

Table 578. Private Philanthropy Funds by Source and Allocation: 1990 to 2008

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

Source and allocation	1990	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Total funds	101.4	123.7	202.7	229.7	231.1	231.5	236.3	260.5	293.8	294.9	306.4	307.7
Individuals	81.0	95.4	154.6	174.5	172.4	172.8	180.2	202.2	221.4	223.0	229.0	229.3
Foundations ¹	7.2	10.6	20.5	24.6	27.2	27.0	26.8	28.4	32.4	34.9	38.5	41.2
Corporations	5.5	7.4	10.2	10.7	11.6	10.8	11.1	11.4	16.6	15.4	15.7	14.5
Charitable bequests	7.6	10.4	17.4	19.9	19.8	20.9	18.2	18.5	23.5	21.7	23.2	22.7
Allocation:												
Religion	49.8	58.1	71.3	77.0	79.9	82.9	84.6	88.0	93.0	97.7	102.3	106.9
Health	9.9	13.9	15.2	16.4	18.3	17.8	17.8	20.2	22.5	22.0	23.2	21.6
Education	12.4	15.6	27.2	29.7	32.7	30.0	30.0	33.8	37.3	40.7	43.3	40.9
Human service	11.8	9.7	17.9	20.0	21.8	24.4	24.4	24.4	26.1	27.4	29.6	25.9
Arts, culture, and humanities	7.9	5.7	9.2	10.5	11.4	10.8	10.8	11.8	11.8	12.7	13.7	12.8
Public/social benefit	4.9	11.3	13.0	15.4	16.5	18.0	16.4	18.8	21.3	21.4	22.7	23.8
Environment/wildlife	2.5	2.3	4.2	4.8	5.3	5.3	5.4	5.5	6.0	6.3	7.0	6.6
International	1.3	3.0	6.6	7.2	8.3	8.7	9.8	11.6	15.2	11.4	13.2	13.3
Gifts to foundations ¹	3.8	8.5	28.8	24.7	25.7	19.2	21.6	20.3	27.5	30.6	27.7	32.7
Unallocated ²	-3.0	-4.4	9.4	24.2	11.3	14.6	13.8	26.2	33.2	24.8	23.7	19.4

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

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

Table 579. Foundations—Number and Finances by Asset Size: 1990 to 2008

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

Asset size	Number		Assets	Gifts received	Total giving ¹
			(mil. dol.)	(mil. dol.)	(mil. dol.)
1990	32,401	142,500	142,500	5,000	8,700
2000	56,582	486,100	486,100	27,600	27,600
2005	71,095	550,600	550,600	31,500	36,400
2007	75,187	682,222	682,222	46,844	44,394
2008, total	75,595	564,951	564,951	39,554	46,781
Under \$50,000	12,795	200	200	2,635	2,846
\$50,000–\$99,999	5,319	394	394	165	231
\$100,000–\$249,999	10,261	1,716	1,716	456	621
\$250,000–\$499,999	9,873	3,589	3,589	517	726
\$500,000–\$999,999	10,727	7,739	7,739	1,290	1,594
\$1,000,000–\$4,999,999	17,059	38,632	38,632	3,221	4,322
\$5,000,000–\$9,999,999	3,908	27,547	27,547	2,400	2,935
\$10,000,000–\$49,999,999	4,191	88,305	88,305	7,614	8,394
\$50,000,000–\$99,999,999	724	50,445	50,445	4,030	3,722
\$100,000,000–\$249,999,999	465	72,168	72,168	5,867	4,925
\$250,000,000 or more	273	274,216	274,216	11,360	16,466

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

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

Table 580. Domestic Private Foundations—Information Returns: 1990 to 2006

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

Item	1990	1995	1998	1999	2000	2001	2002	2003	2004	2005	2006
Number of returns	40,105	47,917	56,658	62,694	66,738	70,787	73,255	76,348	76,897	79,535	81,850
Nonoperating foundations ¹	36,880	43,966	52,460	58,840	61,501	63,650	67,101	70,004	70,613	72,800	74,364
Operating foundations ²	3,226	3,951	4,198	3,854	5,238	7,137	6,154	6,344	6,284	6,734	7,486
Total assets, book value	122.4	195.6	325.7	384.6	409.5	413.6	383.5	418.5	455.5	481.8	569.3
Total assets, fair market value	151.0	242.9	397.1	466.9	471.6	455.4	413.0	475.0	509.9	545.9	645.8
Investments in securities	115.0	190.7	317.9	363.4	361.4	329.4	294.4	344.3	361.2	373.1	403.7
Total revenue	19.0	30.8	59.7	83.3	72.8	45.3	27.8	48.4	58.7	76.4	94.1
Total expenses	11.3	17.2	25.9	33.9	37.4	36.7	34.4	35.1	36.6	42.8	48.8
Contributions, gifts, and grants paid	8.6	12.3	19.4	22.8	27.6	27.4	26.3	26.7	27.6	31.9	34.9
Excess of revenue over expenses (net)	7.7	13.6	33.8	49.4	35.3	8.6	-6.6	13.3	22.1	33.5	45.3
Net investment income ³	11.9	20.4	39.3	57.1	48.8	25.7	17.6	25.2	34.0	44.3	54.2

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

Source: Internal Revenue Service, Statistics of Income, SOI Tax Stats—Charities & Other Tax-Exempt Organizations, February 2010, <<http://www.irs.gov/taxstats/charitablestats/article/0,,id=96996,00.html#2>>.