship Fund highly enough."

If you'd like to celebrate CSF's 25th anniversary with a tax-deductible gift, please visit https://scholarshipfund.org/fund-scholarships-change-lives/. To learn more about making a gift of stock or including CSF in your estate plans, contact Michele Mitola at 212-515-7108 or mmitola@scholarshipfund.org.

Charity Navigator

FOUR-STAR

GREATNONPROFITS

2024 TOP-RATED

NONPROFIT

CSF Joins Coalition for Educational Choice Programming at SPN's Annual Meeting

CSF helped lead a coalition effort to share learnings and practical tools for overcoming barriers to education freedom in states most resistant to change during the State Policy Network's Annual Meeting in Phoenix this August. Besides CSF, coalition members coalition members included the American Federation for Children, California Policy Center, EdChoice, Excellent Education for Everyone, and Kids' Scholarship Fund.

A school choice conversation with Paul Vallas, former superintendent for Chicago, Philadelphia, Recovery District of Lousiana, and Bridgeport schools (left) and the Manhattan Institute's John Ketcham was one of many educational choice programs hosted by the coalition during the State Policy Network's annual meeting in Phoenix.

CSF President Darla Romfo (far right)) served as moderator for a school choice session at the State Policy Network's Annual Meeting in late August. Pictured from l-r: Joshua Dwyer of Excellent Education for Everyone, Shaka Mitchell of the American Federation for Children; Peter Murphy of the Invest in Education Coalition, and Lance Christensen of the California Policy Center.

New CSF Scholarships for Students At Learning Centers

Students from Freedom Christian Academy prepare for lunch. Freedom Christian Academy is one of 11 Massachusetts church-based learning centers partnering with CSF this year.

Among the more than 35,000 children using CSF and CSF partner scholarships this fall are more than 75 children attending church-based learning centers in Massachusetts. These learning centers, often referred to as microschools, represent a fast-growing and innovative educational option.

Using church space that's not being used during the week and benefiting from devoted volunteers along with teachers, these learning centers can offer families a quality education at a fraction of the cost of many more traditional private schools. For example, annual tuition at some of the CSF participating learning centers starts as low as $1,000.

Families choosing learning centers are considered homeschoolers learning in groups, and the growth in church-based learning centers may be a significant contributor to the rise in homeschooling post-Covid. According to a recent article by Kerry McDonald in *The 74*, "Massachusetts is one of at least 19 states reporting an increase in 2023-24 homeschooling numbers compared to the prior academic year, according to data analyzed by Dr. Angela Watson at Johns Hopkins University. While Massachusetts, like many states, experienced a large surge in homeschoolers during the pandemic and related school closures, this recent uptick in homeschooling is being caused by unknown factors."

In her article, McDonald highlights GROW Christian Learning Center, one of the 11 Massachusetts learning centers currently partnering with CSF, noting that many of the families at GROW are recent Hispanic immigrants who are drawn to the "safe, nurturing, family-centered, values-affirming learning environment." At GROW, parents "collaborate closely with the learning center's nine staff members and seven additional adult volunteers, who work to individualize learning to meet children's specific academic needs."

We look forward to sharing updates about the CSF Scholars benefitting from these innovative learning centers!

Second Cohort of NH Education Freedom Ambassadors Onboarded

This fall marks the second year of the Education Freedom Ambassador Program in New Hampshire. The eight-session training program is designed to equip parents to mentor, coach, and train other parents and allies within the school choice movement, while also sharing their powerful education freedom stories in public settings.

A second cohort of CSF New Hampshire parents recently kicked off the first training session of the Education Freedom Ambassador Program with a session led by CSF President and CEO Darla Romfo.

Already, Education Freedom Ambassadors' stories have been featured in the *New Hampshire Union Leader*, EdChoice's Engage blog, and the Josiah Bartlett Center for Public Policy's blog. Most recently, one of the newest trainees, Donna Chick, published an op-ed in the *Union Leader* about how her grandson's educational trajectory has completely turned around using an Education Freedom Account after he came to live with her following years of living in hotel rooms and attending school only sporadically due to his parents' drug use.

"All of his work has been on display at two county fairs and blue ribbons hang from each of his achievements. My grandson is learning to think. He is learning to problem solve and, most importantly, he is building pathways in his brain that will allow him to succeed in whatever he chooses to do. This is educational choice at its best!"

Children's Scholarship Fund

The Last Word

"I wasn't the greatest student. I was acting up, getting into fights. Then all of a sudden, my mom was looking into opportunities. CSF came into her life and they gave me a scholarship that allowed her to send me to St. Nicholas of Tolentine in the Bronx. Even though I was very young, that was a fresh start and that was all I needed. …Eventually I [went] to NYU. I don't think I could have had that opportunity if it wasn't for that scholarship, even though I didn't realize it at the time."

– Alex Olea, CSF Alumnus and cybersecurity engineer, speaking at CSF's 25th anniversary celebration

Children's Scholarship Fund
8 West 38th Street, Suite 804
New York, NY 10018-0102
(212) 515-7100
www.scholarshipfund.org

/ScholarshipFund
@CSFNational
@CSFNewYork

Children's Scholarship Fund

CSF New York | 2024-25 At A Glance

Scholarships and Schools

Number of students	7,129
Participating schools	208
New scholarships awarded	1,672

Program Statistics

Average scholarship amount	$ 2,560
Average tuition per child	$ 8,265
Average family income	$ 51,172
Average family contribution per child	$ 3,466

Grade Level Distribution

Kindergarten	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth
13.3%	12.2%	12.8%	11.3%	10.3%	9.2%	10.8%	11.5%	8.6%

A Legacy of Educational Opportunity

Children helped since CSF's inception	41,805
Total invested in scholarships	$ 358.8M

scholarshipfund.org

Children's Scholarship Fund

CSF Scholars Go Back to School!


CSF Scholar Kehlani, 2nd Grade


CSF Scholar Dovber, Kindergarten


CSF Scholar Cynthia, Kindergarten


CSF Scholar Christopher, 1st Grade


CSF Scholar Alexa, 5th Grade


CSF Scholar Kylian, 2nd Grade


CSF Scholars Muhammad (6th) & Hafsah (3rd)


CSF Scholar Daijon, 3rd Grade

"This scholarship will encourage me to work harder and to give my best efforts to achieve excellence on my academic journey. It tells me that there are kind-hearted individuals who always want to help students. Indeed, their support is making a positive impact and huge difference in the world."

– CSF Scholar Sarai,
6th grade

CSF Scholar Natalia, 1st Grade

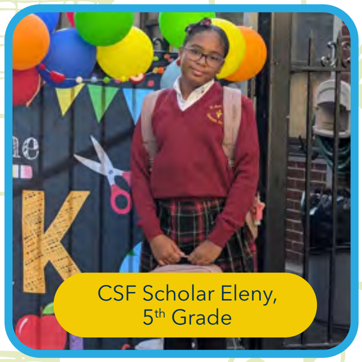
"It is back to school time and my daughter just completed her first week. We can focus on the school work ahead without the worries of its financing. Thank you again to our donors. We want to reassure them that their generosity is changing lives and that when Natalia grows up, we look forward to her following this example and giving back to her community."

– CSF Mom Kashmain

CSF Scholar Adelle Marie, 4th Grade

CSF Scholar Aydan, 3rd Grade

CSF Scholar Aaliyah, 1st Grade



CSF Scholar Eleny, 5th Grade

CSF Scholar Edison, 2nd Grade

CSF Scholars Elizabeth (4th) & Matthew (3rd)

CSF Scholars Josiah, 7th Grade

CSF Scholar Grace, Kindergarten

CSF Scholar Elias, Kindergarten

CSF Scholars Juan Diego (7th) & Juan Miguel (6th)

CSF Scholars Fatimazahra (2nd) & Arwa (1st)

CSF Scholars Jiana (2nd), Jana (2nd) & Jaina (1st)

Children's Scholarship Fund

In Her Own Words:
CSF Alumna Mary on Why She Gives

K-8 School: **St. Joseph School, '11**

High School: **Cathedral High School, '15**

College: **University of Pennsylvania, '19, majoring in bioengineering and biomedical engineering**

Currently: **Data Program Manager at Boston Children's Hospital studying for an ALM in Data Science at Harvard Extension School and CSF supporter**

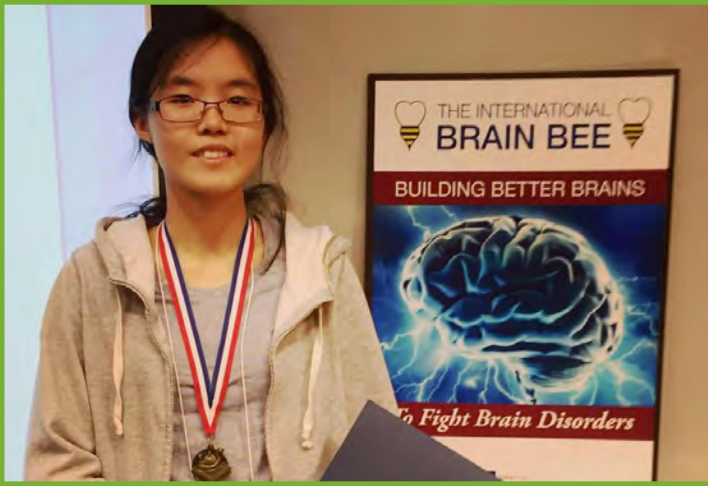
My parents made the decision to immigrate to the USA 30 years ago. I think they could hardly imagine their own futures at the time, let alone those of their future children. But they had hope and faith that if they worked hard, they could not just imagine, but instead make progress towards what seemed impossible to many who came from families without an educated background on top of a language barrier upon entering a new country. They taught me that no matter the circumstances you started with, you are the pilot of your life, and true change starts with inspiration to take action and direct our lives proactively.

This hope is what gave me strength 30 years later during the most challenging period when my dad suddenly passed away. It gave me the strength to realize that human connection and love for one another are invaluable to forming our identities, fueling our ambitions, and creating new possibilities for ourselves and others, even at times of grief and great tragedy. He taught me that change, big and small, was an inevitable part of the world, and so in order to understand how to make the most out of our lives, we needed to continue to engage with change not only within ourselves but also with others and our environment. We needed to continue to remain resilient, to learn, be ambitious, be curious, and grow just like he did even well into his 50s.

"..the CSF community believed in me and my family at a time we sought hope and opportunity.

My dad always bounced back from his failures, his adversity, and turned them into opportunities. These values are what continue to remind me of all the generous support I've received not just in scholarship but also in inspiration from when I started as a CSF Scholar all the way into my post-grad life that continue to be a foundation for my future goals to give back. This encouraged me to give to CSF as an alumna and to tell my story because the CSF community believed in me and my family at a time we sought hope and opportunity.

"My school provided me with something all children need: love and attention. This was the mustard seed that grew into my commitment to do good for those who wanted and needed it most.



When my parents enrolled me in a Catholic school supported by CSF, they believed that the school embodied the values they wanted to instill in their children: persistence, loyalty, generosity to invest in our future selves. My teachers were committed to personally connecting with me, more than any other school I had been to prior, and this genuine care to all of my actions as a child is what made all the difference in who I later became. When I was very young, it was through them that I learned the importance of accountability, empathy, and community in being a good person. I learned how every decision could embody these principles and every decision had cascading effects on others. My school provided me with something all children need: love and attention. This was the mustard seed that grew into my commitment to do good for those who wanted and needed it most.

To this day, I consider my parents' decision, and the opportunity provided by CSF, to be one of the most important turning points of my life that guided me to find a passion for giving back and helping others become their best selves.

CSF in the News

25¢

"Scholarships Change Lives"

"Public support for parental choice has grown in the aftermath of pandemic-driven school closures; nine states have instituted broad new programs, and dozens of others are considering school-choice legislation. The national movement that Forstmann and Walton created has gone mainstream. Millions of kids will now have a chance…to reach their potential. It's hard to imagine it happening without the Children's Scholarship Fund."

– Dan Lips, "Birth of a Revolution," *City Journal*, 6/24/23, https://bit.ly/LipsCJ23

"My family is a perfect example of how school choice, or education freedom, works. My four children have experienced both public schools and homeschooling, and my husband and I are constantly reminded that one size does not fit all. …Every child deserves an education environment in which they thrive, and parents need to be empowered to give that to them."

- CSF New Hampshire Mom Vilenky Rios, "More kids can benefit from education freedom like mine have," *New Hampshire Union Leader*, 1/22/24, https://bit.ly/VilenkyJan24

"I always remember something Teddy Forstmann would say, that if you change a life, you change the world. I never want to discount that we've helped over 200,000 kids. I haven't met 200,000 kids, but I've met a lot of people, and I know how this has changed their lives."

– CSF President Darla Romfo on DonorTrust's *Giving Ventures* podcast, 4/2/24, https://bit.ly/DTpod040224

"What if you could give a gift that would literally keep on giving and continue to influence the lives of others for generations to come? Would that be worth more than material stuff? Such an opportunity exists through the Children's Scholarship Fund, or CSF, which has been helping especially low-income parents have a choice and children a chance to have a better education and a better life."

– Cal Thomas, "Children's Scholarship Fund: A gift that will keep on giving," *Washington Times*, 12/18/23, https://bit.ly/CThomasDec23

"'A lot of New Yorkers don't realize this diverse marketplace of relatively low-tuition private schools exists, but thousands of families have figured it out and voted with their feet,' said Darla Romfo, president and CEO of Children's Scholarship Fund (CSF), a nonprofit that provides low-income families with scholarships to attend these schools. Indeed, Romfo's organization currently supports over 6,000 students who attend one of the more than 200 New York City private schools with an average annual tuition of just $6,065."

– Kerry McDonald, "The Not-So-Secret World of Low-Cost New York City Private Schools," *Forbes*, 3/2/23, https://bit.ly/Forbes030223

"Many states have universal school choice, so parents all across all income levels, if they don't like what's happening in their school, the dollars follow the child. The parent can take the child and put them into a school or a learning situation. And, by the way, it doesn't even have to be a school. It might be a microschool. They might homeschool.... There's a lot of activity and movement and hope in the area of school choice, which is one of the most hopeful things happening in our country."

– CSF President Darla Romfo speaking with David Asman on *The Evening Edit*, 11/29/23, https://bit.ly/DMREvEdit

"Most importantly, EFAs (Education Freedom Accounts) make all schools directly accountable to parents. If a school is not meeting parents' standards, EFAs empower parents to choose another education option – whether public, private, independent, or homeschool. All New Hampshire families should have the power to get the education that is best suited to their children's unique learning needs – in the New Hampshire way – with extreme transparency, accountability, and attention to detail."

– CSF New Hampshire Executive Director Kate Baker Demers, "EFA Program Is Transparent and Responsible to Taxpayers," *New Hampshire Journal*, 4/1/24, https://bit.ly/CSFNH0424

"In search of the answer, One Chance Illinois, the Children's Scholarship Fund, the California Policy Center, Invest in Education, and other school reform groups (including my own) sponsored a series of meetings at the recent State Policy Network annual meeting in Chicago. The idea was to bring together education leaders from around the U.S. to identify those aspects of school choice that might motivate a historically left-leaning state to embrace what, rightly or wrongly, has come to be viewed as a conservative program."

– Lew Andrews, "What Will It Take For Blue States To Adopt School Choice?," *The Federalist*, 9/14/23, https://bit.ly/Fed091423

"Children's Scholarship Fund Philadelphia is committed to ensuring every child can achieve the education of their dreams, and we view ourselves as supporting families by empowering them to be able to make decisions for the future. We're proud to provide financial assistance to Philadelphia students and families so they can receive a quality, safe education."

– CSF Philadelphia Executive Director Keisha Jordan, "Children's Scholarship Fund Philadelphia awards millions of dollars to Philly students," *WHYY*, 12/15/23, https://bit.ly/CSFPwhyy23

Children's Scholarship Fund

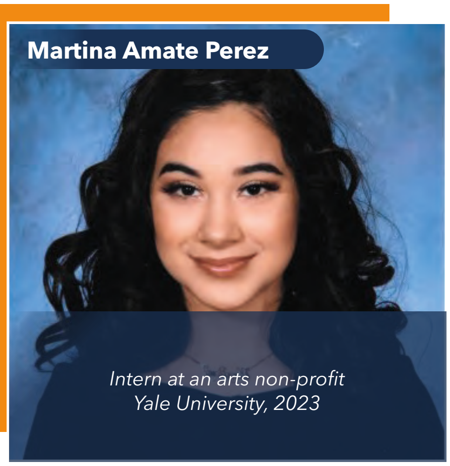
Children's Scholarship Fund Alumni Go Far!

With a strong educational foundation from their earliest school years, Children's Scholarship Fund (CSF) alumni have gone on to pursue careers in their chosen fields, and many continue to be involved with CSF by becoming supporters or volunteers, paying it forward to the next generation of scholarship recipients.

Jason Tejada

Executive Director, Morgan Stanley
Columbia University, 2013

Martina Amate Perez



Intern at an arts non-profit
Yale University, 2023

Silas Farley

Ballet teacher, choreographer, and artist in residence at Southern Methodist University
Former New York City Ballet corps member

Alex Olea

Cybersecurity Analyst
New York University, BA 2016, MS 2020

Lizbeth Rocha

Racecar finish fabricator, Richard Childress Racing
NASCAR Technical Institute, 2020

Hansel Lopez

VP of Business Analytics at a sports, entertainment and marketing agency
Cornell University, 2010

Kathy Jimenez

Director of Alumni Engagement & Communications Manager at CSF
John Jay College, 2011

Andrew Fernandez

Registered Nurse, New York Presbyterian Hospital
New York University, 2018
Currently studying for a Doctorate of Nursing Practice at Columbia University

Mary Zhuo Ke

Data Program Manager, Boston Children's Hospital
University of Pennsylvania, 2019
Currently pursuing a Masters in Data Science at Harvard University

Jacob Idra

Founder/Executive Director of a mentoring non-profit serving young people from South Sudanese communities in several states
Creighton University, 2022

Antoine Peralta Castro

Computer science major at Fordham University

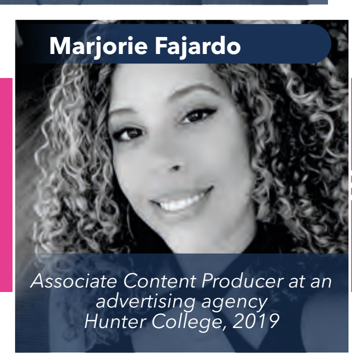
Isabella Marte

Political communication major at George Washington University

Francis J. Connolly Jr.

Conference Services Coordinator at Practising Law Institute (PLI)
SUNY-Old Westbury, 2020

Marjorie Fajardo



Associate Content Producer at an advertising agency
Hunter College, 2019

Annual Income Eligibility Scale for 2025–2026 School Year

Maximum Income
Based on Total Annual
2024 Income

Maximum Income Based on Total Annual 2024 Income			
House size	**up to 75%**	**up to 50%**	**up to 25%**
2	Up to $21,150	$21,151 - $39,128	$39,129 - $57,105
3	Up to $26,650	$26,651 - $49,303	$49,304 - $71,955
4	Up to $32,150	$32,151 - $59,478	$59,479 - $86,805
5	Up to $37,650	$37,651 - $69,653	$69,654 - $101,655
6	Up to $43,150	$43,151 - $79,828	$79,829 - $116,505
7	Up to $48,650	$48,651 - $90,003	$90,004 - $131,355
8	Up to $54,150	$54,151 - $100,178	$100,179 - $146,205
	For each additional child add $5,500	*For each additional child add $10,175*	*For each additional child add $14,850*

Children's Scholarship Fund

Dear CSF Parent,

As the parent of an eighth grader, we know you and your child will be thinking about and planning for high school throughout this school year. We encourage you to communicate with your child's school to keep up-to-date on the admissions process and deadlines, and we will also share resources and reminders throughout the year.

Catholic High Schools

If you are interested in sending your child to a Catholic high school, we encourage you to visit the TACHS website. TACHS stands for Test for Admission to Catholic High Schools, which all students applying to a Catholic high school will need to take in early November. **You must register your child to take the TACHS exam by Thursday, October 26th**, and if your child will need extra time when taking the exam, you must submit a request by **Friday, October 6th**. The TACHS exam will be administered in early November (on Friday, November 3rd for students taking the exam in Manhattan, Bronx, or Staten Island, and Saturday, November 4th for Brooklyn and Queens students).

Catholic High School Information Fairs

To get an overview of many Catholic high schools, you and your child may be interested in attending a high school information fair to meet representatives from different schools and learn more about the TACHS exam and registration process. Following is a list of Catholic high school fairs:

- Brooklyn: Tuesday, September 21, 5pm-7pm at St. Joseph's University, Tuohy Hall
- Queens: Wednesday, October 4, 6pm-8pm at St. John's University
- Bronx: Thursday, September 21, 5:30pm-7:30pm at Cardinal Spellman High School
- Bronx: Tuesday, September 26, 5:30pm-7:30pm at Cardinal Hayes High School
- Manhattan: Saturday, September 22, 12pm-2pm at Xavier High School
- Westchester: Wednesday, October 4, 4pm-7pm at Westchester County Center

To find addresses, please check the list of fairs on the **TACHS website** for the Bronx, Manhattan, and Westchester fairs and here for Brooklyn and Queens fairs.

We recommend that you visit the websites of the high schools you and your child are interested in because most schools have virtual video tours available, and many have scheduled virtual and in-person open houses/information sessions over the next few weeks and months. Open house info for high schools within the Archdiocese of New

For more information on Catholic high schools within the Archdiocese of New York, including virtual tours, click here.

For a list of high schools within the Diocese of Brooklyn (Brooklyn and Queens), including links to their websites so you can do further research, click here. You can also find an admissions guide to Brooklyn and Queens Catholic high schools here.

Public High Schools

If your child is considering public high schools, please visit the NYC Department of Education's website, where you can sign up to receive email updates and watch a series of videos about the high school admissions process. For information on New York City's specialized high schools, which require taking the SHSAT exam as part of the admissions process, click here.

We advise you to visit individual websites for public high schools to find out about virtual and in-person open houses and other information on each school. You can search for public high schools by location (even checking which subway lines are nearby), school size, special programs offered, extracurricular activities, and many more filters here.

We wish you and your child all the best as you navigate the high school admissions process and we look forward to providing further updates.

Children's Scholarship Fund

Our mailing address is:
8 W. 38th Street, Suite 804, New York, NY 10018

Children's Scholarship Fund

Children's Scholarship Fund (CSF) Parent Survey 2024

PARENT AND STUDENT INFORMATION

Please complete this survey to help us learn more about your experience with the Children's Scholarship Fund (CSF) and your child's school. Please also know that all information is kept confidential and used solely for the purposes of serving you better and improving and promoting our scholarship program. Please complete the survey by Friday, May 10th.

If you have any questions, please contact Kathy Jimenez at (212) 515-7118 or kjimenez@scholarshipfund.org. Thank you for your time.

1. Parent/Guardian

First Name

Last Name

Email Address

Relationship to Child

* 2. Student Information (if you have more than one child using a CSF scholarship, please list the eldest child here)

First Name

Last Name

School Name

Current Grade

3. What language do you mainly speak at home?

- English
- Chinese
- Greek
- Russian
- Spanish
- Other (please specify)

4. When your child entered Kindergarten, was he/she considered an English Language Learner/ESL student? If you have more than one child, please answer yes if any of your children were considered English Language Learners.

- [ ] Yes
- [ ] No

5. Do you consider yours to be a single parent household?

- [ ] Yes
- [ ] No

6. What is the highest level of school you have completed or the highest degree you have received?

- ○ Less than high school degree
- ○ High school degree or equivalent (e.g., GED)
- ○ Some college but no degree
- ○ Associate degree
- ○ Bachelor degree
- ○ Graduate degree

7. What type of device do you usually use to complete the CSF requalification process?

- ○ Mobile phone (cellphone)
- ○ Tablet or iPad
- ○ Laptop computer
- ○ Desktop computer
- ○ Other (please specify)

Children's Scholarship Fund

Children's Scholarship Fund (CSF) Parent Survey 2024

Planning Ahead

8. For the upcoming 2024-25 school year, where do you plan to enroll your child/children?

- ◯ Their current school/s
- ◯ Another private school
- ◯ I plan to homeschool my child
- ◯ Charter school
- ◯ Public school
- ◯ Unsure

9. Is your family considering moving out of the NYC area within the next 6 months?

- ◯ Yes
- ◯ No

Children's Scholarship Fund

Children's Scholarship Fund (CSF) Parent Survey 2024

FEEDBACK ON CSF'S SCHOLARSHIP PROGRAM

10. Please rate your experience with CSF on a scale of 1-5 with 5 being the most positive?

◯ 5 ◯ 4 ◯ 3 ◯ 2 ◯ 1

* 11. Is there anything you would like to change about the scholarship application process? Please explain.

12. Do you feel that your CSF scholarship helps you make the best educational choices for your child/children?

- ◯ Yes
- ◯ No

13. How helpful have CSF-provided resources (for example, "Parent Power" emails) been to you in supporting your child/children's success at school on a scale of 1-5, with 5 being the most positive?

◯ 5 ◯ 4 ◯ 3 ◯ 2 ◯ 1

14. If you did not have a CSF scholarship, would you be able to keep your child/children at their school?

- ◯ Yes
- ◯ Not Sure
- ◯ No

15. Would you and your family consider being CSF ambassadors by representing our organization at a meeting, event, or in the media?

- ☐ Yes
- ☐ No

16. Considering the available options, including public schools of choice and charter schools, what made you explore private school as an option for your child?

Children's Scholarship Fund

Children's Scholarship Fund (CSF) Parent Survey 2024

FEEDBACK ON YOUR CHILD’S CURRENT SCHOOL

17. Please rate your child/children’s experience at their school on a scale of 1-5 with 5 being the most positive.

◯ 5 ◯ 4 ◯ 3 ◯ 2 ◯ 1

18. What grade would you give your child/children’s school on the following factors:

	A	B	C	D	F
Academic Quality	◯	◯	◯	◯	◯
Communication with parents	◯	◯	◯	◯	◯
Discipline	◯	◯	◯	◯	◯
Response to Covid	◯	◯	◯	◯	◯
Safety/Environment	◯	◯	◯	◯	◯
Teaching Values	◯	◯	◯	◯	◯

19. What made you choose this school for your child/children? Mark your TOP 3 reasons.

- [ ] Academics/learning environment
- [ ] Better preparation for high school and college
- [ ] Better student discipline
- [ ] Extracurricular opportunities
- [ ] Higher standardized test scores
- [ ] Location
- [ ] More attention to the unique needs of my child/children
- [ ] More responsive teachers/administrators
- [ ] Other students would be a better influence
- [ ] Religious education
- [ ] Safety/nurturing environment
- [ ] Tuition cost

Other (please specify)

20. If your child/children attended a different school before obtaining a CSF scholarship, have you seen an improvement in any of the following areas? Mark ALL that apply.

- [ ] Academic performance
- [ ] Academic curiosity/engagement
- [ ] Behavior
- [ ] Social skills
- [ ] Not applicable - my child/children always attended their current school
- [ ] Other (please specify)

21. Why do you think it's important for parents to be able to choose the school they believe is the best fit for
their child?

22. Please share anything else you would like Children's Scholarship Fund to know about your family to help serve you better.

Children's Scholarship Fund

We want to hear from you!

Please complete the following form & update incorrect/missing information:				
Last Name: Veliz	**First Name:** Aidan		**Middle Name:**	
Address: 547 74Th Street	**City:** Brooklyn		**State:** NY	**Zip:** 11209
Parent's Phone Numbers **Home:** **Cell:**	**Student's Cell Number:**			
Student's E-mail Address ***(Please enter a personal email (e.g. Gmail or Yahoo, etc.) since your school-based email address will expire after graduation)*****:**	**Name of Elementary School:** Bay Ridge Catholic Academy		**Grade Level:** 8th	
Please list the high school you plan to attend next fall: ____________________________________ **Is this school:** ☐ Public ☐ Private- Catholic ☐ Charter ☐ Private- Non-Catholic	**Are you graduating 8th grade on time this year?** ☐ Yes ☐ Yes, I will attend summer school before graduating ☐ No, I plan to graduate next year ☐ Other_______________________			

If your preferred high school is private, do you anticipate receiving any of the following types of financial aid?
Yes ☐ No ☐

(Please check all that apply):
☐ Aid directly from the school ☐ Be a Student's Friend ☐ Student Sponsor Partners (SSP)
☐ Futures in Education ☐ Assistance from family/friends
☐ Other__________________________

Do you think the CSF scholarship you received and the elementary school you attended have prepared you for high school?
☐ Yes ☐ No

Race/Ethnicity:
☐ American Indian/Alaska Native ☐ Asian ☐ Black/ African American ☐ Hispanic/Latino ☐ Native Hawaiian/ Other Pacific Islander ☐ White ☐ Other

After high school, what do you expect to do? (Please check all that apply):
☐ Attend 4-year college ☐ Attend 2-year college ☐ Attend vocational school ☐ Enter work force
☐ Join the military (Army, Navy etc.) Other: ______________________________

Please list any special honors, awards, or any other comments you would like to share with us:

Please return your completed survey to your principal or teacher.

1.) Email: csfalumni@scholarshipfund.org
2.) Mail: *Children's Scholarship Fund | 8 West 38th Street, Room 804 | New York, NY 10018*

Children's Scholarship Fund

We want to hear from you!

Save time! You can also complete this survey online at: bit.ly/csfalum2024

Please complete the following form & update incorrect/missing information:

Last Name:	**First Name:**	**Middle Name:**

Address:	**City:**	**State:**	**Zip:**

Parent Phone Numbers: **Home:** **Cell:**	**Student's Current Cell Number:**
Student's E-mail Address *(Please enter a personal email (e.g. Gmail or Yahoo, etc.) since your school-based email address will expire after graduation)*:	**Name of High School:**
If you transferred to your current high school, please list the name of your former high school:	**Is this school** ☐ Public ☐ Private- Catholic ☐ Charter ☐ Private- Non-Catholic **Grade**
Reason for leaving former High School:	**Are you graduating high school on time?** ☐ Yes ☐ No ☐ Yes, after attending summer school ☐ No, I plan to graduate next year Other:______________________________
After high school, what do you expect to do? **(Please check all that apply):** ☐ Attend 4-year college ☐ Attend 2-year college ☐ Attend vocational school ☐ Enter work force ☐ Join the military (army, navy etc.) Other:________________________________	**If you plan to attend college, please list the college you are most likely to attend this fall:** ____ **Did you receive financial aid?** ☐ Yes ☐ No ☐ I don't know **Will you be part of the first generation of your immediate family to attend college? (Please only check Yes if neither of your parents has a bachelor's degree.)** ☐ Yes ☐ No

Race/Ethnicity:
☐ American Indian/Alaska Native ☐ Asian ☐ Black/ African American ☐ Hispanic/Latino ☐ Native Hawaiian/ Other Pacific Islander ☐ White ☐ Other

Do you think the CSF scholarship you received and the elementary school you attended better prepared you for high school?
☐ Yes ☐ No

Do you receive financial aid at your High School?
Yes ☐ No ☐
(Please check all that apply):
☐ Aid directly from the school ☐ Be a Student's Friend
☐ Cardinal Scholarship Program ☐ SSP
☐ Assistance from family/friends ☐ Futures in Education
☐ Other___________________________

Please list any special honors, awards, or any other comments you would like to share with us:

Please return your completed survey to CSF:

1.) Online: bit.ly/csfalum2024 **2.)** Email: csfalumni@scholarshipfund.org
3.) Mail: *Children's Scholarship Fund | 8 West 38th Street, Suite 804 | New York, NY 10018*

School Visit Report

Visit Facts
School name:
Date of visit:
CSF staff visitors: • •
School Principal/Administrator for visit:
Scholarships and Funding
Do you believe the availability of CSF scholarships impacts your enrollment? YES/NO **How do families hear about your school and/or the scholarship program?**
What percentage of the student body receives some kind of aid, (CSF scholarship, school aid, or other) ? ____% **What other sources of financial aid do your students use?**
What percentage of your school's funding comes from parent-paid tuition? ____% **What are your other sources of funding?**
How do you handle parents who are late or having trouble with making payments?
Do you have a staffer who helps with fundraising? YES/NO **If yes, name and title:**
Your School
What do you see as the strengths of your school?
What do you see as your school's biggest challenge?
Roughly what is the ratio between students entering public high schools vs. private high schools? ____% /____% **Please name the top high schools your students go on to attend:**

How much parent involvement is there at your school? **How do you communicate with parents (in-person/ email/hard copy announcements sent home)?** **Is there a parent organization? YES/NO**
Does your school use social media? YES/NO **Website:** **FB handle:** **Twitter handle:** **Instagram handle:**
CSF & School Partnership/Engagement
What can you tell us about the CSF Scholars at your school? Are there any you would recommend to feature in our materials/events?
Would you be open to CSF donors visiting your school? YES/NO **What about helping CSF with special mailings for donors – cards, letters, drawings, etc.? YES/NO**
What do you like about the way CSF works with your school? Are there any changes or improvements you would like to see?
Student body Information
Current school year enrollment:
Ethnic composition:
Primary language at home (English / Spanish / other):
% at or below the poverty line:
% from single-parent households:
% from the neighborhood vs. traveling to school:
% immigrant families:
Other
Physical condition of school/special features:
Nearby public transportation:
Travel time to CSF office:
Principal:
Recommend for donor visits and/or volunteer activities? YES/NO

About CSF and its Network of Partner Programs

The Children's Scholarship Fund (CSF) was founded in 1998 by the late Ted Forstmann and John Walton to empower parents to choose how their children are educated, regardless of their income or zip code.

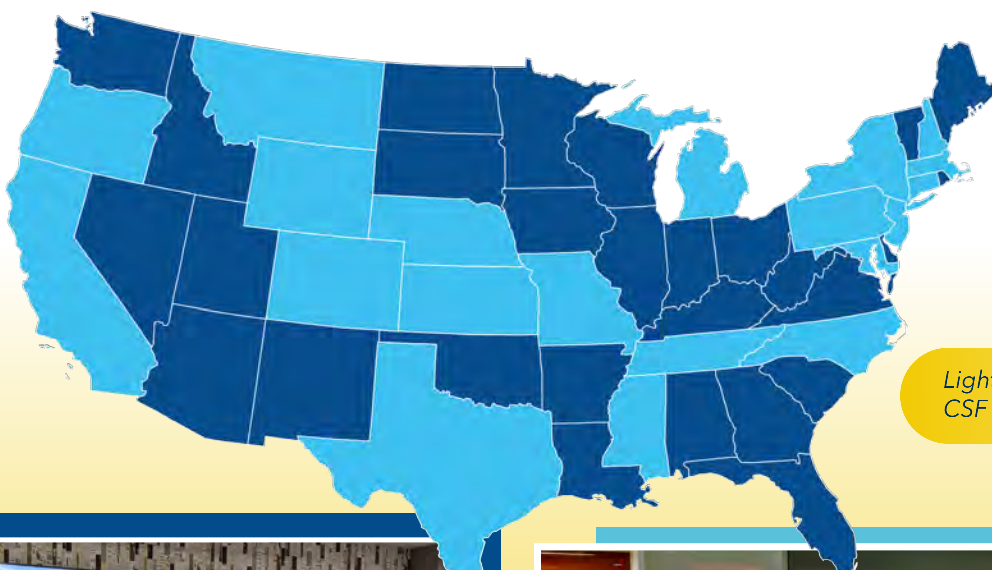
In addition to directly providing privately-funded scholarships in New York and managing school choice programs in New Hampshire, CSF provides matching grants for scholarships and program support to its growing network of partner programs across the country, which offer scholarships and, in some cases, run education tax credit and education savings account programs. CSF also convenes its partner programs regularly for updates on all aspects of education freedom and nonprofit management, and offers the opportunity for these independent scholarship-granting organizations to learn from one another. CSF regularly provides guidance and shares our expertise with private organizations and state government agencies involved in expanding education freedom.

CSF partner programs operate under several models:

1. **Stand-alone 501c3 organizations:** The majority of CSF partner programs are scholarship-granting organizations operating under their own governing boards. They receive grants and other support from CSF, and receive additional benefits through being part of the CSF network of programs nationwide.

2. **Programs within existing 501c3 organizations:** Some CSF partners operate scholarship programs under an umbrella or parent organization in their state. For example, in Oregon, CSF-Oregon is a program of the Cascade Policy Institute, Oregon's State Policy Network affiliate.

3. **Programs operating under CSF's 501c3:** CSF New York and CSF New Hampshire operate under CSF's 501c3.



Light blue indicates states with CSF partner programs

To learn more, visit scholarshipfund.org
Contact: CSF President & CEO Darla Romfo, dromfo@scholarshipfund.org

Children's Scholarship Fund Partner Programs

In addition to privately-funded scholarships, CSF and its partner programs are managing education tax credit scholarship and education savings account programs in Missouri, Montana, Nebraska, New Hampshire, Pennsylvania, Arkansas, Louisiana, and Utah. *See asterisks beneath website information for program type. The Arkansas, Louisiana, and Utah programs are run by ACE Scholarships, www.acescholarships.org.

National

Children's Scholarship Fund

Darla M. Romfo, President & CEO
dromfo@scholarshipfund.org
8 West 38th St., Suite 804
New York, NY 10018
(212) 515-7136
www.scholarshipfund.org

California

BASIC FUND

Rachel Elginsmith
rachel@basicfund.org
1301 Clay St., #70450
Oakland, CA 94612
(415) 986-5650
www.basicfund.org

Colorado

ACE scholarships

Kirsten Eastwood
keastwood@acescholarships.org
5251 DTC Parkway, Suite 1150
Greenwood Village, CO 80111
(303) 573-1603
www.acescholarships.org

SEEDS OF HOPE

Sean Heller
Sean.Heller@seedsofhopedenver.org
1300 S. Steele St., Suite 342
Denver, CO 80210
(303) 715-3127
www.seedsofhopedenver.org

Connecticut

Nicole Talmadge
nicole.talmadge@ceoct.org
P.O. Box 833
Madison, CT 06443
(203) 984-5253
www.ceoct.org

Kansas

ACE scholarships

Kirsten Eastwood
keastwood@acescholarships.org
5251 DTC Parkway, Suite 1150
Greenwood Village, CO 80111
(303) 573-1603
www.acescholarships.org

Maryland

Children's Scholarship Fund Baltimore
giving parents a choice, giving children a chance

Erica Jensen
ericajensen@csfbaltimore.org
P.O. Box 5282
Baltimore, MD 21224
(410) 243-2510
www.csfbaltimore.org

Massachusetts

Children's Scholarship Fund Massachusetts

Meg Donohue
mdonohue@scholarshipfund.org
180 Loudon Rd
Concord, NH 03301
(617) 684-1811
ma.scholarshipfund.org

Michigan

Tom Scholler
scholler.tom@aod.org
Archdiocese of Detroit
12 State Street
Detroit, MI 48226-1823
313-237-5757
www.aod.org/brighter-future

Mississippi

ACE scholarships

Kirsten Eastwood
keastwood@acescholarships.org
5251 DTC Parkway, Suite 1150
Greenwood Village, CO 80111
(303) 573-1603
www.acescholarships.org

Missouri

TODAY & TOMORROW

Pete Cerone
petecerone@archstl.org
20 Archbishop May Dr.
St. Louis, MO 63119-5004
(314) 792-7777
www.ttef-stl.org
*Education Tax Credits

Montana

ACE scholarships

Kirsten Eastwood
keastwood@acescholarships.org
5251 DTC Parkway, Suite 1150
Greenwood Village, CO 80111
(303) 573-1603
www.acescholarships.org
*Education Tax Credits

Nebraska

children's scholarship fund OMAHA

Joel Long
Joel.long@csfomaha.org
7837 Chicago Plaza
Omaha, NE 68114
(402) 819-4990
www.csfomaha.org

OPPORTUNITY SCHOLARSHIPS OF NEBRASKA

Jeremy Ekeler
jeremy@nebraskaopportunity.org
1215 O St. #203
Lincoln, NE 68508
(402) 205-7047
www.nebraskaopportunity.org
*Education Tax Credits

New Hampshire

Children's Scholarship Fund New Hampshire

Kate Baker Demers
kbaker@scholarshipfund.org
180 Loudon Rd
Concord, NH 03301
(603) 755-6751
www.csfnewhampshire.org
*Education Tax Credits, Education Savings Accounts

New Jersey

Catholic Partnership Schools

Jameka Walker
jwalker@cspschools.org
2824 River Road
Camden, NJ 08102
(856) 966-6791
www.catholicpartnershipschools.org

TRI-COUNTY SCHOLARSHIP FUND

Prudence Pigott
ppigott@tcsfund.org
14 West Main Street
Mendham, NJ 07945
(973) 984-9600
www.tcsfund.org

New York

BISON

Clara Moran
cmoran@bisonfund.com
284 Delaware Avenue
Buffalo, NY 14202
(716) 854-0869
www.bisonfund.com

Children's Scholarship Fund

Marie Bathelmy
mbathelmy@scholarshipfund.org
8 West 38th St., Suite 804
New York, NY 10018
(212) 515-7104
nyc.scholarshipfund.org

TOMORROW'S HOPE FOUNDATION

Ismini Scouras
iscouras@thfny.com
50 Charles Lindbergh Blvd., Ste. 500
Uniondale, NY 11553
(516) 745-7611
www.tomorrowshopefoundation.org

Oregon

Children's Scholarship Fund Oregon

Kathryn Hickok
kathryn@cascadepolicy.org
c/o Cascade Policy Institute
4850 SW Scholls Ferry Rd. Ste. 103
Portland, OR 97225
(503) 242-0900
https://csforegon.org/

Pennsylvania

Children's Scholarship Fund Philadelphia

Keisha Jordan
kjordan@csfphiladelphia.org
1500 Walnut Street, Suite 1300
Philadelphia, PA 19102
(215) 670-8411
www.csfphiladelphia.org
*Education Tax Credits

Tennessee

most

Abbey Cowens
acowens@memphisscholarships.org
1000 Ridgeway Loop Rd., Ste. 100
Memphis, TN 38120
(901) 842-5327
www.memphisscholarships.org

Texas

ACE scholarships

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5251 DTC Parkway, Suite 1150
Greenwood Village, CO 80111
(303) 573-1603
www.acescholarships.org

Wyoming

ACE scholarships

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Greenwood Village, CO 80111
(303) 573-1603
www.acescholarships.org