inquiry and impact

a decade of research on the nonprofit world

Center on Nonprofits and Philanthropy
Advancing Practice, Informing Policy

Urban Institute
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our first decade

The Center on Nonprofits and Philanthropy’s tenth anniversary calls for celebration and thanks. Celebration because we now have access to information we could only dream about ten years ago. Thanks because I have had the privilege of working with so many creative and dedicated people during a period of great progress in nonprofit sector research.

The concept of a major think tank with a center devoted to research and data on the nonprofit sector and philanthropy was completely new ten years ago. Bill Gorham, then President of the Urban Institute, warmly embraced the idea and asked Gene Steuerle, Senior Fellow, to help define and establish the Center. Gene has been a valued partner ever since, inspiring us with his passion, ideas, and top-notch research. Urban Institute turned out to be the right home for the Center. We have drawn on the Institute’s deep expertise and technical know-how and the support of its President, Bob Reischauer.

Success has come from support. The initial five-year operating grant from The Atlantic Philanthropies in 1996 and its challenge grant in 2001 gave us the wherewithal to develop the National Center for Charitable Statistics (NCCS) National Nonprofit Data System, make it public, and field a research team that has greatly deepened knowledge and spurred dialogue about the nonprofit sector. With the generous support of major foundations (see inside back cover), we matched The Atlantic Philanthropies’ $10 million challenge grant by mid-2006 and earmarked it for maintaining and updating the NCCS data system and related analyses. After years of development, we can proudly report that the nonprofit sector has a robust, widely accessible, and sustainable research data system.

Many people contributed their wisdom and hard work to the realization of our goals. The prime movers were Joel Fleishman, then President of Atlantic Philanthropic Service Company, Inc. and Harvey Dale, then President and CEO of The Atlantic Philanthropies. Joel had the foresight to understand the importance of constructing a data infrastructure for the nonprofit sector, the courage to provide long-term developmental funding, and the stamina to help us make the case for matching funds. Harvey tirelessly supported our efforts and served on the Center’s advisory committee for ten years, sharing his deep knowledge and insights. Virginia Hodgkinson, former Vice President for Research at Independent Sector, helped NCCS move from the Independent Sector to the Urban Institute, generously providing her good counsel throughout the transition. Without the contributions of these and all of our past and present advisors, our efforts would have been much less successful. We are indebted to them for their time and talent.

Under the Center’s wing, some of the country’s top experts on the nonprofit sector have opened up new fields of inquiry and pioneered the use of the NCCS data system.
We will further document the sector’s growth. In all our work, we will push the frontiers of knowledge even further and use it to inform debates on issues affecting nonprofits.

Our senior researchers Carol De Vita, Francie Ostrower, Gene Steuerle, and Carole Rosenstein and associate scholars Evelyn Brody, Joseph Cordes, Martin David, Brad Gray, and Bill Lewis give us an experienced and creative talent pool. Former staff members Mark Hager, Janelle Kerlin, and Eric Twombly now collaborate with us from their current academic posts, as do researchers from many other institutions. In addition, the contributions of our extraordinary researchers and interns, past and present, are reflected in our many publications, guides, and articles—only some of which are mentioned in these pages.

The creation of the National Nonprofit Data System, at times all-consuming, had many parents—staff, consultants, advisors, senior associates, Urban Institute leadership, and partners. Two founders were especially instrumental. Former NCCS Program Director Linda Lampkin’s dedication was monumental, and current Program Director Tom Pollak’s technical mastery and vision of what this system could be, coupled with his legal and financial knowledge of nonprofits, ensured our success.

Over the past ten years, the Center’s collaborations have made the nonprofit sector vastly more transparent. For the digital bricks and mortar of our nonprofit data system, NCCS paid the IRS to scan the Forms 990. GuideStar digitized the scanned images that NCCS then used to develop the research datafiles now being used by researchers and practitioners across the country. NCCS also paid to bring the 990 images to the public on the NCCS and GuideStar websites.

In the next five years, another significant transformation is afoot as the IRS moves to electronic filing of Forms 990. NCCS is at the forefront of this shift because electronic filing holds out the promise of higher-quality and more timely information, which could save nonprofits, foundations, and the government millions of dollars and improve oversight of the nonprofit sector. Our free online Form 990 software for nonprofits is facilitating the transition. NCCS is working with the IRS and state charity officials to make electronic data accessible and useful. This herculean undertaking will benefit the nation’s nonprofits.

Our goal for the coming years is to build on the Center’s solid research foundation. We will investigate critical topics—nonprofit governance, finances, performance, commercial activities, and the impact of regulations. In the Nonprofit Almanac, we will further document the sector’s growth. In all our work, we will push the frontiers of knowledge even further and use it to inform debates on issues affecting nonprofits.

We are uniquely positioned to expand the research base, to make information accessible, and to convene nonprofit leaders, policymakers and researchers in public dialogue. With a decade of experience and a growing circle of superb collaborators and supporters, we will make the next ten years even more innovative and productive.
Ways we strengthen the sector and serve the public

- Create an objective picture, translating data on the sector’s size, scope and trends into relevant information to aid local, state and national policymakers, and data users public and private.

- Support transparency and accountability, collecting and presenting data on the characteristics, activities, and practices of U.S. nonprofit organizations—and, through NCCS, making these data accessible to, and usable by, the public.

- Assess the consequences of policy change, providing an informed perspective to federal and state agencies and elected officials, association, foundation and nonprofit leaders.

The Center on Nonprofits and Philanthropy uncovers and makes available relevant facts to everyone who has a stake in the nonprofit community’s success. The short list includes policymakers seeking sound regulations, foundations aiming for wise investments, researchers looking to fill knowledge gaps, and practitioners seeking data and guidance to improve practice. The long list includes every person and community served by nonprofits.

The Center’s mission is to promote understanding of civil society and improve nonprofit sector performance through rigorous research, clear analysis and informed policy.

After a decade of work on this mission, under the leadership of Director Elizabeth T. Boris, and with the assistance of Senior Fellow C. Eugene Steuerle and a distinguished advisory committee, the Center has helped create and analyze a picture of the nonprofit sector in its many dimensions. In the years to come, we will add clarity and depth to this picture. Our National Center for Charitable Statistics (NCCS) will continue to capture data, and, through careful analysis, we will enhance understanding among all who have an interest in the nonprofit sector’s health, contributions, and impact.

The pages that follow highlight ten of the Center’s accomplishments over its first ten years.

We have developed a unique repository of data on the nation’s nonprofits. In the business world, ready access to information on financial capacity, service gaps, and the rise and fall of commercial enterprises is taken for granted. Nonprofits starting up, taking stock or setting out in new directions need similar information at their fingertips. Decision makers have until recently lacked the leading or lagging indicators needed to gauge this vital sector’s performance. And to make the best investments, foundations and donors require an up-to-date understanding of nonprofits, their finances, and their success in meeting pressing social needs.

Our National Center for Charitable Statistics (NCCS), directed by David Stevenson, Linda Lampkin and Tom Polak in succession, now includes nearly 150 distinct databases of financial information on nonprofits and foundations, derived from IRS Forms 990 and 990-PF and other sources.

As part of building this information infrastructure, we revised and updated our widely used nonprofit classification system, the National Taxonomy of Exempt Entities (NTEE), helped the IRS adopt the NTEE as its own classification system, and trained IRS staff to use it. In the process, we helped pioneer the development of data standards and recommendations for improving nonprofit reporting.

Researchers, the press, policymakers and practitioners mine the NCCS National Nonprofit Data System every day. And thanks to the successful completion of a matching grant from The Atlantic Philanthropies, NCCS is endowed to provide nonprofit data well into the future.
Accountability relies on transparency, transparency on good information, and good information on good reporting. For a decade, the Center has helped lead a revolution in the transparency of the nonprofit sector. This effort began with the collection and processing of data on nonprofits—with a focus on making such data more accessible to interested users.

A wealth of data on nonprofits was buried in IRS file drawers until a watershed project in the late 1990s. The Center contracted with the IRS to scan completed Forms 990, and partnered with GuideStar to put the 990 images on both websites, digitize them to create databases, and make them publicly available and easy to access. As a next step in the transparency revolution, NCCS led the drive to enable nonprofits to file Forms 990 electronically, developing 990 Online, a web-based software that makes the process easy for nonprofits (http://efile.form990.org).

Another focus was placed on improving the quality of information entered. Toward this end, the Center helped to develop the Uniform Chart of Accounts, a standard system that can be electronically linked to the many reports nonprofits must complete, dramatically streamlining the reporting process. Working with partners including The California Association of Nonprofits and the California Society of Certified Public Accountants, we have helped standardize terms and definitions, raise awareness of the standards, and build knowledge among accountants about the nonprofit world and its unique information requirements.

Connected and collected

More than 13,000 tax forms have been completed using NCCS 990 Online software. Nonprofits submit their federal tax forms with ease—and without mistakes or missing parts.

Over the long term, e-filing promises to revolutionize our knowledge of the nonprofit sector.
Through richer data, better reporting, in-depth research and sophisticated analysis, the Center has helped develop a comprehensive portrait of the U.S. nonprofit sector. Center stakeholders expand on those efforts to understand the role and impact of nonprofits, field by field and state by state.

A cornerstone of this work is The Nonprofit Almanac, the only one-stop reference on nonprofit organizations and their expanding role in the nation’s economic and civic life. It was initiated when NCCS was at Independent Sector, was co-published with Independent Sector in 2002, and is now published by the Center. The Almanac describes trends in charitable giving and volunteering, employment and revenue sources. It provides a statistical profile of the sector’s place in the U.S. economy and society.

We are collaborating with the Bureau of Labor Statistics, the Census Bureau and others on documenting the nonprofit sector’s impact on the U.S. economy, and on employment in particular.

The nonprofit community is diverse. For this reason, the Center is also compiling data that describe the sector’s substrata—in-depth analyses of health, human services, hospitals, education, arts, and nonprofit work on a regional, state, national and international scale. Many of these data sets are complete or nearly so.

### Nonprofits by the numbers

- Total number of U.S. nonprofit organizations in 2004: 1.8 million (including congregations)
- Percentage increase in number of public charities from 1989-2004: 121.4%
- Percentage of GDP generated in 2005: 5.2%
- Percentage of U.S. wages and salaries generated by the nonprofit sector in 2004: 8.3%
- Percentage of operating charities with annual expenses less than $100,000 in 2004: 42.0%
- Percentage of operating charities with annual expenses over $10 million in 2004: 4.0%
- Amount contributed to charities in 2005: $260.3 billion
- Number of grantmaking foundations of all types in 2004: 68,000
- Assets of grantmaking foundations in 2004: $516.3 billion
We are helping leaders in local communities and funders with place-based strategies to conduct regional and local analyses of nonprofit assets and needs. In the process, we have devised research methods and spatial analysis to make community analyses more accurate and useful, and we have applied these capabilities to studies of arts participation and support.

In Washington, D.C., Eric Twombly and Jennifer Auer examined the nonprofit safety net for children, finding that fewer than two out of five child/youth nonprofits and one of every four dollars of nonprofit spending is used in neighborhoods densely populated with children—even though these areas comprise more than half of the neighborhoods in the metro area.

For the Forbes Funds, Carol De Vita, Eric Twombly and Jennifer Auer studied the size, financial well-being and future prospects of the Pittsburgh nonprofit human service sector, estimating the resources of 2,600 nonprofits at approximately $12 billion and sparking a broad discussion about the sector’s role in serving the region’s population.

Eric Twombly and Linda Lampkin mapped demographic characteristics, income levels, needs, and the number and type of organizations addressing local concerns in 26 communities of interest for the John S. and James L. Knight Foundation.

The Center worked with the Performing Arts Research Coalition to collect and analyze data describing performing arts participation in 10 pilot communities across the country. Mark Hager and Mary Kopczynski-Winkler found that participation in the performing arts was far greater than had been assumed and that many obstacles to participation were more perceptual than practical. The data collection, standardized in part by Tom Polák, helped performing arts organizations strengthen their management, collaboration and arts advocacy.

In Motivations Matter: Findings and Practical Implications of a National Survey of Cultural Participation, Francie Ostrower found that boosting cultural participation requires different strategies for different scenarios and organization types. The study, commissioned by The Wallace Foundation, identified participation differences among audience groups and urged greater attention to the diversity of cultural participation.

In Investing in Creativity: A Study of the Support Structure for U.S. Artists, Maria-Rosario Jackson, Carole Rosenstein and others documented the status of support systems for artists in 10 communities and nationally. Their report led to the creation of United States Artists, a charity whose grant program will provide $50,000 grants to American artists, no strings attached.
Leveraging our Washington D.C. location and partnerships with other Urban Institute centers, and with researchers and leaders nationwide, the Center has studied a range of policy challenges facing the nonprofit sector. The goal has been to track emerging issues in philanthropy and enrich public policy debates with data and analyses that are relevant, sophisticated, and timely.

With Harvard University’s Hauser Center for Nonprofit Organizations, the Center has sponsored Emerging Issues Seminars on critical and breaking issues in philanthropy. Organized by Elizabeth Boris, Evelyn Brody, Joseph Cordes, Marion Fremont-Smith and C. Eugene Steuerle, these sessions have provided safe space for diverse groups of policymakers, nonprofit leaders, and scholars to discuss burning policy issues, options and implications.

Working with Loren Renz of the Foundation Center and Charles McLean of GuideStar, Elizabeth Boris, Mark Hager, Amy Blackwood, Mahesh Somashekhar and others have constructed and analyzed a unique data set describing the characteristics that drive compensation and administrative expenses within the 10,000 largest independent, corporate and community foundations. Of these foundations, 30 percent report no charitable operating and administrative expenses. The study was designed to provide rigorous analysis of foundation expenses to inform congressional actions and provide benchmarks for the field. Initial work was funded by the Charles Stewart Mott Foundation and the Ford Foundation. A larger follow-up study is in progress.

Over the years, the Center has weighed in on important debates about tax policy and its effects on the nonprofit sector. C. Eugene Steuerle helped redesign the non-itemizer deduction to increase charitable giving without burdening the IRS. These proposals have guided key reform efforts. Carol De Vita and Eric Twombly studied a new tax credit in Arizona that was intended to stimulate giving to local charities. We also submitted testimony and spotlighted relevant findings at congressional roundtables.

The Center has applied research and brought people together to understand how nonprofits can respond to disasters, helping to shed light on why voluntary organizations, like the American Red Cross, must incur some overhead expenses. We convened Emerging Issues Seminars exploring the September 11 terrorist attacks and Hurricane Katrina, and C. Eugene Steuerle wrote articles on managing charitable giving in relationship to both disasters. Results of a study by Carol De Vita and others helped the Red Cross assess its long-term recovery programs following September 11.

“We will soon hold the 15th Seminar on Emerging Issues in Philanthropy, and I have been privileged to represent the Hauser Center in this stimulating joint endeavor. The Urban Institute staff have brought breadth and depth of knowledge and critical insights to the planning for and conduct of the Seminars. They have been instrumental in our continuing success.”

MARION R. FREMONT-SMITH  ·  Senior Research Fellow, Hauser Center for Nonprofit Organizations, Harvard University
We have worked to help policymakers, practitioners and researchers navigate the multifaceted, dynamic relationship between government and nonprofits. As nonprofits are increasingly being called on to partner with and often replace government in the provision of social services, this relationship demands greater understanding.

Widely used as a textbook, *Nonprofits and Government: Collaboration & Conflict* (edited by Elizabeth Boris and C. Eugene Steuerle and published by Urban Institute Press), is stimulating critical thinking by undergraduate and graduate students. Among the issues the distinguished authors explore: roles and responsibilities of nonprofit organizations in a democracy, comparative resources of the nonprofit sector and government, the tax treatment of nonprofit organizations, state and federal regulation, and nonprofits and advocacy.

Edited by Carol De Vita and Rachel Mosher-Williams, *Who Speaks for America’s Children?* features the work of major experts on child advocacy. Funded by the Foundation for Child Development, the volume was followed up with a Center study of the factors that enable nonprofit organizations in three states—Georgia, Massachusetts and Washington—to participate actively in the policymaking arena.

*Property-Tax Exemption for Charities*, edited by Associate Scholar Evelyn Brody, explores the growing battles fought country-wide over the exemption enjoyed by nonprofit organizations. During our 2002 *Exploring Organizations and Advocacy Series*, researchers and practitioners addressed the legal and constitutional basis for advocacy as well as current and historical activities.

“*Nonprofits and Government* brings up-to-date evidence and sophisticated analysis to bear on the relations between nonprofit institutions and the public sector. This outstanding collection of essays by leading experts is essential reading for anyone interested in the field.”

WILLIAM A. GALSTON  ·  Senior Fellow, The Brookings Institution
We have also ventured closer to the ground, applying our research lens to issues in nonprofit governance, finances and management.

Through collaborative research with the Center on Philanthropy at Indiana University, the Center conducted the Nonprofit Overhead Cost Project. Using surveys, case studies, and analysis of Form 990 data, Mark Hager, Thomas H. Pollak and Ken Wing, in collaboration with Patrick Rooney of Indiana University, learned that accurate cost reporting is a challenge for many organizations. Smaller organizations tended to invest less in organizational infrastructure, partly because grants with tight limits on overhead costs compromised their effectiveness. Research underscored the importance of adequate financial controls and identified the hazards of having only one person handling financial matters. For funders, the study warned that simplistic comparisons of public charities based on financial ratios may distort conclusions and lead to bad policy.

Our Volunteer Management Capacity Study Series, completed for the Corporation for National and Community Service, was the first comprehensive examination of its kind, informing efforts to improve this neglected dimension of nonprofit management. Analyzing results from 1,753 charities and 541 congregations, Mark Hager, in collaboration with Jeffrey Brudney of the University of Georgia, found that the adoption of best practices for managing volunteers is not widespread. Of the nine practices identified, only two—regular supervision and communication with volunteers—have been widely instituted by charities. Research also found that, while nonprofits are largely aware of best practices in volunteer resource management, most lack the capacity to implement those practices.

As part of the first wave of findings from the Urban Institute’s National Survey of Nonprofit Governance, Francie Ostrower and BoardSource’s Maria J. Bobowick explored a subset of findings related to the potential impact of extending some provisions of the Sarbanes-Oxley Act to nonprofits. The project’s first brief, Nonprofit Governance and the Sarbanes-Oxley Act, confirms the importance of acknowledging the potentially varied impact, cost and value of provisions for nonprofits of different sizes.

The Center examined the issue of building capacity in nonprofit organizations, convening practitioners, funders and researchers to review research findings and explore implications. In the resulting report, Building Capacity in Nonprofit Organizations, Carol De Vita, Cory Fleming and Eric Twombly developed a framework for capacity building, while Elizabeth Boris explored next steps for nonprofits.
We have set our sights on helping nonprofit organizations and foundations measure effectiveness. Long entrusted with doing good, these organizations are—in a bottom-line society—facing increasing pressure to do well.

Between 2003 and 2004, the Center published a set of guides on outcome management for nonprofits edited by Linda Lampkin and Harry Hatry. With input from practitioners, the series built on efforts in the sector to encourage and prepare nonprofits to collect outcome measurement data and use the information to improve their performance.

Lampkin, Hatry and others collaborated with The Center for What Works to identify commonly used program outcomes and indicators for 14 nonprofit program areas. Phase one of the project involved research on common outcomes. For phase two, we plan to field-test those outcomes and disseminate results as tools, resources and training. The end result will be a common framework for reporting.

The Center also conducted the first-ever survey of the country’s 1,192 staffed grantmaking foundations to determine how they define and measure effectiveness in their own organizations. Francie Ostrove found that many grantmakers do not follow practices that, according to their own standards, are important for their effectiveness. On the whole, foundations have failed to institutionalize a process to establish standards for effectiveness and to regularly assess themselves in relation to these standards. Deeper analysis surfaced variations in the conditions practitioners considered necessary for effectiveness: most community foundation staff indicated that effectiveness required a broad grants program, while most private foundation staff preferred a focused grant program. This project was conducted in partnership with Grantmakers for Effective Organizations and funded by the David and Lucile Packard Foundation.

"The nonprofit sector is being increasingly pressured to provide evidence that its resources have improved the lives of clients, regardless of the size of the organization. This is not a new philosophy for nonprofit organizations. However, in the past, most organizations have not relied on regularly collected feedback on service outcomes for guidance. Such information on outcomes can help managers and board members become learning organizations that constantly improve the effectiveness of their services."

ELIZABETH BORIS, Key Steps in Outcome Management
We are analyzing the growing influence of business on the nonprofit sector, and social enterprise—the use of non-governmental market-based approaches to address social issues.

Private giving

In 2005, the bulk of private giving—93.3 percent or about $226.5 billion—came from contributions and bequests of individuals, compared to $30 billion from foundations and $13.8 billion from corporations.

Nonprofits and Business (Urban Institute Press), edited by Joseph J. Cordes and C. Eugene Steuerle, assembles expert analyses of the evaporating boundaries between nonprofit and for-profit activities. The text grapples with nonprofits and business-like revenue sources, social entrepreneurs and ventures, nonprofit and for-profit legal boundaries, social investments by foundations, cause-related marketing, for-profit affiliates, professionalism and compensation, and outcome measurement and assessment.

Internationally, Janelle Kerlin is investigating the legal and supportive frameworks for social enterprise in seven regions in the world. Kerlin organized a panel to present initial findings at the International Society for Third Sector research conference in 2006, and contributed a chapter entitled, "Social Enterprise in the United States and Abroad: Learning from Our Differences," for the volume Research on Social Entrepreneurship: Understanding and Contributing to an Emerging Field, Rachel Mosher-Williams, editor (ARNOVA).
We realize that the impact of our work depends on its use by others, so we devote significant time and energy to ensuring data reach the hands of those that need them—nonprofit executives, funders, researchers, the press, and policymakers. Communications and outreach are critical components of the Center’s efforts.

We ensure broad and easy online access to the NCCS National Nonprofit Data System. As technology has evolved, we have made our data easier to find and use. Putting data online to provide researchers instantaneous access and control was a major evolutionary step.

The Center’s researchers present their work at scholarly research conferences and meetings of major nonprofit associations. More broadly, we have helped build a research field, adding to scholarly literature, reviewing papers, advising on projects, and serving on research committees and association boards.

Outreach includes collaborations and partnerships with more than 150 organizations. The Center collaborates on research projects, publications, seminars and events, taskforces and advisory committees, and the development of tools.

The Center has provided a consistent voice for the nonprofit sector in conversations with federal and state regulators concerned about nonprofit transparency and reporting, accountability, data and performance. For 10 years, we’ve convened IRS and state charity officials in public meetings with nonprofit representatives around reporting issues. By providing testimony to Congress and the White House, the Center has contributed oft-missing research and analysis to policy debates on the sector.

The Center has trained a generation of researchers through research positions, internships, and our Emerging Scholars program. Our alumni are leading foundations, conducting research in university programs, and working in nonprofits, business and government.

The Center generates a growing body of publications, ranging from research reports to policy briefs to opinion articles. Nearly all of these materials are available at www.urban.org.
A decade of research

Recent awards

Elizabeth T. Boris
Award for Distinguished Achievement and Leadership in Nonprofit and Voluntary Action Research (2006), Association for Research on Nonprofit Organizations and Voluntary Action

Francie Ostrower
Virginia A. Hodgkinson Research Prize (2006), Independent Sector

Carole E. Rosenstein
Rockefeller Foundation Fellowship on Thriving Cultural Heritage (2006), Smithsonian Institution

C. Eugene Steuerle
First Bruce David—Albert Davis Public Service Award (2005), National Tax Association
Key Steps in Outcome Management
Linda M. Lampkin and Harry P. Hart

Investing in Creativity: A Study of the Support System for U.S. Artists
Maria-Rosario Jackson, Florence Kabwasa-Green, Daniel Swenson, Joaquin Herranz, Kadija Ferryman, Carrie Atlas, Eric Walner, Carole E. Rosenstein

Alaska, Cincinnati, Denver, Seattle, Pittsburgh, Austin, Boston, Minneapolis-St. Paul, Sarasota (FL) and Washington D.C.

A series of Performing Arts Research Coalition Community Reports by Mary Kopczynski Winkler and Mark A. Hager

Arts Participation: Steps to Stronger Cultural and Community Life
Christopher Walker and Stephanie D. Scott-Melnyk with Kay Shorewood

Reggae to Rachmaninoff: How and Why People Participate in Arts and Culture
Christopher Walker and Stephanie D. Scott-Melnyk with Kay Shorewood

Volunteer Management Practices and Retention of Volunteers
Mark A. Hager and Jeffrey L. Bradley

Attitudes and Practices Concerning Effective Philanthropy
Francie Ostrower

Foundation Effectiveness: Definitions and Challenges
Francie Ostrower

Partnerships Between Large and Small Cultural Organizations
Francie Ostrower

Spatial Connections: Assessing the Location of Children and Youth and the Nonprofits that Serve Them in the Washington D.C. Metropolitan Area
Eric C. Teomnoby and Jennifer Auer

Overhead Cost Study Guides: Devoting to Charity: Lessons for Boards from the Nonprofit Overhead Cost Project
Mark A. Hager and Thomas H. Pollak

Philanthropic Foundations: Payoff and Related Public Policy Issues
Elizabeth T. Boris and C. Eugene Steuerle

The Pros and Cons of Financial Efficiency Standards
Mark A. Hager and Ted Flack

Who Gains from Charitable Tax Credit Programs? The Arizona Model
Carol J. De Vita and Eric C. Teomnoby

Net Benefits: Weighing the Challenges and Benefits of Volunteers
Mark A. Hager and Jeffrey L. Bradley

Motivations Matter: Findings and Practical Implications of a National Survey of Cultural Participation
Francie Ostrower

Diversity and Participation in the Arts: Insights from the Bay Area
Carole E. Rosenstein

Neonatal Cultural Heritage Baseline Data from the National Center for Charlotte Statistics
Carole E. Rosenstein

The International Charitable Nonprofit Subsector in the United States
Elizabeth Reid and Janelle Kerlin

Faith-Based Organizations, Federal Social Programs, and Local Services
Fedrica D. Kramer, Kenneth Fitzgerald, Carol J. De Vita, Laura Wherry

Nonprofits and Government: Collaboration and Conflict, 2nd edition
Edited by Elizabeth T. Boris and C. Eugene Steuerle

Open and Operating? An Assessment of Louisiana Nonprofit Health and Human Services after Hurricanes Katrina and Rita
Jennifer Auer and Linda M. Lampkin

After Katrina: Public Expectations and Charities Response
Elizabeth T. Boris and C. Eugene Steuerle, editors

U.S. Government Funding for International Nongovernmental Organizations
Janelle Kerlin

Nonprofit Governance and the Sarbanes-Oxley Act
Francie Ostrower and Marla J. Bobowick

Foundation Expenses and Compensation: How Operating Characteristics Influence Spending
Elizabeth T. Boris, Loren Reitz, Amalia Burke, Mark A. Hager, George Hobor
Ten years have produced a significant body of work on the nonprofit sector and a critical mass of researchers and capabilities to take on the next decade of challenges. In the coming years, our work will involve at least three categories of activity:

**Enriching the NCCS National Nonprofit Data System**
Our National Center for Charitable Statistics will provide a robust, research-quality data source on the nonprofit sector, monitor trends in size and scope over time, and facilitate research by scholars and others. Data will continue to be accessible on www.nccs.urban.org, with Center staff available to provide technical assistance.

**Developing a picture of the nonprofit sector**
The Center will expand our empirical analyses to deepen understanding of nonprofits and improve their operations. We will also initiate new projects on such issues as nonprofit employment trends, overhead costs, social enterprise, fundraising effectiveness, program outcomes and leadership effectiveness models.

**Conducting policy research**
The Center will analyze issues that continue to surface on the policy agenda. With the help of the latest data, we will address topics of pressing interest to Congress, create forums for informed dialogue, and use research and data to help policymakers and other players pave a sound course of action. In addition, our electronic newsletter and policy briefs (available at www.urban.org) will seek to spark sector-wide conversations about key issues of the day.

“**The Center on Nonprofits and Philanthropy and the National Center for Charitable Statistics are treasures. They develop, preserve, and disseminate the rigorous data and analyses that are indispensable to wise policy making for the nonprofit sector. The impact of their work is enormous. They deserve the gratitude and admiration of all who are concerned with the role of the third sector in our society.**”

HARVEY P. DALE · Director, National Center on Philanthropy and the Law, New York University School of Law

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**Five ways information can transform the sector**

- Nonprofits hone in on practices that produce better results for communities.
- Policymakers respond to opportunities within the nonprofit sector.
- Funders know where to invest charitable dollars for the greatest impact.
- Executives see how to reduce redundant work.
- Regulators and the public hold nonprofits to account.
Funders

Founding Donor
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California Endowment
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Center for Arts and Culture
Centers for Disease Control and Prevention
Center for Non-Profit Corporations
Centre on Philanthropy
Chicago Community Trust
Chicago Network
Greater Chicago Philanthropy Initiative
Robert Sterling Clark Foundation
The Cleveland Foundation

Community Foundation of the National Capital Region
Corporation for National and Community Service
Nathan Cummings Foundation
Donors Forum of Chicago
Richard H. Driehaus Foundation
Donors for Social Change Group
Durfee Foundation
Erie Community Foundation
Fellows Foundation
Florida Philanthropic Network Foundation for Child Development
The Forbes Funds
Freddie Mac Foundation
Funders Network on Population, Reproductive Health and Rights
Gallup Organization
GE Fund
Government Accountability Office
Wallace Alexander Gerbode Foundation
The J. Paul Getty Trust
George Gund Foundation
Greenwall Foundation
Guidestar
Evelyn and Walter Haas, Jr. Fund
State of Hawaii
Herbert H. and Grace A. Dow Foundation
Houston Endowment, Inc.
Independent Sector
Internal Revenue Service
Jauch Family Fund
The Joyce Foundation
Kimsey Foundation
LIEF Foundation
Lincoln Institute for Land Policy
John D. and Catherine T. MacArthur Foundation
Maine Community Foundation
State of Massachusetts
Massachusetts Cultural Council
Eugene and Agnes E. Meyer Foundation
John P. Murphy Foundation
National Center for Family Philanthropy
National Endowment for the Arts
National Organization for Research at the University of Chicago (NORC)

Neighborhood Reinvestment Corporation
Council of New Jersey Grantmakers
State of New Jersey
State of New York
New York Community Trust
The Nonprofit Roundtable of Greater Washington
North Carolina Center for Nonprofits
North Carolina Community Foundation
Ohio Arts Council
OPERA America
State of Pennsylvania
Pew Charitable Trusts
Ellis L. Phillips Foundation
Princos Charitable Trusts
Donald W. Reynolds Foundation
Rockefeller Brothers Fund
The Rockefeller Foundation
SAIC
Social Development Canada
United Planning Organization
US Bureau of the Census
US Department of Health and Human Services
Venture Philanthropy Partners
The Wallace Foundation
The Andy Warhol Foundation for the Visual Arts
Washington Regional Association of Grantmakers
Washington Area Women's Foundation
World Bank
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