

Private Foundations and Charitable Trusts, 1993

Data Release

For 1993, private foundations and charitable trusts reported \$25.7 billion in total revenues and \$11.8 billion in contributions, gifts, and grants paid out. Private foundations are generally larger in terms of asset size and more numerous than charitable trusts. The 44,004 private foundations accounted for 98.6 percent of the combined total of \$210.4 billion in assets (based on fair market value), while the 2,934 charitable trusts accounted for the remaining 1.4 percent.

A private foundation is a nonprofit, tax-exempt charitable organization that is narrowly supported and controlled, usually by an individual, family, or corporation. A charitable trust filing under Internal Revenue Code section 4947(a)(1) is also nonprofit, but is not tax-exempt and is typically supported and controlled by an individual or family. Both private foundations and charitable trusts are required to file and make public an annual information return, Form 990-PF, *Return of Private Foundation (or Section 4947(a)(1) Charitable Trust Treated as a Private Foundation)*. The statistics contained in this data release are based on the data from these forms.

Private Foundations

Total private foundation revenues increased by nearly 8 percent from \$23.6 billion for 1992 to \$25.4 billion for 1993 [1]. The two largest sources of foundation revenue, net gains (less losses) from the sales of assets and contributions, gifts, and grants received, increased overall by approximately 13 percent over this period to \$7.6 billion and \$9.0 billion, respectively.

Total assets (based on fair market value) grew by 8 percent to \$207.5 billion for 1993 compared to the previous year. The largest component of total assets, investments in securities, increased by nearly 5 percent to \$151.2 billion. Nearly 68 percent of these investments were in corporate stock, which continued to dominate total investments in securities. The remaining 32 percent of investments in securities was in government obligations and corporate bonds. Investments in government obligations, alone, fell by 5 percent to \$29.1 billion for 1993, while investments in corporate bonds increased by 3 percent to \$19.3 billion. (Tables 1 and 3 present both fair market and book values for these asset accounts.)

Section 4947(a)(1) Charitable Trusts

Charitable trusts, as defined under Internal Revenue Code section 4947(a)(1), reported nearly \$2.9 billion in total

assets (fair market value) for 1993, a decrease of nearly 9 percent from 1992. Investments in securities, nearly 73 percent of total assets, decreased 4 percent to \$2.1 billion. This decrease was due to a 5-percent drop in corporate stock (fair market value), which fell to \$1.3 billion. Charitable contributions, gifts, and grants paid, plummeted 18 percent to \$.13 billion (as reported on a cash basis in Table 2).

Total revenues dropped sharply for 1993, to \$291.3 million, nearly 16 percent. The largest decrease was for net gains (less losses) from sales of assets, down by nearly 21 percent, to \$99.8 million. Unlike private foundations, net gain (less losses) from sales of assets was the primary source of revenue for charitable trusts. Dividends and interest from securities accounted for \$106.7 million of revenues for 1993, followed by contributions, gifts, and grants of \$52.1 million.

Data Sources and Limitations

Tables 1 and 3 provide information for Reporting Year 1993 for private foundations, while Tables 2 and 4 provide similar data for charitable trusts. The statistics are based on a sample of Reporting Year 1993 Forms 990-PF that were filed with the Internal Revenue Service (IRS). These returns were filed by organizations with accounting periods beginning in 1993 (and therefore ending between December 1993 and November 1994). Some part-year returns were included in the sample for organizations that changed their accounting periods, or filed initial or final returns. Approximately 63 percent of the foundations and 60 percent of charitable trusts had full-year accounting periods covering Calendar Year 1993, or part-year accounting periods that ended in December 1993. Additionally, 61 percent of total foundation assets and 52 percent of total trust assets were for the calendar-year accounting period. Therefore, the majority of the financial activities reflected in the statistics can be associated with Calendar Year 1993.

The 1993 sample was stratified based on both the size of book value of total assets and the type of organization (either a private foundation or a charitable trust). Foundation returns were selected at rates that ranged from approximately 3.5 percent (for the more numerous but very small asset-size returns) to 100 percent (for the relatively few returns with large amounts of assets). Charitable trust returns were selected at rates that ranged from 29 to 100 percent. The 5,364 returns in the 1993 sample (4,533 foundations and 831 trusts) were drawn from the estimated population totals shown in Tables 1 through 4. The magnitude of sampling error, measured by the coefficient of variation, for selected financial data is shown in Figure A.

This data release was written by Paul Arnsberger, an economist with the Special Projects Section, Special Studies and Publications Branch, under the direction of Michael Alexander, Chief.

Figure A

Coefficients of Variation for Selected Items, by Type of Organization, Reporting Year 1993

Item	Private foundations	Charitable trusts
Total assets (fair market value).....	1.08	4.29
Total revenue.....	1.35	6.79
Total expenses.....	1.55	4.57
Contributions, gifts, and grants paid.....	1.78	5.10

The population from which this sample was drawn consisted of 1993 Form 990-PF records posted to the IRS Business Master File during 1993 and 1994. Some of the records designated were for organizations deemed inactive or terminated. Inactive and terminated organizations are not reflected in the estimates. For the small number of active, large foundations and trusts whose returns for the 1993 Reporting Year were not yet filed or were otherwise unavailable for the statistics, data were estimated using prior-year returns.

The data presented were obtained from returns as originally filed. The data were subjected to comprehensive testing and correction procedures in order to ensure statistical reliability and validity. In most cases, changes made to the original return as a result of administrative processing, audit procedures, or a taxpayer amendment were not incorporated into the data base.

Explanation of Selected Terms

Charitable Trust -- This type of organization, also referred to as a "nonexempt" charitable trust, is defined in Internal Revenue Code section 4947(a)(1) as an organization (1) that is not considered tax-exempt under section 501(a); (2) that has exclusively charitable interests; and (3) for which donors are allowed to claim a tax deduction for charitable contributions. Nonexempt charitable trusts that are not publicly supported are subject to the same excise tax provisions that apply to private foundations and are required to file the same Form 990-PF. ("Publicly supported" nonexempt charitable trusts are required to file Form 990, *Return of Organization Exempt From Income Tax*, and are, therefore, not included in the statistics [2].) Nonexempt charitable trusts must pay an annual tax on income (usually from investments) that is not distributed for charitable purposes, and they must report such income and tax on Form 1041, *U.S. Fiduciary Income Tax Return*.

Distributable Amount -- This was the minimum payout amount that was required to be distributed by the end of the year following the year for which the return was filed.

Failure to distribute income within this time period resulted in a 15-percent excise tax on the undistributed portion. The distributable amount was computed as 5 percent of "net investment assets," called the "minimum investment return," minus taxes on both "net investment income" and "unrelated business income," plus or minus other adjustments, either allowed or required.

Excess Distributions Carryover -- The excess carryover equaled the excess of "qualifying distributions" for 1993 over the "distributable amount." "Excess" amounts from the current year could be carried forward to be applied to the distributable amount for the following 5 years.

Minimum Investment Return -- This was the aggregate fair market value of assets not used for charitable purposes, less both the indebtedness incurred to acquire them and cash held for charitable activities, multiplied by 5 percent. The minimum investment return was used as the base for calculating the "distributable amount."

Nonoperating Foundations (and Section 4947(a)(1) Charitable Trusts) -- Nonoperating foundations and trusts generally carried on their charitable activities in an indirect manner by making grants to other organizations directly engaged in charitable activities, in contrast to those (operating) foundations and trusts which engaged in charitable activities, themselves. However, some nonoperating foundations and trusts were actively involved in charitable programs of their own, in addition to making grants to other organizations. Nonoperating foundations and trusts were subject to an excise tax (and possible additional penalties) for failure to distribute an annual minimum amount for charitable purposes within a required time period.

Operating Foundations (and Section 4947(a)(1) Charitable Trusts) -- These organizations generally expended their income for direct, active involvement in a tax-exempt activity, such as operating a library or museum, or conducting scientific research. Operating foundations and trusts were excepted from the income distribution requirement and related excise taxes that were applicable to their nonoperating counterparts. To qualify as an operating foundation or trust for a particular taxable year, the private foundation or trust had to meet both an "income test" and one of three other tests: an "assets test," an "endowment test," or a "support test." (The tests are described below with reference to private foundations, but apply in the same manner to charitable trusts.)

To meet the income test, a private foundation had to spend at least 85 percent of the lesser of its "adjusted net income" or "minimum investment return" on the direct, active conduct of tax-exempt, charitable activities (as opposed to the payout of grants in support of such pro-

grams). The assets test was met if 65 percent or more of the foundation's assets were directly used for the active conduct of charitable activities. The endowment test was met if the foundation normally made distributions for the active conduct of charitable activities in an amount not less than two-thirds of its "minimum investment return." The support test was met if the foundation normally received substantially all of its support (other than from "gross investment income") from the public or from five or more qualifying exempt organizations, and (a) no more than 25 percent of its support (other than from "gross investment income") was normally received from any one such qualifying exempt organization; and (b) no more than 50 percent of its support was normally received from gross investment income.

Private Foundation -- This type of organization is defined in Internal Revenue Code section 501(c)(3) as a nonprofit corporation, association, or trust with a narrow source of funds that operated or supported social, educational, scientific, charitable, religious, or other programs dedicated to improving the general welfare of society. A private foundation is *not*: (1) a church, school, hospital, or medical research organization; (2) an organization with broad public support in the form of contributions or income from tax-exempt activities; (3) an organization that was operated by, or in connection with, any of the above described organizations; and (4) an organization that conducts tests for public safety. The primary difference between a private foundation and a public charity is the source of each type of organization's funding. A foundation usually receives its funds from an individual, a

family, or a corporation, while a public charity receives its funds primarily from a large number of sources within the general public.

Qualifying Distributions -- Qualifying distributions include disbursements for charitable purposes; amounts paid to acquire assets used directly to accomplish tax-exempt functions; charitable program-related investments; and amounts set aside for future charitable projects. Qualifying distributions could be credited against the foundation's or trust's obligation to pay out its "distributable amount."

Undistributed Income -- Undistributed income was the portion of the required "distributable amount" still undistributed after applying against it the sum of current-year qualifying distributions and any excess distributions carried over from prior years.

Notes and References

- [1] For detailed information on private foundations and charitable trusts for 1992, see Meckstroth, Alicia and Arnsberger, Paul, "Private Foundations and Charitable Trusts: A Decade of Charitable Giving and Growth, with Highlights of 1991 and 1992," *Statistics of Income Bulletin*, Summer 1996, Volume 16, Number 1.
- [2] For more information on charities and other tax-exempt organizations, see Hilgert, Cecelia, "Charities and Other Tax-Exempt Organizations, 1992," *Statistics of Income Bulletin*, Summer 1996, Volume 16, Number 1.

Private Foundations and Charitable Trusts, 1993

Table 1.—All Private Foundations: Number and Selected Financial Data, by Type of Foundation and Size of Fair Market Value of Total Assets

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Type of foundation, size of fair market value of total assets	Number of returns	Total revenue		Selected sources of revenue					
		Number of returns	Amount	Contributions, gifts, and grants received		Dividends and interest from securities		Net gain (or loss) from sales of assets	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
ALL FOUNDATIONS									
Total.....	44,004	42,984	25,415,288	21,129	8,969,269	28,385	6,796,981	19,886	7,578,988
Zero or unreported.....	1,139	934	185,080	464	32,971	242	67,582	*175	*83,043
\$1 under \$100,000.....	15,008	14,242	410,438	8,334	365,671	5,268	11,682	2,659	11,156
\$100,000 under \$1,000,000.....	16,831	16,802	1,529,422	7,675	1,078,094	12,830	191,245	8,429	162,709
\$1,000,000 under \$10,000,000.....	8,817	8,799	4,490,889	3,737	2,448,534	7,947	957,678	6,643	705,962
\$10,000,000 under \$25,000,000.....	1,244	1,242	3,047,412	511	1,367,231	1,170	634,575	1,077	720,242
\$25,000,000 under \$50,000,000.....	462	462	2,624,498	200	1,186,505	436	533,474	428	593,741
\$50,000,000 under \$100,000,000.....	252	252	2,436,193	112	1,016,088	246	587,398	237	652,287
\$100,000,000 or more.....	251	251	10,691,356	96	1,474,174	246	3,813,347	238	4,649,848
Nonoperating foundations									
Total.....	40,214	39,350	23,119,555	18,693	8,077,480	27,080	6,403,916	19,087	7,056,073
Zero or unreported.....	1,050	848	183,616	406	31,598	242	67,582	*175	*83,043
\$1 under \$100,000.....	13,181	12,557	345,818	7,121	307,689	4,972	11,026	2,513	10,670
\$100,000 under \$1,000,000.....	15,779	15,750	1,394,882	7,097	964,196	12,391	186,224	8,255	161,542
\$1,000,000 under \$10,000,000.....	8,184	8,175	4,089,651	3,284	2,218,188	7,538	915,280	6,324	660,980
\$10,000,000 under \$25,000,000.....	1,132	1,131	2,732,736	439	1,263,864	1,076	596,488	987	694,450
\$25,000,000 under \$50,000,000.....	426	426	2,347,452	173	1,069,318	407	510,203	396	561,461
\$50,000,000 under \$100,000,000.....	231	231	2,226,403	94	916,782	227	551,040	218	611,361
\$100,000,000 or more.....	231	231	9,798,997	79	1,305,845	227	3,566,074	219	4,272,565
Operating foundations									
Total.....	3,791	3,635	2,295,733	2,435	891,789	1,304	393,064	798	522,915
Zero or unreported.....	*89	*86	*1,464	*57	*1,374	--	--	--	--
\$1 under \$100,000.....	1,828	1,685	64,619	1,212	57,982	296	656	146	487
\$100,000 under \$1,000,000.....	1,052	1,052	134,540	578	113,898	438	5,022	173	1,167
\$1,000,000 under \$10,000,000.....	633	624	401,238	453	230,346	410	42,398	319	44,982
\$10,000,000 under \$25,000,000.....	112	111	314,677	73	103,366	94	38,087	90	25,792
\$25,000,000 under \$50,000,000.....	36	36	277,047	27	117,187	29	23,271	32	32,280
\$50,000,000 under \$100,000,000.....	21	21	209,790	18	99,306	19	36,358	19	40,926
\$100,000,000 or more.....	20	20	892,359	17	168,329	19	247,273	19	377,282
GRANTMAKING FOUNDATIONS									
Total.....	35,789	35,597	23,561,217	16,225	7,926,538	25,711	6,614,655	18,478	7,374,363
Zero or unreported.....	649	620	182,808	*207	*30,786	242	67,582	*175	*83,043
\$1 under \$100,000.....	10,359	10,216	330,375	5,560	298,575	4,238	10,482	2,186	10,348
\$100,000 under \$1,000,000.....	14,683	14,662	1,282,386	6,435	866,629	11,776	184,210	7,917	156,823
\$1,000,000 under \$10,000,000.....	8,025	8,025	3,970,981	3,213	2,100,226	7,465	918,589	6,315	674,933
\$10,000,000 under \$25,000,000.....	1,161	1,161	2,729,452	447	1,224,015	1,108	612,469	1,022	705,711
\$25,000,000 under \$50,000,000.....	440	440	2,456,970	184	1,101,241	418	517,961	412	582,877
\$50,000,000 under \$100,000,000.....	238	238	2,283,554	99	933,725	233	562,034	226	637,279
\$100,000,000 or more.....	235	235	10,324,690	82	1,371,341	231	3,741,328	225	4,523,348
Grantmaking-nonoperating foundations									
Total.....	33,892	33,700	22,393,267	15,110	7,518,864	25,011	6,363,292	18,062	7,034,093
Zero or unreported.....	620	592	182,803	*207	*30,786	242	67,582	*175	*83,043
\$1 under \$100,000.....	9,372	9,230	293,579	4,922	263,683	4,060	9,903	2,125	10,362
\$100,000 under \$1,000,000.....	14,099	14,079	1,234,105	6,129	832,680	11,470	179,433	7,764	155,725
\$1,000,000 under \$10,000,000.....	7,806	7,806	3,816,388	3,084	1,992,263	7,317	905,770	6,186	651,345
\$10,000,000 under \$25,000,000.....	1,115	1,115	2,631,785	428	1,172,766	1,068	592,875	981	693,897
\$25,000,000 under \$50,000,000.....	423	423	2,313,305	173	1,069,318	405	509,808	395	560,706
\$50,000,000 under \$100,000,000.....	228	228	2,146,348	92	853,645	224	546,084	217	611,513
\$100,000,000 or more.....	228	228	9,774,954	76	1,303,723	224	3,551,837	218	4,267,502
Grantmaking-operating foundations									
Total.....	1,897	1,897	1,167,950	1,116	407,674	701	251,362	416	340,270
Zero or unreported.....	*29	*29	*5	--	--	--	--	--	--
\$1 under \$100,000.....	986	986	36,796	638	34,892	*178	*579	*61	*-13
\$100,000 under \$1,000,000.....	583	583	48,282	306	33,949	306	4,776	*153	*1,098
\$1,000,000 under \$10,000,000.....	219	219	154,593	129	107,963	148	12,819	129	23,588
\$10,000,000 under \$25,000,000.....	46	46	97,667	19	51,250	40	19,594	41	11,815
\$25,000,000 under \$50,000,000.....	17	17	143,665	11	31,923	13	8,153	17	22,172
\$50,000,000 under \$100,000,000.....	10	10	137,205	7	80,080	9	15,950	9	25,766
\$100,000,000 or more.....	7	7	549,736	6	67,618	7	189,491	7	255,846

Footnotes at end of table.

Private Foundations and Charitable Trusts, 1993

Table 1.--All Private Foundations: Number and Selected Financial Data, by Type of Foundation and Size of Fair Market Value of Total Assets--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Type of foundation, size of fair market value of total assets	Total expenses		Excess of revenue (less loss) over expenses		Net investment income		Disbursements for exempt purposes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
ALL FOUNDATIONS								
Total.....	42,814	15,349,133	42,809	10,066,154	37,474	15,121,899	40,488	13,608,495
Zero or unreported.....	1,001	158,754	716	26,326	449	130,941	820	153,100
\$1 under \$100,000.....	14,231	456,481	14,348	-46,043	10,449	35,780	12,766	419,540
\$100,000 under \$1,000,000.....	16,632	1,004,269	16,721	525,153	15,799	484,356	16,050	933,277
\$1,000,000 under \$10,000,000.....	8,744	2,689,212	8,816	1,801,676	8,597	2,071,771	8,662	2,370,789
\$10,000,000 under \$25,000,000.....	1,240	1,648,775	1,242	1,398,637	1,225	1,525,704	1,230	1,465,656
\$25,000,000 under \$50,000,000.....	462	1,336,036	462	1,288,462	456	1,356,194	460	1,167,037
\$50,000,000 under \$100,000,000.....	252	1,404,335	252	1,031,857	250	1,449,073	250	1,237,273
\$100,000,000 or more.....	251	6,651,271	251	4,040,085	249	8,068,080	250	5,861,823
Nonoperating foundations								
Total.....	39,170	14,006,593	39,239	9,112,961	34,720	14,096,193	37,171	12,500,850
Zero or unreported.....	912	157,240	684	26,377	449	130,941	763	151,594
\$1 under \$100,000.....	12,517	397,499	12,663	-51,680	9,320	34,096	11,288	377,458
\$100,000 under \$1,000,000.....	15,604	868,878	15,690	526,004	14,923	474,214	15,068	813,411
\$1,000,000 under \$10,000,000.....	8,120	2,379,595	8,183	1,710,056	8,026	1,970,111	8,046	2,108,589
\$10,000,000 under \$25,000,000.....	1,129	1,406,994	1,131	1,325,742	1,121	1,450,701	1,123	1,268,250
\$25,000,000 under \$50,000,000.....	426	1,156,104	426	1,191,347	421	1,274,159	424	1,014,659
\$50,000,000 under \$100,000,000.....	231	1,298,666	231	927,736	229	1,365,311	229	1,154,559
\$100,000,000 or more.....	231	6,341,618	231	3,457,380	231	7,396,660	230	5,612,330
Operating foundations								
Total.....	3,644	1,342,540	3,570	953,193	2,753	1,025,706	3,317	1,107,645
Zero or unreported.....	*89	*1,514	*32	*50	--	--	*57	*1,506
\$1 under \$100,000.....	1,714	58,982	1,685	5,637	1,129	1,684	1,478	42,082
\$100,000 under \$1,000,000.....	1,029	135,391	1,031	-851	876	10,142	982	119,867
\$1,000,000 under \$10,000,000.....	624	309,618	633	91,620	571	101,660	615	262,200
\$10,000,000 under \$25,000,000.....	111	241,781	111	72,895	104	75,003	107	197,406
\$25,000,000 under \$50,000,000.....	36	179,932	36	97,115	35	82,035	36	152,377
\$50,000,000 under \$100,000,000.....	21	105,669	21	104,121	21	83,762	21	82,714
\$100,000,000 or more.....	20	309,654	20	582,705	18	671,420	20	249,493
GRANTMAKING FOUNDATIONS								
Total.....	35,789	14,399,195	35,438	9,162,022	32,659	14,649,097	35,789	12,892,055
Zero or unreported.....	649	156,000	477	26,808	360	130,708	649	151,529
\$1 under \$100,000.....	10,359	390,895	10,241	-60,519	8,129	33,160	10,359	376,482
\$100,000 under \$1,000,000.....	14,683	890,694	14,622	391,693	14,172	463,783	14,683	838,233
\$1,000,000 under \$10,000,000.....	8,025	2,413,344	8,024	1,557,637	7,941	1,965,541	8,025	2,155,131
\$10,000,000 under \$25,000,000.....	1,161	1,463,872	1,161	1,265,580	1,150	1,475,505	1,161	1,323,845
\$25,000,000 under \$50,000,000.....	440	1,244,908	440	1,212,062	435	1,306,273	440	1,109,381
\$50,000,000 under \$100,000,000.....	238	1,337,278	238	946,276	237	1,410,324	238	1,194,127
\$100,000,000 or more.....	235	6,502,205	235	3,822,486	235	7,843,802	235	5,743,327
Grantmaking-nonoperating foundations								
Total.....	33,892	13,794,899	33,569	8,598,368	31,158	14,026,860	33,892	12,388,496
Zero or unreported.....	620	155,995	477	26,808	360	130,708	620	151,524
\$1 under \$100,000.....	9,372	361,827	9,255	-68,247	7,438	32,035	9,372	354,755
\$100,000 under \$1,000,000.....	14,099	835,944	14,039	398,161	13,638	455,053	14,099	792,977
\$1,000,000 under \$10,000,000.....	7,806	2,304,595	7,805	1,511,792	7,740	1,945,628	7,806	2,057,828
\$10,000,000 under \$25,000,000.....	1,115	1,392,962	1,115	1,238,823	1,108	1,443,728	1,115	1,265,456
\$25,000,000 under \$50,000,000.....	423	1,139,599	423	1,173,706	419	1,272,037	423	1,011,315
\$50,000,000 under \$100,000,000.....	228	1,282,222	228	864,127	227	1,363,982	228	1,148,683
\$100,000,000 or more.....	228	6,321,755	228	3,453,199	228	7,383,689	228	5,605,959
Grantmaking-operating foundations								
Total.....	1,897	604,296	1,869	563,654	1,501	622,237	1,897	503,559
Zero or unreported.....	*29	*5	--	--	--	--	*29	*5
\$1 under \$100,000.....	986	29,068	986	7,728	691	1,125	986	21,728
\$100,000 under \$1,000,000.....	583	54,750	583	-6,468	534	8,729	583	45,255
\$1,000,000 under \$10,000,000.....	219	108,749	219	45,844	201	39,913	219	97,303
\$10,000,000 under \$25,000,000.....	46	70,910	46	26,757	42	31,777	46	58,389
\$25,000,000 under \$50,000,000.....	17	105,309	17	38,356	16	34,236	17	98,066
\$50,000,000 under \$100,000,000.....	10	55,056	10	82,149	10	46,342	10	45,444
\$100,000,000 or more.....	7	180,450	7	369,286	7	460,114	7	137,368

Footnotes at end of table.

Private Foundations and Charitable Trusts, 1993

Table 1.--All Private Foundations: Number and Selected Financial Data, by Type of Foundation and Size of Fair Market Value of Total Assets--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Type of foundation, size of fair market value of total assets	Contributions, gifts, and grants paid ¹		Excise tax on investment income				
	Number of returns	Amount	Total	Domestic foundations		Foreign foundations	
				Number of returns	Amount	Number of returns	Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)
ALL FOUNDATIONS							
Total.....	35,789	11,652,564	204,035	35,744	203,058	26	977
Zero or unreported.....	649	138,521	2,594	360	2,594	--	--
\$1 under \$100,000.....	10,359	348,554	572	9,432	572	--	--
\$100,000 under \$1,000,000.....	14,683	773,984	7,584	15,518	7,584	--	--
\$1,000,000 under \$10,000,000.....	8,025	1,999,806	32,470	8,359	32,461	*10	*10
\$10,000,000 under \$25,000,000.....	1,161	1,193,870	22,506	1,172	22,485	2	20
\$25,000,000 under \$50,000,000.....	440	986,410	19,486	438	19,437	3	49
\$50,000,000 under \$100,000,000.....	238	1,094,311	21,483	236	21,464	4	19
\$100,000,000 or more.....	235	5,117,109	97,340	228	96,462	7	879
Nonoperating foundations							
Total.....	33,892	11,499,142	199,509	33,648	198,532	26	977
Zero or unreported.....	620	138,516	2,594	360	2,594	--	--
\$1 under \$100,000.....	9,372	341,203	544	8,482	544	--	--
\$100,000 under \$1,000,000.....	14,099	759,896	7,430	14,860	7,430	--	--
\$1,000,000 under \$10,000,000.....	7,806	1,960,912	31,412	7,971	31,402	*10	*10
\$10,000,000 under \$25,000,000.....	1,115	1,184,557	21,746	1,115	21,726	2	20
\$25,000,000 under \$50,000,000.....	423	943,446	18,892	416	18,843	3	49
\$50,000,000 under \$100,000,000.....	228	1,070,436	20,877	223	20,859	4	19
\$100,000,000 or more.....	228	5,100,175	96,013	222	95,134	7	879
Operating foundations							
Total.....	1,897	153,423	4,526	2,096	4,526	--	--
Zero or unreported.....	*29	*5	--	--	--	--	--
\$1 under \$100,000.....	986	7,351	28	951	28	--	--
\$100,000 under \$1,000,000.....	583	14,088	154	659	154	--	--
\$1,000,000 under \$10,000,000.....	219	38,894	1,058	388	1,058	--	--
\$10,000,000 under \$25,000,000.....	46	9,313	759	57	759	--	--
\$25,000,000 under \$50,000,000.....	17	42,963	594	22	594	--	--
\$50,000,000 under \$100,000,000.....	10	23,874	605	13	605	--	--
\$100,000,000 or more.....	7	16,934	1,327	6	1,327	--	--
GRANTMAKING FOUNDATIONS							
Total.....	35,789	11,652,564	200,275	31,718	199,345	24	930
Zero or unreported.....	649	138,521	2,589	303	2,589	--	--
\$1 under \$100,000.....	10,359	348,554	525	7,551	525	--	--
\$100,000 under \$1,000,000.....	14,683	773,984	7,209	13,996	7,209	--	--
\$1,000,000 under \$10,000,000.....	8,025	1,999,806	31,461	7,868	31,451	*10	*10
\$10,000,000 under \$25,000,000.....	1,161	1,193,870	22,000	1,123	21,986	1	13
\$25,000,000 under \$50,000,000.....	440	986,410	19,138	426	19,089	3	49
\$50,000,000 under \$100,000,000.....	238	1,094,311	21,276	228	21,257	4	19
\$100,000,000 or more.....	235	5,117,109	96,078	223	95,239	6	839
Grantmaking-nonoperating foundations							
Total.....	33,892	11,499,142	198,283	30,508	197,353	24	930
Zero or unreported.....	620	138,516	2,589	303	2,589	--	--
\$1 under \$100,000.....	9,372	341,203	508	6,946	508	--	--
\$100,000 under \$1,000,000.....	14,099	759,896	7,074	13,595	7,074	--	--
\$1,000,000 under \$10,000,000.....	7,806	1,960,912	30,967	7,703	30,957	*10	*10
\$10,000,000 under \$25,000,000.....	1,115	1,184,557	21,689	1,105	21,676	1	13
\$25,000,000 under \$50,000,000.....	423	943,446	18,871	415	18,822	3	49
\$50,000,000 under \$100,000,000.....	228	1,070,436	20,851	221	20,832	4	19
\$100,000,000 or more.....	228	5,100,175	95,734	220	94,895	6	839
Grantmaking-operating foundations							
Total.....	1,897	153,423	1,992	1,210	1,992	--	--
Zero or unreported.....	*29	*5	--	--	--	--	--
\$1 under \$100,000.....	986	7,351	17	605	17	--	--
\$100,000 under \$1,000,000.....	583	14,088	134	402	134	--	--
\$1,000,000 under \$10,000,000.....	219	38,894	495	165	495	--	--
\$10,000,000 under \$25,000,000.....	46	9,313	310	18	310	--	--
\$25,000,000 under \$50,000,000.....	17	42,963	267	11	267	--	--
\$50,000,000 under \$100,000,000.....	10	23,874	425	7	425	--	--
\$100,000,000 or more.....	7	16,934	344	3	344	--	--

Footnotes at end of table.

Private Foundations and Charitable Trusts, 1993

Table 1.—All Private Foundations: Number and Selected Financial Data, by Type of Foundation and Size of Fair Market Value of Total Assets—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Type of foundation, size of fair market value of total assets	Total assets (book value)		Total investment assets (book value)		Investments in securities (book value)			
	Number of returns	Amount	Number of returns	Amount	Total		Government obligations	
					Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
ALL FOUNDATIONS								
Total.....	42,914	170,418,566	36,232	158,852,009	26,032	118,838,632	12,809	28,183,662
Zero or unreported.....	49	6,700	--	--	--	--	--	--
\$1 under \$100,000.....	15,008	427,564	9,674	302,759	4,115	120,444	1,115	22,502
\$100,000 under \$1,000,000.....	16,831	5,762,111	15,709	4,794,232	12,003	3,142,705	5,193	770,949
\$1,000,000 under \$10,000,000.....	8,817	23,746,932	8,655	21,379,610	7,836	16,314,757	4,852	4,783,577
\$10,000,000 under \$25,000,000.....	1,244	15,615,279	1,238	14,208,182	1,159	11,025,099	903	3,227,757
\$25,000,000 under \$50,000,000.....	462	13,365,268	457	12,293,351	435	9,907,599	344	2,736,545
\$50,000,000 under \$100,000,000.....	252	14,545,828	250	13,749,242	240	10,927,877	194	2,993,116
\$100,000,000 or more.....	251	96,948,884	250	92,124,633	244	67,400,152	208	13,649,215
Nonoperating foundations								
Total.....	39,212	154,627,438	33,686	146,752,800	24,844	110,195,208	12,164	25,498,794
Zero or unreported.....	49	6,700	--	--	--	--	--	--
\$1 under \$100,000.....	13,181	373,813	8,729	277,740	3,854	114,282	998	20,665
\$100,000 under \$1,000,000.....	15,779	5,445,971	14,889	4,630,517	11,668	3,083,517	5,091	756,755
\$1,000,000 under \$10,000,000.....	8,184	21,950,670	8,057	20,128,926	7,400	15,611,066	4,551	4,561,182
\$10,000,000 under \$25,000,000.....	1,132	14,109,698	1,127	13,221,219	1,067	10,359,201	826	3,009,864
\$25,000,000 under \$50,000,000.....	426	12,277,899	423	11,514,218	407	9,404,139	325	2,565,319
\$50,000,000 under \$100,000,000.....	231	13,314,879	229	12,729,741	222	10,224,200	182	2,788,452
\$100,000,000 or more.....	231	87,147,807	231	84,250,438	225	61,398,803	192	11,796,557
Operating foundations								
Total.....	3,702	15,791,127	2,546	12,099,209	1,188	8,643,424	645	2,684,867
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	1,828	53,752	944	25,019	260	6,162	*118	*1,837
\$100,000 under \$1,000,000.....	1,052	316,140	820	163,715	334	59,188	*102	*14,194
\$1,000,000 under \$10,000,000.....	633	1,796,261	598	1,250,684	436	703,691	301	222,395
\$10,000,000 under \$25,000,000.....	112	1,505,581	111	986,962	92	665,898	78	217,893
\$25,000,000 under \$50,000,000.....	36	1,087,369	34	779,133	28	503,460	19	171,226
\$50,000,000 under \$100,000,000.....	21	1,230,948	21	1,019,501	18	703,677	12	204,664
\$100,000,000 or more.....	20	9,801,076	19	7,874,195	19	6,001,348	16	1,852,658
GRANTMAKING FOUNDATIONS								
Total.....	35,140	161,404,683	31,243	152,641,953	23,513	114,584,137	11,941	27,145,894
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	10,359	315,528	7,286	247,467	3,273	96,609	939	19,566
\$100,000 under \$1,000,000.....	14,683	5,057,430	13,966	4,391,337	10,929	2,908,933	4,923	747,110
\$1,000,000 under \$10,000,000.....	8,025	21,680,627	7,925	20,015,807	7,336	15,510,690	4,507	4,514,745
\$10,000,000 under \$25,000,000.....	1,161	14,451,897	1,157	13,450,399	1,098	10,579,024	860	3,127,409
\$25,000,000 under \$50,000,000.....	440	12,683,844	438	11,895,679	419	9,629,994	332	2,657,966
\$50,000,000 under \$100,000,000.....	238	13,688,676	236	13,046,250	229	10,486,113	186	2,838,331
\$100,000,000 or more.....	235	93,526,680	235	89,595,014	229	65,372,774	195	13,240,766
Grantmaking-nonoperating foundations								
Total.....	33,272	152,224,294	29,911	145,071,880	22,888	109,110,578	11,680	25,320,172
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	9,372	278,918	6,751	230,384	3,126	92,722	878	18,100
\$100,000 under \$1,000,000.....	14,099	4,893,537	13,466	4,284,429	10,684	2,853,340	4,862	734,327
\$1,000,000 under \$10,000,000.....	7,806	21,129,992	7,706	19,584,616	7,171	15,269,750	4,423	4,478,467
\$10,000,000 under \$25,000,000.....	1,115	13,871,422	1,112	13,039,799	1,058	10,270,363	822	2,994,833
\$25,000,000 under \$50,000,000.....	423	12,154,294	421	11,461,838	406	9,368,977	324	2,555,041
\$50,000,000 under \$100,000,000.....	228	13,108,099	226	12,564,839	220	10,159,338	181	2,784,368
\$100,000,000 or more.....	228	86,788,031	228	83,905,975	222	61,096,088	190	11,755,036
Grantmaking-operating foundations								
Total.....	1,869	9,180,389	1,332	7,570,072	626	5,473,560	261	1,825,721
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	986	36,610	534	17,083	*146	*3,886	*61	*1,466
\$100,000 under \$1,000,000.....	583	163,893	499	106,908	245	55,593	*61	*12,783
\$1,000,000 under \$10,000,000.....	219	550,635	219	431,191	166	240,940	*84	*36,278
\$10,000,000 under \$25,000,000.....	46	580,475	45	410,600	40	308,662	38	132,576
\$25,000,000 under \$50,000,000.....	17	529,550	17	433,841	13	261,017	8	102,925
\$50,000,000 under \$100,000,000.....	10	580,577	10	481,411	9	326,776	5	53,964
\$100,000,000 or more.....	7	6,738,649	7	5,689,039	7	4,276,686	5	1,485,730

Footnotes at end of table.

Private Foundations and Charitable Trusts, 1993

Table 1.—All Private Foundations: Number and Selected Financial Data, by Type of Foundation and Size of Fair Market Value of Total Assets—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Type of foundation, size of fair market value of total assets	Investments in securities (book value)—Continued				Total assets (fair market value)		Total investment assets (fair market value)	
	Corporate stock		Corporate bonds		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount				
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
ALL FOUNDATIONS								
Total.....	22,165	71,663,533	10,937	18,991,438	42,865	207,536,468	36,184	194,955,561
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	3,097	74,751	878	23,191	15,008	428,135	9,616	316,537
\$100,000 under \$1,000,000.....	10,120	1,849,408	4,140	522,347	16,831	6,358,792	15,717	5,359,471
\$1,000,000 under \$10,000,000.....	6,998	8,552,515	4,365	2,978,665	8,817	27,689,900	8,655	25,088,667
\$10,000,000 under \$25,000,000.....	1,074	5,842,210	830	1,955,131	1,244	18,965,173	1,238	17,454,695
\$25,000,000 under \$50,000,000.....	410	5,292,585	340	1,878,469	462	15,977,283	458	14,784,469
\$50,000,000 under \$100,000,000.....	233	5,937,519	184	1,997,242	252	17,368,363	250	16,539,474
\$100,000,000 or more.....	233	44,114,544	200	9,636,392	251	120,748,821	250	115,412,248
Nonoperating foundations								
Total.....	21,266	66,725,171	10,408	17,971,243	39,164	189,138,515	33,667	180,731,090
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	2,979	71,358	846	22,259	13,181	374,593	8,701	290,542
\$100,000 under \$1,000,000.....	9,832	1,830,745	3,984	496,017	15,779	6,012,686	14,898	5,175,153
\$1,000,000 under \$10,000,000.....	6,642	8,170,733	4,136	2,879,151	8,184	25,490,097	8,057	23,614,057
\$10,000,000 under \$25,000,000.....	997	5,505,928	771	1,843,409	1,132	17,274,057	1,127	16,312,934
\$25,000,000 under \$50,000,000.....	387	5,056,212	317	1,782,608	426	14,714,842	424	13,857,873
\$50,000,000 under \$100,000,000.....	215	5,554,672	171	1,881,076	231	15,958,181	229	15,340,227
\$100,000,000 or more.....	214	40,535,523	184	9,066,723	231	109,314,060	231	106,140,306
Operating foundations								
Total.....	899	4,938,362	529	1,020,195	3,702	18,397,953	2,518	14,224,471
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*118	*3,393	*32	*932	1,828	53,542	916	25,995
\$100,000 under \$1,000,000.....	288	18,663	*156	*26,331	1,052	346,106	820	184,318
\$1,000,000 under \$10,000,000.....	356	381,783	230	99,513	633	2,199,802	598	1,474,610
\$10,000,000 under \$25,000,000.....	77	336,282	60	111,722	112	1,691,117	111	1,141,761
\$25,000,000 under \$50,000,000.....	23	236,373	23	95,861	36	1,262,442	34	926,597
\$50,000,000 under \$100,000,000.....	18	382,847	13	116,166	21	1,410,182	21	1,199,248
\$100,000,000 or more.....	19	3,579,021	16	569,669	20	11,434,761	19	9,271,942
GRANTMAKING FOUNDATIONS								
Total.....	20,140	68,976,733	10,315	18,461,511	35,140	196,365,378	31,195	187,001,553
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	2,535	57,224	704	19,819	10,359	330,730	7,229	262,345
\$100,000 under \$1,000,000.....	9,172	1,653,357	3,990	508,466	14,683	5,635,818	13,974	4,928,238
\$1,000,000 under \$10,000,000.....	6,578	8,103,006	4,138	2,892,939	8,025	25,176,928	7,925	23,486,082
\$10,000,000 under \$25,000,000.....	1,016	5,566,651	790	1,884,964	1,161	17,719,348	1,157	16,643,137
\$25,000,000 under \$50,000,000.....	397	5,159,250	327	1,812,777	440	15,204,206	439	14,313,296
\$50,000,000 under \$100,000,000.....	223	5,711,780	177	1,936,002	238	16,396,379	236	15,725,344
\$100,000,000 or more.....	219	42,725,465	189	9,406,543	235	115,901,968	235	111,643,112
Grantmaking-nonoperating foundations								
Total.....	19,647	65,894,367	9,999	17,896,038	33,272	186,433,375	29,892	178,904,039
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	2,474	55,735	672	18,887	9,372	294,762	6,723	244,619
\$100,000 under \$1,000,000.....	8,949	1,636,543	3,837	482,471	14,099	5,447,335	13,475	4,801,321
\$1,000,000 under \$10,000,000.....	6,422	7,937,772	4,054	2,853,511	7,806	24,568,785	7,706	23,004,380
\$10,000,000 under \$25,000,000.....	989	5,438,437	766	1,837,092	1,115	17,024,763	1,112	16,124,180
\$25,000,000 under \$50,000,000.....	386	5,035,560	316	1,778,376	423	14,591,237	422	13,805,493
\$50,000,000 under \$100,000,000.....	214	5,493,894	171	1,881,076	228	15,734,026	226	15,157,951
\$100,000,000 or more.....	212	40,296,425	183	9,044,627	228	108,772,467	228	105,766,095
Grantmaking-operating foundations								
Total.....	493	3,082,367	316	565,472	1,869	9,932,003	1,303	8,097,514
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*61	*1,488	*32	*932	986	35,969	506	17,726
\$100,000 under \$1,000,000.....	222	16,815	*153	*25,995	583	188,483	499	126,917
\$1,000,000 under \$10,000,000.....	157	165,234	*84	*39,428	219	608,143	219	481,702
\$10,000,000 under \$25,000,000.....	27	128,214	24	47,872	46	694,585	45	518,957
\$25,000,000 under \$50,000,000.....	11	123,690	11	34,402	17	612,970	17	507,803
\$50,000,000 under \$100,000,000.....	9	217,885	6	54,927	10	662,353	10	567,393
\$100,000,000 or more.....	7	2,429,040	6	361,916	7	7,129,501	7	5,877,016

Footnotes at end of table.

Private Foundations and Charitable Trusts, 1993

Table 1.--All Private Foundations: Number and Selected Financial Data, by Type of Foundation and Size of Fair Market Value of Total Assets--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Type of foundation, size of fair market value of total assets	Investments in securities (fair market value)							
	Total		Government obligations		Corporate stock		Corporate bonds	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
ALL FOUNDATIONS								
Total.....	26,003	151,175,018	12,771	29,083,004	22,134	102,786,788	10,920	19,305,225
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	4,086	134,253	1,115	22,454	3,068	88,102	878	23,697
\$100,000 under \$1,000,000.....	12,002	3,666,739	5,173	789,272	10,108	2,335,307	4,151	542,160
\$1,000,000 under \$10,000,000.....	7,836	19,717,643	4,852	4,965,233	6,998	11,689,086	4,336	3,063,324
\$10,000,000 under \$25,000,000.....	1,159	14,071,522	886	3,329,466	1,083	8,714,907	830	2,027,150
\$25,000,000 under \$50,000,000.....	436	12,029,418	344	2,821,554	411	7,284,036	340	1,923,827
\$50,000,000 under \$100,000,000.....	240	13,360,999	194	3,088,582	233	8,219,181	185	2,053,236
\$100,000,000 or more.....	244	88,194,443	208	14,066,443	233	64,456,169	200	9,671,831
Nonoperating foundations								
Total.....	24,836	141,670,807	12,126	26,363,766	21,256	97,031,816	10,391	18,275,224
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	3,826	127,386	998	20,519	2,950	84,127	846	22,740
\$100,000 under \$1,000,000.....	11,688	3,587,881	5,071	775,171	9,840	2,298,883	3,995	513,827
\$1,000,000 under \$10,000,000.....	7,400	18,874,507	4,551	4,735,030	6,642	11,179,619	4,107	2,959,858
\$10,000,000 under \$25,000,000.....	1,067	13,280,215	808	3,097,643	1,006	8,267,575	771	1,914,997
\$25,000,000 under \$50,000,000.....	408	11,457,388	325	2,645,892	388	6,986,243	317	1,825,253
\$50,000,000 under \$100,000,000.....	222	12,564,188	182	2,880,591	215	7,744,617	172	1,938,980
\$100,000,000 or more.....	225	81,779,242	192	12,208,921	214	60,470,752	184	9,099,569
Operating foundations								
Total.....	1,167	9,504,211	645	2,719,238	878	5,754,972	529	1,030,001
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	260	6,867	*118	*1,935	*118	*3,975	*32	*957
\$100,000 under \$1,000,000.....	314	78,858	*102	*14,101	268	36,424	*156	*28,333
\$1,000,000 under \$10,000,000.....	436	843,136	301	230,203	356	509,466	230	103,467
\$10,000,000 under \$25,000,000.....	92	791,308	78	231,823	77	447,331	60	112,153
\$25,000,000 under \$50,000,000.....	28	572,030	19	175,663	23	297,793	23	98,574
\$50,000,000 under \$100,000,000.....	18	796,811	12	207,991	18	474,564	13	114,256
\$100,000,000 or more.....	19	6,415,201	16	1,857,522	19	3,985,417	16	572,262
GRANTMAKING FOUNDATIONS								
Total.....	23,505	146,309,359	11,903	28,023,577	20,130	99,514,995	10,298	18,770,787
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	3,244	111,507	939	19,556	2,506	71,678	704	20,273
\$100,000 under \$1,000,000.....	10,949	3,422,261	4,903	765,664	9,180	2,128,549	4,001	528,047
\$1,000,000 under \$10,000,000.....	7,336	18,803,263	4,507	4,691,949	6,578	11,136,412	4,109	2,974,902
\$10,000,000 under \$25,000,000.....	1,098	13,578,946	842	3,225,034	1,025	8,396,885	790	1,957,027
\$25,000,000 under \$50,000,000.....	420	11,708,710	332	2,741,155	398	7,111,010	327	1,856,545
\$50,000,000 under \$100,000,000.....	229	12,890,543	186	2,931,466	223	7,964,988	178	1,994,089
\$100,000,000 or more.....	229	85,794,128	195	13,648,751	219	62,705,473	189	9,439,904
Grantmaking-nonoperating foundations								
Total.....	22,880	140,521,220	11,642	26,176,858	19,636	96,146,396	9,982	18,197,966
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	3,098	107,249	878	17,992	2,446	69,941	672	19,316
\$100,000 under \$1,000,000.....	10,704	3,346,826	4,842	752,790	8,958	2,093,991	3,848	500,045
\$1,000,000 under \$10,000,000.....	7,171	18,511,273	4,423	4,652,389	6,422	10,924,751	4,025	2,934,133
\$10,000,000 under \$25,000,000.....	1,058	13,183,866	804	3,082,502	998	8,192,842	766	1,908,522
\$25,000,000 under \$50,000,000.....	407	11,422,226	324	2,635,614	387	6,965,591	316	1,821,021
\$50,000,000 under \$100,000,000.....	220	12,502,309	181	2,876,506	214	7,686,823	172	1,938,980
\$100,000,000 or more.....	222	81,447,471	190	12,159,064	212	60,212,458	183	9,075,949
Grantmaking-operating foundations								
Total.....	626	5,788,139	261	1,846,718	493	3,368,599	316	572,821
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*146	*4,258	*61	*1,564	*61	*1,737	*32	*957
\$100,000 under \$1,000,000.....	245	75,435	*61	*12,874	222	34,559	*153	*28,002
\$1,000,000 under \$10,000,000.....	166	291,990	*84	*39,560	157	211,660	*84	*40,769
\$10,000,000 under \$25,000,000.....	40	395,080	38	142,532	27	204,043	24	48,505
\$25,000,000 under \$50,000,000.....	13	286,485	8	105,541	11	145,419	11	35,525
\$50,000,000 under \$100,000,000.....	9	388,234	5	54,960	9	278,165	6	55,108
\$100,000,000 or more.....	7	4,346,658	5	1,489,687	7	2,493,015	6	363,955

Footnotes at end of table.

Private Foundations and Charitable Trusts, 1993

Table 1.—All Private Foundations: Number and Selected Financial Data, by Type of Foundation and Size of Fair Market Value of Total Assets—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Type of foundation, size of fair market value of total assets	Net worth (book value)		Noncharitable-use assets (fair market value)		Minimum investment return		Distributable amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
ALL FOUNDATIONS								
Total.....	42,953	162,852,821	42,295	176,662,836	42,210	8,803,801	38,609	8,149,272
Zero or unreported.....	*146	*-194	445	1,410,928	417	59,213	417	56,625
\$1 under \$100,000.....	14,951	379,712	14,174	427,618	14,117	21,154	12,317	19,884
\$100,000 under \$1,000,000.....	16,831	5,588,498	16,686	5,660,784	16,686	281,809	15,736	268,891
\$1,000,000 under \$10,000,000.....	8,817	23,151,569	8,799	24,951,429	8,799	1,245,773	8,139	1,167,061
\$10,000,000 under \$25,000,000.....	1,243	15,231,649	1,241	17,302,111	1,241	864,391	1,128	798,615
\$25,000,000 under \$50,000,000.....	462	12,907,407	460	14,278,702	460	710,869	423	679,064
\$50,000,000 under \$100,000,000.....	252	14,187,118	246	15,611,128	246	777,591	225	711,740
\$100,000,000 or more.....	251	91,407,062	244	97,020,136	244	4,843,001	224	4,447,392
Nonoperating foundations								
Total.....	39,223	148,547,271	38,924	165,365,401	38,866	8,241,878	38,609	8,149,272
Zero or unreported.....	*118	*-163	417	1,410,928	417	59,213	417	56,625
\$1 under \$100,000.....	13,123	330,275	12,603	387,541	12,546	19,154	12,317	19,884
\$100,000 under \$1,000,000.....	15,779	5,296,925	15,736	5,444,548	15,736	270,998	15,736	268,891
\$1,000,000 under \$10,000,000.....	8,184	21,521,855	8,166	23,638,095	8,166	1,180,106	8,139	1,167,061
\$10,000,000 under \$25,000,000.....	1,131	13,837,713	1,129	16,308,041	1,129	815,077	1,128	798,615
\$25,000,000 under \$50,000,000.....	426	11,968,537	424	13,559,238	424	674,896	423	679,064
\$50,000,000 under \$100,000,000.....	231	12,998,102	225	14,687,109	225	731,390	225	711,740
\$100,000,000 or more.....	231	82,594,027	224	89,929,903	224	4,491,045	224	4,447,392
Operating foundations								
Total.....	3,730	14,305,550	3,372	11,297,435	3,343	561,923	N/A	N/A
Zero or unreported.....	*29	*-31	*29	*(2)	--	--	N/A	N/A
\$1 under \$100,000.....	1,828	49,437	1,571	40,078	1,571	2,000	N/A	N/A
\$100,000 under \$1,000,000.....	1,052	291,574	950	216,236	950	10,812	N/A	N/A
\$1,000,000 under \$10,000,000.....	633	1,629,714	633	1,313,334	633	65,667	N/A	N/A
\$10,000,000 under \$25,000,000.....	112	1,393,936	112	994,070	112	49,314	N/A	N/A
\$25,000,000 under \$50,000,000.....	36	938,870	36	719,465	36	35,973	N/A	N/A
\$50,000,000 under \$100,000,000.....	21	1,189,016	21	924,019	21	46,201	N/A	N/A
\$100,000,000 or more.....	20	8,813,035	20	7,090,233	20	351,956	N/A	N/A
GRANTMAKING FOUNDATIONS								
Total.....	35,111	155,343,623	35,206	170,844,655	35,177	8,518,252	33,292	8,092,388
Zero or unreported.....	*29	*-34	417	1,410,913	388	59,212	388	56,625
\$1 under \$100,000.....	10,302	288,327	10,070	349,210	10,070	17,341	9,055	16,473
\$100,000 under \$1,000,000.....	14,683	4,974,046	14,642	5,265,289	14,642	262,665	14,099	251,101
\$1,000,000 under \$10,000,000.....	8,025	21,389,442	8,016	23,589,353	8,016	1,179,213	7,770	1,145,860
\$10,000,000 under \$25,000,000.....	1,160	14,191,743	1,161	16,692,523	1,161	834,378	1,114	793,845
\$25,000,000 under \$50,000,000.....	440	12,413,041	438	13,860,711	438	690,025	420	677,127
\$50,000,000 under \$100,000,000.....	238	13,431,684	233	15,125,179	233	753,293	223	709,954
\$100,000,000 or more.....	235	88,655,373	229	94,551,477	229	4,722,124	222	4,441,402
Grantmaking-nonoperating foundations								
Total.....	33,242	146,600,128	33,406	164,219,313	33,406	8,186,988	33,292	8,092,388
Zero or unreported.....	*29	*-34	388	1,410,913	388	59,212	388	56,625
\$1 under \$100,000.....	9,315	254,643	9,141	322,654	9,141	16,017	9,055	16,473
\$100,000 under \$1,000,000.....	14,099	4,812,461	14,099	5,118,388	14,099	255,320	14,099	251,101
\$1,000,000 under \$10,000,000.....	7,806	20,876,790	7,797	23,182,128	7,797	1,158,852	7,770	1,145,860
\$10,000,000 under \$25,000,000.....	1,114	13,628,916	1,115	16,210,094	1,115	810,257	1,114	793,845
\$25,000,000 under \$50,000,000.....	423	11,913,013	421	13,518,957	421	672,937	420	677,127
\$50,000,000 under \$100,000,000.....	228	12,863,545	223	14,650,867	223	729,578	223	709,954
\$100,000,000 or more.....	228	82,250,794	222	89,805,312	222	4,484,816	222	4,441,402
Grantmaking-operating foundations								
Total.....	1,869	8,743,495	1,800	6,625,342	1,771	331,263	N/A	N/A
Zero or unreported.....	--	--	*29	*(2)	--	--	N/A	N/A
\$1 under \$100,000.....	986	33,685	929	26,556	929	1,324	N/A	N/A
\$100,000 under \$1,000,000.....	583	161,585	543	146,901	543	7,345	N/A	N/A
\$1,000,000 under \$10,000,000.....	219	512,652	219	407,225	219	20,361	N/A	N/A
\$10,000,000 under \$25,000,000.....	46	562,828	46	482,429	46	24,121	N/A	N/A
\$25,000,000 under \$50,000,000.....	17	500,028	17	341,754	17	17,088	N/A	N/A
\$50,000,000 under \$100,000,000.....	10	568,139	10	474,312	10	23,716	N/A	N/A
\$100,000,000 or more.....	7	6,404,580	7	4,746,165	7	237,308	N/A	N/A

Footnotes at end of table.

Private Foundations and Charitable Trusts, 1993

Table 1.--All Private Foundations: Number and Selected Financial Data, by Type of Foundation and Size of Fair Market Value of Total Assets--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Type of foundation, size of fair market value of total assets	Qualifying distributions		Undistributed income for 1993		Excess distributions carryover to 1993	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)
ALL FOUNDATIONS						
Total.....	40,558	13,847,791	10,565	2,131,871	28,923	16,548,717
Zero or unreported.....	820	153,100	*32	*1,463	759	330,448
\$1 under \$100,000.....	12,766	433,561	2,814	2,683	9,996	1,637,191
\$100,000 under \$1,000,000.....	16,132	947,626	4,098	43,289	11,650	3,795,559
\$1,000,000 under \$10,000,000.....	8,653	2,471,544	2,856	261,279	5,291	4,227,208
\$10,000,000 under \$25,000,000.....	1,234	1,490,716	388	177,564	731	2,074,937
\$25,000,000 under \$50,000,000.....	460	1,227,118	164	176,940	259	1,386,198
\$50,000,000 under \$100,000,000.....	246	1,260,339	100	218,607	125	1,093,521
\$100,000,000 or more.....	248	5,863,786	112	1,250,045	112	2,003,654
Nonoperating foundations						
Total.....	37,220	12,300,527	10,565	2,131,871	28,923	16,548,717
Zero or unreported.....	763	151,594	*32	*1,463	759	330,448
\$1 under \$100,000.....	11,288	390,658	2,814	2,683	9,996	1,637,191
\$100,000 under \$1,000,000.....	15,129	824,200	4,098	43,289	11,650	3,795,559
\$1,000,000 under \$10,000,000.....	8,037	2,153,042	2,856	261,279	5,291	4,227,208
\$10,000,000 under \$25,000,000.....	1,126	1,279,176	388	177,564	731	2,074,937
\$25,000,000 under \$50,000,000.....	424	1,027,899	164	176,940	259	1,386,198
\$50,000,000 under \$100,000,000.....	225	1,169,534	100	218,607	125	1,093,521
\$100,000,000 or more.....	228	5,304,424	112	1,250,045	112	2,003,654
Operating foundations						
Total.....	3,338	1,547,264	N/A	N/A	N/A	N/A
Zero or unreported.....	*57	*1,506	N/A	N/A	N/A	N/A
\$1 under \$100,000.....	1,478	42,903	N/A	N/A	N/A	N/A
\$100,000 under \$1,000,000.....	1,002	123,426	N/A	N/A	N/A	N/A
\$1,000,000 under \$10,000,000.....	615	318,503	N/A	N/A	N/A	N/A
\$10,000,000 under \$25,000,000.....	108	211,540	N/A	N/A	N/A	N/A
\$25,000,000 under \$50,000,000.....	36	199,218	N/A	N/A	N/A	N/A
\$50,000,000 under \$100,000,000.....	21	90,806	N/A	N/A	N/A	N/A
\$100,000,000 or more.....	20	559,362	N/A	N/A	N/A	N/A
GRANTMAKING FOUNDATIONS						
Total.....	35,774	13,009,262	7,992	2,117,775	25,838	15,765,024
Zero or unreported.....	649	151,529	*32	*1,463	588	316,530
\$1 under \$100,000.....	10,359	376,852	1,336	1,785	8,065	1,295,302
\$100,000 under \$1,000,000.....	14,683	843,436	3,183	36,940	10,885	3,694,163
\$1,000,000 under \$10,000,000.....	8,016	2,230,059	2,689	257,984	5,081	3,943,761
\$10,000,000 under \$25,000,000.....	1,161	1,336,896	379	174,527	726	2,045,045
\$25,000,000 under \$50,000,000.....	440	1,144,539	162	176,879	258	1,383,884
\$50,000,000 under \$100,000,000.....	234	1,210,165	99	218,152	124	1,085,892
\$100,000,000 or more.....	233	5,715,785	112	1,250,045	110	2,000,447
Grantmaking-nonoperating foundations						
Total.....	33,877	12,158,237	7,992	2,117,775	25,838	15,765,024
Zero or unreported.....	620	151,524	*32	*1,463	588	316,530
\$1 under \$100,000.....	9,372	354,918	1,336	1,785	8,065	1,295,302
\$100,000 under \$1,000,000.....	14,099	794,935	3,183	36,940	10,885	3,694,163
\$1,000,000 under \$10,000,000.....	7,797	2,096,581	2,689	257,984	5,081	3,943,761
\$10,000,000 under \$25,000,000.....	1,115	1,274,436	379	174,527	726	2,045,045
\$25,000,000 under \$50,000,000.....	423	1,024,303	162	176,879	258	1,383,884
\$50,000,000 under \$100,000,000.....	224	1,163,658	99	218,152	124	1,085,892
\$100,000,000 or more.....	226	5,297,883	112	1,250,045	110	2,000,447
Grantmaking-operating foundations						
Total.....	1,897	851,025	N/A	N/A	N/A	N/A
Zero or unreported.....	*29	*5	N/A	N/A	N/A	N/A
\$1 under \$100,000.....	986	21,934	N/A	N/A	N/A	N/A
\$100,000 under \$1,000,000.....	583	48,501	N/A	N/A	N/A	N/A
\$1,000,000 under \$10,000,000.....	219	133,479	N/A	N/A	N/A	N/A
\$10,000,000 under \$25,000,000.....	46	62,460	N/A	N/A	N/A	N/A
\$25,000,000 under \$50,000,000.....	17	120,236	N/A	N/A	N/A	N/A
\$50,000,000 under \$100,000,000.....	10	46,508	N/A	N/A	N/A	N/A
\$100,000,000 or more.....	7	417,902	N/A	N/A	N/A	N/A

N/A - not applicable.

* Estimate should be used with caution because of the small number of sample returns on which it is based.

¹ The data shown in columns 18 and 19 are based on the amount of contributions, gifts, and grants that foundations actually disbursed for charitable purposes for 1993 using the cash receipts and disbursements method of accounting. These amounts differ somewhat from those reported as contributions, gifts, and grants paid shown in the income statement (Table 3) because foundations may use either the cash receipts and disbursements or the accrual method of accounting.

² Less than \$500.

NOTE: Detail may not add to totals because of rounding.

Private Foundations and Charitable Trusts, 1993

Table 2.--All Section 4947(a)(1) Charitable Trusts Treated as Foundations: Number and Selected Financial Data, by Type of Charitable Trust and Size of Fair Market Value of Total Assets

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Type of trust, size of fair market value of total assets	Number of returns	Total revenue		Selected sources of revenue					
		Number of returns	Amount	Contributions, gifts, and grants received		Dividends and interest from securities		Net gain (or loss) from sales of assets	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
ALL CHARITABLE TRUSTS									
Total.....	2,934	2,934	291,327	425	52,105	2,542	106,667	2,020	99,772
Zero or unreported.....	95	95	952	*35	*386	*28	*92	*28	*441
\$1 under \$100,000.....	927	927	4,348	187	973	713	1,936	470	929
\$100,000 under \$500,000.....	1,090	1,090	46,144	134	22,579	1,002	11,304	806	9,982
\$500,000 under \$1,000,000.....	313	313	20,886	*13	*2,481	305	9,230	255	7,395
\$1,000,000 under \$10,000,000.....	470	470	116,437	47	14,776	458	46,999	423	41,563
\$10,000,000 or more.....	40	40	102,560	8	10,911	38	37,106	38	39,461
Nonoperating trusts									
Total.....	2,889	2,889	283,205	412	49,333	2,516	106,263	1,982	99,488
Zero or unreported.....	95	95	952	*35	*386	*28	*92	*28	*441
\$1 under \$100,000.....	906	906	4,295	187	973	706	1,934	457	922
\$100,000 under \$500,000.....	1,080	1,080	45,918	132	22,445	996	11,276	796	10,001
\$500,000 under \$1,000,000.....	310	310	20,772	*13	*2,481	302	9,135	252	7,379
\$1,000,000 under \$10,000,000.....	458	458	108,708	37	12,137	446	46,721	412	41,284
\$10,000,000 or more.....	40	40	102,560	8	10,911	38	37,106	38	39,461
Operating trusts									
Total.....	46	46	8,122	*13	*2,773	*27	*404	38	283
Zero or unreported.....	--	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*21	*21	*54	--	--	*7	*2	*14	*7
\$100,000 under \$500,000.....	*10	*10	*226	*3	*134	*5	*28	*10	*-19
\$500,000 under \$1,000,000.....	*3	*3	*114	--	--	*3	*96	*3	*15
\$1,000,000 under \$10,000,000.....	12	12	7,729	10	2,639	12	278	11	279
\$10,000,000 or more.....	--	--	--	--	--	--	--	--	--
GRANTMAKING CHARITABLE TRUSTS									
Total.....	2,701	2,701	273,403	341	46,669	2,418	101,225	1,925	97,528
Zero or unreported.....	63	63	583	*3	*17	*28	*92	*28	*441
\$1 under \$100,000.....	794	794	4,145	159	944	651	1,829	429	886
\$100,000 under \$500,000.....	1,048	1,048	43,442	124	20,480	965	10,978	777	9,801
\$500,000 under \$1,000,000.....	305	305	18,917	*10	*824	297	9,060	247	7,270
\$1,000,000 under \$10,000,000.....	452	452	108,549	37	13,492	441	46,124	407	40,467
\$10,000,000 or more.....	39	39	97,767	8	10,911	37	33,141	37	38,663
Grantmaking-nonoperating trusts									
Total.....	2,679	2,679	270,715	338	44,180	2,408	101,141	1,903	97,528
Zero or unreported.....	63	63	583	*3	*17	*28	*92	*28	*441
\$1 under \$100,000.....	784	784	4,102	159	944	647	1,827	419	879
\$100,000 under \$500,000.....	1,038	1,038	43,216	121	20,346	959	10,950	767	9,820
\$500,000 under \$1,000,000.....	305	305	18,917	*10	*824	297	9,060	247	7,270
\$1,000,000 under \$10,000,000.....	451	451	106,129	36	11,137	440	46,071	406	40,456
\$10,000,000 or more.....	39	39	97,767	8	10,911	37	33,141	37	38,663
Grantmaking-operating trusts									
Total.....	*22	*22	*2,688	*4	*2,489	*10	*84	*22	*-1
Zero or unreported.....	--	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*10	*10	*42	--	--	*3	*2	*10	*7
\$100,000 under \$500,000.....	*10	*10	*226	*3	*134	*5	*28	*10	*-19
\$500,000 under \$1,000,000.....	--	--	--	--	--	--	--	--	--
\$1,000,000 under \$10,000,000.....	1	1	2,420	1	2,355	1	53	1	11
\$10,000,000 or more.....	--	--	--	--	--	--	--	--	--

Footnotes at end of table.

Private Foundations and Charitable Trusts, 1993

Table 2.--All Section 4947(a)(1) Charitable Trusts Treated as Foundations: Number and Selected Financial Data, by Type of Charitable Trust and Size of Fair Market Value of Total Assets--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Type of trust, size of fair market value of total assets	Total expenses		Excess of revenue (less loss) over expenses		Net investment income		Disbursements for exempt purposes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
ALL CHARITABLE TRUSTS								
Total.....	2,931	160,681	2,917	130,646	2,806	224,533	2,861	134,583
Zero or unreported.....	95	3,319	92	-2,367	60	352	95	3,265
\$1 under \$100,000.....	923	7,082	917	-2,733	842	3,065	881	6,556
\$100,000 under \$500,000.....	1,090	16,672	1,087	29,472	1,085	22,447	1,080	14,085
\$500,000 under \$1,000,000.....	313	12,397	313	8,489	313	18,773	308	9,913
\$1,000,000 under \$10,000,000.....	470	70,249	469	46,188	467	92,754	458	55,184
\$10,000,000 or more.....	40	50,962	40	51,598	40	87,142	40	45,580
Nonoperating trusts								
Total.....	2,885	155,941	2,871	127,263	2,764	223,323	2,831	133,765
Zero or unreported.....	95	3,319	92	-2,367	60	352	95	3,265
\$1 under \$100,000.....	903	7,030	896	-2,735	825	2,984	864	6,512
\$100,000 under \$500,000.....	1,080	16,486	1,077	29,432	1,074	22,254	1,069	13,927
\$500,000 under \$1,000,000.....	310	12,289	310	8,483	310	18,667	308	9,913
\$1,000,000 under \$10,000,000.....	458	65,856	457	42,852	455	91,924	456	54,569
\$10,000,000 or more.....	40	50,962	40	51,598	40	87,142	40	45,580
Operating trusts								
Total.....	46	4,740	46	3,382	42	1,210	*30	*818
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*21	*52	*21	*2	*17	*80	*17	*45
\$100,000 under \$500,000.....	*10	*187	*10	*39	*10	*194	*10	*158
\$500,000 under \$1,000,000.....	*3	*109	*3	*6	*3	*106	--	--
\$1,000,000 under \$10,000,000.....	12	4,393	12	3,336	12	830	2	615
\$10,000,000 or more.....	--	--	--	--	--	--	--	--
GRANTMAKING CHARITABLE TRUSTS								
Total.....	2,701	154,533	2,687	118,869	2,649	216,038	2,701	133,171
Zero or unreported.....	63	2,924	63	-2,341	60	352	63	2,870
\$1 under \$100,000.....	794	6,869	784	-2,725	752	2,916	794	6,395
\$100,000 under \$500,000.....	1,048	16,567	1,045	26,874	1,045	21,793	1,048	14,066
\$500,000 under \$1,000,000.....	305	12,238	305	6,680	305	18,514	305	9,907
\$1,000,000 under \$10,000,000.....	452	65,745	451	42,804	449	89,662	452	54,599
\$10,000,000 or more.....	39	50,190	39	47,577	39	82,802	39	45,334
Grantmaking-nonoperating trusts								
Total.....	2,679	154,239	2,665	116,475	2,627	215,715	2,679	132,921
Zero or unreported.....	63	2,924	63	-2,341	60	352	63	2,870
\$1 under \$100,000.....	784	6,824	773	-2,721	741	2,845	784	6,355
\$100,000 under \$500,000.....	1,038	16,381	1,035	26,835	1,035	21,599	1,038	13,908
\$500,000 under \$1,000,000.....	305	12,238	305	6,680	305	18,514	305	9,907
\$1,000,000 under \$10,000,000.....	451	65,684	450	40,446	448	89,604	451	54,547
\$10,000,000 or more.....	39	50,190	39	47,577	39	82,802	39	45,334
Grantmaking-operating trusts								
Total.....	*22	*294	*22	*2,394	*22	*323	*22	*250
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*10	*46	*10	*3	*10	*71	*10	*40
\$100,000 under \$500,000.....	*10	*187	*10	*39	*10	*194	*10	*158
\$500,000 under \$1,000,000.....	--	--	--	--	--	--	--	--
\$1,000,000 under \$10,000,000.....	1	62	1	2,358	1	59	1	52
\$10,000,000 or more.....	--	--	--	--	--	--	--	--

Footnotes at end of table.

Private Foundations and Charitable Trusts, 1993

Table 2.—All Section 4947(a)(1) Charitable Trusts Treated as Foundations: Number and Selected Financial Data, by Type of Charitable Trust and Size of Fair Market Value of Total Assets—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Type of trust, size of fair market value of total assets	Contributions, gifts, and grants paid ¹		Excise tax on net investment income		Total assets (book value)		Total investment assets (book value)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
ALL CHARITABLE TRUSTS								
Total	2,701	125,050	2,717	3,910	2,839	2,328,577	2,745	2,088,870
Zero or unreported.....	63	2,817	*56	*5	--	--	--	--
\$1 under \$100,000.....	794	6,067	803	54	927	35,156	878	26,610
\$100,000 under \$500,000.....	1,048	13,052	1,051	406	1,090	252,284	1,074	208,566
\$500,000 under \$1,000,000.....	305	9,485	308	342	313	180,986	285	141,845
\$1,000,000 under \$10,000,000.....	452	52,012	461	1,665	470	979,440	470	873,677
\$10,000,000 or more.....	39	42,616	39	1,437	40	880,710	40	838,172
Nonoperating trusts								
Total	2,679	125,814	2,675	3,887	2,794	2,302,648	2,703	2,072,880
Zero or unreported.....	63	2,817	*56	*5	--	--	--	--
\$1 under \$100,000.....	784	6,028	786	52	906	34,253	860	25,712
\$100,000 under \$500,000.....	1,038	12,902	1,040	402	1,080	249,908	1,063	206,190
\$500,000 under \$1,000,000.....	305	9,485	305	340	310	178,933	282	140,187
\$1,000,000 under \$10,000,000.....	451	51,966	449	1,650	458	958,845	458	862,620
\$10,000,000 or more.....	39	42,616	39	1,437	40	880,710	40	838,172
Operating trusts								
Total	*22	*236	42	23	46	25,929	42	15,990
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*10	*39	*17	*2	*21	*904	*17	*898
\$100,000 under \$500,000.....	*10	*150	*10	*4	*10	*2,376	*10	*2,376
\$500,000 under \$1,000,000.....	--	--	*3	*2	*3	*2,054	*3	*1,658
\$1,000,000 under \$10,000,000.....	1	47	12	15	12	20,595	12	11,058
\$10,000,000 or more.....	--	--	--	--	--	--	--	--
GRANTMAKING CHARITABLE TRUSTS								
Total	2,701	125,050	2,568	3,744	2,638	2,203,990	2,547	1,980,176
Zero or unreported.....	63	2,817	*56	*5	--	--	--	--
\$1 under \$100,000.....	794	6,067	716	51	794	32,831	748	24,358
\$100,000 under \$500,000.....	1,048	13,052	1,014	393	1,048	241,406	1,031	202,900
\$500,000 under \$1,000,000.....	305	9,485	300	337	305	176,039	277	137,363
\$1,000,000 under \$10,000,000.....	452	52,012	444	1,607	452	943,968	452	848,332
\$10,000,000 or more.....	39	42,616	38	1,351	39	809,746	39	767,222
Grantmaking-nonoperating trusts								
Total	2,679	125,814	2,546	3,738	2,616	2,197,925	2,525	1,974,111
Zero or unreported.....	63	2,817	*56	*5	--	--	--	--
\$1 under \$100,000.....	784	6,028	706	50	784	32,141	738	23,668
\$100,000 under \$500,000.....	1,038	12,902	1,003	389	1,038	239,030	1,021	200,524
\$500,000 under \$1,000,000.....	305	9,485	300	337	305	176,039	277	137,363
\$1,000,000 under \$10,000,000.....	451	51,966	443	1,606	451	940,969	451	845,334
\$10,000,000 or more.....	39	42,616	38	1,351	39	809,746	39	767,222
Grantmaking-operating trusts								
Total	*22	*236	*22	*6	*22	*6,065	*22	*6,065
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*10	*39	*10	*1	*10	*690	*10	*690
\$100,000 under \$500,000.....	*10	*150	*10	*4	*10	*2,376	*10	*2,376
\$500,000 under \$1,000,000.....	--	--	--	--	--	--	--	--
\$1,000,000 under \$10,000,000.....	1	47	1	1	1	2,999	1	2,999
\$10,000,000 or more.....	--	--	--	--	--	--	--	--

Footnotes at end of table.

Private Foundations and Charitable Trusts, 1993

Table 2.—All Section 4947(a)(1) Charitable Trusts Treated as Foundations: Number and Selected Financial Data, by Type of Charitable Trust and Size of Fair Market Value of Total Assets—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Type of trust, size of fair market value of total assets	Investments in securities (book value)							
	Total		Government obligations		Corporate stock		Corporate bonds	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
ALL CHARITABLE TRUSTS								
Total.....	2,090	1,635,307	1,015	394,066	1,773	906,437	862	334,804
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	538	16,708	208	5,405	385	9,073	103	2,230
\$100,000 under \$500,000.....	852	163,914	394	33,418	748	94,108	388	36,389
\$500,000 under \$1,000,000.....	233	92,895	102	18,090	220	58,596	92	16,209
\$1,000,000 under \$10,000,000.....	429	723,529	285	194,746	384	416,320	251	112,464
\$10,000,000 or more.....	38	638,260	27	142,408	37	328,340	29	167,513
Nonoperating trusts								
Total.....	2,073	1,625,216	1,008	391,077	1,759	901,819	855	332,321
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	535	16,522	208	5,405	381	8,887	103	2,230
\$100,000 under \$500,000.....	844	162,787	391	33,264	743	93,331	385	36,192
\$500,000 under \$1,000,000.....	230	91,323	100	18,025	217	58,245	89	15,054
\$1,000,000 under \$10,000,000.....	426	716,323	283	191,976	381	413,016	249	111,332
\$10,000,000 or more.....	38	638,260	27	142,408	37	328,340	29	167,513
Operating trusts								
Total.....	*17	*10,091	*7	2,990	*14	*4,618	*7	*2,484
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*3	*186	--	--	*3	*186	--	--
\$100,000 under \$500,000.....	*8	*1,127	*3	*154	*5	*776	*3	*196
\$500,000 under \$1,000,000.....	*3	*1,572	*3	*66	*3	*351	*3	*1,155
\$1,000,000 under \$10,000,000.....	3	7,206	2	2,770	3	3,304	2	1,132
\$10,000,000 or more.....	--	--	--	--	--	--	--	--
GRANTMAKING CHARITABLE TRUSTS								
Total.....	2,025	1,539,530	991	370,998	1,716	875,397	835	293,135
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	507	15,804	197	5,117	360	8,617	92	2,070
\$100,000 under \$500,000.....	835	161,691	387	33,239	732	92,643	382	35,808
\$500,000 under \$1,000,000.....	225	89,229	100	18,025	212	56,230	86	14,975
\$1,000,000 under \$10,000,000.....	421	705,164	281	191,353	376	405,803	246	108,008
\$10,000,000 or more.....	37	567,641	26	123,263	36	312,104	28	132,273
Grantmaking-nonoperating trusts								
Total.....	2,013	1,535,236	988	370,844	1,706	871,725	831	292,668
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	504	15,618	197	5,117	357	8,431	92	2,070
\$100,000 under \$500,000.....	827	160,564	385	33,085	727	91,867	380	35,612
\$500,000 under \$1,000,000.....	225	89,229	100	18,025	212	56,230	86	14,975
\$1,000,000 under \$10,000,000.....	420	702,184	281	191,353	375	403,093	245	107,738
\$10,000,000 or more.....	37	567,641	26	123,263	36	312,104	28	132,273
Grantmaking-operating trusts								
Total.....	*12	*4,294	*3	*154	*10	*3,672	*4	*467
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*3	*186	--	--	*3	*186	--	--
\$100,000 under \$500,000.....	*8	*1,127	*3	*154	*5	*776	*3	*196
\$500,000 under \$1,000,000.....	--	--	--	--	--	--	--	--
\$1,000,000 under \$10,000,000.....	1	2,980	--	--	1	2,710	1	271
\$10,000,000 or more.....	--	--	--	--	--	--	--	--

Footnotes at end of table.

Private Foundations and Charitable Trusts, 1993

Table 2.—All Section 4947(a)(1) Charitable Trusts Treated as Foundations: Number and Selected Financial Data, by Type of Charitable Trust and Size of Fair Market Value of Total Assets—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Type of trust, size of fair market value of total assets	Total assets (fair market value)		Total investment assets (fair market value)		Investments in securities (fair market value)			
	Number of returns	Amount	Number of returns	Amount	Total		Government obligations	
					Number of returns	Amount	Number of returns	Amount
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
ALL CHARITABLE TRUSTS								
Total.....	2,839	2,859,281	2,745	2,568,873	2,087	2,080,601	1,012	416,560
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	927	38,974	878	28,563	536	18,534	205	5,432
\$100,000 under \$500,000.....	1,090	281,238	1,074	230,213	852	183,918	394	35,248
\$500,000 under \$1,000,000.....	313	224,720	285	170,326	233	118,474	102	18,798
\$1,000,000 under \$10,000,000.....	470	1,169,161	470	1,049,759	429	885,718	285	210,129
\$10,000,000 or more.....	40	1,145,189	40	1,090,012	38	873,957	27	146,952
Nonoperating trusts								
Total.....	2,794	2,832,151	2,703	2,551,312	2,070	2,070,412	1,005	413,627
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	906	38,065	860	27,660	532	18,343	205	5,432
\$100,000 under \$500,000.....	1,080	278,854	1,063	227,829	844	182,784	391	35,092
\$500,000 under \$1,000,000.....	310	222,737	282	168,738	230	116,973	100	18,731
\$1,000,000 under \$10,000,000.....	458	1,147,306	458	1,037,072	426	878,356	283	207,420
\$10,000,000 or more.....	40	1,145,189	40	1,090,012	38	873,957	27	146,952
Operating trusts								
Total.....	46	27,130	42	17,561	*17	*10,189	*7	*2,933
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*21	*909	*17	*903	*3	*191	--	--
\$100,000 under \$500,000.....	*10	*2,384	*10	*2,384	*8	*1,135	*3	*156
\$500,000 under \$1,000,000.....	*3	*1,983	*3	*1,587	*3	*1,501	*3	*68
\$1,000,000 under \$10,000,000.....	12	21,854	12	12,687	3	7,362	2	2,710
\$10,000,000 or more.....	--	--	--	--	--	--	--	--
GRANTMAKING CHARITABLE TRUSTS								
Total.....	2,638	2,723,587	2,547	2,448,638	2,023	1,974,581	988	394,142
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	794	36,840	748	26,502	505	17,666	195	5,144
\$100,000 under \$500,000.....	1,048	270,166	1,031	224,291	835	181,434	387	35,069
\$500,000 under \$1,000,000.....	305	219,646	277	165,718	225	114,687	100	18,731
\$1,000,000 under \$10,000,000.....	452	1,129,339	452	1,019,694	421	864,086	281	206,800
\$10,000,000 or more.....	39	1,067,595	39	1,012,432	37	796,708	26	128,398
Grantmaking-nonoperating trusts								
Total.....	2,616	2,717,244	2,525	2,442,295	2,010	1,970,009	986	393,986
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	784	36,145	738	25,807	501	17,474	195	5,144
\$100,000 under \$500,000.....	1,038	267,782	1,021	221,907	827	180,300	385	34,913
\$500,000 under \$1,000,000.....	305	219,646	277	165,718	225	114,687	100	18,731
\$1,000,000 under \$10,000,000.....	451	1,128,075	451	1,016,431	420	860,840	281	206,800
\$10,000,000 or more.....	39	1,067,595	39	1,012,432	37	796,708	26	128,398
Grantmaking-operating trusts								
Total.....	*22	*6,343	*22	*6,343	*12	*4,571	*3	*156
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*10	*695	*10	*695	*3	*191	--	--
\$100,000 under \$500,000.....	*10	*2,384	*10	*2,384	*8	*1,135	*3	*156
\$500,000 under \$1,000,000.....	--	--	--	--	--	--	--	--
\$1,000,000 under \$10,000,000.....	1	3,264	1	3,264	1	3,246	--	--
\$10,000,000 or more.....	--	--	--	--	--	--	--	--

Footnotes at end of table.

Private Foundations and Charitable Trusts, 1993

Table 2.--All Section 4947(a)(1) Charitable Trusts Treated as Foundations: Number and Selected Financial Data, by Type of Charitable Trust and Size of Fair Market Value of Total Assets--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Type of trust, size of fair market value of total assets	Investments in securities (fair market value)--Continued				Net worth (book value)		Noncharitable-use assets (fair market value)	
	Corporate stock		Corporate bonds		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount				
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
ALL CHARITABLE TRUSTS								
Total	1,771	1,314,345	871	349,696	2,868	2,320,263	2,838	2,796,500
Zero or unreported.....	--	--	--	--	*29	*-4	*31	*1,831
\$1 under \$100,000.....	382	10,812	103	2,291	927	34,972	895	44,426
\$100,000 under \$500,000.....	748	111,365	388	37,305	1,090	252,063	1,090	276,940
\$500,000 under \$1,000,000.....	220	83,246	92	16,430	313	180,535	313	218,148
\$1,000,000 under \$10,000,000.....	384	556,101	260	119,487	470	973,406	470	1,141,080
\$10,000,000 or more.....	37	552,820	29	174,184	40	879,291	40	1,114,075
Nonoperating trusts								
Total	1,756	1,309,432	863	347,353	2,822	2,296,337	2,796	2,779,754
Zero or unreported.....	--	--	--	--	*29	*-4	*31	*1,831
\$1 under \$100,000.....	379	10,621	103	2,291	906	34,069	878	43,531
\$100,000 under \$500,000.....	743	110,579	385	37,112	1,080	249,686	1,080	274,582
\$500,000 under \$1,000,000.....	217	82,876	89	15,367	310	178,612	310	216,267
\$1,000,000 under \$10,000,000.....	381	552,536	258	118,399	458	954,682	458	1,129,469
\$10,000,000 or more.....	37	552,820	29	174,184	40	879,291	40	1,114,075
Operating trusts								
Total	*14	*4,912	*7	*2,343	46	23,926	42	16,746
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*3	*191	--	--	*21	*904	*17	*895
\$100,000 under \$500,000.....	*5	*786	*3	*193	*10	*2,376	*10	*2,358
\$500,000 under \$1,000,000.....	*3	*370	*3	*1,063	*3	*1,923	*3	*1,881
\$1,000,000 under \$10,000,000.....	3	3,565	2	1,088	12	18,724	12	11,612
\$10,000,000 or more.....	--	--	--	--	--	--	--	--
GRANTMAKING CHARITABLE TRUSTS								
Total	1,713	1,270,379	844	310,061	2,638	2,198,758	2,637	2,673,310
Zero or unreported.....	--	--	--	--	--	--	*28	*1,826
\$1 under \$100,000.....	358	10,393	92	2,128	794	32,651	765	42,160
\$100,000 under \$500,000.....	732	109,628	382	36,738	1,048	241,185	1,048	266,836
\$500,000 under \$1,000,000.....	212	80,670	86	15,287	305	175,720	305	214,485
\$1,000,000 under \$10,000,000.....	376	542,464	255	114,821	452	939,805	452	1,111,327
\$10,000,000 or more.....	36	527,224	28	141,086	39	809,397	39	1,036,676
Grantmaking-nonoperating trusts								
Total	1,704	1,266,450	840	309,574	2,616	2,192,693	2,615	2,669,158
Zero or unreported.....	--	--	--	--	--	--	*28	*1,826
\$1 under \$100,000.....	354	10,202	92	2,128	784	31,961	755	41,464
\$100,000 under \$500,000.....	727	108,841	380	36,545	1,038	238,809	1,038	264,478
\$500,000 under \$1,000,000.....	212	80,670	86	15,287	305	175,720	305	214,485
\$1,000,000 under \$10,000,000.....	375	539,513	254	114,527	451	936,806	451	1,110,229
\$10,000,000 or more.....	36	527,224	28	141,086	39	809,397	39	1,036,676
Grantmaking-operating trusts								
Total	*10	*3,929	*4	*487	*22	*6,065	*22	*4,152
Zero or unreported.....	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*3	*191	--	--	*10	*690	*10	*695
\$100,000 under \$500,000.....	*5	*786	*3	*193	*10	*2,376	*10	*2,358
\$500,000 under \$1,000,000.....	--	--	--	--	--	--	--	--
\$1,000,000 under \$10,000,000.....	1	2,951	1	294	1	2,999	1	1,098
\$10,000,000 or more.....	--	--	--	--	--	--	--	--

Footnotes at end of table.

Private Foundations and Charitable Trusts, 1993

Table 2.—All Section 4947(a)(1) Charitable Trusts Treated as Foundations: Number and Selected Financial Data, by Type of Charitable Trust and Size of Fair Market Value of Total Assets—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Type of trust, size of fair market value of total assets	Minimum investment return		Distributable amount		Qualifying distributions		Undistributed income for 1993		Excess distributions carryover to 1993	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
ALL CHARITABLE TRUSTS										
Total.....	2,838	139,765	2,795	127,337	2,837	136,949	868	30,434	1,992	160,627
Zero or unreported.....	*31	*92	*31	*87	95	3,265	--	--	95	3,585
\$1 under \$100,000.....	895	2,221	878	2,140	856	6,363	254	292	624	48,629
\$100,000 under \$500,000.....	1,090	13,835	1,080	13,304	1,080	14,101	392	3,199	688	20,218
\$500,000 under \$1,000,000.....	313	10,907	310	10,414	308	9,986	77	1,271	233	11,352
\$1,000,000 under \$10,000,000.....	470	57,006	458	54,502	459	57,649	131	12,105	326	50,750
\$10,000,000 or more.....	40	55,704	39	46,890	40	45,586	14	13,567	26	26,093
Nonoperating trusts										
Total.....	2,796	138,928	2,795	127,337	2,804	136,125	868	30,434	1,992	160,627
Zero or unreported.....	*31	*92	*31	*87	95	3,265	--	--	95	3,585
\$1 under \$100,000.....	878	2,176	878	2,140	835	6,312	254	292	624	48,629
\$100,000 under \$500,000.....	1,080	13,717	1,080	13,304	1,069	13,943	392	3,199	688	20,218
\$500,000 under \$1,000,000.....	310	10,813	310	10,414	308	9,986	77	1,271	233	11,352
\$1,000,000 under \$10,000,000.....	458	56,426	458	54,502	457	57,033	131	12,105	326	50,750
\$10,000,000 or more.....	40	55,704	39	46,890	40	45,586	14	13,567	26	26,093
Operating trusts										
Total.....	42	837	--	--	33	825	--	--	--	--
Zero or unreported.....	--	--	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*17	*45	--	--	*21	*52	--	--	--	--
\$100,000 under \$500,000.....	*10	*118	--	--	*10	*158	--	--	--	--
\$500,000 under \$1,000,000.....	*3	*94	--	--	--	--	--	--	--	--
\$1,000,000 under \$10,000,000.....	12	581	--	--	2	615	--	--	--	--
\$10,000,000 or more.....	--	--	--	--	--	--	--	--	--	--
GRANTMAKING CHARITABLE TRUSTS										
Total.....	2,637	133,606	2,614	125,877	2,672	135,239	754	29,416	1,896	158,001
Zero or unreported.....	*28	*91	*28	*87	63	2,870	--	--	63	3,087
\$1 under \$100,000.....	765	2,108	755	2,030	765	6,195	191	228	564	48,291
\$100,000 under \$500,000.....	1,048	13,330	1,038	12,806	1,048	14,068	350	2,756	688	20,218
\$500,000 under \$1,000,000.....	305	10,724	305	10,328	305	9,980	74	1,248	231	9,816
\$1,000,000 under \$10,000,000.....	452	55,519	451	53,868	452	56,788	125	11,617	325	50,609
\$10,000,000 or more.....	39	51,834	38	46,758	39	45,340	14	13,567	25	25,980
Grantmaking-nonoperating trusts										
Total.....	2,615	133,398	2,614	125,877	2,650	134,989	754	29,416	1,896	158,001
Zero or unreported.....	*28	*91	*28	*87	63	2,870	--	--	63	3,087
\$1 under \$100,000.....	755	2,073	755	2,030	755	6,155	191	228	564	48,291
\$100,000 under \$500,000.....	1,038	13,212	1,038	12,806	1,038	13,908	350	2,756	688	20,218
\$500,000 under \$1,000,000.....	305	10,724	305	10,328	305	9,980	74	1,248	231	9,816
\$1,000,000 under \$10,000,000.....	451	55,464	451	53,868	451	56,736	125	11,617	325	50,609
\$10,000,000 or more.....	39	51,834	38	46,758	39	45,340	14	13,567	25	25,980
Grantmaking-operating trusts										
Total.....	*22	*208	--	--	*22	*250	--	--	--	--
Zero or unreported.....	--	--	--	--	--	--	--	--	--	--
\$1 under \$100,000.....	*10	*35	--	--	*10	*40	--	--	--	--
\$100,000 under \$500,000.....	*10	*118	--	--	*10	*158	--	--	--	--
\$500,000 under \$1,000,000.....	--	--	--	--	--	--	--	--	--	--
\$1,000,000 under \$10,000,000.....	1	55	--	--	1	52	--	--	--	--
\$10,000,000 or more.....	--	--	--	--	--	--	--	--	--	--

* Estimate should be used with caution because of the small number of sample returns on which it is based.

† The data shown in columns 18 and 19 are based on the amount of contributions, gifts, and grants that trusts actually disbursed for charitable purposes for 1993 using the cash receipts and disbursements method of accounting. These amounts differ somewhat from those reported as contributions, gifts, and grants paid shown in the income statement (Table 4) because trusts may use either the cash receipts and disbursements or the accrual method of accounting.

NOTE: Detail may not add to totals because of rounding.

Private Foundations and Charitable Trusts, 1993

Table 3.—All Private Foundations: Income Statements and Balance Sheets, by Size of Fair Market Value of Total Assets

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Total	Size of fair market value of total assets							
		Assets zero or unreported	\$1 under \$100,000	\$100,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns.....	44,004	1,139	15,008	16,831	8,817	1,244	462	252	251
Total revenue.....	25,415,288	185,080	410,438	1,529,422	4,490,889	3,047,412	2,624,498	2,436,193	10,691,356
Contributions, gifts, and grants received.....	8,969,269	32,971	365,671	1,078,094	2,448,534	1,367,231	1,186,505	1,016,088	1,474,174
Interest on savings and temporary cash investments.....	867,547	1,248	6,642	57,187	169,700	93,173	76,643	83,475	379,479
Dividends and interest from securities.....	6,796,981	67,582	11,682	191,245	957,678	634,575	533,474	587,398	3,813,347
Gross rents and royalties.....	250,379	*128	*316	15,049	52,900	32,319	25,057	14,000	110,610
Net gain (or loss) from sales of assets.....	7,578,988	*83,043	11,156	162,709	705,962	720,242	593,741	652,287	4,649,848
Gross profit (or loss) from business activities.....	111,963	--	2,785	*2,436	17,777	52,202	30,744	2,477	3,541
Other income.....	840,159	*107	12,184	22,700	138,337	147,671	178,335	80,468	260,358
Total expenses.....	15,349,133	158,754	456,481	1,004,269	2,689,212	1,648,775	1,336,036	1,404,335	6,651,271
Contributions, gifts, and grants paid ¹	11,916,040	136,489	350,630	773,521	2,043,857	1,191,225	991,722	1,128,494	5,300,102
Compensation of officers.....	322,198	*3,978	9,663	25,716	70,977	46,757	33,847	27,436	103,824
Other salaries and wages.....	649,942	*5,993	18,182	57,565	110,492	107,397	58,589	45,303	246,423
Pension plans and employee benefits.....	241,642	*1,222	1,262	5,834	19,409	23,394	14,153	14,163	162,207
Legal fees.....	73,762	*674	2,819	7,378	17,200	7,475	5,899	10,767	21,552
Accounting fees.....	68,996	1,072	4,215	11,744	23,529	9,454	5,666	4,984	8,331
Other professional fees.....	491,919	*1,923	12,966	13,253	77,481	52,460	40,744	43,925	249,167
Interest.....	58,947	*19	858	6,152	20,433	9,750	9,681	5,042	7,012
Taxes.....	273,554	595	3,292	13,700	43,466	30,182	33,043	25,216	124,061
Depreciation and depletion.....	148,794	--	1,816	8,956	26,478	20,958	18,686	14,165	57,734
Occupancy.....	172,704	*1,513	5,888	17,076	26,327	22,730	15,807	12,320	71,044
Travel, conferences, and meetings.....	98,418	*735	5,753	9,861	9,633	11,516	7,525	7,365	46,028
Printing and publications.....	46,981	27	3,548	3,151	2,823	4,921	2,128	2,130	28,252
Other expenses.....	785,230	4,512	35,587	50,361	197,107	110,556	98,547	63,026	225,533
Excess of revenue (less loss) over expenses.....	10,066,154	26,326	-46,043	525,153	1,801,676	1,398,637	1,288,462	1,031,857	4,040,085
Excess of revenue.....	12,024,175	*71,218	57,212	703,280	2,366,054	1,550,582	1,421,107	1,172,128	4,682,594
Loss.....	-1,958,021	-44,892	-103,255	-178,128	-564,378	-151,945	-132,645	-140,270	-642,509
Total assets (fair market value).....	207,536,468	--	428,135	6,358,792	27,689,900	18,965,173	15,977,283	17,368,363	120,748,821
Cash, total.....	16,027,262	--	220,322	1,519,074	3,361,417	1,534,583	1,125,480	1,145,815	7,120,571
Non-interest bearing accounts.....	2,323,723	--	73,926	357,199	578,964	206,237	167,049	169,388	770,960
Savings and temporary cash investments.....	13,703,538	--	146,396	1,161,875	2,782,454	1,328,346	958,430	976,427	6,349,610
Accounts receivable, net.....	585,715	--	1,725	39,621	52,462	75,152	43,287	97,667	275,800
Pledges receivable, net.....	84,248	--	--	*5,073	*24,713	11,021	23,717	755	18,969
Grants receivable.....	150,675	--	*39	*3,160	26,751	47,685	52,963	14,113	5,965
Receivables due from disqualified person.....	66,897	--	*2,581	*3,521	*28,264	785	31,441	75	230
Other notes and loans receivable.....	1,927,878	--	2,807	114,542	300,055	180,839	76,305	91,395	1,161,935
Inventories.....	24,739	--	*1,456	*4,758	5,559	3,855	826	928	7,359
Prepaid expenses and deferred charges.....	282,169	--	315	4,734	45,938	9,170	13,436	5,966	202,610
Investments, total (non-cash).....	181,252,022	--	170,141	4,197,596	22,306,213	16,126,348	13,826,039	15,563,047	109,062,638
Securities, total.....	151,175,018	--	134,253	3,666,739	19,717,643	14,071,522	12,029,418	13,360,999	88,194,443
Government obligations.....	29,083,004	--	22,454	789,272	4,965,233	3,329,466	2,821,554	3,088,582	14,066,443
Corporate stock.....	102,786,788	--	88,102	2,335,307	11,689,086	8,714,907	7,284,036	8,219,181	64,456,169
Corporate bonds.....	19,305,225	--	23,697	542,160	3,063,324	2,027,150	1,923,827	2,053,236	9,671,831
Land, buildings, and equipment (less accumulated depreciation).....	3,478,679	--	*2,535	82,009	536,010	332,524	342,000	258,183	1,925,418
Mortgage loans.....	987,339	--	*3,797	35,840	222,767	134,537	92,800	77,256	420,341
Other investments.....	25,610,986	--	29,555	413,007	1,829,793	1,587,764	1,361,821	1,866,609	18,522,436
Charitable-purpose land, buildings, and equipment (less accumulated depreciation).....	4,076,296	--	12,464	264,639	874,978	547,265	513,282	286,642	1,577,027
Other assets.....	3,058,563	--	16,284	202,074	663,548	428,471	270,507	161,961	1,315,717

Footnotes at end of table.

Private Foundations and Charitable Trusts, 1993

Table 3.—All Private Foundations: Income Statements and Balance Sheets, by Size of Fair Market Value of Total Assets—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Total	Size of fair market value of total assets							
		Assets zero or unreported	\$1 under \$100,000	\$100,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total assets (book value).....	170,418,566	*6,700	427,564	5,762,111	23,746,932	15,615,279	13,365,268	14,545,828	96,948,884
Cash, total.....	15,965,041	*2	220,569	1,519,801	3,363,692	1,538,602	1,117,239	1,146,518	7,058,618
Non-interest bearing accounts.....	2,230,132	*2	73,417	346,959	579,406	208,095	166,906	169,355	687,990
Savings and temporary cash investments.....	13,734,909	--	147,151	1,172,842	2,784,286	1,332,507	950,332	977,163	6,370,628
Accounts receivable, net.....	587,181	*6,655	1,771	39,928	52,920	69,919	43,021	97,667	275,300
Pledges receivable, net.....	84,248	--	--	*5,073	*24,713	11,021	23,717	755	18,969
Grants receivable.....	147,476	--	--	--	26,751	47,685	52,963	14,113	5,965
Receivables due from disqualified persons.....	66,939	*42	*2,581	*3,521	*28,264	785	31,441	75	230
Other notes and loans receivable.....	1,960,822	--	2,807	114,964	308,780	179,352	76,805	93,485	1,184,629
Inventories.....	21,329	--	*1,205	*4,722	5,559	3,580	820	928	4,517
Prepaid expenses and deferred charges.....	244,848	--	315	4,775	44,348	9,252	16,067	6,252	163,839
Investments, total (non-cash).....	145,117,101	--	155,608	3,621,390	18,595,325	12,875,675	11,343,018	12,772,078	85,754,006
Securities, total.....	118,838,632	--	120,444	3,142,705	16,314,757	11,025,099	9,907,599	10,927,877	67,400,152
Government obligations.....	28,183,662	--	22,502	770,949	4,783,577	3,227,757	2,736,545	2,993,116	13,649,215
Corporate stock.....	71,663,533	--	74,751	1,849,408	8,552,515	5,842,210	5,292,585	5,937,519	44,114,544
Corporate bonds.....	18,991,438	--	23,191	522,347	2,978,665	1,955,131	1,878,469	1,997,242	9,636,392
Land, buildings, and equipment (less accumulated depreciation).....	2,421,750	--	*1,922	60,986	447,991	239,584	214,227	156,504	1,300,535
Mortgage loans.....	988,100	--	*3,797	35,529	212,938	162,093	91,932	77,258	404,554
Other investments.....	22,868,618	--	29,445	382,170	1,619,639	1,448,900	1,129,261	1,610,440	16,648,765
Charitable-purpose land, buildings, and equipment (less accumulated depreciation).....	3,608,505	--	26,044	254,083	744,097	483,253	401,179	270,882	1,428,967
Other assets.....	2,615,071	--	16,664	193,854	552,483	396,155	258,998	143,074	1,053,844
Total liabilities (book value).....	7,565,744	*6,894	47,853	173,613	595,362	383,630	457,861	358,710	5,541,822
Net worth (book value).....	162,852,821	*-194	379,712	5,588,498	23,151,569	15,231,649	12,907,407	14,187,118	91,407,062
Total assets, beginning-of-year (book value).....	160,067,275	1,868,063	460,542	5,165,899	21,849,218	14,101,885	11,874,071	13,336,162	91,411,414
Investments in securities, beginning-of-year (book value).....	112,986,629	1,767,300	137,558	2,645,485	15,010,423	10,002,341	8,755,718	9,895,724	64,772,080
Government obligations.....	29,533,338	*507,320	47,628	700,203	4,731,427	3,212,928	2,575,799	2,996,131	14,761,903
Corporate stock.....	65,183,685	*819,674	67,619	1,460,930	7,340,539	5,025,491	4,397,304	5,020,982	41,051,147
Corporate bonds.....	18,269,606	*440,306	22,311	484,352	2,938,457	1,763,923	1,782,615	1,878,610	8,959,031

* Estimate should be used with caution because of the small number of sample returns on which it is based.

† The data in this row are based on the amount of contributions, gifts, and grants paid as reported on the income statement portion of the return. These amounts differ somewhat from the contributions, gifts, and grants paid in columns 18 and 19 of Table 1, which are calculated using the cash receipts and disbursements method of accounting.

NOTE: Detail may not add to totals because of rounding.

Private Foundations and Charitable Trusts, 1993

Table 4.—All Section 4947(a)(1) Charitable Trusts Treated as Foundations: Income Statements and Balance Sheets, by Size of Fair Market Value of Total Assets

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Total	Size of fair market value of total assets					
		Assets zero or unreported	\$1 under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns	2,934	95	927	1,090	313	470	40
Total revenue	291,327	952	4,348	46,144	20,886	116,437	102,560
Contributions, gifts, and grants received.....	52,105	*386	973	22,579	*2,481	14,776	10,911
Interest on savings and temporary cash investments.....	13,653	*29	322	1,188	713	4,575	6,825
Dividends and interest from securities.....	106,667	*92	1,936	11,304	9,230	46,999	37,106
Gross rents and royalties.....	4,288	--	13	*356	*721	1,385	1,814
Net gain (or loss) from sales of assets.....	99,772	*441	929	9,982	7,395	41,563	39,461
Gross profit (or loss) from business activities.....	*33	--	*22	--	*10	--	--
Other income.....	14,809	*3	153	736	336	7,138	6,443
Total expenses	160,681	3,319	7,082	16,672	12,397	70,249	50,962
Contributions, gifts, and grants paid ¹	125,512	2,817	6,067	12,687	9,485	51,996	42,460
Compensation of officers.....	15,390	*69	397	2,358	1,707	7,491	3,367
Other salaries and wages.....	1,552	--	*4	*30	--	1,302	215
Pension plans and employee benefits.....	*524	--	--	--	--	481	44
Legal fees.....	2,210	*41	117	123	76	1,292	560
Accounting fees.....	1,654	*22	190	414	135	733	159
Other professional fees.....	3,279	*16	35	241	228	1,734	1,024
Interest.....	20	--	--	*2	--	10	8
Taxes.....	4,835	16	103	547	373	2,229	1,567
Depreciation and depletion.....	760	--	--	*18	*130	564	47
Occupancy.....	859	*137	*(?)	*(?)	*1	683	37
Travel, conferences, and meetings.....	228	--	--	*(?)	*1	119	108
Printing and publications.....	84	*1	8	14	8	48	6
Other expenses.....	3,776	*200	160	237	252	1,566	1,360
Excess of revenue (less loss) over expenses	130,646	-2,367	-2,733	29,472	8,489	46,188	51,598
Excess of revenue.....	148,977	--	1,012	30,523	9,310	55,548	52,584
Loss.....	-18,331	-2,367	-3,746	-1,051	-821	-9,360	-986
Total assets (fair market value)	2,859,281	--	38,974	281,238	224,720	1,169,161	1,145,189
Cash, total.....	176,223	--	6,225	25,075	10,452	84,914	49,557
Non-interest bearing accounts.....	33,657	--	586	4,665	1,834	15,659	10,913
Savings and temporary cash investments.....	142,566	--	5,639	20,410	8,617	69,255	38,645
Accounts receivable, net.....	6,475	--	*2	*107	*131	5,635	600
Pledges receivable, net.....	--	--	--	--	--	--	--
Grants receivable.....	--	--	--	--	--	--	--
Receivables due from disqualified persons.....	*148	--	--	--	*148	--	--
Other notes and loans receivable.....	34,738	--	*16	*2,274	*50	5,128	27,271
Inventories.....	44	--	--	--	--	44	--
Prepaid expenses and deferred charges.....	468	--	--	*11	--	385	72
Investments, total (non-cash).....	2,426,307	--	22,924	209,803	161,708	980,504	1,051,367
Securities, total.....	2,080,601	--	18,534	183,918	118,474	885,718	873,957
Government obligations.....	416,560	--	5,432	35,248	18,798	210,129	146,952
Corporate stock.....	1,314,345	--	10,812	111,365	83,246	556,101	552,820
Corporate bonds.....	349,696	--	2,291	37,305	16,430	119,487	174,184
Land, buildings, and equipment (less accumulated depreciation).....	23,148	--	--	*1,369	*3,758	17,014	1,007
Mortgage loans.....	11,199	--	*5	*410	*334	10,451	--
Other investments.....	311,358	--	4,385	24,106	39,143	67,322	176,403
Charitable-purpose land, buildings, and equipment (less accumulated depreciation).....	27,378	--	--	1,982	3,779	6,824	14,793
Other assets.....	187,499	--	9,807	41,985	48,452	85,728	1,529

Footnotes at end of table.

Private Foundations and Charitable Trusts, 1993

Table 4.—All Section 4947(a)(1) Charitable Trusts Treated as Foundations: Income Statements and Balance Sheets, by Size of Fair Market Value of Total Assets—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	Total	Size of fair market value of total assets					
		Assets zero or unreported	\$1 under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total assets (book value).....	2,328,577	—	35,156	252,284	180,986	979,440	880,710
Cash, total.....	174,775	—	6,306	24,894	10,430	83,611	49,534
Non-interest bearing accounts.....	33,654	—	663	4,593	1,826	15,659	10,913
Savings and temporary cash investments.....	141,122	—	5,643	20,301	8,604	67,952	38,621
Accounts receivable, net.....	6,475	—	*2	*107	*131	5,635	600
Pledges receivable, net.....	—	—	—	—	—	—	—
Grants receivable.....	—	—	—	—	—	—	—
Receivables due from disqualified persons.....	*156	—	—	—	*156	—	—
Other notes and loans receivable.....	35,166	—	*16	*2,274	*50	5,555	27,271
Inventories.....	44	—	—	—	—	44	—
Prepaid expenses and deferred charges.....	472	—	—	*11	—	385	75
Investments, total (non-cash).....	1,947,749	—	20,967	188,265	133,241	805,725	799,551
Securities, total.....	1,635,307	—	16,708	163,914	92,895	723,529	638,260
Government obligations.....	394,066	—	5,405	33,418	18,090	194,746	142,408
Corporate stock.....	906,437	—	9,073	94,108	58,596	416,320	328,340
Corporate bonds.....	334,804	—	2,230	36,389	16,209	112,464	167,513
Land, buildings, and equipment (less accumulated depreciation).....	15,271	—	—	*1,298	*2,682	10,331	959
Mortgage loans.....	11,197	—	*5	*410	*334	10,449	—
Other investments.....	285,974	—	4,254	22,643	37,330	61,416	160,332
Charitable-purpose land, buildings, and equipment (less accumulated depreciation).....	11,181	—	—	*968	*1,882	5,771	2,560
Other assets.....	152,560	—	7,865	35,764	35,097	72,713	1,120
Total liabilities (book value).....	8,314	*4	184	221	451	6,035	1,419
Net worth (book value).....	2,320,263	*4	34,972	252,063	180,535	973,406	879,291
Total assets, beginning-of-year (book value)...	2,173,877	2,447	40,890	221,259	170,445	912,237	826,600
Investments in securities, beginning-of-year (book value).....	1,493,513	*678	16,224	129,852	83,325	671,018	592,415
Government obligations.....	377,430	*177	5,572	25,717	18,362	185,037	142,565
Corporate stock.....	808,085	*437	8,431	69,067	49,922	382,539	297,690
Corporate bonds.....	307,997	*64	2,221	35,067	15,041	103,443	152,160

* Estimate should be used with caution because of the small number of sample returns on which it is based.

¹ The data in this row are based on the amount of contributions, gifts, and grants paid as reported on the income statement portion of the return. These amounts differ somewhat from the contributions, gifts, and grants paid in columns 18 and 19 of Table 2, which are calculated using the cash receipts and disbursements method of accounting.

² Less than \$500.

NOTE: Detail may not add to totals because of rounding.