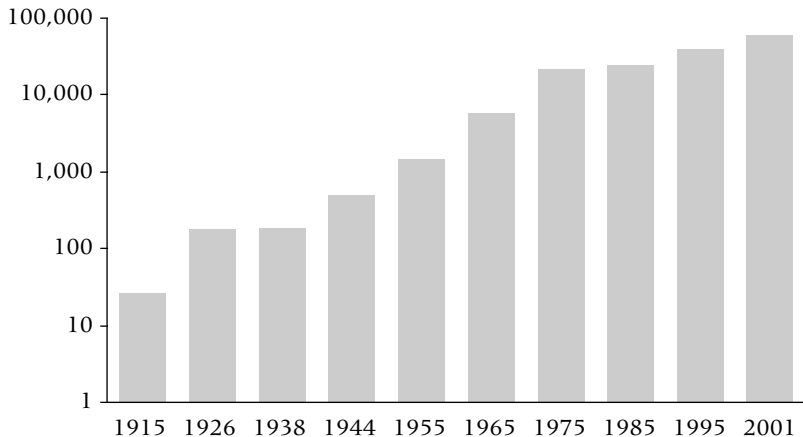


Table 1.1 Comparative Measures, United States and Selected European Countries

	Foundations per 100,000	Expenditures as Percentage of GDP	Grants as Percentage of Nonprofit Sector Revenue	Assets per Capita
Belgium	3	0.07	—	
France	1	0.15	—	
Germany	10	1.50	1.80	€354
Italy	2	—	—	€1,340
Netherlands	5	—	2.11	
Spain	15	0.60	—	
Sweden	200	—	—	€1,500
Switzerland	111	—	—	€1,389
United Kingdom	16	—	2.81	€536
European countries average	17–19	—	—	
United States	22	0.24	1.49	\$1,612

Sources: Authors' compilations. Anheier (2001); CIA (2006); Foundation Center (2005).

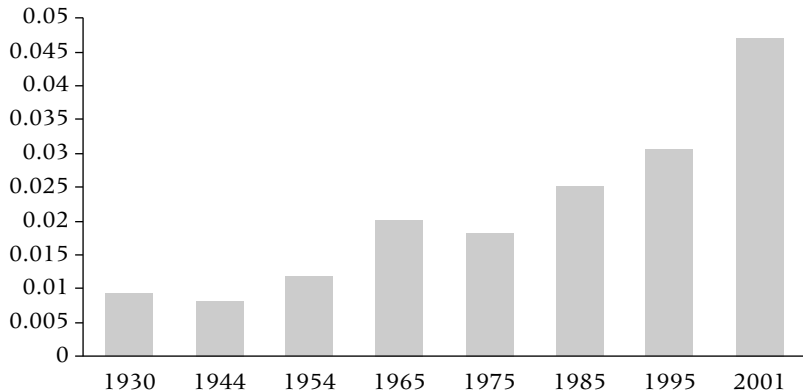
Figure 3.1 Reported Foundations in the United States, 1915 to 2001
(Log Scale)



Source: Author's compilation.

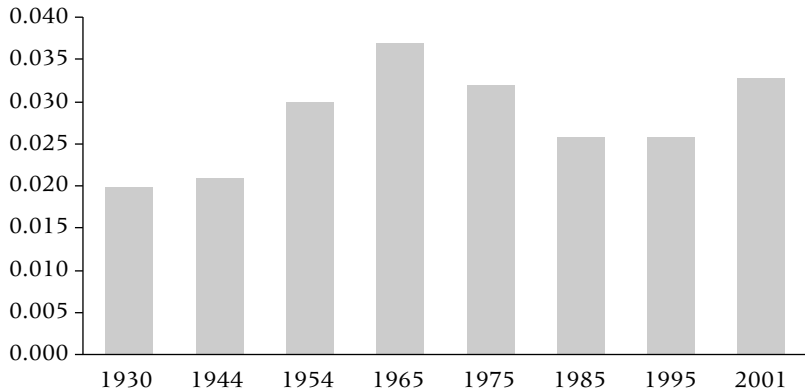
Note: For the incompleteness of the data used for this chart, see notes to table 3.1 and figure 3.2.

Figure 3.2 Ratio, Reported U.S. Foundation Assets to U.S. GDP,
1930 to 2001



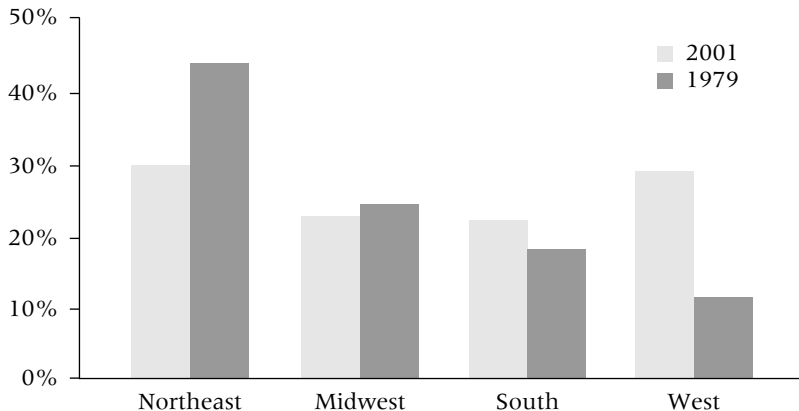
Source: Author's compilation.

Figure 3.3 Ratio, Reported Assets of U.S. Foundations to Total Value of U.S. Common Stocks, 1930 to 2001



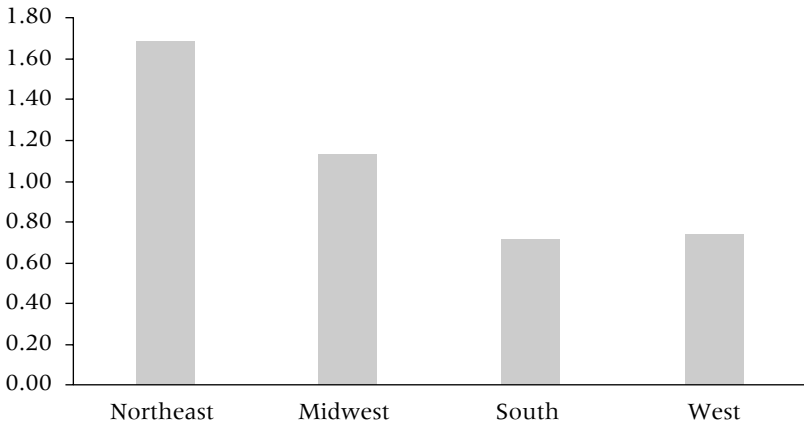
Source: Author's compilation.

Figure 3.4 Regional Distribution of U.S. Foundation Assets, 1979 to 2001



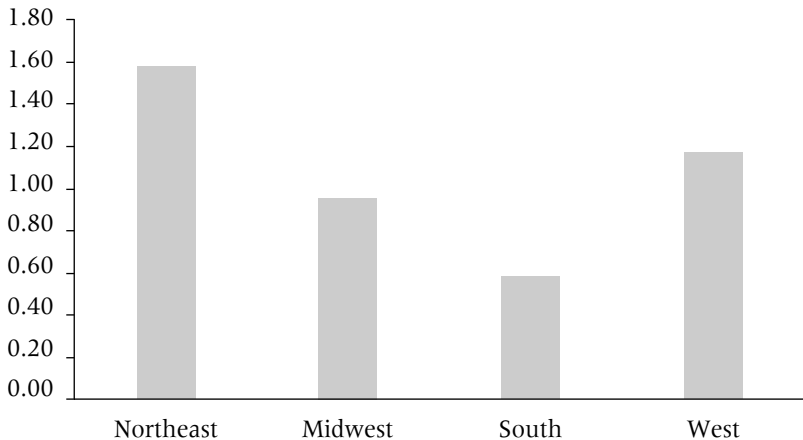
Source: The Foundation Center (1981).

Figure 3.5 Ratio, Share of Foundations to Share of Population, U.S. Regions, 2001



Source: U.S. Census (2001); Foundation Center (2001).

Figure 3.6 Ratio, Share of Foundation Assets to Share of U.S. Population, 2001



Source: U.S. Census (2001); Foundation Center (2001).

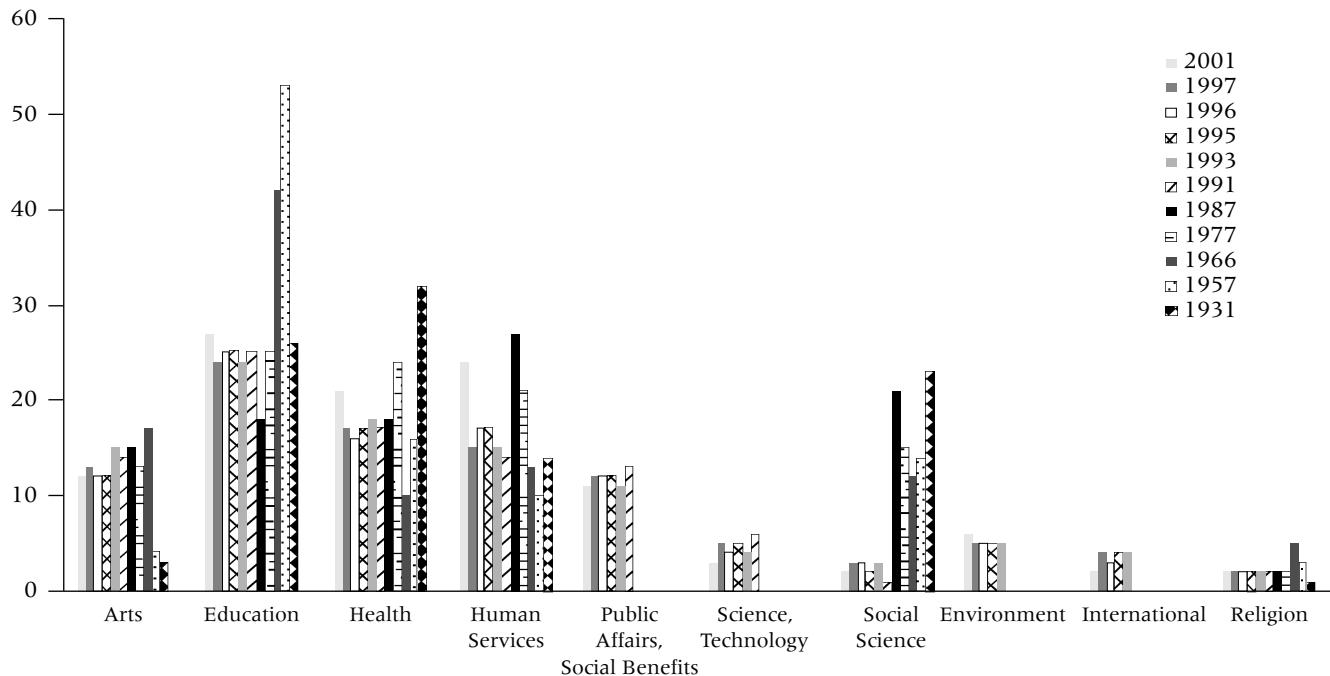
Table 3.1 Reported Charitable Foundations in the United States,
1915 to 2000

1915	27
1926	179
1938	188
1944	505
1955	1,488
1964	6,007
1975	21,877
1985	25,639
1995	40,140
2001	61,810

Sources: Andrews (1973, 82–86, 220); The Foundation Center (2003a). Before the late 1950s, all counts of foundations were incomplete.

Note: The Foundation Center's 1960 *Directory* reported (p. ix) that it had the names of about 12,000 foundations, but listed only the 5202 whose 1959 assets exceeded \$50,000 or grants had exceeded \$10,000, did not make annual appeals for public funds, were not limited by charter to supporting one or several named institutions, and did not function as endowments for such institutions.

Figure 5.1 Percentage of Foundation Grants by Major Area of Funding



Source: Foundation Center (2003); Margo (1992, table 7.5, 221).

Table 5.1 Percentage of Foundation Grants by Major Area of Funding

Year	2001	1997	1996	1995	1993	1991	1987	1977	1966	1957	1931
Arts	12	13	12	12	15	14	15	13	17	4	3
Education	27	24	25	25	24	25	18	25	42	53	26
Health	21	17	16	17	18	17	18	24	10	16	32
Human services	24	15	17	17	15	14	27	21	13	10	14
Public affairs and social benefits	11	12	12	12	11	13					
Science and technology	3	5	4	5	4	6					
Social science	2	3	3	2	3	1	21	15	12	14	23
Environment	6	5	5	5	5						
International	2	4	3	4	4						
Religion	2	2	2	2	2	2	2	2	5	3	1
Other	0	0	0	0	0	0	0	0	2	0	1
	100	100	100	100	100	100	100	100	100	100	100

Source: See figure 5.1.

Table 6.1 Key Attributes of Private and Community Foundations

Attributes	Private Foundations	Community Foundations
Amounts deductible for donor		
Publicly traded securities	Fair market value	Fair market value
Other appreciated property	Limited to cost basis	Fair market value
Limits on contributions for donor		
Cash contributions	30 percent of donor's adjusted gross income	50 percent of donor's adjusted gross income
Gifts of appreciated property	20 percent of donor's adjusted gross income	30 percent of donor's adjusted gross income
Administrative requirements		
Payment of excise tax	1 to 2 percent of investment income	None
Required payout levels	5 percent of assets or more	No minimum requirement
Limits on excess business holdings	Yes	None
Donor control	Legal	Advisory
Anonymity	No; must file detailed returns on grants, fees, investments, salaries	Yes; donors and grants can be private; foundation may buffer donors from grant seekers
Other features		
Primary advantages to donors	Control, independence, family identity, focus, employment of relatives	Deductibility, flexibility, access to expertise, permanence, no administrative duties, anonymity
Distinctive structures	Single fund, may focus on designated region(s), board has full authority	Pooled funds, focus on named region, separation of investment and allocations decisions

Source: Adapted from Clontz (2001).

Table 6.2 Types of Foundations by Grant Source and Governance Structure

Typical Governance Structure	Typical Source of Grant Funding	
	Existing Sources	Newly Generated Sources
Direct donor control (internal)	Family: donor and donor's family directly control existing endowment	Corporate: corporate executives directly control allocation of recent or current corporate profit
Deputy or indirect donor control (external)	Independent: independent board (and staff) controls existing endowment	Community: community board controls mix of newly raised funds and existing endowment

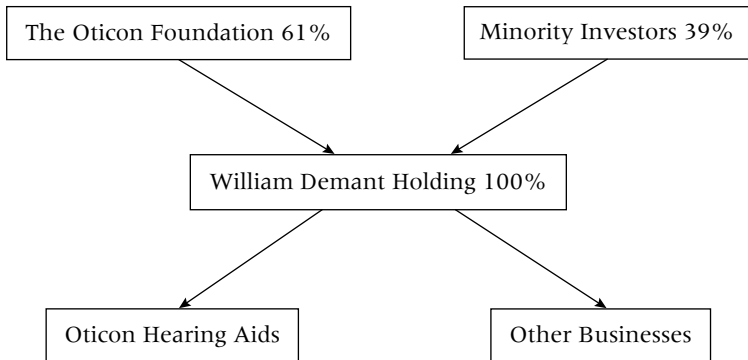
Source: Author's compilations.

Table 8.1 Foundation Role Awareness, Acceptance, and Feasibility as Perceived by Foundation Leaders and Stakeholders

Role	Awareness	Acceptance by Foundation	Feasibility
Complementarity	High	Yes, but what is the role of government?	Medium, capacity of grant-making foundations in sustaining this role an issue
Substitution	Medium	No	Medium, capacity for grant-making foundations in sustaining this role an issue
Preservation of traditions and cultures	Medium	Specific to some foundations engaged as main activity	Foundation-specific
Redistribution	Low	No, range of factors motivate donors, among which redistribution is a minor one	Low
Social and policy change	Medium	Potentially, but need to address challenges	Medium
Promotion of pluralism	Medium	Not a guide, viewed more as a feature of foundations' existence	Medium
Innovation	High	Yes, but some inconsistency in interpretation of innovation and innovativeness	Medium to high, if a better understanding of innovation and implementation prevails

Source: Authors' compilations.

Figure 10.1 Foundation Ownership: An Example



Source: Author's compilation.

Table 10.1 Corporate Ownership and Performance of the Largest Danish Companies

	Investor	Family	Foundation
Return on equity percentage			
1982 to 1992	10.9	11.3	11.4
1995 to 2002	9.1	12.4	14.5
Growth (sales) percentage			
1982 to 1992	8.9	11.6	10.2
1995 to 2002	7	2.1	9.3
Survival frequency percentage			
1982 to 1992	71	76	77
1992 to 1999	66	84	87
Equity/assets ratio percentage			
1982 to 1992	36	38	47
1995 to 2002	50	56	54
Number of companies			
1982 to 1992	47	62	48
1995 to 2002	58	63	50

Source: Author's compilations.

Table 10.2 Foundation Ownership and Performance of German Companies

	Foundation- Owned Firms	Other Corporations
Return on equity percentage (before taxes)		
1990	16.7	15.9
1991	15.9	11.2
1992	10.2	4.5
Equity/assets (percentage)		
1990	30.3	32.8
1991	30.1	31.7
1992	28.7	31.1
Pay out ratio percentage (dividends/earnings)		
1990	42.7	56.5
1991	38.6	52.2
1992	36.5	59.0
Number of firms	178	846

Source: Herrmann and Franke (2002).

Table 11.1 Average Endowment and Grant Making, 1992 to 2000

Year	Number of CFs	Average Assets	Average Grant Making (£)
1992 to 1993	15	865,636	90,251
1993 to 1994	15	1,122,200	109,254
1994 to 1995	15	1,295,262	146,012
1995 to 1996	17	1,819,388	220,537
1996 to 1997	18	1,993,598	544,638
1997 to 1998	22	2,962,361	580,854
1998 to 1999	24	3,052,044	790,250
1999 to 2000	29	3,165,600	758,161

Source: Community Foundation Network (2001).