

**Testimony of
Elizabeth T. Boris, Ph.D.
Director, Center on Nonprofits and Philanthropy
The Urban Institute**

**United States House of Representatives
Ways and Means Subcommittee on Oversight
Hearing to Examine Whether Charitable Organizations Serve
Needs of Diverse Communities**

September 25, 2007

2100 M Street
Washington, DC 20037
202-261-5770
eboris@ui.urban.org
<http://www.urban.org>

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Chairman Lewis, Ranking Member Ramstad, and Members of the Committee:

Thank you for this opportunity to testify today on the topic, “Whether Charitable Organizations Serve the Needs of Diverse Communities.”

I am Elizabeth Boris, director of the Center on Nonprofits and Philanthropy at the Urban Institute, where I also oversee the work of the National Center for Charitable Statistics (NCCS). The Urban Institute conducts independent, nonpartisan analyses of a wide range of national issues. The Center that I direct focuses on nonprofit organizations and philanthropy. At our National Center for Charitable Statistics, we create and share with researchers and the public over 150 databases on nonprofit organizations derived mainly from the public reports that nonprofit organizations annually file with the IRS on Forms 990 and 990-PF. Researchers use NCCS data to assess financial trends and conduct in-depth surveys of nonprofit and foundation governance, administrative and fundraising costs, and much more.

The topic today is an important one. A unique civic culture exists in the United States. It evolved through the efforts of our diverse populations reaching back before the creation of this country and it continues to evolve with every new generation and immigrant group. In our culture, we expect individuals to contribute to their communities over and above their taxes and we honor people who give and volunteer to solve problems and improve conditions in their communities, in the larger society, and throughout the world. U.S. laws recognize the value of these contributions and exempt from taxes the 1.4 million nonprofit organizations that serve public purposes, and provide tax incentives to encourage giving to a subset of almost 900,000 charitable organizations that serve the public through educational, religious, scientific, literary, poverty relief, and other activities for public benefit (Wing et al. forthcoming).

To capture the diversity of nonprofit organizations in the United States, the National Taxonomy of Exempt Entities has over 630 categories that group organizations under eight major headings—arts, culture, and humanities; education; environment and animals; health; human services; international; public and societal benefit; and religion-related organizations.

In my remarks today, I will draw on our research and experience with data on the nonprofit sector and that of others. I will try to answer five critical questions:

- **Who gives, how much, and to whom?**
- **Who benefits from charitable contributions?**
- **How do charities and foundations identify the needs of their communities?**

- **Are there gaps between needs and services?**
- **How can we improve the quality and scope of data on charitable beneficiaries?**

Who Gives, How Much, and to Whom?

First, let's turn to the sector's scale. Nonprofits receive about 2 percent of personal income, compared with government's 25 percent (Steuerle and Hodgkinson 2006). The nonprofit sector is not a system. Rather, it's a fragmented mosaic of mostly small organizations—61 percent reported less than \$250,000 in revenues in 2004. Most nonprofits, especially the larger ones, have a mix of revenue sources, but contributions provide only about 12 percent of the \$1.4 trillion in revenues of charities.

Some types of organizations rely more heavily on contributions, for example, international organizations (68 percent), environmental organizations (51 percent), and religious organizations (57 percent). Others depend more on fees for goods and services (including Medicare and Medicaid). For example, the top three sectors in terms of fee income are health (85 percent), human services (49 percent), and education (47 percent) (Boris and Steuerle 2006). Government is estimated to provide about \$317 billion of nonprofit revenues through grants and contracts for a variety of human and health-related services, as well as education, research, and much more (Abramson et al. 2006). Overall, giving is a small, but important part of nonprofit revenues.

The origins of nonprofits are telling. Most are created by social entrepreneurs to meet societal needs, protect cherished values, promote desired conditions, or prevent undesirable outcomes or activities. Most are local, though some work at state, regional, national, and international levels. Nonprofits are employers, employing about 9 percent of the U.S. workforce and providing volunteer opportunities that enrich the lives of millions of Americans.

There is no one definitive source of data for the amount of contributions and their beneficiaries. Over the past 25 years, we have improved the estimation techniques and survey data used in annual compilations, now researched by Center on Philanthropy at Indiana University and published in *Giving USA* (Giving USA Foundation). This is still a mix of more and less reliable sources. We have good data on amounts of contributions made by individuals who itemize donations on their income taxes, but we must rely on surveys to estimate contributions of those who do not itemize on their tax returns.

Surveys also provide information on the recipients of donations and are thus subject to the limitations of response rates and timeliness issues in addition to the problems that arise when different data sources are combined.

While Census data are available on giving and volunteering, we must use less definitive data to estimate who benefits from charitable donations. We can look at beneficiaries from three perspectives, (1) recipients of individual donations by conducting surveys; (2) recipients of foundation grants by doing surveys and analyzing grants; and (3) beneficiaries of nonprofit services, by making estimates based on surveys and program descriptions.

The basic facts about charitable giving, estimated in the *2007 Giving USA* are the following:

- Total charitable donations for 2006 equal \$295.02 billion. Americans gave an estimated \$222.89 billion in 2006 directly and to foundations, and \$22.91 billion at death through their estates.
- Private and community foundations gave \$36.5 billion dollars for charitable purposes in 2006, and corporate foundations and giving programs gave \$12.72 billion.

Surveys reveal that people of every economic, racial, and ethnic group give and volunteer to nonprofit organizations. Sixty-eight percent of households in the 2004 survey made donations. The median gift was \$775 (Center on Philanthropy at Indiana University 2007). In addition, there is a growing diversity of givers from middle- and higher-income groups who are creating foundations and nonprofits, joining in giving circles, giving online, and engaging with charitable organizations of all types (New Ventures in Philanthropy 2007).

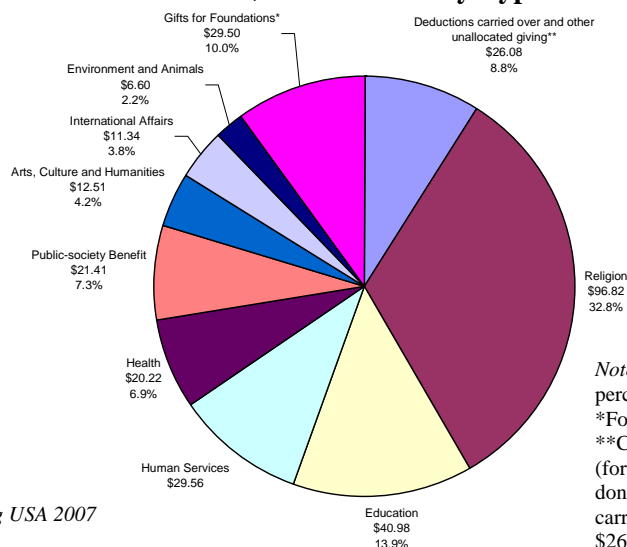
Who Benefits from Charitable Contributions?

Who benefits from individual and institutional contributions, and from the nonprofit services they support, is not well documented—because that information is complex to report and is not required on tax forms or on public disclosure documents. The Forms 990 that nonprofits annually file with the IRS do not require organizations to report the demographics of the people they serve. The forms also combine individual contributions with those from foundations and corporations, making it impossible to differentiate among those sources. Requiring a break-out of individual, foundation, and government contributions on the Form (as NCCS has recommended in its comments on the revised Form 990), would allow us to measure how much different types and sizes of organizations receive from each type of contributor. With that information, we will be able to determine where those contributions are going, right down to the neighborhood level.

Churches and other religious congregations receive the largest proportion of charitable donations and since they are not required to report to the IRS, researchers estimate the amounts from surveys. Congregations received almost a third of contributions, \$96.82 billion in 2007, according to data compiled for *Giving USA 2007* (figure 1). An estimated 59 percent of contributions to congregations are from the 42 percent of households with incomes less than \$100,000.

In contrast, an estimated \$29.56 billion (10 percent) of contributions in 2006 went to human services organizations. Many larger human service organizations serve multiple constituencies with a range of offerings. It is therefore difficult to tell whether a donation to a particular organization supports people in crisis, a capital campaign, or low-income child care provision. Similarly, it’s hard to define “poor” populations and to disentangle how much of a given organization’s programs serve a community support poor people, aged people, youth, women, ethnic minorities, disabled people, and other marginalized populations. The IRS does not require organizations to report on their clients’ demographics. There are not uniformly used standards for reporting recipients.

Figure 1. 2006 Contributions: \$295.02 Billion by Type of Recipient Organizations



Notes: All figures are rounded. Total may not be 100 percent.
 *Foundation Center and *Giving USA* estimate
 **Contributions to organizations that are not tracked (for example, government entities or scholarship donations to mutual benefit associations), deductions carried over, and unallocated giving are estimated at \$26.08 billion, or 8.8 percent of the total.

Source: *Giving USA 2007*

Individual Contributions

Individuals must itemize their annual contributions on their income tax forms if they seek a charitable deduction. When this information becomes available, it is the definitive source for the amounts itemizers give, although research by David Joulfaian (2001) indicates that, on average, high net worth households contribute about twice as much as they can deduct in any given year, suggesting that the amounts recorded for any one year may be undercounted. Recipient information is not available, however, and we do not have a comparable source for measuring donations from the majority of Americans who do not itemize contributions on their tax returns. We rely on surveys to assess how much and to whom different population groups give. These surveys are getting better but are still likely to undercount at the bottom and top of the income distribution. Still, survey data allow us to estimate broad categories of recipient organizations. Tax deductibility of gifts hinges on the contributions being made to organizations that have recognized “charitable” status. Direct gifts to individuals and informal giving are not tax deductible, and thus are not counted.

A new analysis by the Center on Philanthropy researchers uses two surveys and data from other sources to estimate that approximately \$78 billion (31 percent) of the \$250 billion dollars that individuals gave to nonprofits in 2005 explicitly addressed the needs of the disadvantaged. If contributions from foundations, corporations, and estates are included, 23 percent of total contributions are specifically intended to benefit low-income people (Center on Philanthropy at Indiana University 2007). These estimates use the best data we have at present and represent an important advance. But, these complex combinations of less-than-adequate data must be used cautiously.

Charities’ Beneficiaries

Organizations are required to describe on their IRS Forms 990 the accomplishments of their four largest programs, but they are not required to describe the people they serve. For some organizations, like colleges and universities, such reporting is likely to be quite easy because most track their students by multiple factors. For other types of organizations, it might be difficult to categorize the recipients of services. A soup kitchen may, by definition, serve the poor, but if it does not collect information from those it serves, it is not likely to know the ethnic, immigrant, disabled, gender, aged, or ex-offender status of that population. Collecting such information would require staff and or volunteers to gather the information, develop databases, input data, and generate reports and statistics. These steps might be difficult for small organizations, but not for larger charities with developed administrative infrastructures.

An Urban Institute study, *Nonprofit Governance in the United States: Findings from the First National Representative Study* by Francie Ostrower (2007), provides a rigorous and detailed analysis of nonprofit governance practices in the United States based on a stratified random survey of over 5,100 charities required to file the IRS Form 990. The survey asks questions about diversity of board members and of the people the organizations served. While early study reports do not focus on diversity issues, further analysis will do so. Preliminary results suggest that over 90 percent of nonprofits serve at least some low-income (below the poverty level) clients and that for a quarter of nonprofits, their low-income clients range between 75 and 100 percent of those they serve.

With regard to diversity, 70 percent of nonprofits have clients that are half or more white; 15 percent of nonprofits do not have any black (non-Hispanic) clients, and 3 percent serve 75 percent or more; 35 percent do not serve any Asians, and 0.9 percent serve 75 percent or more; 21 percent do not serve any Hispanic/Latino people and almost 2 percent serve 75 percent or more. For white (non-Hispanic) clients, 3 percent serve no whites, and 40 percent serve between 75 and 100

percent white clients. These preliminary findings indicate that while 40 percent of nonprofits focus on economically disadvantaged (half or more of their clients), few nonprofits serve that proportion of ethnic and racial populations.

Table 1. Beneficiaries of Charitable Organizations (percent)

Percentage of clients served	Low-income	Black (non-Hispanic)	Hispanic	Asian	White (non-Hispanic)
0	8.7	14.9	21.2	35.1	3.1
1–9	19.1	41.6	45.3	25	5.2
10–24	19.0	20.7	18.8	9	7.4
25–49	12.0	13.7	9.7	2	14.6
50–74	15.4	5.8	3.3	0.8	29.8
75–100	25.7	3.4	1.9	0.9	39.8

Source: National Survey of Nonprofit Governance (Ostrower, 2007)

To put the findings in context, about 13 percent of Americans live below the poverty level, but the proportion of various ethnic groups who live in poverty varies greatly. Almost 9 million of American blacks (25 percent) live in poverty, compared with almost 18 million (9 percent) of whites, over 9 million (21.5 percent) of Hispanics, and Asian 1.4 million (10.7 percent) (2006 American Community Survey). These demographics and the differences by state and regions have an impact on those served by nonprofits that have not been sufficiently analyzed.

Underserved populations are not spread uniformly across the country. Neither are nonprofits. While nationally there are approximately 10.9 nonprofits per 10,000 people, the density varies by state and region. The states with highest density of nonprofits are Vermont with 26.9 organizations per 10,000 people, Alaska with 20, and Montana with 19.2—compared with low-density states, Nevada with 5.9, and Mississippi with 6.7. Among the most populous states, Texas had 8.3 nonprofits per 10,000 people; California, 10.4; and New York, 12.5. Rural states in the upper Midwest have a denser nonprofit infrastructure than Southern states (National Center for Charitable Statistics forthcoming). These findings underline the potential mismatch between nonprofit resources and populations, particularly in the South. Research has not addressed the reasons for the mismatch or strategies for addressing the gaps.

Foundations' Beneficiaries

The 71,095 private, corporate, and community foundations held assets of \$550 billion in 2005, a gain of 7.8 percent from 2004. They made grants of more than \$36 billion dollars, a 14.3 percent increase. Human services received the largest proportion of foundation grants, but in dollars (15 percent); education (24 percent); arts and culture (13 percent); and health (21 percent) (Foundation Center 2007).

Foundation grants are all reported to the IRS on Forms 990-PF, (and Form 990 for community foundations) but the beneficiaries of the grants are not required. The Foundation Center does survey a sample 1,154 of the largest foundations and classifies their grants of \$10,000 or more. The statistics cover about half of the money given by foundations, but are only indicative of grantmaking trends among the largest foundations, and are likely to underestimate grants to smaller, community-based organizations. Among the limitations of these data are the overlapping categories and the different ways that similar grants might be classified. If a foundation, for example, makes a grant for scholarships for single women heads of households, depending on the locale and strategy of the foundation, that grant could be categorized as one that benefits the poor,

a particular ethnic group, women, youth, ex-offenders, or may be part of an economic development strategy for a particular community.

In 2005, nearly 54 percent of the reported grants (70,000) did not have a specific beneficiary. Those were classified as benefiting the general public. Among those with an identified beneficiary group, the greatest number, 30,044 with a value of \$2.97 billion, benefited children and youth. The second largest group with 25,647 grants worth \$2.58 billion was for economically disadvantaged populations. Grants for ethnic or racial minorities numbered 13,455 with a value of \$1.35 billion (Foundation Center 2007). These figures suggest that about 11 percent of grants benefit underserved populations. Without an analysis of the grants that fall below the \$10,000 threshold and those that benefit the general public, it is difficult to determine the utility of these figures. They probably underestimate grants to smaller organizations likely to be serving diverse constituencies. More generally, however, most grants of large foundations likely do not directly serve particular constituencies.

In a special report on *Social Justice Grantmaking* (2005), the Foundation Center assessed grants made to vulnerable population groups specifically to spur structural change and increase opportunities. The report documents that 749 of the 1,005 donors (whose grants were tracked by the Foundation Center) provided \$1.76 billion for social justice issues, up from \$1.15 billion given by 686 donors in 1998. These grants were given to 52,375 recipients, compared with 40,934 recipients in 1998. The proportion of all grant dollars for the group, however, was lower: 11 percent in 2002, compared with 11.8 percent in 1998. The report indicates that there may be a trend toward increasing numbers of foundations giving to social justice issues.

These data illustrate the variety of grants and grant recipients. They also illustrate the limitations of the data for a detailed analysis of giving that benefits low-income and minority populations. Foundations do target underserved populations, both directly and indirectly. It is not possible yet to measure adequately and at a reasonable cost the scope of either the direct or the indirect beneficiaries of the foundation field. And the indirect benefits may be among the most powerful. Foundation-funded research, for example, may reveal the dimensions of problems ex-prisoners face and may lead to programs designed to head off re-incarceration and to federal dollars to support such efforts. The research grants may go to an entity like the Urban Institute or to a university—and thus, in a cursory analysis, would not be categorized as benefiting underserved populations even though they do.

Finally, there is very little public data available on the outcomes of grants, yet this information is required to assess the underlying question of who benefits from foundation grants. Evaluations of specific programs, for example of the National Community Development Initiative, can reveal how foundation funding leveraged resources and affected communities (Walker et al. 2002).

How Do Charities and Foundations Identify Community Needs?

Charities and foundations identify community needs in many different ways. Local governments, United Way agencies, and community and private foundations may all support efforts to determine communities' needs. Examples include a collaboration of major nonprofits and government that produced the *2007 Community Needs Assessment for Howard County, Indiana* (Bonnet and Hoke 2007), and *How Is the Region Doing: Human Service Use and Service Availability in Allegheny County, PA*, a study commissioned by the Forbes Fund of Pittsburgh (Guitierrez-Mayka and Bernd 2006). The Knight Foundation drew on Census, NCCS, and other data sources to develop very detailed economic and demographic portraits of the communities that it serves. The National Neighborhood Indicators Partnership furthers the development and

use of neighborhood-information systems to guide policymaking and community building (<http://www2.urban.org/nnip/>).

Smaller organizations do not often systematically assess community needs. Human service charities are usually created to meet unmet needs and are often hard pressed even to make payroll. To raise operating funds, they must convince public and private funders of the needs they are meeting, and they must provide services that people are willing to pay for. In a sense, the nonprofit marketplace—especially foundations and government—requires a case to be made. Those who rely on individuals who give small amounts probably rely more on stories about needs.

The foundation field has many task forces and affinity groups to help donors explore the needs of ethnic and racial minorities, women, disabled people, gays and lesbians, neighborhoods, civic participation, health, education, community development, and more. Right now, one task force is looking at how to measure the diversity of foundation grantees, and another one is examining rural grantmaking. There are also efforts to share information and best practices. The Annie E. Casey Foundation, for example, developed a “Race Matters” toolkit designed to help address policies and practices that contribute to inequitable outcomes for children, families, and communities, with fact sheets on key areas (health, education, income security, etc.), a racial equity impact analysis tool, community building strategies, and an organizational self-assessment (<http://www.aecf.org>).

The weakness of needs assessment in the nonprofit world is that it is not systematic and regular in all communities. It is often piecemeal—a study of the needs of youth in one neighborhood and of housing shortages in another. Obtaining resources to conduct comprehensive needs assessments over time is often difficult. Another weakness is that there is rarely systematic information collected on the outcomes of the services already provided.

Are There Gaps between Needs and Services?

There are undoubtedly gaps between needs and services, especially for the poor. Charities are largely funded by government when they provide basic human services. The makeup and needs of populations at risk are not uniform throughout the country, and government resources and priorities differ. Contracts with charities to provide welfare-type services often do not reimburse the full cost of services or provide overhead as they do for business contracts, with the result that charities must spend their resources raising money from other sources, often forgoing infrastructure improvements that would make them more efficient (Miller 2005).

Part of the difficulty is that most giving is local, and communities differ in their makeup and needs. It is far more likely that a branch of a local youth group in Marshall Heights, or Bailey’s Crossroads, Virginia, will serve Latino youth, than a branch in Potomac, Maryland, or Anacostia. National nonprofits with local affiliates can often help to cross-subsidize efforts from one locality to the next, but there are issues of donor intent that may limit their ability to take revenues from one area to serve another. Rather, nonprofits must raise additional revenues to serve low-income populations.

Governments sometimes provide incentives for individuals to direct their contributions to organizations serving low-income populations. In Arizona, the state government implemented a special tax credit for those who give to charities that certify that more than half of those they serve are below the poverty line. This strategy has raised additional resources, but mostly for large, well-known organizations (De Vita and Twombly 2004).

Immigrants are creating organizations to meet their needs. Often these come out of religious entities. In a study we are conducting of immigrant serving organizations, we identified several hundred organizations, most created in the past 15 years, that serve Latino, Asian, African, and Middle Eastern immigrants in the D.C. metro area alone. New immigrant groups seem to be following the time-honored pattern of setting up organizations for a variety of purposes. Those include religious worship and services, human services, cultural activities, education, language instruction, and many more. Among the Latino organizations, revenue is roughly equally derived from government, contributions, and fees, but over half of the organizations do not receive government revenues. As immigrant communities move to the suburbs, they are causing a rethinking about the location of groups that serve them. There is a newly emerging dimension of civil society beginning to flourish in our immigrant communities. These new organizations may require mentoring, seed funding, and capacity building as they learn the ropes.

How Can We Improve the Quality and Scope of Data on Charitable Beneficiaries?

As you might imagine, the quality and timeliness of data on nonprofit organizations concerns us greatly. We developed the nonprofit classification system, the National Taxonomy of Exempt Entities that the IRS and many researchers now use. We also collaborated with the IRS to scan the Forms 990 and partnered with GuideStar to make those images available to the public on both our websites. We recently analyzed the proposed changes to the Forms 990 and submitted our recommendations for improvement. We believe that electronic filing of Forms 990 will complete the revolution in nonprofit transparency that began with sharing images of Forms 990 with the public, because the quality and timeliness of the information will be enhanced. To that end, we developed and make available on our web site software that lets nonprofits complete their Forms 990 and transmit them to the IRS. Requiring nonprofits to complete Forms 990 in electronic format will facilitate more complete and timely reporting by nonprofits, and better data on the nonprofit sector.

Even with these enhancements, however, there is no doubt that the sector requires an integrated sector information system that links information on nonprofits, foundations, contributions, employment, Census, general social survey data, and others. There has been very little government investment in data that document trends in the nonprofit sector. As this testimony demonstrates, we can piece together plausible stories, but to do so requires Herculean efforts and resources that are rarely available. And the results of these efforts must be heavily qualified. If knowledge about nonprofits is important to public policy in this country, resources must be directed toward creating the infrastructure required to develop the information.

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