Foundation Transparency

WHAT NONPROFITS WANT

91% think more transparent foundations are more helpful...

page 13
About the Center for Effective Philanthropy

**MISSION**
To provide data and create insight so philanthropic funders can better define, assess, and improve their effectiveness – and, as a result, their intended impact.

**VISION**
We seek a world in which pressing social needs are more effectively addressed. We believe improved performance of philanthropic funders can have a profoundly positive impact on nonprofit organizations and the people and communities they serve.

CEP seeks to contribute to the achievement of this vision through the data – primarily comparative data – we develop and draw on in our research, assessment tools, and programming and communications. This data helps funders understand how they can improve their performance and provides insight on key elements of foundation effectiveness. We recognize that many other institutions and organizations dedicated to improved funder effectiveness must also play a role for the vision we seek to become a reality – and we seek partnerships with these organizations when they will help us to better achieve our shared goals.

Although our work is about measuring results, providing useful data, and improving performance, our ultimate goal is improving lives. We believe this can only be achieved through a powerful combination of dispassionate analysis and passionate commitment to creating a better society.

For more information on CEP, please visit www.effectivephilanthropy.org.

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INTRODUCTION

Transparency has become an increasingly debated topic among foundation leaders and foundation-watchers. Some, such as the National Committee for Responsive Philanthropy, argue that foundations have an ethical obligation to be transparent. Brad Smith, president of the Foundation Center, says that transparency is the best means to protect the freedom foundations enjoy. Lucy Bernholz, visiting scholar at Stanford University’s Center on Philanthropy and Civil Society, argues that foundations should openly share information and data to more effectively pursue their shared goals. Others, like John Tyler and the Philanthropy Roundtable, maintain that foundations should continue to be as private as they like.

Discussion of foundation transparency has frequently focused on the required disclosure of financial information to the public and the federal government and the voluntary sharing of grants data through the Foundation Center. Initiatives such as the Foundation Center’s Glasspockets have also encouraged foundations to share more information on their websites about how their organizations and grantmaking programs are structured, governed, and assessed. There are a range of views, then, about both why transparency matters and what specific information foundations should share in their efforts to be transparent.

Often missing in discussions of foundation transparency is the question of audience. There is little evidence to suggest that the public at large is interested in examining information about how foundations are operating. But one audience surely does care about

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4 The Philanthropy Roundtable published a monograph by John Tyler, general counsel of the Kauffman Foundation, that encourages voluntarily exceeding legal requirements when appropriate but also challenges several commonly asserted assumptions for mandating transparency beyond existing requirements. See John Tyler, Transparency in Philanthropy: An Analysis of Accountability, Fallacy, and Volunteerism, The Philanthropy Roundtable (2013).
what foundations choose to reveal about themselves—the nonprofits that are seeking and receiving foundation funding. So we have sought to better understand their perspectives by surveying nonprofits that receive grants from larger foundations.\(^7\) Our findings indicate that transparency matters to nonprofits receiving foundation funding, and that they have a point of view about what information foundations should share.

Findings

- To nonprofits, foundation transparency means being clear, open, and honest about the processes and decisions that are relevant to nonprofits’ work.

- Nonprofits want foundations to be more transparent about
  - What foundations are learning through their work;
  - How foundations assess performance and the impact they are having;
  - Foundations’ selection processes and funding decisions.

- Foundations that are more transparent are perceived to be more helpful to nonprofits, easier to develop good relationships with, and more credible.

\(^7\) See Appendix: Methodology for more information.
The Grantee Voice: Feedback for Foundations

In 2012, three hundred nonprofit leaders from across the country agreed to serve as part of the Center for Effective Philanthropy’s (CEP) The Grantee Voice panel. (See Appendix: Methodology for more information on how the panel was created.) By joining the panel, these nonprofit leaders agreed to complete short surveys about topics relevant to their experiences working with foundation funders. Surveys of grantees conducted for The Grantee Voice panel are separate and distinct from the surveys of grantees that CEP administers for individual foundations as part of the Grantee Perception Report (GPR)

The goals for The Grantee Voice are to

- Collect timely data to inform foundation practices;
- Gather nonprofit perspectives on working with foundations broadly;
- Further contribute to foundations’ knowledge of how they can work most effectively with nonprofits.

Through brief publications based on surveys from this panel, we aim to contribute data, as well as new questions, to further important conversations that are happening — or need to be — for foundations and nonprofits to work most productively together. Findings from the first survey of The Grantee Voice panel were shared in the 2012 report, Room for Improvement: Foundations’ Support of Nonprofit Performance Assessment, available at www.effectivephilanthropy.org.

Who Are The Grantee Voice Respondents to This Survey?

The response rate for this survey was 46 percent. The 138 nonprofits leaders (i.e., those people holding titles such as executive director, president, or CEO) who participated in this survey represent a mix of nonprofits. The nonprofits vary widely in size, age, and dependence on foundation money, as shown in the table below. In addition, these nonprofits are located across the country and represent a range of program areas, including human services, the arts, health, community development, the environment, and education.

<table>
<thead>
<tr>
<th>Organizational Measure</th>
<th>Range</th>
<th>Median Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staff size (in full-time equivalents, FTEs)</td>
<td>&lt; 1 FTE to &gt; 1,300 FTEs</td>
<td>11 FTEs</td>
</tr>
<tr>
<td>Annual expenses</td>
<td>About $100,000 to $60 million</td>
<td>$1.2 million</td>
</tr>
<tr>
<td>Age</td>
<td>&lt; 5 years to &gt; 160 years</td>
<td>29 years</td>
</tr>
<tr>
<td>Proportion of revenue coming from foundation grants</td>
<td>&lt; 1 percent to 99 percent</td>
<td>20 percent</td>
</tr>
</tbody>
</table>
Finding 1

To nonprofits, foundation transparency means being clear, open, and honest about the processes and decisions that are relevant to nonprofits’ work.

Discussions about foundation transparency have typically focused on items such as financial data, the names of foundation board members, or contact information for foundation staff. But that’s not what nonprofit leaders care about, according to our data.

Instead, more than two-thirds of nonprofit leaders say that foundation transparency is about what information does — or does not — get communicated regarding foundation processes and decisions that have implications for nonprofits’ work. One nonprofit leader explains, “Transparency means clarity of purpose, expectations, outcomes, and financial commitment.” Another respondent says, “A funder is transparent when the funder makes clear its processes and priorities for awarding funding, an applicant’s odds of being funded, and how what the grantee does can feed into the grantor’s thought processes.” As another nonprofit leader describes it, foundation transparency means “the foundation discloses who makes decisions, how they are made, and how much influence program staff have.”

Transparency is not only about what does or does not get communicated — it is also about whether or not foundation funders are being “clear,” “open,” and “honest” when sharing information with nonprofits. Almost half of nonprofit leaders refer to these characteristics when defining foundation transparency. One nonprofit leader describes transparent foundations as “straightforward, honest, and consistent in their communication.” Another defines foundation transparency as “clear communication about changes at the foundation; clear communication about renewal prospects; and open, two-way communication about project expectations, successes and challenges.”

Transparency is not only about what does or does not get communicated — it is also about whether or not foundation funders are being “clear,” “open,” and “honest” when sharing information with nonprofits.
Finding 2

Nonprofits want foundations to be more transparent about what they are learning through their work, how they assess performance and the impact foundations are having, and their selection processes and funding decisions.

Nonprofit leaders find their foundation funders to be somewhat transparent with their organizations. Nonprofit leaders were asked, “Overall, how transparent are your foundation funders with your organization?”

On a scale from 1 to 7, where 1 indicates “not at all transparent” and 7 indicates “extremely transparent,” respondents, on average, rate their foundation funders a 4.7. (See Figure 1.)

Figure 1: Nonprofit Leaders’ Perceptions of Foundation Transparency

Overall, how transparent are your foundation funders with your organization?
There are many areas in which nonprofit leaders say they are looking for more transparency from their foundation funders.

**LEARNING**

Nonprofit leaders want foundations to share more about what they are learning through their work. (See Figure 2.)

More than 85 percent of respondents want foundations to be more transparent about foundations’ experiences with what they have tried but has not worked in their past grantmaking. More than half of respondents say that foundation funders should be a lot more transparent about this. One nonprofit leader comments, “One of the best learning tools is to see what has not worked. Learning from foundations and their other grantees would be very instructive.”

Seventy-seven percent of respondents want their funders to be more transparent about best practices in the issue areas in which they fund. As one nonprofit leader says, “Please share the wealth of knowledge you glean from having a funder’s bird’s-eye view of the field.” Another explains how helpful foundations funders can be when they share this kind of information: “We are funded by some foundations that have a wealth of information and resources about what they have learned from other grantees. It significantly enhances our work when [foundation funders share this information].”

**ASSESSMENT AND IMPACT**

Nonprofit leaders are seeking more transparency about how foundations assess the performance of the nonprofit organizations they fund, how foundations assess their own performance, and what foundations are ultimately accomplishing through their work. (See Figure 3.)

More than 70 percent of nonprofit leaders want foundation funders to be more transparent about how they will assess the performance of their grantees and the work supported by their grants. As one nonprofit

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**Figure 2: Areas in Need of More Transparency: What Foundations Are Learning**

<table>
<thead>
<tr>
<th>Foundations’ experiences with what they have tried but has not worked in their past grantmaking</th>
<th>Percentage of nonprofit leaders</th>
</tr>
</thead>
<tbody>
<tr>
<td>51%</td>
<td>37%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Best practices foundations have learned – through their work or through others’ work – about the issue areas they fund</th>
<th>Percentage of nonprofit leaders</th>
</tr>
</thead>
<tbody>
<tr>
<td>39%</td>
<td>38%</td>
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</tbody>
</table>
leader comments, “It helps to know if we are on the same page before we start!” Another says, “We need to know how we will be evaluated in order to have a productive relationship with the funder.” Strikingly, only 29 percent of nonprofit leaders report having a clear understanding of how foundations use the information their organizations are required to provide. Most respondents — 87 percent — indicate that foundations should be more transparent about how they assess their own performance. One nonprofit leader comments, “It is helpful to know how [foundations] measure the impact they are making so we can determine whether our work and outcomes are a match for their goals.”

Nonprofits also want to understand what foundations are accomplishing through their work. More than 75 percent of nonprofit leaders say they want more transparency from their foundation funders about the impact that foundations are having. One nonprofit leader comments, “It would be helpful to receive more information on the accomplishments of the foundations themselves and the initiatives they are seeing the greatest success with.”

**Only 29% of nonprofit leaders report having a clear understanding of how foundations use the information their organizations are required to provide.**

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Nonprofit leaders want more clarity about foundations’ processes for selecting grantees as well as changes that affect the funding grantees will receive. (See Figure 4.)

Eighty percent of nonprofits want more transparency about how foundations select their grantees — close to 50 percent want a lot more transparency about this. Nonprofits say that transparency about foundations’ selection processes would save their organizations valuable time — helping them to better understand whether their organization would be a good fit before they spend time on an application. “I would save time not bothering to apply. Currently, I spend 40 percent of my time as an executive director on grant writing,” says one nonprofit leader. Another remarks, “More transparency might minimize the likelihood that we would spend a lot of resources on a grant for which we wouldn’t qualify.”

Fewer than half of nonprofit leaders believe they receive an adequate level of information from foundations about changes or decisions that affect the nonprofits’ work. One nonprofit leader comments, “Rarely do you hear that you will be cut off from funding until you are up for renewal. Why not as soon as they make the decision? It would allow us to plan better.” Most of the nonprofit leaders — 75 percent — say that foundations should be more transparent about changes that affect the funding nonprofits will receive in the future. “It is important for us to be able to predict and respond to changing funding levels, but sometimes we don’t know soon enough to be able to make changes on our end in an easy manner,” says one respondent.

Figure 4: Areas in Need of More Transparency: Foundations’ Selection Processes and Funding Decisions

FUNDING PROCESSES AND DECISIONS

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97 percent of nonprofit leaders rated a 5–7 on a 1–7 scale where 1 = “Strongly disagree,” 4 = “Neither agree nor disagree,” and 7 = “Strongly agree,” when asked to what extent they agree or disagree with the statement: “My organization receives an adequate level of information from my foundation funders about changes or decisions that affect our work.”
There are a number of areas in which a majority of nonprofits are not seeking greater transparency from their funders. When it comes to contact information and changes in personnel, most nonprofits say their foundation funders are sufficiently transparent. (See Figure 5.)

**Figure 5: Areas Where Nonprofits Think Foundations Are Transparent Enough**

- **Contact information for foundation staff**
  - Nonprofits want a lot more transparency: 11%
  - Nonprofits want a little more transparency: 29%
  - There is enough transparency: 60%

- **Change of the person responsible for managing the nonprofit’s grant at the foundation**
  - Nonprofits want a lot more transparency: 14%
  - Nonprofits want a little more transparency: 30%
  - There is enough transparency: 56%

- **Changes in foundation leadership**
  - Nonprofits want a lot more transparency: 14%
  - Nonprofits want a little more transparency: 32%
  - There is enough transparency: 54%
Forty-four percent of nonprofit leaders are unclear about how their work fits into their funders’ overall work.

One possible explanation for this lack of understanding is foundations’ level of transparency about their programmatic goals and the strategies they use to achieve those goals. More than 60 percent of nonprofits want more transparency about foundations’ goals, and 75 percent want more transparency about the strategies that foundations are using to achieve those goals. As one nonprofit leader says, “Knowing their strategies helps the entire process, from deciding whether to submit a proposal to sending in the final evaluation.”

![Figure 6: Transparency: Foundations’ Goals and Strategies](image)

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10 In 2009, we reported in Essentials of Foundation Strategy that more strategic funders are more likely to publicly communicate about their strategies than less strategic funders. “Of more strategic leaders, 81 percent report publishing their strategies on the foundation’s Web site, compared to 53 percent of the less strategic leaders. Almost 40 percent of the less strategic leaders reported not publicly communicating their ‘strategies’ at all.” Essentials of Foundation Strategy, Center for Effective Philanthropy (December 2009).
Finding 3

Foundations that are more transparent are perceived to be more helpful to nonprofits, easier to develop good relationships with, and more credible.

Foundation transparency has important consequences for nonprofits’ work. Almost all nonprofit leaders believe that foundation funders that are more transparent are more helpful to their organization’s ability to work effectively. More than 90 percent of nonprofit leaders agree that it is easier to form a good relationship with funders that are more transparent.11 “It would be easier to work with foundations if they were more transparent,” says one nonprofit leader. “Openness, which they require of us, would be very helpful in creating a good working relationship,” says another. Furthermore, 83 percent of respondents believe that more transparent foundations are more credible. (See Figure 7.)

Figure 7: Nonprofit Attitudes Toward Foundation Transparency

<table>
<thead>
<tr>
<th>Statement</th>
<th>Percentage of Nonprofit Leaders</th>
</tr>
</thead>
<tbody>
<tr>
<td>Foundations that are more transparent are more helpful to my organization’s ability to work effectively</td>
<td>91%</td>
</tr>
<tr>
<td>It is easier to have a good relationship with foundations that are more transparent</td>
<td>91%</td>
</tr>
<tr>
<td>Foundations that are more transparent have more credibility with nonprofits</td>
<td>83%</td>
</tr>
</tbody>
</table>

Note: The percentages in this chart reflect ratings of 5-7 on a 1-7 scale where 1=”Strongly disagree,” 4 = “Neither agree nor disagree,” and 7 = “Strongly agree.”

11 CEP’s previous research has shown the importance foundation communication has to the quality of funder–grantee relationships. See: Working with Grantees: The Keys to Success and Five Program Officers Who Exemplify Them (May 2010).
CONCLUSION

If foundations see nonprofits as a relevant audience for their transparency efforts, then they may need to think differently about what it means to be transparent. Nonprofits do not see transparency as being about Form 990-PFs on a Web site or information about a foundation’s staff or board. They are looking instead for foundations to be clear, open, and honest about more substantive information.

Nonprofits want foundations to be more transparent about foundations’ decision-making processes, what foundations know about the issues or fields in which they are working, and how foundations assess performance and impact. Being more transparent about some of these topics might not require much additional effort because it is likely a matter of foundations simply sharing information they already possess. For other topics — such as providing nonprofits with information about what has not worked in past grant-making and changes that affect the funding nonprofits receive — a more concerted effort might be needed.

It is likely true that when it comes to changes that affect the funding nonprofits receive, it is not always possible for foundations to see what’s coming. Still, nonprofits are looking for foundations to do a better job in communicating about changes. This resonates with previous research we have conducted. In surveys of grantees during the economic downturn several years ago, we found that “nonprofits do not perceive funders to have communicated their responses to the economic downturn clearly, if at all.”

Finally, in considering whether nonprofits are an important audience for their transparency efforts, foundations may want to consider the fact that, to nonprofits, foundation transparency matters. It is more than just a nice-to-have — it makes a meaningful positive difference to their organizations.

Questions for Foundation Leaders

> How does your foundation define transparency?

> With whom, or what groups, is your foundation transparent? What are their specific interests in your foundation?

> What information does your foundation communicate to nonprofits? Why? What information does your foundation not share with nonprofits? Why?

> How do you know how clear, open, and honest your foundation is perceived to be?

> How clear, open, and honest does your foundation try to be with nonprofits about the following information?
  
  > Your foundation’s selection processes and funding decisions
  > What your foundation is learning through its work
  > How your foundation assesses grantees and its own performance, and the impact your foundation is having

> Has your foundation communicated its goals and strategies to the nonprofits you work with?

  > Do those nonprofits understand how they fit into those goals and strategies?

> In what ways could your foundation benefit from being more transparent with nonprofits?
APPENDIX: METHODOLOGY

Data for this report were collected through CEP’s panel of nonprofit leaders, called The Grantee Voice: Feedback for Foundations.

PANEL

The Grantee Voice panel was established in the initial months of 2012. Several steps were taken in order to create this survey panel. First, a database from the National Center for Charitable Statistics (NCCS), which consisted of information from over 365,000 registered 501(c)(3) organizations with a Form 990 filed between 2007 and 2010, was used to randomly select nonprofits with annual expenses between $100,000 and $100 million. To insure that the randomly selected sample was representative of this full range of expenses, a stratified sample containing 25 percent of nonprofits from each quartile of this expense range was created. The Foundation Center’s Foundation Directory Online was used to determine whether or not each of the nonprofits in this random sample had received any funding since 2008 from foundations giving at least $5 million annually in grants. Only nonprofits that had received such funding were invited to join the panel. The steps in this process were repeated until we reached a sample of approximately 1,000 nonprofits.

Ultimately, 1,049 nonprofit leaders were invited to join The Grantee Voice panel, and 300 accepted the invitation, resulting in an acceptance rate of 29 percent. We statistically tested for, and saw no differences between, the annual expenses and issue areas of the organizations that did and did not accept the invitation to join this panel. The geographical region of the organizations for these two groups differed only very slightly.13

For this panel, we use the word “leader” to refer to the individual who is responsible for running the nonprofit organization, typically referred to as the executive director, president, or CEO. For more information on the panel, please visit CEP’s website www.effectivephilanthropy.org.

SURVEY SAMPLE

In September 2012, a survey on foundation transparency was sent to the 300 nonprofit leaders who comprise The Grantee Voice panel. Ultimately, two nonprofit leaders were removed from the panel because they had left their organization after joining this panel, and one nonprofit leader was removed because he no longer wanted to participate. The result was a final panel of 297 nonprofit leaders for this survey. Completed surveys were received from 138 leaders, for a response rate of 46 percent.

Nonprofits represented by leaders who responded to the survey did not differ from nonrespondent organizations by staff size, program area, age of nonprofit, or location. They also did not differ by the proportion of revenues coming in the form of foundation funding. Expenses for these two groups differed only slightly.14 Statistics on staff size, age, and proportion of revenues coming from foundations are based on self-reported data.

METHOD

The survey was fielded online. Panel participants were sent a brief e-mail including a description of the survey, a statement of confidentiality, and a link to the survey. Three reminder e-mails were sent to panel participants who had not yet responded to the survey.

The survey consisted of seven questions, many of which contained several items. The questions covered topics

13 A chi-square analysis of geographic region was conducted. A statistically significant difference of a less than small effect size was found between nonprofits in the south and northeast regions. Nonprofits located in the south were slightly less likely to accept the invitation and nonprofits located in the northeast were slightly more likely to accept the invitation.

14 A chi-square analysis of expense quartiles was conducted. A statistically significant difference of a small effect size was found between nonprofits in the highest quartile, with expenses between $4.5 million and $59.5 million, and nonprofits in all other expense quartiles. Nonprofits in the top quartile were slightly less likely to respond to the survey than nonprofits in all other quartiles.
including nonprofits’ perceptions of foundation transparency overall, areas in which nonprofits wanted more foundation transparency, and attitudes toward foundation transparency. (See Figure 8.) Nonprofits were asked to explain, in open-ended comments, how greater foundation transparency about certain topics for which they indicated they wanted more transparency would make a difference to their organization. We asked two additional open-ended questions about what foundation transparency means to them and what steps foundations can take to be more transparent with nonprofits.

**Figure 8: Nonprofits’ Desired Level of Transparency**

<table>
<thead>
<tr>
<th>Respondents were asked:</th>
<th>Proportion of respondents indicating “Foundation funders should be a lot more transparent”</th>
<th>Proportion of respondents indicating “Foundation funders should be a little more transparent”</th>
<th>Proportion of respondents indicating “Foundation funders are transparent enough”</th>
</tr>
</thead>
<tbody>
<tr>
<td>Foundations’ experiences with what they have tried but has not worked in their past grantmaking</td>
<td>51%</td>
<td>37%</td>
<td>12%</td>
</tr>
<tr>
<td>The way foundations assess their own performance</td>
<td>48%</td>
<td>39%</td>
<td>13%</td>
</tr>
<tr>
<td>Foundations’ processes for selecting grantees</td>
<td>47%</td>
<td>33%</td>
<td>20%</td>
</tr>
<tr>
<td>Best practices foundations have learned — through their work or through others’ work — about the issue areas they fund</td>
<td>39%</td>
<td>38%</td>
<td>23%</td>
</tr>
<tr>
<td>The impact that foundations are having</td>
<td>34%</td>
<td>43%</td>
<td>23%</td>
</tr>
<tr>
<td>Changes that affect the funding your organization will receive</td>
<td>41%</td>
<td>34%</td>
<td>25%</td>
</tr>
<tr>
<td>Foundations’ strategies to reach their programmatic goals</td>
<td>28%</td>
<td>47%</td>
<td>25%</td>
</tr>
<tr>
<td>How foundations will assess the performance of your organization or the work supported by the grant</td>
<td>33%</td>
<td>39%</td>
<td>28%</td>
</tr>
<tr>
<td>Foundations’ procedures for responding to grantees’ concerns</td>
<td>28%</td>
<td>39%</td>
<td>33%</td>
</tr>
<tr>
<td>Foundations’ programmatic goals</td>
<td>18%</td>
<td>44%</td>
<td>38%</td>
</tr>
<tr>
<td>Changes in foundation leadership</td>
<td>14%</td>
<td>32%</td>
<td>54%</td>
</tr>
<tr>
<td>Change of the person responsible for managing your grant at the foundation</td>
<td>14%</td>
<td>30%</td>
<td>56%</td>
</tr>
<tr>
<td>Contact information for foundation staff</td>
<td>11%</td>
<td>29%</td>
<td>60%</td>
</tr>
</tbody>
</table>
QUANTITATIVE ANALYSES
To analyze the quantitative survey data from nonprofit leaders, descriptive statistics were examined and a combination of correlations, independent samples t-tests, paired samples t-tests, chi-square analyses, and analysis of variance tests were conducted. An alpha level of 0.05 was used to determine statistical significance for all statistical testing conducted for this research. Effect sizes were examined for all analyses. Only findings reaching at least a medium effect size were discussed in this publication.15

QUALITATIVE ANALYSES
Thematic and content analysis was conducted on responses to the open-ended survey item, “In one sentence, what does it mean for your foundation funders to be transparent with your organization?” A coding scheme was developed for this open-ended item by reading through all responses to recognize recurring ideas, creating categories, and then coding each respondent’s ideas according to the categories.

A codebook was created to ensure that different coders would be coding for the same concepts rather than their individual interpretations of the concepts. One coder coded all responses to the question, and a second coder coded 20 percent of those responses. At least an 80 percent level of inter-rater agreement was achieved for each code for the open-ended item.

Selected quotations were included in this publication. These quotations were selected to be representative of the themes seen in the data.

**CEP Funders**

CEP’s foundation funders are crucial to our success, supporting research initiatives and the development of new assessment tools. Foundation funders (listed by level of annual support) include the following:

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The Rockefeller Foundation  
W.K. Kellogg Foundation  
The William and Flora Hewlett Foundation

**$100,000 to $199,999**  
The David and Lucile Packard Foundation  
The James Irvine Foundation  
Lumina Foundation for Education  
The Wallace Foundation

**$50,000 to $99,999**  
The Edna McConnell Clark Foundation  
Gordon and Betty Moore Foundation  
The Kresge Foundation  
MacArthur Foundation  
The Stuart Foundation

**$20,000 to $49,000**  
Conrad N. Hilton Foundation  
The Duke Endowment  
RealDania  
Rita Allen Foundation  
Rockefeller Brothers Fund  
Surdna Foundation

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The Colorado Health Foundation  
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Latia King  
Jim Knickman  
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