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How the Chronicle Compiled Its Annual Philanthropy 400 Rankings

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The Chronicle's 17th annual Philanthropy 400 ranks nonprofit organizations based on financial information about money these groups raised last year from individuals, foundations, and corporations.

Donations that count toward the total private support reported in a charity's Philanthropy 400 listing may include cash and other types of gifts, such as stock, real estate, food, medicine, and art, but do not include money from the government.

The Form 990 informational tax returns that charities are required to file annually with the Internal Revenue Service provide a substantial portion of information used to determine the rankings.

Other data to help determine the Philanthropy 400 are gathered from groups' annual reports, financial statements, and a Chronicle questionnaire that is based on the Form 990.

In many cases, groups with affiliates provided data from their consolidated, audited financial statements. Some religious organizations, which are not required to publicly disclose their finances, are included in the 400 because they provided their information to The Chronicle.

Rankings were based on donations raised in the fiscal year that ended in 2006, or in 2007 for organizations with fiscal years ending in January, February, or March.

Eleven organizations are included on the 400 with information for the 2005 fiscal year because they did not have more-recent complete information available. In most of those cases the organizations were granted a deadline extension by the IRS to file their Form 990, and in two cases the groups were unable to provide consolidated data more recent than 2005.

Making the Cut

The Philanthropy 400 rankings focus on an organization's ability to attract private support.

As a result, some nonprofit organizations that have big budgets because they receive a lot of government money do not appear on the list.

This year, a charity had to raise at least \$42-million from private sources. This cutoff is higher than last year's, when charities needed to raise a minimum of \$37.7-million to be included in the Philanthropy 400.

No money raised overseas is included in the private-support total that earns an organization a spot in the Philanthropy 400, even though some charities on the list have international affiliates.

Groups with affiliates, however, are encouraged to consolidate their fund-raising figures for the Philanthropy 400, even in cases where an affiliate is run by its own board and manages its operations separately from the parent organization. Consolidated figures were provided by 152 organizations in this year's list.

United Jewish Communities, in New York, declined to provide The Chronicle with consolidated private support figures for the 155 Jewish federations that are its members.

The national office of United Jewish Communities ranked No. 31 on this year's Philanthropy 400, but would probably place much higher if it had provided a consolidated figure.

The sum of the national office's 2006 private support and that of the 11 other Jewish federations that appear on this year's Philanthropy 400 comes to nearly \$1.4-billion, which by itself would earn the federations a No. 4 ranking on The Chronicle's list.

Interpreting the Data

Because public colleges and universities are not required to file the IRS Form 990, information collected on an annual survey by the Council for Aid to Education, a nonprofit organization in New York that tracks giving to educational institutions, provides the most reliable information about fund raising at such institutions.

For this reason, the Philanthropy 400 rankings for colleges and universities are based on private-support figures those institutions reported to the Council for Aid to Education, with the exception of a handful of institutions that did not respond to the council's survey. In those cases, The Chronicle used data from the institutions' Forms 990 to determine private support.

However, there are discrepancies in reporting requirements: The Form 990 allows an organization to include pledges in the amount of money it received from private sources, while the council's survey only counts money in hand at the end of the institution's financial year.

The Chronicle was not able to consider one organization that seemed to be eligible for inclusion on the Philanthropy 400 because it failed to provide its informational tax return.

By law, the documents must be provided within 30 days of a request, but the Hispanic Scholarship Fund, in San Francisco, did not send its latest Form 990 after repeated written requests, and did not tell The Chronicle whether it had sought an extension from the IRS.

The Chronicle has reported the organization's failure to provide the document to the IRS.

According to its most recent tax return, the organization raised nearly \$38-million in the year ending March 31, 2006.

The Philanthropy 400 report includes rankings based on money raised from private sources, but also provides figures on expenses such as fund-raising and program costs.

Comparisons of such expenses figures should be undertaken with care, as readers may not know about specific organizations' work, such as programs, management, and accounting methods.

Many groups in the 400 distribute grants to other charities, for example, so comparing such entities with those that run charitable programs may not be fair.

The Chronicle strives to include all charities that might be eligible for the Philanthropy 400 each year. To notify the newspaper of an organization that should be included in next year's survey, please send an e-mail message to survey@philanthropy.com

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PHILANTHROPY 400: BY THE NUMBERS

Number of groups on the Philanthropy 400 that have endowments:	224
Median size of the endowments:	\$348.2-million
Number of groups that ran a capital campaign in 2006:	88
Number that plan to do so in the 2007 fiscal year:	99
Number of groups that raised at least half their donations in the last quarter of the calendar year:	37
Number of groups that raised at least half their donations in December:	8
Number of groups that offer donor-advised funds:	87
Number of groups that received 50 percent or more of their donations in noncash gifts:	44

HOW THE TOTAL AMOUNT OF MONEY RAISED BY THE PHILANTHROPY 400 CHARITIES HAS GROWN (IN BILLIONS)

1997	\$36.9
1998	\$40.8
1999	\$46.3
2000	\$50.6
2001	\$53.8
2002	\$52.5
2003	\$51.6
2004	\$57.3*
2005	\$64.7*
2006	\$67.5*
NOTE: Figures are in 2006 dollars, adjusted for inflation.	
* Figures include all United Way affiliates.	

CAUSES AND THE SUPPORT THEY GARNERED

	2006 Total private support	Percentage change over 2005	Number of organizations on the Philanthropy 400
Education (including colleges and universities)	\$17,566,796,737	11.3%	137
Social services (including United Way of America and youth groups)	15,312,756,368	4.2	34
International	9,531,798,362	- 6.3	51
Health (including hospitals and medical centers)	7,238,807,492	11.3	54
Donor-advised funds	3,676,793,042	32.6	12
Community foundations	3,184,857,530	19.0	28
Arts and culture (including libraries, museums, and public broadcasting)	2,525,822,277	17.5	27
Religious	1,853,770,127	6.3	17
Environmental and animal welfare	1,512,572,812	6.0	13
Jewish federations	1,395,606,999	15.6	12
Public affairs	324,137,926	9.1	6

GROUPS WHOSE NONCASH GIFTS ACCOUNTED FOR MORE THAN HALF OF DONATIONS

	Total private support private support	Percentage of noncash gifts	Philanthropy 400 rank
National Association for the Exchange of Industrial Resources	\$128,579,652	100.0%	131
Gifts In Kind International	891,913,308	99.8	8
Gleaning for the World	61,124,767	99.6	300
Brother's Brother Foundation	266,853,647	99.5	47
Heart to Heart International	74,350,489	98.4	234
Kids in Distressed Situations	42,733,189	97.7	394
MAP International	250,074,183	97.7	52
American-Nicaraguan Foundation	121,980,477	95.8	140
Children's Hunger Fund	74,936,946	95.7	230
National Cancer Coalition	119,656,895	95.7	146
AmeriCares Foundation	885,215,202	94.8	9
World Emergency Relief	50,555,086	94.1	347
Catholic Medical Mission Board	151,532,236	93.9	111
Cross International Alliance	211,191,689	93.7	72
Children's Network International	69,279,538	93.2	259
Operation Blessing International	229,519,069	92.5	61
Food for the Poor	836,444,148	89.6	10
America's Second Harvest	644,277,697	89.5	16
Christian Aid Ministries	155,639,441	87.2	109
Interchurch Medical Assistance	124,134,366	86.0	139
Medical Teams International	115,481,558	85.6	155
International Medical Corps	50,055,743	84.5	351
Marine Toys for Tots Foundation	222,252,826	84.2	66
Asia Foundation	43,775,564	83.3	387
Direct Relief International	241,012,480	83.3	55
Peninsula Community Foundation	116,036,418	83.3	153
Project Hope/People-to-People Health Foundation	132,902,190	80.2	126
Crista Ministries	89,780,916	77.3	199
Goldman Sachs Philanthropy Fund	178,928,595	74.0	93
Foundation for the Carolinas	150,712,246	73.2	112
Community Foundation Silicon Valley	190,071,479	70.4	84
Public Broadcasting Service	285,786,530	69.5	42
U.S. Charitable Gift Trust	59,584,954	69.4	306
Mercy Corps	92,153,011	68.4	193
Institute for Advanced Study	46,445,700	65.2	373
United States Fund for Unicef	356,153,884	62.8	36
Greater Des Moines Community Foundation	55,588,096	61.3	328
New York Community Trust	88,751,926	61.2	204
National Christian Foundation	449,303,780	60.9	24
Renaissance Charitable Foundation	47,044,708	56.5	367
Carter Center	114,776,494	53.4	159
Trust for Public Land	163,651,000	52.1	101
Vanguard Charitable Endowment Program	484,099,517	51.5	22
Middlebury College	61,464,845	50.5	294
Samaritan's Purse	260,181,567	50.2	48

Note: Noncash gifts may include donations of stock. Some organizations that received a significant amount of stock may not appear on this list because they report such gifts as cash.

CHARITIES THAT RAISED AT LEAST HALF OF THEIR DONATIONS AT THE END OF THE YEAR

166	Robin Hood Foundation	50	45
Note: Figures are for the 2006 fiscal year. n/a Not available.			
66	Marine Toys for Tots Foundation	95%	93%
55	Direct Relief International	90	87
158	National September 11 Memorial and Museum at the World Trade Center	82	75
1	United Way of America	80	n/a
48	Samaritan's Purse	74	63
368	Renaissance Charitable Foundation	72	33
180	Citigroup Global Impact Funding Trust	67	37
285	Greater Houston Community Foundation	67	31
155	Medical Teams International	67	31
84	Community Foundation Silicon Valley	65	43
296	The Associated: Jewish Community Federation of Baltimore	65	35
153	Peninsula Community Foundation	64	51
212	Communities Foundation of Texas	63	35
47	Brother's Brother Foundation	62	45
358	Ball State University	60	56
283	Greater Milwaukee Foundation	60	52
217	Art Institute of Chicago	55	50
172	Columbus Foundation	55	42
149	Doctors Without Borders USA (Médecins Sans Frontières USA)	55	36
22	Vanguard Charitable Endowment Program	55	47
112	Foundation for the Carolinas	54	49
226	Oregon Community Foundation	54	41
370	Phillips Exeter Academy	54	48
64	Mayo Clinic	53	41
315	National Academy of Sciences	53	17
13	Schwab Fund for Charitable Giving	53	40
341	Arizona Community Foundation	52	35
332	Iowa State University	52	31
63	Jewish Communal Fund	51	33
347	Williams College	51	39
297	Dayton Foundation	50	27
190	Denver Foundation	50	35
157	Emory University	50	25
93	Goldman Sachs Philanthropy Fund	50	17
24	National Christian Foundation	50	38
328	Nevada Cancer Institute	50	7