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Attorney General's Charity Spending Profiles

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ATTORNEY GENERAL'S
CHARITY SPENDING PROFILES



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**ATTORNEY GENERAL'S
CHARITY SPENDING PROFILES**

CHARITY SPENDING PROFILES has been prepared by the California Attorney General as a public service to all the generous citizens who contribute to the financial support of charitable organizations. CHARITY SPENDING PROFILES is intended as both an information source and a learning tool to assist charitable donors who wish to make informed decisions about their charitable giving. This report does not endorse or criticize any particular charity, but merely reports data that is a matter of public record.

CHARITY SPENDING PROFILES is divided into three sections: Section 1 contains general information and background on charities, charitable fundraising and oversight, and also lists private organizations that publish information about selected charities. Section 2 explains the tax returns used by charities to report their activities and expenditures to the Internal Revenue Service and to the Attorney General, and helps the reader to understand these returns. Section 3 contains statistical data about the entire population of charities registered in California and specific 1994 financial data on those 11,826 charities

registered in California that reported total assets over \$250,000 or annual gross revenue in excess of \$100,000.

Because of the enormous volume of data compiled in Section 3, this report is too large for distribution by mail. To make this information readily available to the public, CHARITY SPENDING PROFILES has been distributed to every depository public library in California, including county main libraries, county law libraries, state colleges and university libraries, and to the media. Locations for public review of Charity Spending Profiles are listed on page 25 of this Report. It is available for review also in the Attorney General's legal offices in Los Angeles, Sacramento, San Francisco and San Diego, and at the Registry of Charitable Trusts in Sacramento.

ATTORNEY GENERAL OF CALIFORNIA
April 1995

Section 1: CHARITIES, FUNDRAISING, OVERSIGHT

AN INTRODUCTION TO CHARITIES:

California is home to nearly one-eighth of the charities in the United States. As of January 1995, there were 69,426 charitable organizations registered and reporting to the Attorney General's Registry of Charitable Trusts.^{1/} These 69,426 registered charities reported total assets of \$104.2 billion and total revenue for the reporting year of \$38.6 billion. Charities represent an important economic sector in California and have the ability to make a significant impact on the communities they serve.

Most charitable organizations in California seek income tax exempt status under federal Internal Revenue Code (IRC) section 501(c)(3) and California Revenue and Taxation Code section 23701(d). These provisions generally exempt a charity from federal or state income tax on all forms of income derived from the charity's exempt purposes. Individuals who itemize and corporate donors may deduct contributions to "section 501(c)(3) organizations," subject to various limitations set forth in section 170 of the Internal Revenue Code. To the extent a donor receives something of value in return for a contribution, that value is not tax deductible. Charities are required to provide

1. Trustees for charitable purposes are required to register and report to the Attorney General's Registry of Charitable Trusts under California Government Code section 12583. However, nonprofit schools, hospitals and churches are not legally required to register and report to the Attorney General. They are, therefore, not included in the data contained in this report.

donors with receipts for charitable contributions over \$250, which donors must have to substantiate tax deductions.

A section 501(c)(3) organization must be "organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary or education purposes."^{2/}

To qualify, an organization must satisfy an organizational test and an operational test. However, the United States Supreme Court ruled that state laws cannot require charities to devote any specific percentage of their revenues to their charitable programs and federal law does not impose spending limits. Once a charity meets the initial qualification tests applied by the Internal Revenue Service (IRS), the charity may be audited by the IRS, particularly if the IRS receives specific information about private inurement or tax fraud by the charity. The ultimate penalty for violation of tax laws by a charity is revocation of its tax exempt status.

Large charitable organizations that are tax exempt under IRC 501(c)(3) file informational tax returns on IRS Form 990. These Form 990s are public documents. Smaller charities with total assets under \$250,000 and annual gross revenue under

2. There are many categories of nonprofit organizations permitted under the Internal Revenue Code that are not charities, such as business leagues, fraternal organizations and trade associations. These other types of nonprofit organizations generally do not register with the Attorney General and their tax returns are not available for public review. However, some nonprofit social welfare organizations classified as tax exempt under IRC 501(c)(4) have dedicated their assets to charitable purposes and, as a result, are registered with the Attorney General. Form 990s for these nonprofit organizations may be available from IRS.

\$100,000 file IRS Form 990-EZ. Religious organizations and charities with annual gross receipts of less than \$25,000 generally do not file informational returns with the Attorney General.

Most of the charities registered in California are organized as California nonprofit public benefit corporations. These corporations are required to have at least one director (most have at least three directors) and three officers; a president, a chief financial officer and a secretary. The powers, duties and liabilities of directors and officers of public benefit corporations are governed by California statutes. Most directors serve on a volunteer basis and they are required to discharge their duties to the charity in good faith and with reasonable care. Directors may be held personally responsible if they commit fraud or gross negligence in managing the corporation and thereby cause financial losses to the corporation.^{3/}

Many charities hire employees to staff their offices, provide program services, conduct fund raising, maintain books of account, file tax forms and provide other necessary services for the operation of the charity. The fact that a charity has "tax exempt status" and is a nonprofit corporation does not excuse it from the same legal obligations to its employees and creditors that apply to any business corporation. A nonprofit corporation

3. The duties and liabilities of directors and officers and applicable statutes are discussed in another publication, the Attorney General's Guide for Charities, available from the Attorney General's Public Inquiry Unit, P.O. Box 944255, Sacramento, California 94244-2550.

may legally incur reasonable expenses of operation in the same manner as a business (for-profit) corporation, without endangering its tax exempt status.

CHARITABLE FUNDRAISING AND DONOR EXPECTATIONS:

Most charities need to raise funds to survive. Many charitable organizations rely on public contributions, program services, government funding and private foundation grants to provide their operating revenues. Charities use a variety of fundraising techniques to solicit financial support, including personal requests by volunteers, direct mail requests and telephone solicitation. Most charities use their own staff employees, development officers, directors and volunteers to help them raise funds. A few charities use commercial fundraisers to solicit funds, usually through telemarketing.^{4/}

According to 1994 reports, charities registered in California received over \$38 billion in annual gross revenue. This generous donor support is essential to the survival of

4. Commercial fundraising is discussed in a separate report, The Attorney General's Report on Charitable Solicitation by Commercial Fundraisers, available from the Attorney General's Public Inquiry Unit, P.O. Box 944255, Sacramento, California 94244-2550. A commercial fundraiser for charitable purposes is defined as any individual or entity who for compensation solicits funds for charitable purposes, or who receives or controls funds as a result of solicitation for charitable purposes. Commercial fundraisers are required to register and report annually to the Attorney General and must disclose the percentage of total fundraising expenses against the total revenue received by the fundraiser, upon receiving a written or oral request from a person solicited. See California Government Code section 12599.

charities and depends in part on continued donor confidence in charities.

California citizens may have noticed that they are solicited for charitable contributions with increasing frequency. Donors generally want to know how their contributions to charity will be used and expect that their gifts will be used to carry out the charitable programs of the organization they support. Donors may assume that federal and state laws govern the percentage of annual revenue that a charity must spend on its charitable programs, or that there are laws that limit the percentage of revenue that is spent on charity fundraising. This is not the case. In fact, the United States Supreme Court has ruled in three separate decisions that solicitation of charitable contributions is protected speech under the First Amendment and that state laws cannot infringe upon this protected speech. State laws that used percentages to determine the legality of a fundraiser's fee, and required fundraisers to disclose fundraising percentages at the point of solicitation have been found unconstitutional.^{5/}

The Supreme Court has allowed states to gather information about fundraising costs and disseminate that information to the public, and to prosecute cases of actual solicitation fraud. The California Attorney General carries out this mandate through laws

5. See Schaumburg v. Citizens for a Better Environment (1980) 444 U.S. 620; Secretary of the State of Maryland v. Joseph H. Munson Co. (1984) 467 U.S. 947; and Riley v. National Federal of the Blind (1988) 487 U.S. 781.

requiring both charities and commercial fundraisers for charity to register with the Attorney General and file annual reports. Charities file their reports in California on forms titled CT-2 and the IRS Form 990. The Form 990 contains valuable information about a charity's revenues and expenditures that can be used by any person to evaluate a charity for purposes of making a contribution. Section 2 of this report instructs persons on how to read and understand Form 990.

BECOMING AN INFORMED DONOR:

The Attorney General's office has long alerted donors to protect themselves against charity solicitation fraud. As a practical matter, the burden of becoming an informed donor falls on the donor. The best method of "checking out a charity" that solicits you is to take the time to do some research on the organization.

Some of the most useful information available about a charity is found on the organization's Form 990 information tax return. The Form 990 for a charity is a public record and may be reviewed by any person. The Form 990 is available for review at the charity's principal office. The Form 990 may be obtained also from the IRS by contacting the IRS General Disclosure Officer at either of the numbers listed below:

IRS District Office, Oakland, California - (510) 637-2312

IRS Exempt Organization Branch, Los Angeles, California - (213) 894-2289. To request a copy of a Form 990 from the IRS, a person must submit Form 4506 which is available at any IRS regional office.

Form 990s are also available for inspection at the Attorney General's Registry of Charitable Trusts in Sacramento. (See pages 11-12 for further information on the Registry.)

Summaries about many charities are available from private reporting services. Local community fund organizations and charity federations in your area may be able to provide information. You can ask any person who solicits you for a charitable contribution to provide you with written information about the charity, its programs and its expenses. Responsible charitable organizations are generally pleased to supply donors with this information.

A person may obtain summary information about many charities by contacting the Council of Better Business Bureaus, Inc., Philanthropic Advisory Service in Arlington, Virginia, at telephone (703) 276-0100; the National Charities Information Bureau, Inc. in New York, at telephone (212) 929-6300; and Independent Sector, National Center for Charity Statistics, 1828 L Street, N.W., Suite 120, Washington, D.C. 20036. Law enforcement complaints about charities and commercial fundraisers may be reported to the California Attorney General at telephone (916) 445-2021.

The public is advised to be cautious about unsolicited telephone and in-person requests for cash and for credit card numbers. Do not give cash to a charity solicitor; there is no way to assure that a cash donation will reach the intended charity. If you are contacted by telephone for a charitable contribution, ask if the solicitor works for a commercial fundraiser and is being paid to solicit. Ask the name of the commercial fundraiser and for proof of registration. Ask the solicitor what percentage of your donation will actually go to charity. Ask that written information about the charity's tax exempt status, its programs and expenses be mailed to you so that you can study it and decide if it merits your contribution. Contribute if you wish by writing a check to the name of the tax exempt charity. Do not give your credit card number to a telephone solicitor. Do not be pressured by the solicitor into giving money if you feel uncomfortable about the pitch or are being threatened.

In case of threats or suspicious solicitations, hang up and report the solicitation to the consumer fraud division of your local district attorney's office. Also call the Better Business Bureau and report the name of the organization that solicited you. Multiple complaints will be forwarded by the district attorney's office and the Better Business Bureau to the Attorney General's office for further investigation.

GOVERNMENTAL OVERSIGHT OF CHARITIES:

Various government agencies take actions that affect the status and operations of charitable organizations. The IRS and the California Franchise Tax Board initially determine whether an organization qualifies for federal and state income tax exempt status. At any time during the operating life of a charity, the IRS or Franchise Tax Board may audit the organization to determine its liability for taxes, penalties, or revocation of tax exempt status.

The role of the Attorney General in overseeing California charities is different from the IRS and Franchise Tax Board. The Attorney General represents all public beneficiaries of charity who cannot sue in their own right. The Attorney General investigates and audits charities to detect cases in which directors and trustees have mismanaged, diverted, or defrauded the charity. If unlawful actions by directors have resulted in a loss of charitable assets, the Attorney General may sue to remove the directors and to recover the missing funds. Any funds recovered by the Attorney General are returned to charity.

The California Attorney General has a specialized unit, the Charitable Trusts Section, that carries out the Attorney General's charity enforcement program. The Charitable Trusts Section is made up of the Legal and Audits Section and the Registry of Charitable Trusts.

The Legal and Audits Section is staffed by attorneys and investigative auditors. This section receives information from

many sources about fiscal abuse, fraud and mismanagement by charity directors and trustees; it conducts civil investigations and audits of alleged charity abuse, and files civil court actions against directors to recover diverted charitable assets. This section also investigates and prosecutes charity solicitation fraud cases against commercial fundraisers and others.

The Registry of Charitable Trusts maintains the public files containing Form 990 tax returns for all of California's registered charities.^{6/} The Registry maintains a current index and a computer printout of all registered California charities. The Registry receives, processes and houses nearly 70,000 files containing charity CT-2 and Form 990 reports, which are available for public review in Sacramento. The Registry's telephone number is (916) 445-2021; the mailing address is Registry of Charitable Trusts, P.O. Box 903447, Sacramento, California 94203-4470. The Registry is located at 1300 I Street, 11th Floor, Sacramento, California.

SECTION 2: A GUIDE FOR DONORS: HOW TO REVIEW
A CHARITY TAX RETURN (IRS FORM 990)

An enormous amount of valuable information can be obtained from reading the informational tax returns filed by charitable organizations. These returns are normally filed on IRS Form 990 and are, by law, required to be made available to the public on

6. Charities reporting revenue or assets under \$25,000 file with the IRS and the Registry once every ten years, rather than annually as do larger charities.

request at the charity's main office. Set out below are helpful tips to assist potential donors in reading the Form 990 and to answer commonly asked questions. A blank Form 990 is included following page 37.

WHICH CHARITIES MUST FILE WITH THE IRS?

Most charities file IRS Form 990. Charitable organizations with incomes of less than \$100,000 during the year and assets of less than \$250,000 at year-end may file a shorter form, the Form 990-EZ. Charities classified as private foundations file a Form 990-PF. A private foundation receives most of its income from investments and little or none from public donations. Many nonprofit organizations are not charitable, such as business leagues, cemetery organizations, fraternal organizations, trade associations, labor unions and political organizations. These organizations may file a Form 990 with the IRS but it is not filed with the California Attorney General.

WHERE CAN I FIND THE FORM 990 FOR A CHARITY?

Federal tax law requires that any exempt charity make its Form 990 for the past three years available for inspection to the public on request at the charity's main office. Consult your local telephone directory to determine if a charity has an office in your community.

Form 990s for charities are available at the Attorney General's Registry of Charitable Trusts, located in Sacramento, where they can be reviewed during regular office hours.

Information about Form 990s and copies may be obtained by calling the Internal Revenue Service, General Disclosure Officer, in Oakland or Los Angeles. (See page 8 for further information.) If you have difficulty locating a Form 990 for a charity, ask the person who solicits you on behalf of the charity for information about obtaining the Form 990.

IS MY CONTRIBUTION DEDUCTIBLE?

Your contribution is deductible if the charity is tax exempt under Internal Revenue Code section 501(c)(3). However, note the limitations on deductions summarized at pages 3-4. You can find a charity's exemption code listed on Form 990 (1993 version) at line G. It can be found on line I on the 990-EZ and line H on the 990-PF. Note that on earlier versions of the tax forms, this item may be found on different lines.

WHERE DOES THIS CHARITY'S MONEY COME FROM?

Charities' sources of income are listed in Part I, lines 1-12. On lines 1a-c, you can see how much of the charity's annual revenue has come from public donations (a) or government grants (c). Line 12 will tell you the total revenue of the charity for the year.

If you are concerned over whether a charity had any extraordinary gains or losses, line 8a-c will provide helpful information. Substantial extraordinary losses may, for example, show investment losses from speculative and imprudent investments or it may reflect a tendency to overstate donations of stock,

real property, artwork, etc., with resulting losses on their sale.

HOW DOES THE CHARITY SPEND ITS MONEY?

A summary of the charity's yearly expenditures by category is found in Part I, lines 13-17. Charities categorize their own expenditures as "program services" (line 13), "management and general" (line 14), "fundraising" (line 15), and "payment to affiliates" (line 16). It is important to remember that these allocations are made by the charity itself or by its accountants. While they are usually accurate, there are incentives for charities to maximize their allocations to "program services" and to minimize reported expenditures for "fundraising" and "management and general" and, therefore, reporting abuses do occur in this area.

In addition, accounting rules often allow charities to allocate a portion of their fundraising expenses to "program services" if they claim a public education benefit. This is particularly prevalent among charities doing direct mail fundraising. You can find out if this is occurring by looking just below Part II, line 44 where it says "reporting of joint costs." If this box is checked "yes," such an allocation is occurring. While most charities allocate properly, this has been an area where abuses do occur. As such, you should scrutinize these responses carefully.

For details of how a charity spends its money, the best place to look is in Part II, lines 22-44. In this section, you

can find out how much the charity paid its officers and directors (line 25), its lawyers (line 32), and its accountants (line 31). You can find out how much was spent in travel (line 39) or on conferences, conventions and meetings (line 40). Special scrutiny may be appropriate where all expenses are claimed to be "program services" and no allocation is made to "management and general," particularly in the areas of officer, director compensation, fundraising, accounting or legal fees.

WHAT ARE THE CHARITY'S PROGRAMS?

Charities are given an opportunity in Part II of the Form 990 to describe in their own words the significant program service accomplishments during the year.

ARE THE CHARITY'S OFFICERS, DIRECTORS
OR TRUSTEES ENGAGED IN SELF-DEALING?

Compensation to individual officers, directors, and trustees can be found in Part V of the 990. Self-dealing transactions can also be located in Part IV at lines 50 and 63. California's CT-2 report contains an explicit question in this regard and also requires disclosure of the amount of money involved (see CT-2, Part II, line 5). No equivalent entry is required on the Form 990.

IS THIS CHARITY FINANCIALLY STABLE?

Part I, line 21 shows the charity's net worth. Ongoing negative fund balances may threaten a charity's continued existence. Part VI, line 79 indicates a liquidation, termination

or substantial contraction of assets -- all of which may indicate an anticipated cessation of operations.

OTHER ITEMS OF INTEREST

Part VI, lines 76-92 contain information that may be particularly meaningful to potential donors. For example, line 86(c) deals with racial or ethnic discrimination; line 85(a) deals with political lobbying; line 84(a) deals with solicitations that are not tax-deductible; and line 80 deals with related organizations.

Finally, we should note that it is always helpful to review Form 990 for more than a single year in order to get an accurate picture of the charity's finances and to avoid being misled by a single atypical yearly report. In addition, we would urge readers to be skeptical if important line items on the Form 990 are left blank or if significant internal inconsistencies exist within a report.

SECTION 3: TABLES OF STATISTICAL INFORMATION AND DATABASE ON REPORTED SPENDING BY LARGE CHARITIES

TABLE 1: STATISTICS FOR ALL REGISTERED CALIFORNIA CHARITIES

Table 1 provides a statistical breakdown of registered California charities by size of assets as of January 1995. Table 1 reflects that charitable wealth is concentrated in a relatively small percentage of all the charities registered in California. According to figures available in January 1995, within the total

of 69,426 charities registered, some 4,746 charities, each with assets over \$1 million, controlled nearly 97 percent of charitable assets. Together, 9,192 charities (about 13 percent of the total registered charities), each with assets over \$250,000, administered nearly 99 percent of charitable assets. Those charities with less than \$250,000 in assets together controlled only 1 percent of charitable assets.

**TABLE 2: LIST OF LARGEST 300 CHARITIES REGISTERED
IN CALIFORNIA, BY SIZE OF ASSETS**

Table 2 simply lists the 300 largest charities registered in California as of January 1995. These charities are identified by name and CT identification number and ranked in order of assets reported. Table 2 also indicates the total revenue reported by these charities during their most recent reporting year and indicates the location of the charity's principal office. An asterisk next to the charity's name indicates that it is classified by the IRS as a private foundation and receives most of its income from investments and not from public donations.

**TABLE 3: DATABASE FOR CHARITIES
FILING FORM 990s**

To assist the public in evaluating the performance of charities operating in California, the Attorney General has prepared a listing of all public charities currently registered with this office that filed a Form 990. Table 3 lists:

(1) the total annual gross revenue raised by each charity,

(2) the amount of money expended by each charity, as a percentage of total revenue, on "program services" and (3) the percentage of annual gross revenue that was expended by the charity on management-general and (4) fundraising expenses.

This listing is available in computer printouts maintained by the Office of the Attorney General. It will be accessible by personal computer system in 1996. Complete copies of the computer printouts are available at locations listed at the end of this section and may be reviewed during normal business hours.

The data provided in Table 3 provides only a profile for each of the 11,826 charities listed. Obviously this type of short sketch can provide only the most superficial understanding of a charity. Greater knowledge of a charity may be acquired by reviewing its Form 990, observing its charitable programs and becoming involved as a volunteer in the charity's activities. These projects require significant time and effort, however, and may not be realistic options for many donors.

HOW TO READ THE COMPUTER PRINT-OUT (TABLE 2):

I. WHAT THE NUMBERS MEAN AND WHERE THEY COME FROM

The attached computer printout lists all charities filing IRS Form 990s and registered with the California Registry of Charitable Trusts. Those charities with less than \$250,000 in assets and income of less than \$100,000 are exempt from filing the full Form 990 and are, therefore, not included in the printout. Private foundations which file a 990-PF form are also

not included in the printout. The printout is in alphabetical order and contains the following items:

- (A) Charity Name
- (B) Report Year - This will be the last fiscal year for which a report was filed with the California Registry of Charitable Trusts (either 1993 or 1994).
- (C) CT Number - This is the internal file number for the charity at the Registry. These files are public documents and may be reviewed at the Registry upon request. If you wish to do so, please use this number in making your request.
- (D) Annual Revenue - This is total revenue for the year in question as reported on Line 12 of the Form 990.
- (E) Percentage of Program Services - This is the percentage of annual revenue for the year in question that was reported used for program services. This number is obtained by dividing the amount entered on Form 990, Part II, line 44(b) by the amount entered on Form 990, Part I, line 12 (less 8d). Please note that a zero (0%) on the printout means that a \$0 or no entry was made on Line 44(b). Often this will be the result of reporting error by the charity. (See Part II herein for a further explanation).
- (F) Percentage of Management General - This is the percentage of annual revenue for the year in question that was reported used for management and general expenses. This number is obtained by dividing the amount entered on Form 990, part II, line 44(c) by the amount entered on Form 990, Part I,

line 12 (less 8d).

(G) Percentage of Fundraising Expenses - This is the percentage of annual revenue that was reported used for fundraising expenses. This number is obtained by dividing the amount entered in Form 990, Part II, line 44(d) by the amount entered in Form 990, Part I, line 12 (less 8(d)).

II. COMMON PROBLEMS AND ERRORS IN INTERPRETING THE DATA

It is important to remember that the computer printout merely organizes and presents financial information exactly as reported by the charities themselves. The Attorney General's office has not edited, modified or audited the data. As such, a number of common interpretive problems and errors do occur and the reader should be aware of them.

(A) Charities make mistakes in filling out the forms. As noted in Footnote 1, such errors can often result in highly misleading printout results -- when in doubt the Form 990 should be checked. While the Office of the Attorney General has computer programs that screen these reports, attempt to identify errors and require their correction, such corrective programs are not 100 percent effective.^{7/}

(B) The sums of expenditures on the printout may add up to other than 100 percent. The expenditures are measured against

7. By way of example, the very first printout entry contains such a reporting error. Charity No. 49017 reported no money used for program services on Form 990, Line 44(b). However, a review of the charity's Form 990 attachments shows over \$200,000 expended on scholarships. These kinds of reporting errors and inconsistencies do exist and further inquiry is often advisable.

total annual revenue. If the charity has a revenue excess for the year, i.e., it expends less than its total income and adds to its fund balance, the amounts for all columns will equal less than 100 percent -- the balance being the increase in fund balance.

If the charity expends principal, and in doing so expends more than its annual income, the percentage will exceed 100.

(C) Financial reports are due for filing with the Registry of Charitable Trusts four and one-half months after the end of the charities' fiscal year. Six-month extensions of time are granted upon request. There is, therefore, a delay of up to one year in filings. If the report year listed in the printout is over 24-months old, it is delinquent and the charity is probably the object of corrective action by the Office of the Attorney General, including possible revocation of its state tax exemption. This information is available from the Franchise Tax Board.

(D) While California law requires all charities to report this data, not all charitable organizations are in full compliance with the law. The Attorney General's office takes enforcement action to compel such disclosures on a regular basis, but no enforcement effort is 100 percent effective and there is a time delay in all instances where enforcement efforts are required to obtain full disclosures. Listed at the end of the database under "DID NOT DISCLOSE" (DND) are those charities that

have failed to properly disclose their expenses so as to permit analysis of the percentage of their income used for management, general and fundraising expenses.

(E) Inconsistencies in reporting techniques and differences in accounting methods may skew the data and readers should keep this in mind at all times. For example, some charities using telephone and/or direct mail solicitations may allocate a substantial portion of their solicitation costs to "public education" and identify such as "program services." While accounting rules permit such allocations under certain circumstances (see AICPA; SOP 87-2), these types of allocations carry a significant potential for abuse. The Attorney General has not independently audited reported allocations. Potential donors should be aware of the existence of such allocations and may wish to inquire if the charity is allocating its costs in such a way and, if so, the percent of gross revenues expended for program services completely independent of fundraising.

(F) Certain governmental and quasi-governmental organizations that engage in capital construction projects or property management may report interest payments or construction costs as "general expenses" rather than program services. In addition, charitable "remainder trusts" and charitable "lead trusts" disburse monies to private individuals under their trust terms and report such as "management-general" expenses. These factors will significantly affect the percentage of annual

revenues reported used for management, general and fundraising costs as a percentage of gross revenues.

(G) There is a substantial difference between operating charities that provide actual program services and, therefore, normally must expend a greater percentage of their income on management and operations, and grant-making charities that generally invest their assets and disburse income to operating charities or other beneficiaries.

(H) It is extremely important to note that some charities report "grants" as "general expenses" -- substantially understating the percentage of income used for charitable program services. Conversely, some charities fail to adequately allocate expenses for overhead or administration -- thereby overstating the percentage of income used for charitable program services. Database users need to keep in mind these limitations in reviewing the information provided.

LOCATIONS FOR REVIEW OF CHARITY
SPENDING PROFILES PRINTOUT (TABLE 3)

Charity Spending Profiles is available for public review at the following locations:

Office of the California Attorney General

Sacramento: 1300 I Street, 11th Floor, Sacramento

Registry of Charitable Trusts:

1300 I Street, 11th Floor, Sacramento

San Francisco: 50 Fremont Street, 33rd Floor, San Francisco

Los Angeles: 300 South Spring Street, 5th Floor, Los Angeles

San Diego: 110 West A Street, 11th Floor, San Diego

**** DEPOSITORY LIBRARIES ****

Under the provisions of the Library Distribution Act (Government Code sections 14905, 14906, and 14907), the libraries listed below have contracted with the Department of General Services to serve as complete or selective depositories. They agree to provide adequate facilities for the shelving and use of the publications deposited with them, render reasonable service without charge to qualified patrons, and retain all publications received until authorized to dispose of them.

Complete Depository Libraries

One copy of each state publication as defined in Government Code section 14902 must be placed on deposit with each complete depository. Provisions of the State Administrative Manual authorize the California State Library to receive three copies of monographs and two copies of annual reports and periodicals.

California State Library, Government Publications Section, Library and Courts
Building, P.O. Box 942837, Sacramento, 94237-0001 (IMS: 914 Capitol Mall,
E-29)

California State University, Chico, Library-Government Publications Center, Chico,
95929

California State University, Long Beach, Library-Government Documents, 1250
Bellflower Blvd., Long Beach 90840

Fresno County Free Library, Government Publications, 2420 Mariposa St., Fresno,
93721

Los Angeles Public Library, Serials Division, 361 S. Anderson St., Los Angeles,
90033

Oakland Public Library, 125 Fourteenth St., Oakland, 94612

San Diego Public Library, Science and Industry Department, 820 E St., San Diego, 92101
San Diego State University, Malcolm A. Love Library, 5402 College Ave., San Diego, 92182-0511
San Francisco Public Library, Government Documents Department, Civic Center, 251 McAllister St., San Francisco, 94102.
Stanford University Libraries, State Document Librarian, Government Documents Div., Stanford, 94305
University of California, Berkeley, General Library-Documents Department, Berkeley, 94720
University of California, Davis, Shields Library-Government Documents Department, Davis, 95616
University of California, Los Angeles, University Research Library, Public Affairs Service, 405 Hilgard Ave., Los Angeles, 90024
University of California, San Diego, Ser Acq., Acq Dept., Lib 0175A, 9500 Gillman Drive, La Jolla, 92093-0175
University of California, Santa Barbara, Library-Government Publications Section, Santa Barbara, 93106

Selective Depository Libraries

Selective depositories receive one copy of each printed publication distributed by the Office of State Printing. They also receive on request publications distributed directly by issuing agencies. These libraries include:

Main County Libraries for most counties in California
State University Libraries
University of California Libraries at Irvine, Riverside and Santa Cruz
California Institute of Technology Library, Pasadena
Pomona College, Claremont
Santa Clara University, Santa Clara
University of the Pacific, Stockton
Whittier College, Whittier

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California Western University School of Law Library, 350 Cedar St., San Diego, 92101

Continuing Education of the Bar, Library, 2300 Shattuck Ave., Berkeley, 94704-1576

Court of Appeal Library, First Appellate District, 303 2nd St., suite 600 S., San Francisco, 94107

Court of Appeal Library, Second Appellate District, 300 S. Spring St., Los Angeles, 90013

Don A. Turner Law Library, 401 N. Arrowhead Ave., San Bernardino, 92401

Golden Gate University Law Library, 536 Mission St., San Francisco, 94105

Hastings College of the Law Library, 200 McAllister St., San Francisco, 94102

Kern County Law Library, 1415 Truxton, room 301, Bakersfield, 93301

Los Angeles County Law Library, 301 W. First St., Los Angeles, 90012

Loyola University School of Law Library, 1440 W. Ninth St., Los Angeles, 90015

McGeorge School of Law, Library, Documents Dept., 3282 Fifth Ave., Sacramento, 95817

Orange County Law Library, 515 N. Flower, Santa Ana, 92703

Riverside County Law Library, 3989 Lemon St., Riverside, 92501-4203

Sacramento County Law Library 720 Ninth St., Sacramento, 95814

San Diego County Law Library, 1105 Front St., San Diego, 92101

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San Luis Obispo County Law Librry, Government Center no. 125, San Luis Obispo, 93408

San Mateo County Law Library, 710 Hamilton St., Redwood City, 94063

Santa Barbara County Law Library, Courthouse, 1100 Anacapa St., Santa Barbara, 93101

Santa Clara County Law Library, 360 N. First St., San Jose, 95113

Santa Cruz County Law Library, 55 River St., Santa Cruz, 95060-4513

Sonoma County Law Library, Hall of Justice, 600 Administration Dr., Santa Rosa, 95401

Southwestern University School of Law Library, Government Documents, 675 South Westmoreland Ave., Los Angeles, 90005-3992

Stanford University, Law Library, Stanford, 94305
Supreme Court of California, Law Library, 303 Second St., South Tower room 8047,
San Francisco, 94107

University of California, Berkeley, Law Library, Boalt Hall, Berkeley, 94720-2499

University of California, Davis, Law Library, Documents Dept., Davis, 95616

University of California, Los Angeles, Law Library, 1106 Law Bldg., 405 Hilgard
Ave., Los Angeles, 90024

University of La Verne College of Law Library, 1950 Third St., La Verne, 91750

University of San Diego, School of Law Librry, 5998 Alcalá Park, San Diego, 92110

University of San Francisco, School of Law Library, Kendrick Hall, 2130 Fulton St.,
San Francisco, 94117

University of Southern California, Asa V. Call Law Library, University Park, Los
Angeles, 90089-0001

Ventura County Law Library, Courthouse, 800 S. Victoria Ave., Ventura, 93009

Whittier College School of Law, Library, 5353 West Third Street, Los Angeles,
90020

TABLE 1

OVERVIEW OF CHARITABLE REGISTRANTS
(January 1995)

Total Registered Charities in California	<u>69,426</u>
Total Charitable Assets Reported:	<u>\$104.2 billion</u>
Total Charitable Revenues Reported for Last Reporting Year:	<u>\$38.6 billion</u>
Total Registrants with Assets over \$10 Million Represents <u>85.2%</u> Total Assets	<u>114</u>
Total Registrants with Assets over \$1 Million Represents 96.7% of Assets	<u>4,746</u>
Total Registrants with Assets over \$250,000 (File Form 990 or 990PF) Represents 98.9% of Assets	<u>9,192</u>
Total Registrants with Assets over \$100,000 Represents 99.5% of Assets	<u>13,083</u>
<u>Small Charities:</u>	
Total Registered Charities with assets between \$25,000 and \$100,000	<u>7,071</u>
Total Registered Charities with assets below \$25,000	<u>49,272</u>

TABLE 2

LIST OF 300 LARGEST REGISTERED CALIFORNIA
CHARITIES, BY ASSET SIZE (January 1995)

(* Indicates Private Foundation which files
Form 990-PF. Private Foundations are not
included in Table 3.)

LISTING OF THE TOP 300 ORGANIZATIONS BY ASSETS

NAME	CITY	YR EST	CT NO	REPORTED ASSETS	REPORTED REVENUES
HOWARD HUGHES MEDICAL INSTITUTE	CHEVY CHASE	1953	15619	7,970,958,286	757,765,897
* FORD FOUNDATION	NEW YORK	1936	11616	6,938,849,272	797,632,768
* J. PAUL GETTY TRUST	SANTA MONICA	1953	10035	5,703,579,304	396,738,722
* JOHN D AND CATHERINE T MACARTHUR	CHICAGO	1970	59314	3,098,880,225	278,466,827
* DAVID AND LUCILE PACKARD FOUNDATION	LOS ALTOS	1964	05573	1,279,828,472	349,654,347
CATHOLIC HEALTH CARE WEST	SAN FRANCISCO	1984	55450	1,129,401,247	20,681,136
* CASEY FAMILY PROGRAM	SEATTLE	1966	15445	1,008,984,347	170,457,878
NATURE CONSERVANCY	POTOMAC	1951	06957	915,664,531	278,497,634
* WILLIAM AND FLORA HEWLETT FOUNDATION	MENLO PARK	1966	08537	875,286,675	101,280,699
* W. M. KECK TRUST FOR THE BENEFIT OF	LOS ANGELES	1978	34981	863,590,584	95,632,452
METROPOLITAN MUSEUM OF ART	NEW YORK	1870	88337	853,847,231	338,849,277
* ROBERT R. MC CORMICK TRIBUNE	CHICAGO	1989	80364	749,008,342	36,424,253
NATIONAL GEOGRAPHIC SOCIETY	WASHINGTON	1888	22757	703,511,828	459,941,592
HOSPITAL BILLING & COLLECTION SERVC	NEW CASTLE	1984	82745	629,955,583	22,236,335
* JAMES IRVINE FOUNDATION	SAN FRANCISCO	1936	00164	601,707,570	87,268,969
COUNTY OF RIVERSIDE ASSET LEASING	RIVERSIDE	1983	54039	580,280,411	34,651,386
EV LUTHERAN GOOD SAHARITAN SOCIETY	SIOUX FALLS	1922	16264	572,097,487	434,909,168
INLAND EMPIRE PUBLIC FACILITIES	SAN BERNARDINO	1986	65077	550,994,792	26,461,428
* AHMANSON FOUNDATION	BEVERLY HILLS		01408	545,776,500	108,280,876
* CONRAD N. HILTON FOUNDATION	RENO	1989	02132	502,933,511	47,487,633
REGIONAL AIRPORTS IMPROVEMENT	LOS ANGELES	1969	28738	489,655,535	38,935,574
ORANGE COUNTY PUBLIC FACILITIES	SANTA ANA	1984	57553	488,143,788	153,403,441
AMERICAN CANCER SOCIETY	OAKLAND	1957	01960	466,886,565	379,797,751
LEONARD & BERYL BUCK FDN 304-104745	SAN FRANCISCO	1980	41232	459,341,621	45,403,278
* AMERICAN ENERGY CRISIS CORPORATION	LOS ANGELES	1977	21320	443,347,806	21,372,826
UNITED STUDENT AID FUNDS, INC	INDIANAPOLIS	1960	02673	413,732,529	159,093,849
AMERICAN ASSOCIATION OF RETIRED	WASHINGTON	1958	74071	401,718,694	358,277,135
ST. JOSEPH HEALTH SYSTEM	ORANGE	1981	44450	399,209,367	28,871,092
* HENRY J KAISER FAMILY FOUNDATION	MENLO PARK	1948	00624	392,098,942	52,029,320
UNIHEALTH AMERICA	BURBANK	1984	60400	389,174,126	91,563,975
* WEINGART FOUNDATION	LOS ANGELES		01055	386,224,700	28,658,157
NORTHERN CALIFORNIA MUNICIPAL POWER	ROSEVILLE	1982	51831	379,340,000	63,397,000
UNIVERSITY OF MINNESOTA FOUNDATION	MINNEAPOLIS	1980	44736	375,772,235	74,652,874
MASONIC HOMES OF CALIFORNIA	SAN FRANCISCO	1919	04299	375,334,222	35,739,137
MARINE SPILL RESPONSE CORPORATION	WASHINGTON	1990	93180	367,865,027	127,746,064
* SURDNA FOUNDATION INC.	NEW YORK	1917	34396	354,728,991	33,411,191
* WILLIAM RANDOLPH HEARST FOUNDATION	NEW YORK	1948	02902	350,833,238	43,116,693
BATTELLE MEMORIAL INSTITUTE	COLUMBUS	1925	06594	342,956,656	26,279,977
UNDERWRITERS LABORATORIES INC.	NORTHBROOK	1936	17094	338,957,454	272,961,114
AMERICAN CHEMICAL SOCIETY	WASHINGTON	0000	51503	333,095,121	237,836,010
* CALIFORNIA WELLNESS FOUNDATION	WOODLAND HILLS	1990	79253	327,862,910	26,249,963
SACRAMENTO COUNTY PUBLIC FACILITIES	SACRAMENTO	1984	59214	301,100,439	13,686,132
AMERICAN FRIENDS	NEW YORK	1964	05324	292,718,282	48,015,679
SANTA CLARA COLLEGE TRUST	PASADENA	1925	00423	289,456,000	130,534,000
SAN FRANCISCO FOUNDATION	SAN FRANCISCO	1951	05836	286,508,397	58,928,875
MEMORIAL HEALTH SERVICES	LONG BEACH	1937	58378	285,028,526	21,928,146
CSDA FINANCE CORPORATION	SACRAMENTO	1988	70990	255,762,354	18,479,012
AMERICAN LEBANESE SYRIAN	MEMPHIS	1957	02150	250,650,871	145,462,142
FOUNDATION FOR ADVANCED RESEARCH	MANHATTAN BEACH	1984	58223	238,898,274	203,667,187
LOS ANGELES COUNTY SCHOOLS	DOWNEY	1985	62464	237,189,741	41,968,675

LISTING OF THE TOP 300 ORGANIZATIONS BY ASSETS

NAME	CITY	YR EST	CT NO	REPORTED ASSETS	REPORTED REVENUES
JULES C STEIN ANNUITY TRUST	SAN FRANCISCO	1982	53940	234,205,343	13,806,984
* H N AND FRANCES C BERGER FOUNDATION	ARCADIA	1992	04086	233,416,536	23,674,059
* GEORGE S AND DOLORES DORE ECCLES	SALT LAKE CITY	1958	61336	229,696,772	12,085,708
* ARNOLD AND MABEL BECKMAN FOUNDATION	PASADENA	1977	22608	221,003,041	99,044,086
* EVELYN AND WALTER HAAS, JR. FUND	SAN FRANCISCO	1953	00563	220,040,871	16,429,210
AEROSPACE CORPORATION	LOS ANGELES	1960	42933	218,220,671	386,875,945
SCRIPPS RESEARCH INSTITUTE	LA JOLLA	1990	80057	210,642,719	126,443,045
SRI INTERNATIONAL INC	MENLO PARK	1946	50940	205,604,614	235,391,830
U C L A FOUNDATION	LOS ANGELES	1945	04656	205,077,022	46,257,149
EPISCOPAL HOMES FOUNDATION	LAFAYETTE	1965	07326	191,469,336	29,728,851
* WAYNE AND GLADYS VALLEY FOUNDATION	OAKLAND	1977	33798	191,292,856	13,135,988
AMERICAN SOCIETY FOR TECHNION	NEW YORK	1940	05398	187,354,226	41,150,108
CHARLES STARK DRAPER LABORATORY INC	CAMBRIDGE	1980	45144	187,055,200	218,001,791
SANTA BARBARA COUNTY FINANCE CORP	SANTA BARBARA	1983	53435	184,541,540	12,819,077
* RALPH M PARSONS FOUNDATION	LOS ANGELES	1961	04010	182,606,511	24,353,494
LOCAL INITIATIVES SUPPORT CORP	NEW YORK	1979	50445	181,737,079	38,906,447
ANAHEIM PUBLIC IMPROVEMENT CORP	ANAHEIM	1985	60499	181,565,175	4,062,670
* CAPITAL FUND FOUNDATION	SANTA MONICA	1982	47694	178,697,806	10,396,270
EDUCATIONAL TESTING SERVICE	PRINCETON	1947	33066	175,634,374	341,163,627
DANA-FARBER INC. / AKA: JIMMY FUND	BOSTON	1947	73125	170,875,295	47,256,589
* LANNAN FOUNDATION	LOS ANGELES	1977	67021	167,583,060	15,686,482
PALO ALTO MEDICAL FOUNDATION FOR	PALO ALTO	1947	03283	167,262,690	110,789,685
SAN DIEGO HOSPITAL ASSOCIATION	SAN DIEGO	1946	51256	163,098,355	55,590,809
CALIFORNIA ASSOCIATION FOR RESEARCH	KAMUELA	1985	60854	162,989,160	34,207,116
UNIVERSITY OF CALIFORNIA,	BERKELEY	1948	06189	162,871,443	41,843,672
* HEARST FOUNDATION, INC.	NEW YORK	1945	19030	159,868,600	19,761,750
FRIENDLY HILLS HEALTHCARE NETWORK	LA HABRA	1991	83429	159,008,915	86,382,631
* THOMAS AND DOROTHY LEAVEY FDN	LOS ANGELES	1952	00471	158,245,173	13,611,085
SCRIPPS CLINIC & RESEARCH FOUNDATION	SAN DIEGO	1946	51319	155,792,764	174,416,865
ELECTRIC POWER RESEARCH	PALO ALTO	1972	14697	155,707,027	558,779,983
* LUCILLE P MARKEY CHARITABLE TRUST	MIAMI	1983	52365	150,559,547	62,786,517
* MAY AND STANLEY SMITH CHARITABLE	SAN FRANCISCO	1989	73586	150,197,356	8,350,445
JEWISH COMMUNITY FEDERATION OF SAN	SAN FRANCISCO	1955	00710	141,352,204	24,672,521
J DAVID GLADSTONE FOUNDATION	IRVINE	1972	14218	141,090,057	20,982,316
* NORTON SIMON ART FOUNDATION	PASADENA	1954	01376	138,839,864	17,820,391
CONSUMERS UNION OF UNITED STATES,	YONKERS	1936	28227	138,261,000	118,513,363
* WALTER AND ELISE HAAS FUND	SAN FRANCISCO	1952	00562	137,031,522	10,259,816
COLLIS P & HOWARD HUNTINGTON	PASADENA	1925	00358	133,274,534	3,088,694
COOPERATIVE FOR AMERICAN RELIEF	ATLANTA	1945	02588	133,186,000	451,054,000
MUSEUM OF CONTEMPORARY ART	LOS ANGELES	1979	37532	132,754,044	7,850,833
AMERICAN COMMITTEE FOR THE WEIZMANN	NEW YORK	1973	16809	130,361,835	32,121,176
* MIRIAM AND PETER HAAS FUND	SAN FRANCISCO	1953	00565	130,184,244	69,643,391
* RICHARD & RHODA GOLDMAN FUND	SAN FRANCISCO	1951	01443	128,131,034	2,605,356
FRESNO UNIFIED SCHOOL DISTRICT	FRESNO	1978	33630	126,778,348	18,149,047
CALIFORNIA COMMUNITY	LOS ANGELES	1980	40363	125,864,733	28,710,790
DIALYSIS CLINIC INC	NASHVILLE	1980	66550	124,196,393	167,471,995
* MILKEN FAMILY FOUNDATION (1389523)	SANTA MONICA	1986	63468	123,698,677	5,880,141
CUPERTINO PUBLIC FACILITIES CORP	CUPERTINO	1986	65069	123,364,456	4,230,826
DESERT SANDS UNIFIED SCHOOL	INDIO	1975	29403	121,179,773	8,975,201
SAN DIEGO UNIFIED SCHOOL DISTRICT	SAN DIEGO	1974	29668	119,948,557	10,872,597

LISTING OF THE TOP 300 ORGANIZATIONS BY ASSETS

NAME	CITY	YR EST.	CT NO	REPORTED ASSETS	REPORTED REVENUES
PASADENA CIVIC IMPROVEMENT CORP	PASADENA	1985	61904	119,369,235	14,019,607
SUTTER HEALTH	SACRAMENTO	1981	46498	118,746,407	56,136,689
UNITED COMMUNITY AND HOUSING	LOS ANGELES	1974	21598	115,334,585	12,224,920
CATHOLIC HEALTHCARE WEST SELF	SAN FRANCISCO	1986	63977	115,111,606	31,056,932
ESKATON PROPERTIES INCORPORATED	CARMICHAEL	1983	52249	114,333,000	48,265,000
SAN DIEGO COMMUNITY FOUNDATION	SAN DIEGO	1975	17265	113,751,870	39,532,063
* AMATEUR ATHLETIC FOUNDATION OF IOWA STATE UNIVERSITY FOUNDATION	LOS ANGELES	1982	50425	112,821,725	10,359,741
* FRITZ B. BURNS FOUNDATION	AMES	1981	48278	109,912,010	27,205,760
FATHER FLANAGAN'S BOYS' HOME	BURBANK	1955	01198	109,606,520	10,936,128
SANTA BARBARA COTTAGE HOSPITAL	BOYS TOWN	1920	16323	109,396,118	83,598,879
BRaille INSTITUTE OF AMERICA, INC.	SANTA BARBARA	1982	52004	106,406,207	14,478,643
* CARRIE ESTELLE DOHENY FOUNDATION	LOS ANGELES	1961	92794	104,264,602	25,943,056
ZOOLOGICAL SOCIETY OF SAN DIEGO	LOS ANGELES	1949	00051	102,508,822	17,137,369
CITY OF FRESNO EQUIPMENT CORP	SAN DIEGO	1916	05107	102,279,412	75,578,562
HENRY E. HUNTINGTON LIBRARY	FRESNO	1965	31595	102,276,047	3,301,291
CITY OF TORRANCE IMPROVEMENTS CORP	SAN MARINO	1919	00387	100,025,345	18,218,188
* NOYCE FOUNDATION	TORRANCE	1984	56383	99,312,421	4,944,709
GUIDE DOGS FOR THE BLIND INC	PALO ALTO	1984	80105	98,837,295	6,658,841
NATIONAL AUDUBON SOCIETY	SAN RAFAEL	1942	03107	98,419,528	21,635,783
* SIERRA HEALTH FOUNDATION	NEW YORK	1905	19154	98,180,023	36,648,225
* FLETCHER JONES FOUNDATION	SACRAMENTO	1984	56373	97,602,659	12,238,742
JEWISH COMMUNITY FDN OF THE JEWISH CALIFORNIA ACADEMY OF SCIENCES	LOS ANGELES	1969	13833	97,440,843	12,579,355
MONTEREY BAY AQUARIUM FOUNDATION	LOS ANGELES	1964	06709	96,612,122	11,861,659
AIR FORCE VILLAGE WEST INC	SAN FRANCISCO	1871	04634	96,194,866	19,756,154
* LINCY FOUNDATION	MONTEREY	1978	34384	95,934,477	21,437,089
SAN FRANCISCO MUSEUM OF MODERN ART	RIVERSIDE	1984	57111	95,777,654	12,476,104
* NORTON SIMON FOUNDATION	LAS VEGAS	1989	74252	95,231,836	4,991,366
CEDARKNOLL, INC.	SAN FRANCISCO	1921	03400	94,513,575	29,309,982
* KENNETH T AND EILEEN L NORRIS FDN	PASADENA	1952	01134	93,746,287	3,756,256
* S H COWELL FOUNDATION 304-012933	SAN DIEGO	1989	77049	93,548,321	21,939,125
NATIONAL COUNCIL OF YOUNG MEN'S	LONG BEACH	1963	05171	93,242,990	6,561,276
NATIONAL JEWISH CENTER FOR TULARE COUNTY PUBLIC FACILITIES	SAN FRANCISCO	1955	00246	92,453,422	16,747,604
AMERICAN FRIENDS SERVICE COMMITTEE	CHICAGO	1983	59643	92,276,066	43,972,538
RAND CORPORATION	DENVER	1957	10165	91,848,000	79,377,000
ENVIRONMENTAL RESEARCH INSTITUTE	VISALIA	1984	57143	91,398,957	5,933,658
MIDWEST RESEARCH INSTITUTE	PHILADELPHIA	1978	75265	90,662,697	32,545,019
CHOCO REALTY CORPORATION	SANTA MONICA	1948	04460	90,535,695	115,255,441
SOUTHERN CALIFORNIA PRESBYTRN HOMES	ANN ARBOR	0000	50661	90,400,941	80,771,544
MUSCULAR DYSTROPHY ASSOCIATION, INC	KANSAS CITY	1974	88719	89,877,004	39,011,218
LOS ANGELES COUNTY PUBLIC SAFETY	ORANGE	1983	54025	88,582,767	8,626,331
SOLANO COUNTY BUILDING CORPORATION	GLENDALE	1955	08174	88,086,653	30,552,579
SAN FRANCISCO SYMPHONY	TUCSON	1950	00649	87,505,613	100,042,658
SAN FRANCISCO MUNICIPAL RAILWAY	LOS ANGELES	1971	31521	86,850,434	3,682,662
NEIGHBORHOOD HOUSING SERVICES OF MARGARET B SCOTT DESCENDANTS	FAIRFIELD	1985	60241	86,694,539	6,691,327
LUTHERAN GENERAL BEHAVIORAL HEALTH	SAN FRANCISCO	1962	03896	85,987,926	32,008,979
RONALD REAGAN PRESIDENTIAL FDN	SAN FRANCISCO	1968	27145	85,952,153	6,602,634
	OAKLAND	1974	25233	85,755,941	9,218,366
	SAN FRANCISCO	1977	61937	84,973,677	7,999,736
	CHICAGO	1987	74214	84,949,982	6,458,932
	SIMI VALLEY	1985	56972	83,457,143	7,643,540

LISTING OF THE TOP 300 ORGANIZATIONS BY ASSETS

NAME	CITY	YR EST	CT NO	REPORTED ASSETS	REPORTED REVENUES
ORANGE COUNTY CENTER FOR THE MUNICIPAL WATER DISTRICT OF ORANGE MUSEUM ASSOCIATES	COSTA MESA	1973	15635	82,934,273	23,507,298
ESKATON	SANTA ANA	1978	34561	81,425,077	7,377,860
JEWISH FEDERATION COUNCIL	LOS ANGELES	1938	04953	81,160,290	25,734,653
COLLEGE ENTRANCE EXAMINATION BOARD	CARMICHAEL	1983	52248	79,787,000	80,485,000
SOKA UNIVERSITY OF AMERICA	LOS ANGELES	1912	01285	79,454,317	47,024,477
* TRUST UNDER THE WILL OF WINTHROP	NEW YORK	1957	34652	78,996,949	193,213,912
GMI ENGINEERING & MANAGEMENT	CALABASAS	1984	56376	78,962,929	14,015,576
NORTHERN CALIFORNIA MUNICIPAL POWER NATIONAL PUBLIC RADIO	LITTLE ROCK	1972	62435	78,961,784	1,689,386
* ELBRIDGE STUART FOUNDATION	FLINT	1982	72042	78,822,731	36,732,189
LOS ANGELES COUNTY MUSEUM	ROSEVILLE	1972	32981	77,826,000	47,721,000
* LEVI STRAUSS FOUNDATION	WASHINGTON	0000	66727	76,203,736	54,230,324
HEBREW HOME FOR AGED DISABLED	LOS ANGELES	1937	00371	75,245,898	4,716,852
MARCH OF DIMES BIRTH DEFECTS	LOS ANGELES	1966	07860	74,432,213	10,659,065
UNITED STATES OLYMPIC COMMITTEE	SAN FRANCISCO	1941	00569	74,412,855	24,560,493
U.C.SAN DIEGO FOUNDATION	SAN FRANCISCO	1889	00639	74,257,317	23,463,859
UNITED NEGRO COLLEGE FUND	WHITE PLAINS	0000	02771	73,953,059	123,595,478
FHP FOUNDATION	COLORADO SPRINGS	1975	33689	73,355,405	67,435,540
HANNA BOYS CENTER	LA JOLLA	1972	49678	73,181,542	18,909,570
LOS ANGELES ORTHOPAEDIC HOSPITAL	NEW YORK	1944	00711	72,660,095	81,926,104
* LUND FOUNDATION	LONG BEACH	1985	62160	72,339,392	8,302,851
AMERICAN COLLEGE TESTING PROGRAM	SONOMA	1946	00674	72,075,859	10,887,455
AMERICAN LEGION-NATIONAL	LOS ANGELES	1911	03303	71,332,675	18,834,219
HGBH EDUCATIONAL FOUNDATION	NORTH HOLLYWOOD	1973	15350	70,783,241	70,888,713
NATIONAL TRUST FOR HISTORIC	IOHA CITY	1960	18704	70,537,340	89,757,985
* PACIFIC TELESIS FOUNDATION	INDIANAPOLIS	1947	26626	70,255,327	43,853,022
SAN DIEGO STATE UNIVERSITY FDN	BOSTON	1981	48410	69,758,404	120,134,259
* DAN MURPHY FOUNDATION	WASHINGTON	1949	19476	69,392,482	29,642,102
SIMON WIESENTHAL CENTER INC	SAN FRANCISCO	1984	56808	68,750,973	5,085,237
* LLOYD E RIGLER-LAWRENCE E DEUTSCH	SAN DIEGO	1943	06102	68,377,997	98,612,251
BELLA MABURY TRUST	LOS ANGELES	1957	01848	68,081,865	9,692,872
SAN DIEGO TRANSIT CORPORATION	LOS ANGELES	1985	59137	67,690,252	18,229,564
PACIFIC HOMES	BURBANK	1966	08510	67,473,194	5,723,573
* JOSEPH DROWN FOUNDATION	LOS ANGELES	1966	16206	66,860,262	14,289,406
* THOMAS J LONG FOUNDATION	SAN DIEGO	1966	29114	66,540,642	54,459,084
MUSIC CENTER FOUNDATION	HOODLAND HILLS	1929	06318	66,175,000	38,627,000
UNIVERSITY OF CALIFORNIA SAN	LOS ANGELES	1958	01278	64,893,895	6,525,464
* Y AND H SODA FOUNDATION	WALNUT CREEK	1972	14052	64,873,528	63,983,703
CHILDREN'S HOSPITAL MEDICAL	LOS ANGELES	1973	15112	64,402,309	9,649,808
* WASSERMAN FOUNDATION	SAN FRANCISCO	1982	48722	64,042,828	19,259,247
VENTURA COUNTY PUBLIC FACILITIES	ORINDA	1964	06925	63,483,081	17,670,798
MARINE WORLD FOUNDATION	OAKLAND	1967	09909	62,219,447	9,839,730
* ELBRIDGE AND MARY STUART FOUNDATION	LOS ANGELES	1956	01105	61,902,956	12,404,709
MENNINGER FOUNDATION	VENTURA	1973	29822	61,630,622	4,781,015
* GENE AUTRY WESTERN HERITAGE MUSEUM	VALLEJO	1978	39503	60,971,728	35,243,252
TRUST FOR PUBLIC LAND	LOS ANGELES	1941	00372	60,821,773	3,976,275
* MCCONNELL FOUNDATION	TOPEKA	1982	63284	60,001,058	15,501,878
CONSERVATION FUND	LOS ANGELES	1984	57671	59,661,219	6,789,447
	SAN FRANCISCO	1972	14447	58,840,830	22,744,704
	REDDING	1964	05868	57,908,447	16,188,037
	ARLINGTON	1985	87370	57,465,858	5,985,898

LISTING OF THE TOP 300 ORGANIZATIONS BY ASSETS

NAME	CITY	YR EST	CT NO	REPORTED ASSETS	REPORTED REVENUES
FOCUS ON THE FAMILY	COLORADO SPRINGS	1977	21441	57,330,333	86,326,829
BECKMAN RESEARCH INSTITUTE OF THE	DUARTE	1979	40151	56,431,533	30,574,184
EISENHOWER MEDICAL CENTER	RANCHO MIRAGE	1983	55538	56,280,327	36,368,995
COVENANT RETIREMENT COMMUNITIES	SANTA BARBARA	1975	21019	56,123,080	24,375,704
* COMPTON FOUNDATION INC	MENLO PARK	1991	81897	55,901,659	6,638,379
HAISMITH DENTAL FOUNDATION	OAKLAND	1966	07632	55,801,378	22,318,951
SANTA CLARA COUNTY PUBLIC	SAN JOSE	1971	29687	55,476,769	3,003,890
* JULES AND DORIS STEIN FOUNDATION	BEVERLY HILLS	1981	47263	55,385,056	7,330,129
MEMORIAL MEDICAL CENTER FOUNDATION	LONG BEACH	1964	06602	54,790,686	12,647,137
MUSIC CENTER OF LOS ANGELES COUNTY	LOS ANGELES	1964	07053	54,480,113	19,662,447
INSTITUTE FOR DEFENSE ANALYSES	ALEXANDRIA	1956	82749	54,310,032	105,445,731
LOS ANGELES MUNICIPAL HOUSING	LOS ANGELES	1981	46988	54,301,841	7,814,569
NORTH SHORE ANIMAL LEAGUE, INC.	PORT WASHINGTON	1944	36998	53,990,693	34,263,572
COMMUNITY HOSPITAL FOUNDATION	MONTEREY	1981	47217	53,873,135	17,669,747
TORRANCE HEALTH ASSOCIATION INC	TORRANCE	1984	58937	53,487,620	6,941,401
HOUSE EAR INSTITUTE	LOS ANGELES	1946	05690	53,352,020	8,884,983
WORLD VISION INC	MONROVIA	1950	09630	53,255,000	147,243,000
CALIFORNIA COMMUNITY REINVESTMENT	PASADENA	1989	76399	52,983,114	4,813,614
NATIONAL WILDLIFE FEDERATION	WASHINGTON	1973	16880	52,891,144	82,816,324
COMMUNITY HOSPITAL ENDOWMENTS	MONTEREY	1981	47218	52,819,279	6,627,354
WORLD WILDLIFE FUND INC	WASHINGTON	1961	33183	52,496,808	60,791,945
* ZELLERBACH FAMILY FUND	SAN FRANCISCO	1956	01319	52,452,282	8,113,831
* WALTER S JOHNSON FOUNDATION	MENLO PARK	1968	10381	52,396,626	6,222,873
AMERICAN SOCIETY OF MECHANICAL	NEW YORK	1880	21709	52,327,297	50,980,255
BAY AREA SENIOR SERVICES	SAN FRANCISCO	1986	65425	52,062,011	13,040,153
CORPORATE FUND FOR HOUSING	IRVINE	1984	56215	51,195,212	5,563,961
* WILLIAM G IRWIN CHARITY FOUNDATION	SAN FRANCISCO	1920	00003	51,027,539	6,569,593
CALIFORNIA PACIFIC MEDICAL CENTER	SAN FRANCISCO	1980	43125	51,022,430	20,759,371
* TED MANN FOUNDATION	LOS ANGELES	1984	59271	50,775,862	4,069,434
CENTRAL CALIFORNIA FOUNDATION FOR	DELANO	1990	77901	50,574,596	27,844,528
IIT RESEARCH INSTITUTE	CHICAGO	1936	88334	50,422,000	129,457,000
LONG BEACH PUBLIC TRANSPORTATION	LONG BCH	1963	29532	50,361,229	14,676,047
PEOPLE-TO-PEOPLE HEALTH FDN, INC.	MILLWOOD	1950	04641	49,845,135	103,839,902
SANTA BARBARA MUSEUM OF ART	SANTA BARBARA	1939	05141	49,648,292	7,468,005
DAUGHTERS OF CHARITY HEALTH	LOS ALTOS HILLS	1979	35645	49,375,350	4,771,217
SANTA BARBARA FOUNDATION	SANTA BARBARA	1928	00212	49,330,408	10,122,986
* WALLIS FOUNDATION	TOLUCA LAKE	1957	01415	49,120,356	4,043,768
NATIONAL BUREAU OF ECONOMIC	CAMBRIDGE	1920	15711	48,766,728	13,469,984
EAST LOS ANGELES COMMUNITY UNION	LOS ANGELES	1968	11741	48,529,753	7,153,518
BREA H.O.P.E. INC	BREA	1983	51385	48,094,176	2,572,507
RESEARCH AND EDUCATION INSTITUTE	TORRANCE	1952	05325	48,033,910	41,166,583
* VALLEY FOUNDATION	SAN JOSE	1964	55818	47,838,039	5,010,157
WORLD PLAN EXECUTIVE COUNCIL U S	PACIFIC PALISADES	0000	63101	47,163,447	8,281,996
SOCIETY OF AUTOMOTIVE ENGINEERS INC	WARRENDALE	1985	61936	46,890,996	35,272,207
* L. K. WHITTIER FOUNDATION	SOUTH PASADENA	1955	01493	46,881,425	5,838,877
HOME FOR THE AGED OF THE PROTESTANT	ALHAMBRA	1965	11709	46,500,770	14,309,541
NORTHERN CALIF PRESBYTERIAN HOMES	SAN FRANCISCO	1958	01813	46,428,921	20,437,915
BARDEEN PARTNERS, INC	IRVINE	1991	81413	46,371,834	239,353
LOS ANGELES ORPHAN ASYLUM	ROSEHEAD	1856	00834	46,345,868	6,937,965
* BEN B. CHENEY FOUNDATION INC.	TACOMA	1955	42915	46,162,354	5,511,091

NAME	CITY	YR EST	CT NO	REPORTED ASSETS	REPORTED REVENUES
CHOCO HEALTH SERVICES INC	ORANGE	1986	62851	46,105,787	4,810,086
IRVINE RANCH WATER DISTRICT	IRVINE	1986	65890	46,000,000	2,000,000
ESTELLE DOHENY EYE FOUNDATION	LOS ANGELES	1947	00050	45,891,602	9,523,237
RETIREMENT HOUSING FOUNDATION	LONG BEACH	1960	04003	45,067,118	1,509,619
FREMONT-RIDEOUT HEALTH GROUP	YUBA CITY	1983	52754	44,972,367	3,543,944
* S D BECHTEL JR FOUNDATION	SAN FRANCISCO	1957	01011	44,961,513	25,241,279
AMERICAN COLLEGE OF CARDIOLOGY	DAYTON	1949	93683	44,862,880	25,108,525
GOULD/SUTTER MEDICAL FOUNDATION	MODESTO	1985	61955	44,756,648	47,674,930
HOUSING FOR INDEPENDENT PEOPLE INC	SAN JOSE	1980	40768	44,690,724	4,829,374
BOYS REPUBLIC	CHINO	1907	03596	44,458,431	11,499,570
CITY OF HOPE	DUARTE	1980	50010	44,302,172	76,157,279
* COLUMBIA FOUNDATION	SAN FRANCISCO	1940	00561	43,600,381	6,556,407
CHINO UNIFIED SCHOOL DISTRICT	CHINO	1986	61846	43,549,652	5,371,524
RUTH W. FINLEY CHARITABLE REMAINDER	SANTA ROSA	1986	72984	43,507,409	4,023,467
* B.C. MC CABE FOUNDATION	WHITTIER	1976	18808	43,125,498	42,486,231
CALIFORNIA POLYTECHNIC STATE	SAN LUIS OBISPO	1959	10901	43,074,132	28,778,389
* CHRISTENSEN FUND	MENLO PARK	1957	02059	42,910,366	3,296,060
CHRISTIAN CHILDREN'S FUND	RICHMOND	1938	10903	42,859,000	112,506,768
* FANSLER FOUNDATION	FRESNO	1984	58621	42,843,772	3,140,292
TAKECARE CORPORATION	OAKLAND	1976	60070	42,476,613	114,512,127
* WOOD-CLAEYSSENS FOUNDATION	SANTA BARBARA	1980	41430	42,303,276	36,260,257
FOUNDATION TO ASSIST	PASADENA	1928	18241	42,002,125	8,537,690
FINE ARTS MUSEUM FOUNDATION	SAN FRANCISCO	1963	05752	41,875,614	3,629,607
HADASSAH, THE WOMENS ZIONIST	NEW YORK	1954	06929	41,687,564	17,278,980
UNITED WAY INC	LOS ANGELES	1962	05155	41,387,000	62,977,000
HUMANE SOCIETY OF THE UNITED STATES	WASHINGTON	1954	65260	41,335,492	23,859,986
KQED, INC.	SAN FRANCISCO	1952	05955	41,296,114	31,379,818
* MAX H GLUCK FOUNDATION INC	LOS ANGELES	1985	57987	40,298,015	2,936,689
COMMUNITY HOSPITALS CENTRAL CALIF	FRESNO	1981	49950	40,274,516	1,896,954
DELANCEY STREET FOUNDATION	SAN FRANCISCO	1971	13079	40,251,706	10,886,294
CONFERENCE CLAIMANTS' ENDONMENT	OAKLAND	1911	14145	40,131,357	2,739,050
YOUNG MEN'S CHRISTIAN ASSOCIATION	SAN FRANCISCO	1955	03289	40,120,807	26,044,191
PRACTISING LAW INSTITUTE	NEW YORK	1938	83562	40,053,313	12,864,156
LOMODO BUNKER HILL HOUSING	LOS ANGELES	1978	38272	40,001,463	2,945,233
NEW HAVEN UNIFIED SCHOOL DISTRICT	UNION CITY	1975	31527	39,976,967	12,864,429
SAN DIEGO COUNTY CAPITAL ASSET	SAN DIEGO	1984	57581	39,950,924	240,367,717
CAL POLY POMONA FOUNDATION INC	POMONA	1966	08241	39,836,492	18,265,748
U C I FOUNDATION	IRVINE	1967	09843	39,768,694	11,467,948
* GEORGE HOAG FAMILY FOUNDATION	LOS ANGELES	1940	01124	39,708,201	3,809,306
VISTA HILL FOUNDATION	SAN DIEGO	1957	02471	39,676,797	40,001,126
YWCA OF THE U.S.A. NATIONAL BOARD	NEW YORK	1906	75969	39,632,924	10,136,213
* PFAFFINGER FOUNDATION	LOS ANGELES	1936	01486	39,536,476	4,641,675
* MONTEREY BAY AQUARIUM RESEARCH	PACIFIC GROVE	1987	65475	39,485,000	13,841,728
* J H LONG FOUNDATION	WALNUT CREEK	1966	08222	38,862,049	2,783,574
MARCH OF DIMES BIRTH DEFECTS	WHITE PLAINS		02831	38,858,139	97,966,809
D A C MEMORIAL FOUNDATION	LEUCADIA	1988	72152	38,850,413	2,418,058
* BEN B EISENBERG AND JOYCE GOODMAN	LOS ANGELES	1986	64283	38,830,410	4,673,493
ANTI-DEFAMATION LEAGUE FOUNDATION	NEW YORK	1977	86326	38,597,601	4,230,248
COMMUNITY FOUNDATION	SAN JOSE	1958	20934	38,509,515	4,463,661
WORLD PLAN EXECUTIVE COUNCIL	PACIFIC PALISADES	1967	10875	37,956,733	22,016,963

TABLE 3

COMPUTER PRINTOUT OF ALL REGISTERED CALIFORNIA CHARITIES FILING FORM 990 -- CHARITIES WITH ASSETS OVER \$250,000 AND ANNUAL GROSS REVENUE OVER \$100,000. (Excludes Private Foundations filing Form 990-PF)

January 1995

(See separate binder containing 215 page printout.)

Return of Organization Exempt From Income Tax

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) nonexempt charitable trust

1994

This Form is Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Note: The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 1994 calendar year, OR tax year period beginning , 1994, and ending , 19

- B** Check if:
- Change of address
 - Initial return
 - Final return
 - Amended return (required also for State reporting)

Please use IRS label or print or type. See Specific Instructions.

C Name of organization

Number and street (or P.O. box if mail is not delivered to street address) Room/suite

City, town, or post office, state, and ZIP code

D Employer identification number

E State registration number

F Check if exemption application is pending

G Type of organization → Exempt under section 501(c)() ◀ (insert number) OR section 4947(a)(1) nonexempt charitable trust
 Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).

H(a) Is this a group return filed for affiliates? Yes No

I If either box in H is checked "Yes," enter four-digit group exemption number (GEN) ▶

(b) If "Yes," enter the number of affiliates for which this return is filed: . . . ▶

J Accounting method: Cash Accrual

(c) Is this a separate return filed by an organization covered by a group ruling? Yes No Other (specify) ▶

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if it received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

Note: Form 990-EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

Part I Statement of Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1 Contributions, gifts, grants, and similar amounts received:			
	a Direct public support	1a		
	b Indirect public support	1b		
	c Government contributions (grants)	1c		
	d Total (add lines 1a through 1c) (attach schedule—see instructions) (cash \$ _____ noncash \$ _____)			1d
	2 Program service revenue including government fees and contracts (from Part VII, line 93)			2
	3 Membership dues and assessments (see instructions)			3
	4 Interest on savings and temporary cash investments			4
	5 Dividends and interest from securities			5
	6a Gross rents	6a		
	b Less: rental expenses	6b		
	c Net rental income or (loss) (subtract line 6b from line 6a)			6c
7 Other investment income (describe ▶)			7	
	8a Gross amount from sale of assets other than inventory	(A) Securities	(B) Other	
	b Less: cost or other basis and sales expenses.	8a		
	c Gain or (loss) (attach schedule)	8b		
	d Net gain or (loss) (combine line 8c, columns (A) and (B))	8c		8d
	9 Special events and activities (attach schedule—see instructions):			
	a Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a		
	b Less: direct expenses other than fundraising expenses	9b		
	c Net income or (loss) from special events (subtract line 9b from line 9a)			9c
	10a Gross sales of inventory, less returns and allowances	10a		
	b Less: cost of goods sold	10b		
	c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			10c
	11 Other revenue (from Part VII, line 103)			11
	12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			12
Expenses	13 Program services (from line 44, column (B)—see instructions)			13
	14 Management and general (from line 44, column (C)—see instructions)			14
	15 Fundraising (from line 44, column (D)—see instructions)			15
	16 Payments to affiliates (attach schedule—see instructions)			16
	17 Total expenses (add lines 16 and 44, column (A))			17
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)			18
	19 Net assets or fund balances at beginning of year (from line 74, column (A))			19
	20 Other changes in net assets or fund balances (attach explanation)			20
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)			21

Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	22			
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25	Compensation of officers, directors, etc.	25			
26	Other salaries and wages	26			
27	Pension plan contributions	27			
28	Other employee benefits	28			
29	Payroll taxes	29			
30	Professional fundraising fees	30			
31	Accounting fees	31			
32	Legal fees	32			
33	Supplies	33			
34	Telephone	34			
35	Postage and shipping	35			
36	Occupancy	36			
37	Equipment rental and maintenance	37			
38	Printing and publications	38			
39	Travel	39			
40	Conferences, conventions, and meetings	40			
41	Interest	41			
42	Depreciation, depletion, etc. (attach schedule)	42			
43	Other expenses (itemize): a	43a			
	b	43b			
	c	43c			
	d	43d			
	e	43e			
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44			

Reporting of Joint Costs.—Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See instructions.)

What is the organization's primary exempt purpose? All organizations must describe their exempt purpose achievements. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
a	
(Grants and allocations \$ _____)	
b	
(Grants and allocations \$ _____)	
c	
(Grants and allocations \$ _____)	
d	
(Grants and allocations \$ _____)	
e Other program services (attach schedule) (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	

Part IV Balance Sheets

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.		(A) Beginning of year	(B) End of year
Assets			
45	Cash—non-interest-bearing		45
46	Savings and temporary cash investments		46
47a	Accounts receivable	47a	
b	Less: allowance for doubtful accounts	47b	47c
48a	Pledges receivable	48a	
b	Less: allowance for doubtful accounts	48b	48c
49	Grants receivable		49
50	Receivables due from officers, directors, trustees, and key employees (attach schedule)		50
51a	Other notes and loans receivable (attach schedule)	51a	
b	Less: allowance for doubtful accounts	51b	51c
52	Inventories for sale or use		52
53	Prepaid expenses and deferred charges		53
54	Investments—securities (attach schedule)		54
55a	Investments—land, buildings, and equipment: basis	55a	
b	Less: accumulated depreciation (attach schedule)	55b	55c
56	Investments—other (attach schedule)		56
57a	Land, buildings, and equipment: basis	57a	
b	Less: accumulated depreciation (attach schedule)	57b	57c
58	Other assets (describe ► _____)		58
59	Total assets (add lines 45 through 58) (must equal line 75)		59
Liabilities			
60	Accounts payable and accrued expenses		60
61	Grants payable		61
62	Support and revenue designated for future periods (attach schedule)		62
63	Loans from officers, directors, trustees, and key employees (attach schedule).		63
64a	Tax-exempt bond liabilities (attach schedule)		64a
b	Mortgages and other notes payable (attach schedule)		64b
65	Other liabilities (describe ► _____)		65
66	Total liabilities (add lines 60 through 65)		66
Fund Balances or Net Assets			
Organizations that use fund accounting, check here ► <input type="checkbox"/> and complete lines 67 through 70 and lines 74 and 75 (see instructions).			
67a	Current unrestricted fund		67a
b	Current restricted fund		67b
68	Land, buildings, and equipment fund		68
69	Endowment fund		69
70	Other funds (describe ► _____)		70
Organizations that do not use fund accounting, check here ► <input type="checkbox"/> and complete lines 71 through 75 (see instructions).			
71	Capital stock or trust principal		71
72	Paid-in or capital surplus		72
73	Retained earnings or accumulated income		73
74	Total fund balances or net assets (add lines 67a through 70 OR lines 71 through 73; column (A) must equal line 19 and column (B) must equal line 21)		74
75	Total liabilities and fund balances/net assets (add lines 66 and 74)		75

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes the organization's programs and accomplishments.

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
.....				
.....				
.....				
.....				

Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? Yes No
 If "Yes," attach schedule—see instructions.

Part VI Other Information

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity.	76	
77 Were any changes made in the organizing or governing documents, but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77	
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	
b If "Yes," has it filed a tax return on Form 990-T, Exempt Organization Business Income Tax Return, for this year?	78b	
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement; see instructions.	79	
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? (See instructions.)	80a	
b If "Yes," enter the name of the organization <input type="checkbox"/> and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.		
81a Enter the amount of political expenditures, direct or indirect, as described in the instructions 81a	81a	
b Did the organization file Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations, for this year?	81b	
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions for reporting in Part III.) 82b	82b	
83 Did the organization comply with the public inspection requirements for returns and exemption applications?	83	
84a Did the organization solicit any contributions or gifts that were not tax deductible?	84a	
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? (See General Instruction M.)	84b	
85 Section 501(c)(4), (5), or (6) organizations.—a Were substantially all dues nondeductible by members?	85a	
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b	
c Dues, assessments, and similar amounts from members 85c	85c	
d Section 162(e) lobbying and political expenditures 85d	85d	
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e	85e	
f Taxable amount of lobbying and political expenditures (line 85d less 85e; see instructions) 85f	85f	
g Does the organization elect to pay the section 6033(e) tax on the amount in 85f? 85g	85g	
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? 85h	85h	
86 Section 501(c)(7) organizations.—Enter:		
a Initiation fees and capital contributions included on line 12 86a	86a	
b Gross receipts, included on line 12, for public use of club facilities (See instructions.) 86b	86b	
87 Section 501(c)(12) organizations.—Enter: a Gross income from members or shareholders 87a	87a	
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 87b	87b	
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership? If "Yes," complete Part IX 88	88	
89 Public interest law firms.— Attach information described in the instructions.		
90 List the states with which a copy of this return is filed <input type="checkbox"/>		
91 The books are in care of <input type="checkbox"/> Telephone no. <input type="checkbox"/>		
Located at <input type="checkbox"/> ZIP code <input type="checkbox"/>		
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041, U.S. Income Tax Return for Estates and Trusts, check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/> 92	92	

Part VII Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.

Table with 5 columns: (A) Business code, (B) Amount, (C) Exclusion code, (D) Amount, (E) Related or exempt function income. Rows include 93 Program service revenue, 94 Membership dues, 95 Interest on savings, 96 Dividends, 97 Net rental income, 98 Net rental income from personal property, 99 Other investment income, 100 Gain or loss from sales, 101 Net income from special events, 102 Gross profit from sales, 103 Other revenue, 104 Subtotal, 105 Total.

Note: (Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.)

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes

Table with 2 columns: Line No., Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes.

Part IX Information Regarding Taxable Subsidiaries (Complete this Part if the "Yes" box on line 88 is checked.)

Table with 5 columns: Name, address, and employer identification number, Percentage of ownership interest, Nature of business activities, Total income, End-of-year assets.

Signature and information section including 'Please Sign Here', 'Paid Preparer's Use Only', and fields for signature, date, title, social security no., E.I. No., and ZIP code.