

Table 580. Private Philanthropy Funds by Source and Allocation: 1990 to 2009

[In billions of dollars (101.4 represents \$101,400,000,000). Estimates for sources of funds based on U.S. Internal Revenue Service reports of individual charitable deductions and household surveys of giving by Independent Sector and the Center on Philanthropy at Indiana University. For corporate giving, data are corporate charitable deductions from the U.S. Internal Revenue Service and the contributions made by corporate foundations as reported by the Foundation Center. Data about foundation donations are based upon surveys of foundations and data provided by the Foundation Center. Estimates of the allocation of funds were derived from surveys of nonprofits conducted by various sources]

| Source and allocation | 1990 | 1995 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Total funds | 101.4 | 123.7 | 229.7 | 231.1 | 231.5 | 236.3 | 260.5 | 293.8 | 294.9 | 306.4 | 307.7 | 303.8 |
| Individuals | 81.0 | 95.4 | 174.5 | 172.4 | 172.8 | 180.2 | 202.2 | 221.4 | 223.0 | 229.0 | 229.3 | 227.4 |
| Foundations ¹ | 7.2 | 10.6 | 24.6 | 27.2 | 27.0 | 26.8 | 28.4 | 32.4 | 34.9 | 38.5 | 41.2 | 38.4 |
| Corporations | 5.5 | 7.4 | 10.7 | 11.6 | 10.8 | 11.1 | 11.4 | 16.6 | 15.4 | 15.7 | 14.5 | 14.1 |
| Charitable bequests | 7.6 | 10.4 | 19.9 | 19.8 | 20.9 | 18.2 | 18.5 | 23.5 | 21.7 | 23.2 | 22.7 | 23.8 |
| Allocation: | | | | | | | | | | | | |
| Religion | 49.8 | 58.1 | 77.0 | 79.9 | 82.9 | 84.6 | 88.0 | 93.0 | 97.7 | 102.3 | 106.9 | 101.0 |
| Health | 9.9 | 13.9 | 16.4 | 18.3 | 17.8 | 17.8 | 20.2 | 22.5 | 22.0 | 23.2 | 21.6 | 22.5 |
| Education | 12.4 | 15.6 | 29.7 | 32.7 | 30.0 | 30.0 | 33.8 | 37.3 | 40.7 | 43.3 | 40.9 | 40.0 |
| Human service | 11.8 | 9.7 | 20.0 | 21.8 | 24.4 | 24.4 | 24.4 | 26.1 | 27.4 | 29.6 | 25.9 | 27.1 |
| Arts, culture, and humanities | 7.9 | 5.7 | 10.5 | 11.4 | 10.8 | 10.8 | 11.8 | 11.8 | 12.7 | 13.7 | 12.8 | 12.3 |
| Public/social benefit | 4.9 | 11.3 | 15.4 | 16.5 | 18.0 | 16.4 | 18.8 | 21.3 | 21.4 | 22.7 | 23.8 | 22.8 |
| Environment/wildlife | 2.5 | 2.3 | 4.8 | 5.3 | 5.3 | 5.4 | 5.5 | 6.0 | 6.3 | 7.0 | 6.6 | 6.2 |
| International | 1.3 | 3.0 | 7.2 | 8.3 | 8.7 | 9.8 | 11.6 | 15.2 | 11.4 | 13.2 | 13.3 | 8.9 |
| Gifts to foundations ¹ | 3.8 | 8.5 | 24.7 | 25.7 | 19.2 | 21.6 | 20.3 | 27.5 | 30.6 | 27.7 | 32.7 | 31.0 |
| Unallocated ² | -3.0 | -4.4 | 24.2 | 11.3 | 14.6 | 13.8 | 26.2 | 33.2 | 24.8 | 23.7 | 19.4 | 28.6 |

¹ Data are from the Foundation Center through 2001. ² Money deducted as a charitable contribution by donors but not allocated to sources. May include gifts to governmental entities, in-kind giving, and gifts to new charities.

Source: Giving USA Foundation 2010, Glenview, IL, researched and written by the Center on Philanthropy at Indiana University, *Giving USA*, annual (copyright).

Table 581. Foundations—Number and Finances by Asset Size: 1990 to 2009

[Figures are for latest year reported by foundations (142,500 represents \$142,500,000,000). Covers nongovernmental nonprofit organizations with funds and programs managed by their own trustees or directors, whose goals were to maintain or aid social, educational, religious, or other activities deemed to serve the common good. Excludes organizations that make general appeals to the public for funds, act as trade associations for industrial or other special groups, or do not currently award grants]

| Asset size | Number | Assets (mil. dol.) | Gifts received (mil. dol.) | Total giving ¹ (mil. dol.) |
|-----------------------------------|---------------|--------------------|----------------------------|---------------------------------------|
| 1990 | 32,401 | 142,500 | 5,000 | 8,700 |
| 2000 | 56,582 | 486,100 | 27,600 | 27,600 |
| 2005 | 71,095 | 550,600 | 31,500 | 36,400 |
| 2008 | 75,595 | 564,951 | 39,554 | 46,781 |
| 2009, Total | 76,544 | 590,188 | 40,862 | 45,778 |
| Under \$50,000 | 12,551 | 193 | 2,354 | 2,590 |
| \$50,000–\$99,999 | 4,958 | 367 | 154 | 207 |
| \$100,000–\$249,999 | 10,153 | 1,703 | 409 | 573 |
| \$250,000–\$499,999 | 9,738 | 3,557 | 396 | 589 |
| \$500,000–\$999,999 | 10,980 | 7,952 | 968 | 1,345 |
| \$1,000,000–\$4,999,999 | 17,887 | 40,844 | 2,790 | 4,098 |
| \$5,000,000–\$9,999,999 | 4,214 | 29,857 | 2,194 | 2,660 |
| \$10,000,000–\$49,999,999 | 4,558 | 96,565 | 7,185 | 8,659 |
| \$50,000,000–\$99,999,999 | 762 | 52,417 | 3,920 | 4,530 |
| \$100,000,000–\$249,999,999 | 483 | 71,981 | 4,876 | 4,749 |
| \$250,000,000 or more | 260 | 284,754 | 15,616 | 15,777 |

¹ Includes grants, scholarships, and employee matching gifts; excludes set-asides, loans, program-related investments (PRIs), and program expenses.

Source: The Foundation Center, New York, NY, *Foundation Yearbook 2011*, annual (copyright).

Table 582. Domestic Private Foundations—Information Returns: 1990 to 2007

[In billions (122.4 represents \$122,400,000,000), except for number of returns. Minus sign (–) indicates loss]

| Item | 1990 | 1995 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Number of returns | 40,105 | 47,917 | 62,694 | 66,738 | 70,787 | 73,255 | 76,348 | 76,897 | 79,535 | 81,850 | 84,613 |
| Nonoperating foundations ¹ | 36,880 | 43,966 | 58,840 | 61,501 | 63,650 | 67,101 | 70,004 | 70,613 | 72,800 | 74,364 | 77,457 |
| Operating foundations ² | 3,226 | 3,951 | 3,854 | 5,238 | 7,137 | 6,154 | 6,344 | 6,284 | 6,734 | 7,486 | 7,156 |
| Total assets, book value | 122.4 | 195.6 | 384.6 | 409.5 | 413.6 | 383.5 | 418.5 | 455.5 | 481.8 | 569.3 | 591.2 |
| Total assets, fair market value | 151.0 | 242.9 | 466.9 | 471.6 | 455.4 | 413.0 | 475.0 | 509.9 | 545.9 | 645.8 | 652.4 |
| Investments in securities | 115.0 | 190.7 | 363.4 | 361.4 | 329.4 | 294.4 | 344.3 | 361.2 | 373.1 | 403.7 | 400.3 |
| Total revenue | 19.0 | 30.8 | 83.3 | 72.8 | 45.3 | 27.8 | 48.4 | 58.7 | 76.4 | 94.1 | 107.3 |
| Total expenses | 11.3 | 17.2 | 33.9 | 37.4 | 36.7 | 34.4 | 35.1 | 36.6 | 42.8 | 48.8 | 58.8 |
| Contributions, gifts, and grants paid | 8.6 | 12.3 | 22.8 | 27.6 | 27.4 | 26.3 | 26.7 | 27.6 | 31.9 | 34.9 | 42.6 |
| Excess of revenue over expenses (net) | 7.7 | 13.6 | 49.4 | 35.3 | 8.6 | -6.6 | 13.3 | 22.1 | 33.5 | 45.3 | 48.6 |
| Net investment income ³ | 11.9 | 20.4 | 57.1 | 48.8 | 25.7 | 17.6 | 25.2 | 34.0 | 44.3 | 54.2 | 62.8 |

¹ Generally provide charitable support through grants and other financial means to charitable organizations; the majority of foundations are nonoperating. ² Generally conduct their own charitable activities, e.g., museums. ³ Represents income not considered related to a foundation's charitable purpose, e.g., interest, dividends, and capital gains. Foundations could be subject to an excise tax on such income.

Source: Source: Internal Revenue Service, Statistics of Income, SOI Tax Stats—Domestic Private Foundation and Charitable Trust Statistics, <<http://www.irs.gov/taxstats/charitablestats/article/0,,id=96996.00.html#2>>, accessed February 2011.