

Rating Nonprofits

By William P. Barrett

OUR SURVEY OF CHARITIES covers the country's 200 largest (in revenue from private gifts) It excludes academic institutions, charities with only a few donors, community foundations and religious institutions not

reporting numbers. The top 80 are listed here The others, plus expanded data for all 200, including top pay, are online at www.forbes.com/charities.

For the efficiency ratios, higher is better, but be careful when comparing numbers of different kinds of nonprofits. The symbol

shows a comparison with the number from a prior year. Charitable commitment measures how much of total expense went directly to the charitable purpose and not to management, overhead and fundraising. Average this year: 86%, up 1 point. Fundraising efficiency shows the share of gifts left after the cost of getting them. Average: 90%, also up 1 point. Donor dependency, down 4 points this year to 69%, calculates the fraction of the gifts needed to break even. A number above 100% means the nonprofit ran a deficit; a negative number indicates that nongift revenue (investment income, usually) exceeded expenses. **F**

ORGANIZATION/HEADQUARTERS	TOTAL REVENUES (\$MIL)	PRIVATE SUPPORT (\$MIL)	INDEXES AND TRENDS		
			CHARITABLE COMMITMENT ¹	FUNDRAISING EFFICIENCY ²	DONOR DEPENDENCY ³
ALZHEIMER'S ASSOCIATION/Chicago IL	\$173	\$153	75 ▼	82 ▲	90 ▲
AMERICAN CANCER SOCIETY/Atlanta GA	938	906	70 ▼	79 ▼	92 ▲
AMERICAN DIABETES ASSOCIATION/Alexandria VA	208	160	78 ●	77 ▼	100 ▲
AMERICAN HEART ASSOCIATION/Dallas TX	593	488	76 ▼	83 ●	90 ▲
AMERICAN JEWISH JOINT DISTRIBUTION COMMITTEE/New York NY	234	203	92 ▼	99 ▲	88 ▲
AMERICAN LUNG ASSOCIATION/New York NY	160	120	84 ▲	85 ▲	120 ▲
AMERICAN NATIONAL RED CROSS/Washington DC	3,842	1,313	92 ▲	91 ▲	66 ▼
AMERICARES/Stamford CT	1,320	1,315	99 ●	100 ▲	81 ▼
AMERICA'S SECOND HARVEST/Chicago IL	654	644	98 ●	99 ●	98 ▼
BIG BROTHERS BIG SISTERS OF AMERICA/Philadelphia PA	252	177	78 ▼	84 ▼	99 ▼
BOY SCOUTS OF AMERICA NATIONAL COUNCIL/Irving TX	836	301	88 ▲	85 ●	90 ▲
BOYS & GIRLS CLUBS OF AMERICA/Atlanta GA	1,329	631	80 ▼	90 ▲	76 ▼
BROTHER'S BROTHER FOUNDATION/Pittsburgh PA	283	282	100 ●	100 ●	102 ▲
CAMPUS CRUSADE FOR CHRIST/Orlando FL	437	439	84 ▲	92 ▲	100 ▲
CARE USA/Atlanta GA	631	263	91 ▼	91 ▲	75 ▼
CARTER CENTER/Atlanta GA	183	146	86 ▼	95 ●	42 ▼
CATHOLIC CHARITIES USA/Alexandria VA	3,385	646	89 ▼	94 ▲	90 ▲
CATHOLIC MEDICAL MISSION BOARD/New York NY	196	194	97 ▲	98 ▲	96 ▼
CATHOLIC RELIEF SERVICES/Baltimore MD	708	343	94 ▼	94 ▲	59 ▼
CHRISTIAN AID MINISTRIES/Berlin OH	192	192	99 ●	99 ▼	107 ▲
CHRISTIAN BROADCASTING NETWORK/Virginia Beach VA	249	166	81 ▲	83 ●	93 ▲
CHRISTIAN CHILDREN'S FUND/Richmond VA	191	176	81 ●	88 ●	96 ●
CLEVELAND CLINIC FOUNDATION/Cleveland OH	4,004	119	90 ▼	93 ▼	-154 ▲
COMPASSION INTERNATIONAL/Colorado Springs CO	217	216	83 ●	91 ●	96 ●
CYSTIC FIBROSIS FOUNDATION/Bethesda MD	203	130	78 ▼	87 ▼	83 ▼
DANA-FARBER CANCER INSTITUTE/Boston MA	614	169	91 ▼	93 ●	46 ▼
DIRECT RELIEF INTERNATIONAL/Santa Barbara CA	137	136	99 ●	100 ●	154 ▲
DOCTORS WITHOUT BORDERS USA/New York NY	126	124	86 ▲	91 ▲	71 ▲
DUCKS UNLIMITED/Memphis TN	200	123	86 ●	81 ▼	100 ▲
EASTER SEALS/Chicago IL	845	128	86 ▲	75 ▼	78 ●
FEED THE CHILDREN/Oklahoma City OK	855	803	90 ▼	92 ▼	97 ▲
FOCUS ON THE FAMILY/Colorado Springs CO	137	126	84 ▲	91 ●	109 ▲
FOOD FOR THE POOR/Deerfield Beach FL	782	733	96 ●	97 ▲	102 ▲

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			CHARITABLE COMMITMENT ¹	FUNDRAISING EFFICIENCY ²	DONOR DEPENDENCY ³
GIFTS IN KIND INTERNATIONAL /Alexandria VA	860	856	99 ▼	100 ●	101 ▲
GIRL SCOUTS OF THE USA /New York NY	741	129	84 ●	70 ●	66 ●
GOODWILL INDUSTRIES INTERNATIONAL /Rockville MD	2,653	422	83 ▼	97 ▲	66 ▼
HABITAT FOR HUMANITY INTERNATIONAL /Americus GA	1,022	506	82 ▼	86 ▲	56 ▼
JUNIOR ACHIEVEMENT /Colorado Springs CO	165	121	73 ▲	84 ▲	79 ▼
JUVENILE DIABETES RESEARCH FOUNDATION /New York NY	197	181	86 ▲	92 ●	100 ▲
KING BENEVOLENT ASSOCIATION /Bristol VA	252	249	100 ●	100 ●	104 ▼
LEUKEMIA & LYMPHOMA SOCIETY /White Plains NY	211	204	75 ▲	83 ●	94 ▼
MAKE-A-WISH FOUNDATION OF AMERICA /Phoenix AZ	176	167	77 ▲	86 ▲	88 ▼
MAP INTERNATIONAL /Brunswick GA	349	347	99 ●	99 ●	91 ▼
MARCH OF DIMES BIRTH DEFECTS FOUNDATION /White Plains NY	228	208	76 ▲	83 ▲	94 ▼
MARINE TOYS FOR TOTS FOUNDATION /Quantico VA	234	234	98 ●	98 ●	99 ▲
MAYO CLINIC /Rochester MN	6,118	266	94 ●	91 ▲	-92 ▲
MEMORIAL SLOAN-KETTERING CANCER CENTER /New York NY	1,973	206	94 ●	86 ▼	-79 ▼
MUSCULAR DYSTROPHY ASSOCIATION /Tucson AZ	187	176	77 ▲	83 ▲	100 ▲
MUSEUM OF FINE ARTS, HOUSTON /Houston TX	292	210	88 ▼	99 ●	-3 ▼
MUSEUM OF MODERN ART /New York NY	347	239	73 ▼	95 ▲	30 ▲
NAT'L ASSN FOR THE EXCHANGE OF INDUSTRIAL RESOURCES /Galesburg IL	142	129	98 ●	99 ●	110 ▲
NATIONAL MULTIPLE SCLEROSIS SOCIETY /New York NY	207	194	78 ●	84 ●	96 ▼
NATURE CONSERVANCY /Arlington VA	936	476	79 ▲	88 ●	30 ▲
NEW YORK-PRESBYTERIAN HOSPITAL /New York NY	2,858	135	77 ▼	93 ▼	-116 ▼
NORTHWEST MEDICAL TEAMS /Portland OR	240	237	98 ●	99 ▲	94 ▼
OPERATION BLESSING INTERNATIONAL RELIEF /Virginia Beach VA	211	207	99 ●	100 ●	95 ▼
PATH /Seattle WA	188	155	87 ▲	100 ●	46 ▼
PLANNED PARENTHOOD FEDERATION OF AMERICA /New York NY	902	217	83 ●	80 ▼	75 ▲
PROJECT HOPE /Millwood VA	141	124	92 ▼	95 ●	94 ▼
PUBLIC BROADCASTING SERVICE /Alexandria VA	512	233	96 ▼	100 ●	93 ▼
ST. JUDE CHILDREN'S RESEARCH HOSPITAL /Memphis TN	538	437	76 ●	83 ●	75 ●
SALVATION ARMY /Alexandria VA	5,300	3,596	83 ●	96 ▲	30 ▼
SAMARITAN'S PURSE /Boone NC	330	317	89 ▼	95 ▼	79 ▼
SAVE THE CHILDREN FEDERATION /Westport CT	406	239	91 ▲	92 ▲	65 ▼
SCHOLARSHIP AMERICA /St. Peter MN	147	136	93 ▲	97 ▲	93 ▲
SHRINERS HOSPITALS FOR CHILDREN /Tampa FL	854	262	93 ▼	98 ▼	-6 ▲
SMITHSONIAN INSTITUTION /Washington DC	497	123	83 ▼	80 ▼	35 ▲
SPECIAL OLYMPICS /Washington DC	202	166	74 ▲	79 ▲	85 ▼
SUSAN G. KOMEN BREAST CANCER FOUNDATION /Dallas TX	175	145	79 ▲	88 ●	94 ▼
TRINITY BROADCASTING NETWORK /Santa Ana CA	222	147	71 ▼	87 ▼	53 ▼
TRUST FOR PUBLIC LAND /San Francisco CA	156	120	88 ●	96 ●	89 ▲
UJA/FEDERATION OF NEW YORK /New York NY	254	197	78 ▲	86 ▲	65 ▼
UNITED NEGRO COLLEGE FUND /Fairfax VA	196	166	85 ▲	92 ▲	73 ▼
UNITED STATES FUND FOR UNICEF /New York NY	462	452	92 ▲	94 ▲	100 ▲
UNITED WAY /Alexandria VA	4,175	4036	82 ▼	91 ●	100 ●
WGBH EDUCATIONAL FOUNDATION /Boston MA	166	118	87 ▲	86 ▲	113 ▼
WORLD VISION /Federal Way WA	905	649	86 ▼	89 ▲	95 ▼
YMCAS IN THE UNITED STATES /Chicago IL	5,104	826	81 ▼	89 ▼	64 ▲
YOUNG LIFE /Colorado Springs CO	190	154	85 ▲	94 ▲	84 ▼
YWCA OF THE USA /Washington DC	551	150	83 ▼	88 ▲	103 ▲
AVERAGE FOR ALL 200 (including those listed at www.forbes.com/charities)			86 ▲	90 ▲	69 ▼

Figures are for the latest available fiscal year. Results may be skewed due to unconsolidated data of national and affiliate groups, rounding or incomplete information. ¹Charitable services as percent of total expenses. ²Percent of private support remaining after fundraising expenses. ³Percent of private support remaining after surplus or deficit. ▲Ratio increased from previous available period. ▼Ratio decreased from previous available period. ●No change or no comparable data. Sources: IRS Form 990; annual report or statement of individual nonprofits; www.guidestar.org; Chronicle of Philanthropy; Minnesota Attorney General's Office