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Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Department of the Treasury Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2004 calendar year, or tax year beginning 10/01/04, and ending 9/30/05

- B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: EDUCATION LAW CENTER-PA
Number and street (or P O box if mail is not delivered to street address): 1315 WALNUT STREET
Room/suite: 400
City or town, state or country, and ZIP + 4: PHILADELPHIA PA 19107

D Employer identification no: 23-2581102
E Telephone number: 215-238-6970
F Accounting method: [X] Accrual [] Other (specify)

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations
H(a) Is this a group return for affiliates? [] Yes [X] No
H(b) If "Yes," enter number of affiliates
H(c) Are all affiliates included? [] Yes [] No
H(d) Is this a separate return filed by an organization covered by a group ruling? [] Yes [X] No
I Group Exemption Number
M- Check [] if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

G Website: ELC-PA.ORG

J Organization type (check only one) [X] 501(c) (3) < (insert no.) [] 4947(a)(1) or [] 527

K Check here [] if the organization's gross receipts are normally not more than \$25,000
The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 1,416,433

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 18 of the instructions.)

Table with 21 rows and 4 columns: Description, Sub-description, Amount, Total. Includes rows for Contributions (749,051), Program service revenue (43,837), Membership dues (18,518), and Total revenue (1,416,433).

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Part II Statement of

All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (See page 22 of the instructions)

Functional Expenses

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising	
22	Grants and allocations (attach schedule) (cash \$ _____ non-cash \$ _____)	22				
23	Specific assistance to individuals	23				
24	Benefits paid to or for members	24				
25	Compensation of officers, directors, etc	25				
26	Other salaries and wages	26	830,285	573,469	197,358	59,458
27	Pension plan contributions	27	22,500	15,541	5,348	1,611
28	Other employee benefits	28	160,535	110,880	38,159	11,496
29	Payroll taxes	29	72,038	49,756	17,123	5,159
30	Professional fundraising fees	30				
31	Accounting fees	31	32,208		32,208	
32	Legal fees	32	845	845		
33	Supplies	33	29,505	20,379	7,013	2,113
34	Telephone	34	25,793	17,815	6,131	1,847
35	Postage and shipping	35	14,972	10,341	3,559	1,072
36	Occupancy	36	100,413	69,354	23,868	7,191
37	Equipment rental and maintenance	37				
38	Printing and publications	38	20,160	13,924	4,792	1,444
39	Travel	39	14,522	10,030	3,452	1,040
40	Conferences, conventions, and meetings	40				
41	Interest	41				
42	Depreciation, depletion, etc. (attach schedule)	42	5,957	4,114	1,416	427
43	Other expenses not covered above (itemize) a	43a				
	b See Statement	43b	160,682	132,473	7,272	20,937
	c	43c				
	d	43d				
	e	43e				
44	Total functional expenses (add lines 22 - 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	1,490,415	1,028,921	347,699	113,795

Joint Costs. Check if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____

(iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See page 25 of the instructions.)

What is the organization's primary exempt purpose?

SEE ATTACHED

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses
(Required for 501(c)(3) & (4) orgs, & 4947(a)(1) trusts, but optional for others)

a **SEE ATTACHED**

(Grants and allocations \$ _____) **1,028,921**

b

(Grants and allocations \$ _____)

c

(Grants and allocations \$ _____)

d

(Grants and allocations \$ _____)

e Other program services (attach schedule)

(Grants and allocations \$ _____)

f Total of Program Service Expenses (should equal line 44, column (B), Program services)

1,028,921

Part IV Balance Sheets (See page 25 of the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		(A) Beginning of year	(B) End of year
45	Cash-non-interest-bearing		45
46	Savings and temporary cash investments	651,439	46 764,440
47a	Accounts receivable	47a 13,536	
b	Less: allowance for doubtful accounts	47b	47c 13,536
48a	Pledges receivable	48a	
b	Less: allowance for doubtful accounts	48b	48c
49	Grants receivable	698,172	49 520,072
50	Receivables from officers, directors, trustees, and key employees (attach schedule)		50
51a	Other notes and loans receivable (attach schedule)	51a	
b	Less: allowance for doubtful accounts	51b	51c
52	Inventories for sale or use		52
53	Prepaid expenses and deferred charges	23,888	53 27,205
54	Investments-securities See Statement 2 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	498,422	54 488,643
55a	Investments-land, buildings, and equipment basis	55a	
b	Less: accumulated depreciation (attach schedule)	55b	55c
56	Investments-other (attach schedule)		56
57a	Land, buildings, and equipment basis	57a 133,604	
b	Less: accumulated depreciation (attach schedule) See Statement 3	57b 116,552	57c 17,052
58	Other assets (describe See Statement 4)	11,667	58 11,667
59	Total assets (add lines 45 through 58) (must equal line 74)	1,919,344	59 1,842,615
60	Accounts payable and accrued expenses	73,526	60 70,779
61	Grants payable		61
62	Deferred revenue		62
63	Loans from officers, directors, trustees, and key employees (attach schedule)		63
64a	Tax-exempt bond liabilities (attach schedule)		64a
b	Mortgages and other notes payable (attach schedule)		64b
65	Other liabilities (describe _____)		65
66	Total liabilities (add lines 60 through 65)	73,526	66 70,779
Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
67	Unrestricted	644,510	67 596,068
68	Temporarily restricted	1,201,308	68 1,175,768
69	Permanently restricted		69
Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74			
70	Capital stock, trust principal, or current funds		70
71	Paid-in or capital surplus, or land, building, and equipment fund		71
72	Retained earnings, endowment, accumulated income, or other funds		72
73	Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	1,845,818	73 1,771,836
74	Total liabilities and net assets / fund balances (add lines 66 and 73)	1,919,344	74 1,842,615

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See page 27 of the instructions.)

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total revenue, gains, and other support per audited financial statements	a	1,416,433
b	Amounts included on line a but not on line 12, Form 990		
	(1) Net unrealized gains on investments \$		
	(2) Donated services and use of facilities \$		
	(3) Recoveries of prior year grants \$		
	(4) Other (specify)		
	\$		
	Add amounts on lines (1) through (4)	b	
c	Line a minus line b	c	1,416,433
d	Amounts included on line 12, Form 990 but not on line a:		
	(1) Investment expenses not included on line 6b, Form 990 \$		
	(2) Other (specify)		
	\$		
	Add amounts on lines (1) and (2)	d	
e	Total revenue per line 12, Form 990 (line c plus line d)	e	1,416,433

a	Total expenses and losses per audited financial statements	a	1,490,415
b	Amounts included on line a but not on line 17, Form 990		
	(1) Donated services and use of facilities \$		
	(2) Prior year adjustments reported on line 20, Form 990 \$		
	(3) Losses reported on line 20, Form 990 \$		
	(4) Other (specify)		
	\$		
	Add amounts on lines (1) through (4)	b	
c	Line a minus line b	c	1,490,415
d	Amounts included on line 17, Form 990 but not on line a:		
	(1) Investment expenses not included on line 6b, Form 990 \$		
	(2) Other (specify):		
	\$		
	Add amounts on lines (1) and (2)	d	
e	Total expenses per line 17, Form 990 (line c plus line d)	e	1,490,415

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see page 27 of the instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contrib to employee benefit plans & deferred compensation	(E) Expense account and other allowances
SEE ATTACHED LISTING		0	0	0
ALL BOARD MEMBERS		0	0	0
SERVE ON A VOLUNTEER		0	0	0
BASIS AND ARE NOT		0	0	0
COMPENSATED		0	0	0

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? Yes No
If "Yes," attach schedule-see page 28 of the instructions

Part VI Other Information (See page 28 of the instructions.)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		X
b	If "Yes," enter the name of the organization <input type="checkbox"/> and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81a	Enter direct and indirect political expenditures. See line 81 instructions	81a	
b	Did the organization file Form 1120-POL for this year?	81b	X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III)	82b	
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	N/A	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	N/A	
c	Dues, assessments, and similar amounts from members	85c	
d	Section 162(e) lobbying and political expenditures	85d	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	N/A	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	N/A	
86	501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12	86a	
b	Gross receipts, included on line 12, for public use of club facilities	86b	
87	501(c)(12) orgs Enter a Gross income from members or shareholders	87a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b	
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <input type="text" value="0"/> , section 4912 <input type="text" value="0"/> , section 4955 <input type="text" value="0"/>		
b	501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0
d	Enter Amount of tax on line 89c, above, reimbursed by the organization		0
90a	List the states with which a copy of this return is filed <input type="text" value="PA"/>		
b	Number of employees employed in the pay period that includes March 12, 2004 (See instructions)	90b	20
91	The books are in care of <input type="text" value="MANAGEMENT"/> Located at <input type="text" value="PHILADELPHIA, PA"/>	Telephone no <input type="text" value="215-238-6970"/> ZIP + 4 <input type="text" value="19107"/>	
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <input type="text"/>	92	

Part VII Analysis of Income-Producing Activities (See page 33 of the instructions.)

Note: Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by sec 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a PUBLICATIONS					8,485
b ATTORNEY FEES					35,352
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	18,518	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0		18,518	43,837
105 Total (add line 104, columns (B), (D), and (E))					62,355

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 34 of the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
1	See Statement 5

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the instructions.)

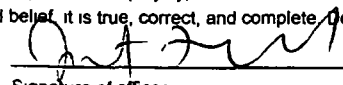
(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 of the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)


Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Please Sign Here:  Date: 12/21/05

Signature of officer: JANET F. STOTLAND

Type or print name and title

Paid Preparer's Use Only

Preparer's signature:  Date: 11/18/05

Check if self-employed:

Preparer's SSN or PTIN (See Gen Instr W): 040-52-8004

Firm's name (or yours if self-employed): DAVID G. FAW, CPA

address, and ZIP + 4: 998 OLD EAGLE SCHOOL ROAD, SUITE 1221 WAYNE, PA 19087

EIN: 23-2701559

Phone no: 610-687-8160

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)
(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

OMB No 1545-0047

2004

Department of the Treasury
Internal Revenue Service

Supplementary Information-(See separate instructions.)

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization EDUCATION LAW CENTER-PA	Employer identification number 23-2581102
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Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to empl ben plans & deferred comp	(e) Expense account and other allowances
JANET F. STOTLAND C/O ELC PHILA PA	CO-DIRECTOR 40+	89,523	10,295	0
LEN RIESER C/O ELC PHILA PA	CO-DIRECTOR 40+	89,523	10,295	0
CHRISTINE GAFFNEY C/O ELC PHILA PA	ASSOC DIR 40+	63,200	7,268	0
NANCY HUBLEY C/O ELC PHILA PA	STAFF ATTORNEY 40+	60,085	6,909	0
BARUCH KINTISCH C/O ELC PHILA PA	STAFF ATTORNEY 40+	55,000	6,325	0
Total number of other employees paid over \$50,000 ▶	0			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None ")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services ▶		

For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ.

Schedule A (Form 990 or 990-EZ) 2004

Part III Statements About Activities (See page 2 of the instructions.)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.	1	X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a Sale, exchange, or leasing of property?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	X
e Transfer of any part of its income or assets?	2e	X
3a Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)	3a	X
b Do you have a section 403(b) annuity plan for your employees?	3b	X
4a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a	X
b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b	X

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)

The organization is not a private foundation because it is (Please check only ONE applicable box.)

- 5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i)
- 6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii)
- 8 A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v)
- 9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ►
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions-subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) Use cash method of accounting.

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	1,265,996	1,681,171	913,622	1,782,414	5,643,203
16 Membership fees received					0
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	153,386	130,778	121,689	323,291	729,144
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	18,619	16,424	40,483	81,857	157,383
19 Net income from unrelated business activities not included in line 18					0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					0
23 Total of lines 15 through 22	1,438,001	1,828,373	1,075,794	2,187,562	6,529,730
24 Line 23 minus line 17	1,284,615	1,697,595	954,105	1,864,271	5,800,586
25 Enter 1% of line 23	14,380	18,284	10,758	21,876	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 116,012
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2000 through 2003 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b 1,479,600
c Total support for section 509(a)(1) test. Enter line 24, column (e)					26c 5,800,586
d Add Amounts from column (e) for lines: 18 157,383 19 _____ 22 _____ 26b 1,479,600					26d 1,636,983
e Public support (line 26c minus line 26d total)					26e 4,163,603
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 71.7790%
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year (2003) (2002) (2001) (2000)					N/A
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year (2003) (2002) (2001) (2000)					N/A
c Add Amounts from column (e) for lines: 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					27c _____
d Add Line 27a total _____ and line 27b total _____					27d _____
e Public support (line 27c total minus line 27d total)					27e _____
f Total support for section 509(a)(2) test. Enter amount from line 23, column (e)					27f _____
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g _____ %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h _____ %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2000 through 2003, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					

Part V Private School Questionnaire (See page 7 of the instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	N/A	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)	31		
32 Does the organization maintain the following:			
a Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)	32d		
33 Does the organization discriminate by race in any way with respect to			
a Students' rights or privileges?	33a		
b Admissions policies?	33b		
c Employment of faculty or administrative staff?	33c		
d Scholarships or other financial assistance?	33d		
e Educational policies?	33e		
f Use of facilities?	33f		
g Athletic programs?	33g		
h Other extracurricular activities? If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)	33h		
34a Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement	34b		
35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	35		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)

(To be completed **ONLY** by an eligible organization that filed Form 5768) **N/A**

Check **a** if the organization belongs to an affiliated group Check **b** if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures

(The term "expenditures" means amounts paid or incurred)

		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount Enter the amount from the following table-		
	If the amount on line 40 is-		
	Not over \$500,000		
	Over \$500,000 but not over \$1,000,000		
	Over \$1,000,000 but not over \$1,500,000		
	Over \$1,500,000 but not over \$17,000,000		
	Over \$17,000,000		
	The lobbying nontaxable amount is-		
	20% of the amount on line 40		
	\$100,000 plus 15% of the excess over \$500,000		
	\$175,000 plus 10% of the excess over \$1,000,000		
	\$225,000 plus 5% of the excess over \$1,500,000		
	\$1,000,000		
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below)

See the instructions for lines 45 through 50 on page 11 of the instructions)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
45	Lobbying nontaxable amount				
46	Lobbying ceiling amount (150% of line 45(e))				
47	Total lobbying expenditures				
48	Grassroots nontaxable amount				
49	Grassroots ceiling amount (150% of line 48(e))				
50	Grassroots lobbying expenditures				

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of.

- a Volunteers
- b Paid staff or management (Include compensation in expenses reported on lines c through h.)
- c Media advertisements
- d Mailings to members, legislators, or the public
- e Publications, or published or broadcast statements
- f Grants to other organizations for lobbying purposes
- g Direct contact with legislators, their staffs, government officials, or a legislative body
- h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i Total lobbying expenditures (Add lines c through h.)

Yes	No	Amount
	X	
X		
	X	
	X	
	X	
	X	
	X	
	X	

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Federal Statements**Statement 1 - Form 990, Part II, Line 43 - Other Functional Expenses**

<u>Description</u>	<u>Total Expenses</u>	<u>Program Service</u>	<u>Mgt & General</u>	<u>Fund-Raising</u>
Expenses	\$	\$	\$	\$
LIBRARY BOOKS/SUBSCRIPTIONS	10,757	10,757		
CONSULTANTS	31,253	31,253		
CORPORATE EXPENSES	15,911	10,990	3,782	1,139
DIRECT FUNDRAISING	18,746			18,746
GRANT SUBCONTRACT	69,334	69,334		
INSURANCE	15,683	10,832	3,728	1,123
Total	<u>\$ 161,684</u>	<u>\$ 133,166</u>	<u>\$ 7,510</u>	<u>\$ 21,008</u>

Federal Statements**Statement 2 - Form 990, Part IV, Line 54 - Investments in Securities**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>	<u>Basis of Valuation</u>
US and State Government FIXED INCOME SECURITIES	498,422	488,643	Market
	<u>498,422</u>	<u>488,643</u>	

Statement 3 - Form 990, Part IV, Line 57 - Land, Buildings, and Equipment

<u>Description</u>	<u>Beginning of Year</u>	<u>Accum Deprec</u>	<u>End of Year</u>	<u>Accum Deprec</u>
FURNITURE & OFFICE EQUIPMENT	\$ 122,521	\$ 110,595	\$ 133,604	\$ 116,552
Total	<u>\$ 122,521</u>	<u>\$ 110,595</u>	<u>\$ 133,604</u>	<u>\$ 116,552</u>

Statement 4 - Form 990, Part IV, Line 58 - Other Assets

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
SECURITY DEPOSITS	\$ 11,667	\$ 11,667
Total	<u>\$ 11,667</u>	<u>\$ 11,667</u>

Statement 5 - Form 990, Part VIII - Relationship of Activities

<u>Line No.</u>	<u>Description</u>
93a	SALES OF PUBLICATIONS AND OTHER MATERIALS INCREASE PUBLIC AWARENESS OF ELC'S PROGRAMS AND ACTIVITIES
93b	SUCCESSFUL LEGAL REPRESENTATION OF PROGRAM PARTICIPANTS HELPS TO PROMOTE AVAILABILITY OF SOCIAL SERVICES, EDUCATION, AND CIVIL RIGHTS, AND HELPS TO DEVELOPE LEGAL PRINCIPLES FOR THE EQUALITY OF CHILDREN AND OTHER GROUPS WHOM ELC REPRESENTS

The Education Law Center - PA

For more than 30 years, the Education Law Center (ELC) has helped families and students solve problems with their public schools, helped families and students understand and enforce their legal rights, and pressed for reforms in the public education system that advance quality and equity. ELC's programs benefit children who have been poorly served by the public education system, poor children and those who live in school districts that don't have adequate resources, children with disabilities who need special services to learn to their potential, and English language learners who need help to learn English and to advance academically

ELC advocates for public education reforms that have a track record of success in raising student achievement. ELC works on making the system responsive to children who are disadvantaged by poverty, disability, or by speaking a native language other than English. Its methods focus primarily on grassroots organizing and citizen education, but ELC is also respected for policy analysis and advocacy around state policy debates.

The following are highlights of some of ELC's accomplishments in 2005:

ELC provided advice, information, and technical assistance to more than 5,000 parents, advocates, and advocacy groups throughout Pennsylvania concerned with special education issues. This year we distributed 5,420 copies of *The Right to Special Education - A Guide for Parents* and *Special Education in a Nutshell*, and 334 copies of the revised and expanded *Nutshell*, which has essentially replaced the Guide. Families and others downloaded from our website (which has lots of other useful information) thousands of our "fact sheets" directed at specific special education issues. We are already getting compliments about our new and dramatically improved website, which we are still refining and improving. We also started a monthly e-mail newsletter to tell our clients about our work and other matters of interest.

During this year, we held 62 training sessions on children's rights to appropriate special education services across the state, which were attended by more than 2,666 families and professionals. We also organized and conducted two training sessions (via teleconferencing) for parent volunteers who work with families in local communities; more than 35 Buddies are helping families statewide. ELC staff have also been working closely with the Children's Hospitals of Pittsburgh and Philadelphia, and have provided numerous training opportunities for their staffs.

ELC staff continued to provide substantial technical assistance to private attorneys handling important cases. We created a formal lawyer referral network, and required all participating attorneys to take an annual *pro bono* (no cost to the family) case on behalf of a low-income family. We have 47 attorneys in the network, have referred 159 families to private attorneys on the Network, and have successfully connected an additional 24 families for free representation (a total of 40 families have been referred for free representation over the 2-year period).

We completed our revision of an expanded *Special Education in a Nutshell*, and revised most ELC fact sheets. The *Nutshell* and the fact sheets are now available from our new website, and we are having them translated into Spanish.

ELC organized a "teacher quality coalition," composed of advocacy groups, parents, and teacher preparation professionals to challenge the Education Department's standards for "highly qualified" veteran special education teachers. We have kept families and their supporters informed about these changes; met with the Department and arranged for families and advocates to meet with Department staff; testified and helped others testify. The Department has also proposed new regulations to standardize and ensure quality in Pennsylvania pre-kindergarten programs. ELC participated in a Roundtable and hearings on this proposal, and helped other advocates participate in the debate. Since inclusion for preschoolers with disabilities will not happen unless there are pre-kindergarten programs willing and able to serve them, it is very important that the new regulations directly address their concerns.

ELC and the Pennsylvania Community Providers' Association issued a major report that revealed that the 11,000 children who attend partial hospital programs (day mental health treatment programs) are not getting adequate education services. There are 104 partial hospital programs with school-aged children in Pennsylvania, and the average length of stay for 54% of these children is seven months or longer.

23-2581102

EDUCATION LAW CENTER-PA
BOARD OF DIRECTORS
2005 - 2006

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FORM 990
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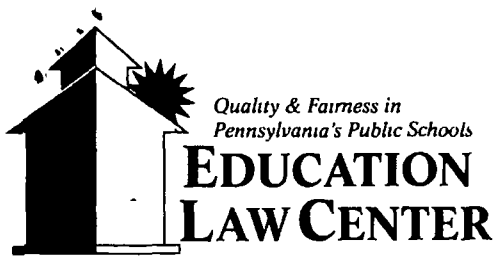
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FORM 990 9-30-05
SCH A PART VI-B
23-2581102

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MEMORANDUM

To: David Faw
From: Len Rieser 
Subject: Lobbying expenditures, FY 2005
Date: November 19, 2005

Our lobbying expenses for FY 2004 were \$10,000 or less, substantially below the figure for prior years. At the federal level, our activities, which were minimal, focused on the reauthorization of the Individuals With Disabilities Education Act; we did no lobbying at the state level.

Please contact me if you need additional information.

cc: Chris Gaffney