

**THE FORAKER GROUP  
REPORT ON THE ALASKA  
NONPROFIT ECONOMY:  
2010 UPDATE**

A report on the economic importance of Alaska's nonprofit sector  
conducted by the Institute of Social and Economic Research  
University of Alaska Anchorage

by  
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**I.**

## I. WHAT IS THE NONPROFIT SECTOR?

The nonprofit sector comprises those nongovernmental organizations—commonly known as 501c corporations—that are exempt from the federal corporate income tax. As such, they are a large and very diverse group, as reflected in the different categories identified in the federal tax code.

**Table I.1. Tax-Exempt Organization Categories**

<b>Tax Code #</b>	<b>Type of Tax-Exempt Organization</b>	<b>Share of Total (1995)</b>
501 (c)(1)	Corporations Organized Under an Act of Congress	0.0%
501 (c)(2)	Title-Holding Companies	.6%
<b>501 (c)(3)</b>	<b>Religious, Charitable, Educational, Etc.</b>	<b>53.8%</b>
<b>501 (c)(4)</b>	<b>Social Welfare</b>	<b>12.0%</b>
501 (c)(5)	Labor, Agricultural Organization	5.7%
501 (c)(6)	Business Leagues	6.5%
501 (c)(7)	Social and Recreational Clubs	5.6%
501 (c)(8)	Fraternal Beneficiary Societies	7.9%
501 (c)(9)	Voluntary Employees' Beneficiary Societies	1.3%
501 (c)(10)	Domestic Fraternal Beneficiary Societies	1.8%
501 (c)(11)	Teachers' Retirement Fund	0%
501 (c)(12)	Benevolent Life Insurance Associations	.5%
501 (c)(13)	Cemetery Companies	.8%
501 (c)(14)	Credit Unions	.4%
501 (c)(15)	Mutual Insurance Companies	.1%
501 (c)(16)	Corporations to Finance Crop Operations	0%
501 (c)(17)	Supplemental Unemployment Benefit Trusts	.1%
501 (c)(18)	Employee-Funded Pension Trusts	0%
501 (c)(19)	War Veterans' Organizations	2.6%
501 (c)(20)	Legal Services Organizations	0%
501 (c)(21)	Black Lung Trusts	0%
501 (c)(25)	Holding Companies for Pensions	0.1%
501 (d)	Religious and Apostolic Organizations	0%
501 (e)	Cooperative Hospital Service Organizations	0%
501 (f)	Cooperative Service Organizations of Operating Educational Organizations	0%
521	Farmers' Cooperatives	.2%
Source: State Nonprofit Almanac, 1997, page 3.		

Although comprising a broad array of activities, the entities in the nonprofit sector can be characterized by the following six characteristics: First, they serve some public purpose and contribute to the public good. Second, they involve some voluntary participation, typically in the form of a board of directors but often involving voluntary labor as well. Third, they are self-governing—meaning that they have internal controls that are not

governed by outsiders. Fourth, they are not dedicated to generating profits for their owners through their activities, except that excess revenues may be reinvested in the mission of the organization. Fifth, they are institutionally separate from the government. And, finally, they are organizations which typically secure legal standing as corporations chartered under state laws. This allows them to enter into contracts and carry on other functions. However, it is not necessary for a nonprofit to be chartered in this way. (The informal nature of many nonprofits makes it difficult to track and measure the total importance of the sector.)

There are a number of different terms often used to describe these types of organizations, including charitable sector, independent sector, voluntary sector, tax-exempt sector, and civil-society sector. Each term emphasizes one aspect of these types of organizations, but does not tell the whole story. For example, **charitable sector** emphasizes the support these organizations get from private, charitable donations. But most get a considerable portion of their support from other sources. **Independent sector** emphasizes the fact that these organizations are neither private businesses nor government entities. But, in fact, most depend heavily on business or government for their support. **Voluntary sector** emphasizes the input of volunteers upon which many of these organizations depend. But most activity in the nonprofit sector is carried on by paid employees. **Tax-exempt sector** emphasizes the fact that these organizations are exempt from federal income taxes and most state and local property taxes. But a large number of tax-exempt entities fall outside the religious, charitable, and educational category exempt under federal law. And the **civil-society sector** emphasizes the citizen base of this set of organizations. But most nonprofits in the United States are not membership organizations.

Although there are 26 separate groups of organizations that can claim exempt status,<sup>1</sup> they can be divided into two basic categories—**public-serving** and **member-serving** organizations.

**Public-serving nonprofits**, which make up about 70% of all nonprofits, are organizations that exist primarily to serve the public at large rather than their own members. They include service providers, funding intermediaries (including foundations), and religious congregations.

The largest share of public-serving organizations, and an important focus of this report, consists of the religious, charitable, scientific, and education organizations exempt under Section 501c3 of the federal tax code and often characterized as “charitable organizations.” These charitable organizations are not only exempt from federal taxation but they are also eligible to receive tax-exempt donations from individuals and businesses.

It is useful to further divide these charitable organizations into three functional categories—religious congregations, financial intermediaries, and service providers. Religious congregations are not required to register with the IRS to obtain tax-exempt

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<sup>1</sup> Political organizations are also tax exempt under Section 527.

status as 501c3 corporations, although many do and are included in descriptions of this sector. However, because of their unique purpose, they are generally not included in analyses of the importance of the nonprofit sector. In this report, we generally exclude them from our analysis.

Financial intermediaries—such as foundations, the United Way (federated funders), and professional fundraisers—function to generate philanthropic contributions from the public as well as to manage and distribute the proceeds to other nonprofit organizations for their use. As such, they perform a special function separate from the majority of charitable organizations.

The majority of charitable organizations are those involved in direct service delivery. These organizations, commonly referred to as **public charities**, serve the public interest in the broad areas of health care, social services, civic services, educational services, and cultural services. Since their revenues come from a diverse mix of government and private sources and they provide services to individuals, households, and other organizations at all levels of society, the term *public charity* is really too narrow and somewhat misleading for this sector.

A smaller group of public-serving nonprofits is organized under Section 501c4 of the federal tax code and often characterized as “civic leagues and social welfare organizations.” Like most public charities, they are service-delivery organizations, but because they may be involved in lobbying and campaigning, they are not eligible to receive tax-exempt contributions.

**The member-serving organizations**, which make up about 30% of all nonprofits, are those that are established for the benefit of their members. They include social and fraternal organizations, business and professional associations, labor unions, credit unions, and political organizations.

This document is a partial update of the more comprehensive *Report on the Alaska Nonprofit Economy* prepared in 2006 for the Foraker Group by the Institute of Social and Economic Research. It was the first comprehensive description of the nonprofit sector in Alaska. This document provides more current information on the size of the nonprofit sector as well as the characteristics of its various types of organizations.

## II. NUMBER OF NONPROFIT ORGANIZATIONS

We estimate that there are about 7,000 **total nonprofit organizations** operating in Alaska in 2010 (Table II.1). It is an estimate because there is incomplete information about the many small nonprofits that have not registered with the IRS, religious congregations, and those nonprofits that are based in other states but operate in Alaska.

**Table II.1. Total Nonprofits Operating in Alaska in 2010**

<b>TOTAL</b>	<b>7,027</b>
Registered with IRS from Alaska	5,327
Excluding Religious Organizations	4,727
Religious Organizations	600
Registered with IRS Outside Alaska	100
Not Registered with IRS	1,600
Religious Congregations	600
Other (out of scope and mutual benefit)	1,000
Source: National Center for Charitable Statistics, State Summary Profile downloaded from website, 8/17/2010, and ISER.	

There are 4,727 **registered** nonprofits based in Alaska, excluding registered religious congregations (Table II.2a).<sup>2 3</sup> About 2/3 of these are public-serving organizations—either charitable organizations (501c3) or civic leagues and social-welfare organizations (501c4), while the remainder are member-serving nonprofits (other 501c).

**Table II.2a. Registered Alaska-Based Nonprofits in 2010 (Excluding Religious Congregations)**

<b>TOTAL</b>	<b>4,727</b>
Charitable Organizations (501c3)	3,165
Public Charities	3,009
Private Foundations	156
Other Tax Exempt (501c)	1,562
Civic Leagues and Social Welfare Organizations (501c4)	553
Member-serving Nonprofits (Other 501c)	1,009
Source: National Center for Charitable Statistics, State Summary Profile downloaded from website, 8/17/2010.	
Note: Excludes 600 religious congregations that register with the IRS.	

This represents an increase of 562 registered Alaska nonprofits since 2004 (Table II.2b).

<sup>2</sup> These organizations applied for nonprofit status with the IRS by submitting Form 1023 or 1024.

<sup>3</sup> The number of religious congregations is estimated to be 1,187, of which 600 have registered with the IRS. Religious congregations are not required to register, but many do.



**Table II.2b. Registered Alaska-Based Nonprofits in 2004 (Excluding Religious Congregations)**

<b>TOTAL</b>	<b>4,165</b>
Charitable Organizations (501c3)	2,602
Public Charities	2,455
Private Foundations	147
Other Tax Exempt (501c)	1,563
Civic Leagues and Social Welfare Organizations (501c4)	591
Member-serving Nonprofits (Other 501c)	972
Source: National Center for Charitable Statistics, State Summary Profile downloaded from website, 10/06.	
Note: Excludes 600 religious congregations that register with the IRS.	

Somewhat less than half of the registered Alaska-based nonprofits have annual revenues of less than \$25,000, which exempts them from the requirement of filing an annual informational tax return with the IRS, either Form 990 or Form 990-PF (Table II.3a). There were 3,008 **reporting** nonprofits and 1,719 **non-reporting** organizations among the 4,727 registered Alaska-based nonprofits.

**Table II.3a. Filing Status of Registered Alaska-Based Nonprofits in 2010 (Excluding Religious Congregations)**

	<b>Total</b>	<b>IRS Filing Status (Reporting)</b>	
		<b>Yes</b>	<b>No</b>
<b>TOTAL</b>	4,727	3,008	1,719
Charitable Organizations (501c3)	3,165	2,053	1,112
Public Charities	3,009	1,956	1,053
Private Foundations	156	97	59
Other Tax Exempt (501c)	1,562	955	607
Civic Leagues and Social Welfare Organizations (501c4)	553	291	262
Other	1,009	664	345
Source: National Center for Charitable Statistics, State Summary Profile downloaded from website, 8/17/2010.			

The number of reporting nonprofits has increased by almost 1,000 or 13 percent since 2004 (Table II.3b).

**Table II.3b. Filing Status of Registered Alaska-Based Nonprofits in 2004 (Excluding Religious Congregations)**

	<b>Total</b>	<b>IRS Filing Status</b>	
		<b>Reporting</b>	<b>Not Reporting</b>
<b>TOTAL</b>	4,165	2,062	2,103
Charitable Organizations (501c3)	2,602	1,364	1,238
Public Charities	2,455	1,282	1,173
Private Foundations	147	82	65
Other Tax Exempt (501c)	1,563	698	865
Civic Leagues and Social Welfare Organizations (501c4)	591	214	377
Other	972	484	488
Source: National Center for Charitable Statistics, State Summary Profile downloaded from website 10/06.			

These reporting nonprofits account for most of the paid employment, revenues, expenditures, and assets of the nonprofit sector. Their gross receipts were \$4.145 billion, and their combined assets were \$7.571 billion (Table II.4a).

**Table II.4a. Reporting Alaska-Based Nonprofits in 2010**

	Filers	Gross Receipts (million \$)	Assets (million \$)
<b>TOTAL</b>	3,008	\$4,145.0	\$7,571.4
Charitable Organizations (501c3)	2,053	\$2,668.8	\$4,087.0
Public Charities	1,956	\$2,620.9	\$3,511.2
Private Foundations	97	\$47.9	\$575.8
Other Tax Exempt (501c)	955	\$1,476.2	\$3,484.4
Source: National Center for Charitable Statistics, State Summary Profile downloaded from website, 8/17/2010.			

Since 2004 gross receipts have increased by about \$750 million, or 22 percent, and assets by \$2 billion (Table II.4b).

**Table II.4b. Reporting Alaska-Based Nonprofits in 2004**

	Filers	Gross Receipts (million \$)	Assets (million \$)
<b>TOTAL</b>	2,062	\$3,407.7	\$5,510.1
Charitable Organizations (501c3)	1,364	\$2,237.7	\$2,774.6
Public Charities	1,282	\$2,157.7	\$2,460.3
Private Foundations	82	\$80.1	\$314.3
Other Tax Exempt (501c)	698	\$1,170.0	\$2,735.4
Source: National Center for Charitable Statistics, State Summary Profile downloaded from website 10/06.			

In the following sections of this report, which describe the activities of the various categories of nonprofit establishments in more detail, we rely upon a database created especially for this project which builds upon, but differs from, the information in the foregoing tables in several important respects.<sup>4</sup> First, it is based on IRS Form 990 and 990-PF informational tax returns from 2007, the most currently available data. Second, we have added to the database a number of large nonprofits reporting outside of Alaska, like the Salvation Army and the Providence Medical Center that operate in the state.<sup>5</sup> Finally, we have re-categorized some Alaska nonprofits based on a detailed review of the database.<sup>6</sup>

<sup>4</sup> The data file is constructed from the CORE files and Business Files of National Center for Charitable Statistics (NCCS).

<sup>5</sup> Group exemptions and group returns may distort the picture of nonprofit organizations at the state and local levels based on the NCCS files. Parent organizations that file group returns for their affiliates report these finances in the aggregate. This has no effect on overall financial statistics at the national level, but does affect the number of organizations and the allocation of organizational finances at the state level. The finances of affiliated organizations included in group returns are not listed under the states in which they operate, but rather under the state in which the parent organization files.

<sup>6</sup> We moved some charities into different categories within the major sectors, moved some charitable organizations into the civic-league category, and netted out the churches. In addition, we identified some public charities as being similar to private foundations. We combined those public charities with the private foundations to create a category called *funding intermediaries*.

The result of this process of refining the data is a slightly different summary of the number and composition of Alaska nonprofits, which includes all nonprofits operating in the state for which a recent IRS Form 990 is available (Table II.5a).<sup>7</sup> Unless otherwise noted, all the data in the tables in this report come from this database.

**Table II.5a. Recently Reporting Nonprofits Operating in Alaska in 2007**

	Number	Revenues (million \$)	Expenditures (million \$)	Assets—End of Year (million \$)	Staff
<b>TOTAL</b>	<b>2,121</b>	<b>\$4,872.1</b>	<b>\$4,520.1</b>	<b>\$8,639.2</b>	<b>35,997</b>
<b>PUBLIC SERVING</b>	<b>1,631</b>	<b>\$3,537.3</b>	<b>\$3,243.1</b>	<b>\$5,591.0</b>	<b>33,407</b>
<b>Charitable Organizations (501c3)</b>	<b>1,424</b>	<b>\$3,376.4</b>	<b>\$3,113.7</b>	<b>\$5,146.8</b>	<b>32,646</b>
Public Charities	1,180	\$3,122.2	\$2,969.6	\$3,580.6	32,110
Funding Intermediaries	244	\$254.2	\$144.1	\$1,566.2	536
<b>Civic Leagues and Social Welfare Organizations (501c4)</b>	<b>207</b>	<b>\$160.9</b>	<b>\$129.4</b>	<b>\$444.2</b>	<b>761</b>
<b>MEMBER SERVING</b>	<b>490</b>	<b>\$1,334.8</b>	<b>\$1,277.0</b>	<b>\$3,048.2</b>	<b>2,590</b>
Source: NCCS Core Files for 2007 and ISER calculations.					
Note: Funding Intermediaries includes both Foundations and other organizations, such as United Way, that primarily collect and distribute funds rather than directly deliver services.					

This is an increase of 368 in the number of nonprofits from the database used in the earlier analysis (Table II.5b).

**Table II.5b. Recently Reporting Nonprofits Operating in Alaska in 2004**

	Number	Revenues (million \$)	Expenditures (million \$)	Assets—End of Year (million \$)
<b>TOTAL</b>	<b>1,753</b>	<b>\$3,770.1</b>	<b>\$3,396.2</b>	<b>\$6,170.1</b>
<b>PUBLIC SERVING</b>	<b>1,375</b>	<b>\$2,901.0</b>	<b>\$2,574.1</b>	<b>\$3,678.6</b>
<b>Charitable Organizations (501c3)</b>	<b>1,207</b>	<b>\$2,785.3</b>	<b>\$2,471.3</b>	<b>\$3,401.6</b>
Public Charities	1,011	\$2,506.4	\$2,391.4	\$2,399.5
Funding Intermediaries	196	\$278.9	\$79.9	\$1,002.2
<b>Civic Leagues and Social Welfare Organizations (501c4)</b>	<b>168</b>	<b>\$115.6</b>	<b>\$102.8</b>	<b>\$276.9</b>
<b>MEMBER SERVING</b>	<b>378</b>	<b>\$869.2</b>	<b>\$822.1</b>	<b>\$2,491.5</b>
Source: NCCS Core Files and ISER.				
Note: Funding Intermediaries includes both Foundations and other organizations, such as United Way, that primarily collect and distribute funds rather than directly deliver services.				

<sup>7</sup> Although the database covers the year 2007, the data for some organizations is for an earlier year.

Table II.6 shows the relationship between the number of reporting nonprofits (2010) and the number in the database (2007). The database does not include all reporting nonprofits, but it can be used to describe the nonprofit sector.

Note that gross receipts are higher in the database. This is because the 2007 database captures a good year for the economy and also includes some large nonprofits operating in, but not based in, Alaska that are missed in the reporting estimate. The number of private foundations is also much larger. That is because the database combines other financial intermediaries into that category.

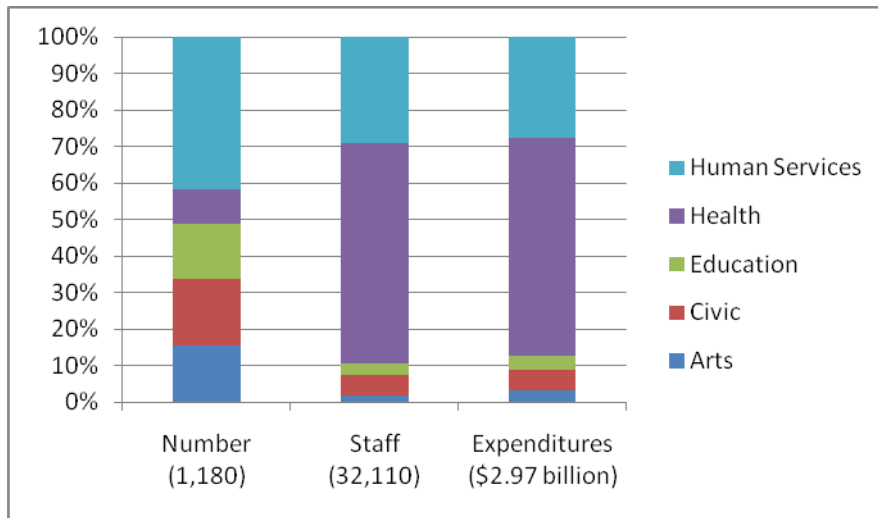
**Table II.6 Comparison of Database and Reporting Nonprofits**

	<b>Database (2007)</b>	<b>Reporting (2010)</b>
<b>TOTAL COUNT</b>	2,121	3,008
Charitable Organizations (501c3)	1,424	2,053
Public Charities	1,180	1,956
Private Foundations	244	97
Other Tax Exempt (501c)	697	955
<b>TOTAL GROSS RECEIPTS (Million \$)</b>	\$4,872	\$4,145

### III. REPORTING PUBLIC CHARITIES (501c3)

Reporting public charities<sup>8</sup> are the larger public-serving and service-providing nonprofits that are eligible to accept tax-deductible contributions. There were 1,180 public charities that reported their finances to the IRS in 2007 by filing an informational return (Form 990).<sup>9</sup> The total expenditures of these public charities were \$3 billion, and total employment was 32 thousand.<sup>10</sup>

#### Alaska Public Charities (501c3) in 2007



**Table III.1. Alaska Public Charities (501c3) in 2007**

	Number	Employment	Expenditures (million \$)
<b>TOTAL</b>	<b>1,180</b>	<b>32,110</b>	<b>\$2,970</b>
Health	112	19,327	\$1,774
Social Services	492	9,353	\$820
Civic	215	1,722	\$165
Education	177	1,071	\$110
Arts/Culture	184	637	\$100

<sup>8</sup> Excluding churches and funding intermediaries that also are classified as 501c3 organizations.

<sup>9</sup> The NCCS Core database, from which this information is taken, excludes 4 of the largest public charities operating in Alaska because they are registered in another state and have multi-state operations. These are Providence Health Care, Banner Health Care, Ketchikan Hospital, and the Salvation Army. We have estimated the annual expenditures of these organizations in Alaska based on their reported employment. Some other smaller public charities that we have not identified are also missing from the database, but various reviews suggest the effect of these missing organizations does not materially impact the aggregate results of our analyses.

<sup>10</sup> Expenditure figures include service provision, management, and fund raising.

Reporting public charities (excluding foundations and churches) can be divided into five categories based on function—health, social services, education, arts/culture, and civic.<sup>11</sup> The largest numbers of organizations provide social services, but the largest share of expenditures is accounted for by those organizations providing health services. Civic, education, and arts/culture public charities are also large in numbers, but smaller in size and importance in terms of expenditures.

There was growth in all categories between 2003 and 2007. However, as we note later in this report, the number of non-reporting nonprofits declined during this period. Consequently, some of the growth shown in Table III.2 may be due to an increase in reporting rather than an increase in the number of nonprofits.

**Table III.2. Alaska Public Charities (501c3): Growth from 2003 to 2007**

	<b>Number</b>	<b>Employment</b>	<b>Expenditures</b>
<b>TOTAL</b>	<b>17%</b>	<b>14%</b>	<b>24%</b>
Health	-	20%	24%
Social Services	12%	5%	20%
Civic	35%	14%	25%
Education	29%	71%	30%
Arts/Culture	14%	15%	87%

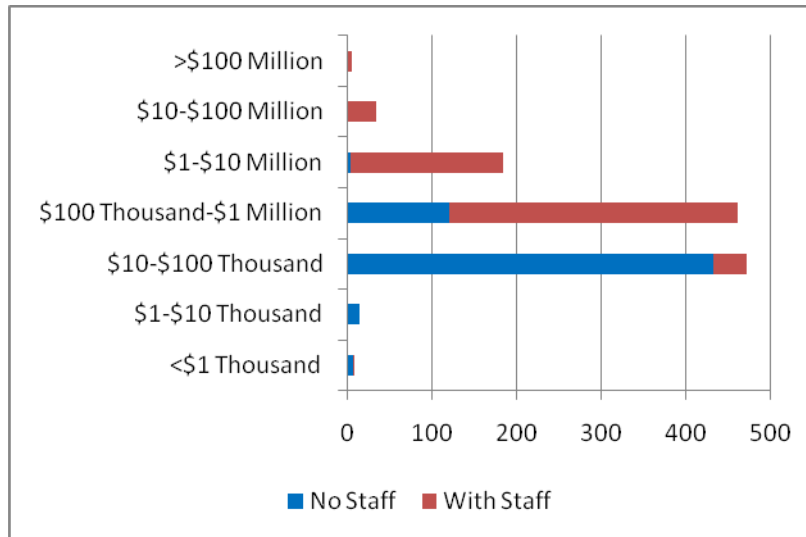
About half of the public charities have paid staff. Most have annual expenditures less than \$10 million.

**Table III.3. Alaska Public Charities (501c3) in 2007: Size Distribution**

	<b>No Staff</b>	<b>With Staff</b>
<b>TOTAL</b>	<b>577</b>	<b>603</b>
<\$1 Thousand	7	1
\$1-\$10 Thousand	14	0
\$10-\$100 Thousand	432	40
\$100 Thousand-\$1 Million	120	341
\$1-\$10 Million	4	180
\$10-\$100 Million	0	35
>\$100 Million	0	6

<sup>11</sup> This breakdown is based on the National Taxonomy of Exempt Entities (NTEE). A detailed explanation of this taxonomy, as well as the method we have used to aggregate the more detailed categories, is in the 2006 report.

**Alaska Public Charities (501c3) in 2007: Size Distribution**



Those public utilities with staff account for most expenditures and tend to be larger.

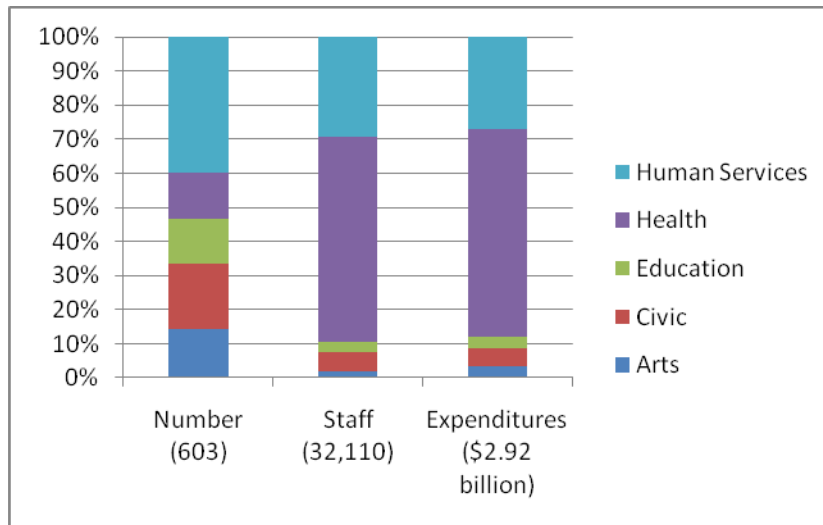
**Table III.4. Alaska Public Charities (501c3) in 2007 With Staff**

	Number	Staff	Expenditures
<b>TOTAL</b>	603	32,110	\$2,917,834,894
Arts	86	637	\$93,486,460
Civic	115	1,722	\$156,826,703
Education	81	1,071	\$105,925,442
Health	81	19,327	\$1,768,021,967
Human Services	240	9,353	\$793,574,321

**Table III.5. Alaska Public Charities (501c3) in 2007 With Staff**

	Average Staff Size	Average Expenditures
<b>TOTAL</b>	53.3	\$4,838,864
Arts	7.4	\$1,087,052
Civic	15.0	\$1,363,710
Education	13.2	\$1,307,722
Health	238.6	\$21,827,432
Human Services	39.0	\$3,306,560

**Alaska Public Charities (501c3) in 2007 With Staff**



Public charities operating without staff account for a small share of expenditures and tend to be smaller.

**Table III.6. Alaska Public Charities (501c3) in 2007 Without Staff**

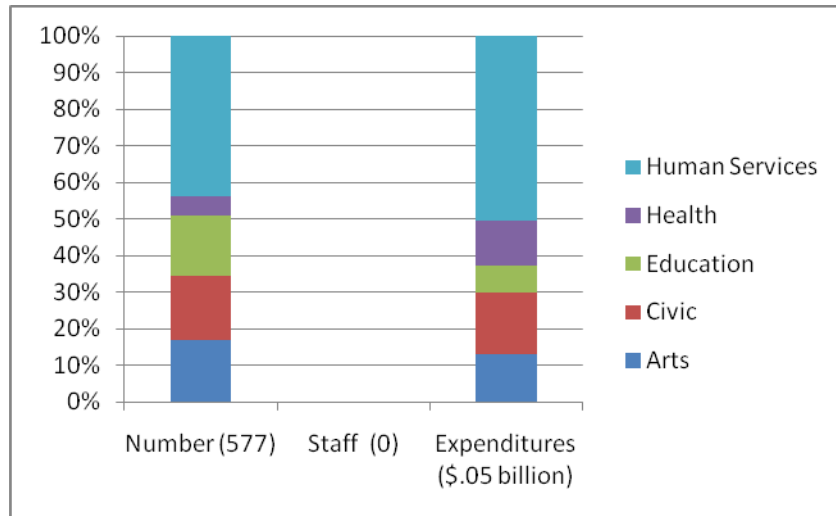
	Number	Staff	Expenditures
<b>TOTAL</b>	577	–	\$51,753,573
Arts	98	–	\$6,827,520
Civic	100	–	\$8,623,150
Education	96	–	\$3,911,640
Health	31	–	\$6,195,035
Human Services	252	–	\$26,196,228

**Table III.7 Alaska Public Charities (501c3) in 2007 Without Staff**

	Average Staff Size	Average Expenditures
<b>TOTAL</b>	-	\$89,694
Arts	-	\$69,669
Civic	-	\$86,232
Education	-	\$40,746
Health	-	\$199,840
Human Services	-	\$103,953



**Alaska Public Charities (501c3) in 2007 Without Staff**



The five largest public charities have annual expenditures greater than \$100 million. The largest public charities are mostly hospitals and Alaska Native health and social service nonprofits.

**Table III.8 Alaska Public Charities (501c3) in 2007: Largest Ranked by Expenditures**

Rank	Name	Location	Million \$
1	Providence Hospitals	Anchorage	\$482.65
2	Alaska Native Tribal Health Consortium	Anchorage	\$331.48
3	Yukon-Kuskokwim Health Corporation	Bethel	\$161.10
4	Banner Health	Fairbanks	\$158.91
5	Southcentral Foundation	Anchorage	\$140.65
6	Central Peninsula General Hospital And FRC	Soldotna	\$97.14
7	Southeast Alaska Regional Health Consortium	Juneau	\$86.02
8	Tanana Chiefs Conference	Fairbanks	\$77.13
9	Maniilaq Association	Kotzebue	\$69.68
10	Norton Sound Health Corporation	Nome	\$63.56
11	The Salvation Army	Anchorage	\$55.03
12	Bristol Bay Area Health Corporation	Dillingham	\$46.92
13	Peacehealth	Ketchikan	\$40.51
14	Hope Community Resources, Inc.	Anchorage	\$36.65
15	Association Of Village Council Presidents	Bethel	\$36.38
16	Cook Inlet Tribal Council, Inc.	Anchorage	\$33.50
17	Anchorage Museum Foundation	Anchorage	\$29.24
18	Arctic Slope Native Association, Ltd.	Barrow	\$25.37
19	Kawerak, Inc.	Nome	\$19.72
20	Rural Alaska Community Action Program	Anchorage	\$19.48
21	Bristol Bay Native Association, Inc.	Dillingham	\$16.50
22	Anchorage Community Mental Health Services	Anchorage	\$15.76
23	Chugachmiut	Anchorage	\$15.47
24	Aleutian-Pribilof Islands	Anchorage	\$14.78
25	Alaska Pacific University	Anchorage	\$14.74

Most revenues of the public charities come from contributions and program service fees.

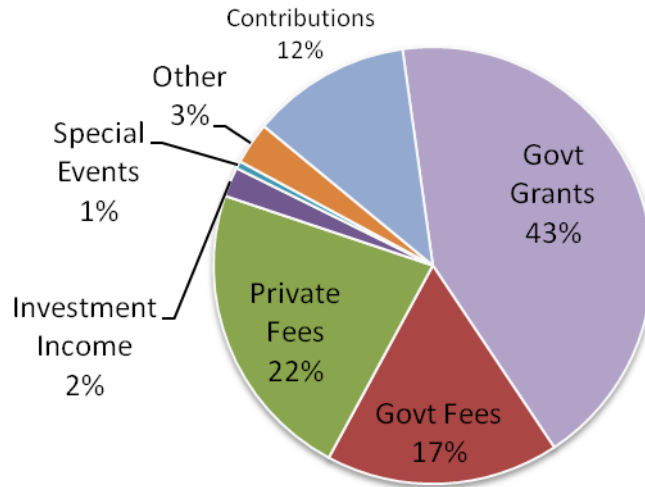
**Table III.9 Alaska Public Charities in 2007: Sources of Revenues**

	<b>Amount (Million)</b>	<b>Share</b>	<b>Form 990 Reference</b>	<b>NCCS Reference</b>
<b>TOTAL</b>	<b>\$3,122.2</b>	<b>100.0%</b>		TOTREV
Contributions, Gifts, Grants*	\$1,706.5	54.7	line 1d	CONT
Program Service Revenue Including Government Fees and Contracts	\$1,233.4	39.5	line 2	PROGREV
Membership Dues	\$12.0	.4	line 3	DUES
Investment Income (except Rent)	\$68.1	2.2	line 4-5-7-	INVINC
Rent	\$6.0	.2	line 6c	NETRENT
Sales of Securities	\$6.0	.2	line 8	SALESECN
Sales of Other Assets	\$2.2	.1	Line 8	SALEOTHN
Special Events	\$17.2	.6	line 9c	FUNDINC
Sales of Inventory	\$15.8	.5	line 10c	GRPROF
Other	\$54.8	1.8	line 11	OTHINC
Source: NCCS CORE Files, and ISER.				
* IRS Form 990 contains separate data on government grants and contributions, but the NCCS CORE files aggregate the two into a single category.				

Although this breakdown of revenues does not allow us to identify the share coming from government because both contributions and program service fees include government and private sources, we estimate that about 60 percent of total revenues of the public charities comes from government (primarily federal) either as grants or fees for services. Private funding—fees, contributions, and other—accounts for 40 percent.<sup>12</sup>

<sup>12</sup> See appendix for methodology for calculations.

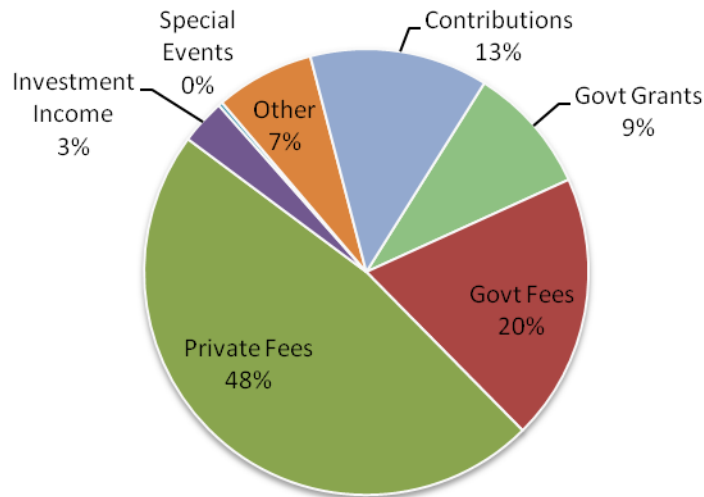
**REVENUE SOURCES: ALASKA PUBLIC CHARITIES IN 2007**



Source: ISER.

Alaska public charities are much more dependent for funding on the federal government than those in the rest of the nation. For the US as a whole, about 29 percent of the total revenue of public charities comes from government sources.

**REVENUE SOURCES: U.S. PUBLIC CHARITIES IN 2007**



Source: ISER.

The composition of revenue sources varies across the five major categories of public charities. Fees, service charges, and other commercial income are more important sources of revenue in the education, health, and civic categories of charitable nonprofits. These revenues include such things as private college tuition payments, charges for health care not covered by government health insurance, and other charges for services.

Contributions, gifts, and grants are more important sources of revenues for human service and arts/culture organizations.

### III.a. Health

The largest public charities, accounting for about two-thirds of total public charity expenditures in Alaska, are health related. Most are service providers, including mental health and crisis intervention. A few smaller organizations are primarily involved with a particular disease or disorder, and there are also a few organizations involved in medical research.

**Table III.10. Public Charities: Health**

	Number	Revenues (million \$)	Expenditures (million \$)	Staff	Example
	112	\$1,872.4	\$1,774.2	19,327	
Medical Research	4	\$.4	\$.6	2	Alaska Cancer Research and Education Center
Diseases, Disorders, Medical Disciplines	21	\$11.0	\$10.8	129	Easter Seal Society of Alaska, Inc.
Mental Health, Crisis Intervention	46	\$89.8	\$87.4	1,036	Alaska Children's Services
Health and Hospitals	41	\$1,771.2	\$1,675.4	18,160	Blood Bank of Alaska, Inc.

**Table III.11. Public Charities: Health With and Without Staff**

	Number	Revenue (million \$)	Expenditures (million \$)	Staff	Average Expenditures	Average Staff
	112	\$1,872.4	\$1,774.2	19,327	\$15,841,223	172.6
No Staff	31	\$7.0	\$6.2	0	\$199,840	0.0
With Staff	81	\$1,865.4	\$1,768.0	19,327	\$21,827,432	238.6

**Table III.12. Public Charities: Health Ranked by Expenditures**

Name	Expenditures (million \$)
Providence Hospitals	\$482.65
Alaska Native Tribal Health Consortium	\$331.48
Yukon-Kuskokwim Health Corporation	\$161.10
Banner Health	\$158.91
Southcentral Foundation	\$140.65
Central Peninsula General Hospital And FRC	\$97.14
Southeast Alaska Regional Health Consortium	\$86.02
Norton Sound Health Corporation	\$63.56
Bristol Bay Area Health Corporation	\$46.92
Peacehealth	\$40.51

**Table III.13. Public Charities: Health Sources of Revenue**

REVENUES (Million)	Medical Research	Diseases, Disorders, Medical Disciplines	Mental Health, Crisis Intervention	Health
Contributions, Gifts, Grants	36.4%	52.1%	38.6%	52.6%
Program Service Revenue, incl. Government Fees and Contracts	62.0%	38.7%	56.7%	43.3%
Membership Dues	0.0%	0.6%	0.0%	0.0%
Investment Income (except Rent)	1.6%	2.0%	1.8%	2.3%
Rents	0.0%	1.2%	0.3%	0.1%
Sales of Securities	0.0%	0.0%	1.5%	0.2%
Sales of Other Assets	0.0%	0.4%	0.1%	0.0%
Special Events	0.0%	4.4%	0.2%	0.0%
Sales of Inventory	0.0%	0.2%	0.1%	0.2%
Other	0.0%	0.4%	0.6%	1.3%

**III.b. Social Services**

Public charities providing a broad range of social services are the largest category in numbers and the second largest in terms of total expenditures.<sup>13</sup> The largest of these organizations rank among some of the largest public charities, and most of them are multipurpose health-service organizations that provide human services to the Alaska Native community.

**Table III.14. Public Charities: Social Services**

	Number	Revenues (million \$)	Expenditures (million \$)	Staff	Example
	492	\$854.1	\$819.8	9,353	
Human Services, Multipurpose and Other	116	\$614.6	\$590.3	6,958	Salvation Army
Youth Development	45	\$58.8	\$57.4	914	Girl Scouts Susitna Council
Recreation, Sports, Leisure, Athletics	190	\$49.3	\$46.7	229	Special Olympics Alaska, Inc.
Public Safety	40	\$11.1	\$10.3	93	Steese Area Volunteer Fire Department
Housing, Shelter	53	\$41.0	\$39.8	323	Habitat for Humanity
Food, Agriculture, And Nutrition	15	\$17.6	\$15.5	50	Food Pantry of Wasilla
Employment, Job Related	23	\$46.0	\$43.9	582	Assets Incorporated
Crime, Legal Related	10	\$15.7	\$16.0	204	Victims for Justice, Inc.

<sup>13</sup> The classification of organizations is somewhat arbitrary, particularly for those which provide a wide range of services, such as some of the Native organizations. We have changed some of the classifications in the NCCS CORE files database used for this study, but most remain as reported.

**Table III.15. Public Charities: Social Services With and Without Staff**

	Number	Revenue (million \$)	Expenditures (million \$)	Staff	Average Expenditures	Average Staff
	492	\$854.1	\$819.8	9,353	\$1,666,200	19.0
No Staff	252	\$28.5	\$26.2	0	\$103,953	0.0
With Staff	240	\$825.6	\$793.6	9,353	\$3,306,560	39.0

**Table III.16. Public Charities: Social Services Ranked by Expenditures**

Name	Expenditures (million \$)
Tanana Chiefs Conference	\$77.13
Manilaq Association	\$69.68
The Salvation Army	\$55.03
Hope Community Resources, Inc.	\$36.65
Association of Village Council Presidents	\$36.38
Cook Inlet Tribal Council, Inc.	\$33.50
Arctic Slope Native Association, Ltd.	\$25.37
Kawerak, Inc.	\$19.72
Bristol Bay Native Association, Inc.	\$16.50
Chugachmiut	\$15.47

**Table III.17a. Public Charities: Social Services Sources of Revenue [Part a]**

	Human Services, Multipurpose and Other	Youth Development	Recreation, Sports, Leisure, Athletics	Public Safety
Contributions, Gifts, Grants	61.5%	59.1%	26.7%	56.9%
Program Service Revenue, incl. Government Fees and Contracts	33.2%	34.3%	37.5%	31.3%
Membership Dues	0.0%	0.3%	15.6%	2.3%
Investment Income (except Rent)	1.4%	1.0%	2.7%	1.0%
Rents	0.3%	-1.2%	0.2%	-0.2%
Sales of Securities	0.0%	0.1%	0.0%	0.0%
Sales of Other Assets	0.1%	-0.4%	0.0%	-0.5%
Special Events	0.5%	2.5%	10.3%	4.2%
Sales of Inventory	0.2%	3.1%	3.0%	0.8%
Other	2.8%	1.1%	4.0%	4.0%

**Table III.17b. Public Charities: Social Services Sources of Revenue [Part b]**

	<b>Housing, Shelter</b>	<b>Food, Agriculture, and Nutrition</b>	<b>Employment, Job Related</b>	<b>Crime, Legal Related</b>
Contributions, Gifts, Grants	52.7%	89.0%	54.5%	43.7%
Program Service Revenue Incl. Government Fees and Contracts	41.4%	8.9%	39.2%	54.8%
Membership Dues	0.4%	0.1%	2.4%	0.0%
Investment Income (except Rent)	2.7%	0.2%	2.2%	1.2%
Rents	0.0%	0.8%	0.1%	0.0%
Sales of Securities	0.0%	0.0%	0.7%	0.1%
Sales of Other Assets	2.1%	0.0%	0.1%	0.0%
Special Events	0.1%	0.9%	0.2%	0.1%
Sales of Inventory	0.0%	0.0%	0.2%	0.0%
Other	0.5%	0.1%	0.5%	0.0%

**III.c. Civic**

Civic organizations comprise the third largest category of public charities in terms of numbers and expenditures. Of these, the largest are capacity-building organizations and aquaculture associations.

**Table III.18. Public Charities: Civic**

	<b>Number</b>	<b>Revenues (million \$)</b>	<b>Expenditures (million \$)</b>	<b>Staff</b>	<b>Example</b>
	215	\$180.3	\$165.4	1,722	
Public Societal Benefit, Multipurpose, and Other	8	\$2.5	\$3.1	33	Fairbanks Parking Authority
Social Science Research Institutes	7	\$4.1	\$4.1	46	Institute of the North
Science and Technology Research Institutes	12	\$23.8	\$23.0	210	Barrow Arctic Science Consortium
Community Improvement, Capacity Building	38	\$52.4	\$49.0	605	First Alaskans
Civil Rights, Social Action, Advocacy	15	\$3.0	\$2.8	37	Black Coalition, Inc.
International, Foreign Affairs, National Security	23	\$6.2	\$5.9	62	Northern Forum
Animal Related	40	\$54.8	\$47.3	365	Alaska Zoo
Environmental Quality, Protection, and Beautification	72	\$33.6	\$30.2	364	Alaska Marine Conservation Council

**Table III.19. Public Charities: Civic With and Without Staff**

	<b>Number</b>	<b>Revenue (million \$)</b>	<b>Expenditures (million \$)</b>	<b>Staff</b>	<b>Average Expenditures</b>	<b>Average Staff</b>
	215	\$180.3	\$165.4	1,722	\$769,534	8.0
No Staff	100	\$9.8	\$8.6	0	\$86,232	0.0
With Staff	115	\$170.5	\$156.8	1,722	\$1,363,710	15.0

**Table III.20. Public Charities: Civic Ranked by Expenditures**

<b>Name</b>	<b>Expenditures (million \$)</b>
Rural Alaska Community Action Program	\$19.48
Seward Association for the Advancement of Marine Science	\$13.08
Prince William Sound Aquaculture Corp.	\$9.49
Southern Southeast Regional Aquaculture Association	\$8.98
Alaska Inter-Tribal Council	\$8.19
Douglas Island Pink and Chum, Incorporated	\$7.44
Northern Southeast Regional Aquaculture Association, Inc.	\$5.32
Barrow Arctic Science Consortium	\$4.53
Aleutian Pribilof Island Community Development Association	\$4.16
Valdez Fisheries Development Assoc.	\$3.57

**Table III.21a. Public Charities: Civic Sources of Revenues [Part a]**

	<b>Public Societal Benefit, Multipurpose, and Other</b>	<b>Social Science Research Institutes</b>	<b>Science and Technology Research Institutes</b>	<b>Community Improvement, Capacity Building</b>
Contributions, Gifts, Grants	72.3%	31.8%	85.6%	72.0%
Program Service Revenue Incl. Government Fees and Contracts	21.4%	67.6%	10.9%	24.7%
Membership Dues	0.1%	0.1%	0.5%	0.1%
Investment Income (except Rent)	0.6%	0.5%	0.8%	1.4%
Rents	0.2%	0.0%	0.6%	0.1%
Sales of Securities	0.0%	0.0%	0.0%	0.4%
Sales of Other Assets	0.0%	0.0%	0.0%	0.7%
Special Events	2.1%	0.0%	0.1%	0.1%
Sales of Inventory	0.0%	0.0%	0.0%	0.1%
Other	3.2%	0.0%	1.5%	0.4%



**Table III.21b. Public Charities: Civic Sources of Revenues [Part b]**

	<b>Civil Rights, Social Action, Advocacy</b>	<b>International, Foreign Affairs, National Security</b>	<b>Animal Related</b>	<b>Environmental Quality, Protection, and Beautification</b>
Contributions, Gifts, Grants	62.6%	88.9%	20.2%	72.3%
Program Service Revenue Incl. Government Fees and Contracts	34.5%	1.6%	69.4%	10.0%
Membership Dues	0.3%	3.9%	0.5%	1.1%
Investment Income (except Rent)	0.5%	2.1%	2.7%	1.2%
Rents	0.4%	-0.7%	0.1%	0.0%
Sales of Securities	0.0%	0.2%	0.2%	0.0%
Sales of Other Assets	0.0%	0.0%	0.0%	-0.1%
Special Events	1.5%	3.7%	0.9%	0.8%
Sales of Inventory	0.0%	0.0%	2.6%	9.6%
Other	0.2%	0.3%	3.4%	5.0%

**III.d. Education**

The education category includes not only elementary, secondary, and higher education (most “private” schools are really nonprofits) but also educational services and student services.

**Table III.22. Public Charities: Education**

	<b>Number</b>	<b>Revenues (million \$)</b>	<b>Expenditures (million \$)</b>	<b>Staff</b>	<b>Example</b>
	177	\$111.7	\$109.8	1,071	
Education	177	\$111.7	\$109.8	1,071	Southeast Regional Resource Center, Inc.

**Table III.23. Public Charities: Education With and Without Staff**

	<b>Number</b>	<b>Revenue (million \$)</b>	<b>Expenditures (million \$)</b>	<b>Staff</b>	<b>Average Expenditures</b>	<b>Average Staff</b>
	177	\$111.7	\$109.8	1,071	\$620,548	6.1
No Staff	96	\$4.0	\$3.9	0	\$40,746	0.0
With Staff	81	\$107.7	\$105.9	1,071	\$1,307,722	13.2

**Table III.24. Public Charities: Education Ranked by Expenditures**

Name	Expenditures (million \$)
Alaska Pacific University	\$14.74
Sheldon Jackson College	\$12.38
Ilisagvik College	\$9.90
Southeast Regional Resource Center, Inc.	\$6.66
Association of Alaska School Board	\$4.21
Delta Mine Training Center, Inc.	\$3.97
Play N Learn Center, Inc.	\$3.21
Chugiak Children's Services, Inc.	\$3.04
Special Education Service Agency: A Public Agency	\$3.03
Programs for Infants and Children, Inc.-P I C Inc	\$2.72

**Table III.25. Public Charities: Education Sources of Revenue**

Contributions, Gifts, Grants	52.2%
Program Service Revenue, incl. Government Fees and Contracts	37.9%
Membership Dues	0.3%
Investment Income (except Rent)	0.6%
Rents	1.0%
Sales of Securities	0.0%
Sales of Other Assets	0.6%
Special Events	1.8%
Sales of Inventory	1.1%
Other	4.5%

**III.e. Arts/Culture**

Organizations concerned with arts and culture tend to be smaller than the other major public-charity categories.

**Table III.26. Public Charities: Arts**

	Number	Revenues (million \$)	Expenditures (million \$)	Staff	Example
	184	\$103.6	\$100.3	637	
Arts, Culture, and Humanities	184	\$103.6	\$100.3	637	Fairbanks Concert Association

**Table III.27. Public Charities: Arts With and Without Staff**

	Number	Revenue (million \$)	Expenditures (million \$)	Staff	Average Expenditures	Average Staff
	184	\$103.6	\$100.3	637	\$545,185	3.5
No Staff	98	\$8.9	\$6.8	0	\$69,669	0.0
With Staff	86	\$94.7	\$93.5	637	\$1,087,052	7.4

**Table III.28 Public Charities: Arts Ranked by Expenditures**

<b>Name</b>	<b>Expenditures (million \$)</b>
Anchorage Museum Foundation	\$29.24
Alaska Native Heritage Center, Inc.	\$6.88
Alaska Public Telecommunications, Inc.	\$6.19
Anchorage Museum Association	\$4.82
Anchorage Concert Association, Inc.	\$3.69
Alaska Public Broadcasting	\$3.26
Koahnic Broadcast Corporation	\$3.21
Alaska Center for the Performing Arts	\$3.19
Sealaska Heritage Institute	\$2.74
Alaska Humanities Forum	\$2.20

**Table III.29. Public Charities: Arts Sources of Revenue**

Contributions, Gifts, Grants	68.9%
Program Service Revenue, incl. Government Fees and Contracts	16.2%
Membership Dues	0.9%
Investment Income (except Rent)	7.7%
Rents	0.5%
Sales of Securities	0.1%
Sales of Other Assets	0.1%
Special Events	3.0%
Sales of Inventory	1.6%
Other	1.0%

## IV. CIVIC LEAGUES AND SOCIAL WELFARE ORGANIZATIONS (501c4)

The second type of public-serving nonprofit organization is primarily engaged in the shaping of public policy through active advocacy. These organizations specialize in the identification, analysis, and development of potential solutions to public or community problems through issue advocacy, lobbying, and political activity. Public charities are allowed to engage in issue advocacy as well as some lobbying, but no political activity. Organizations that wish to devote substantial resources to lobbying and political activity may organize as 501c4 corporations. These corporations retain their tax-exempt status but are unable to receive tax-exempt contributions from individuals or corporations. Because of this, some organizations will form both 501c3 and 501c4 corporations and split their service and advocacy functions between the two.

There were 207 reporting civic league and social welfare organizations in Alaska in 2007, with combined expenditures of \$129 million.

**Table IV.1. Alaska Civic Leagues and Social Welfare Organizations in 2007 (501c4)**

	Number	Revenues (million \$)	Expenditures (million \$)	Staff	Average Expenditures	Average Staff	Example
<b>TOTAL</b>	207	\$160.9	\$129.4	761	\$625,326	3.7	
Civic	123	\$130.1	\$104.3	682	\$847,759	5.5	Lions Clubs, Rotary Clubs, Veterans of Foreign Wars
Human Services	63	\$27.1	\$22.5	60	\$357,143	1.0	Native Village of Noatak
Health	2	\$.3	\$.3	-	\$125,923	0.0	Alano Club
Education	0			-		0.0	
Arts	14	\$2.6	\$1.9	17	\$137,788	1.2	Diomedea Native Store
Other	5	\$.7	\$.5	2	\$97,432	.4	Chugiak Benefit Association

**Table IV.2. Alaska Civic Leagues and Social Welfare Organizations in 2007 (501c4):  
Rank by Expenditures**

<b>Rank</b>	<b>Name</b>	<b>Location</b>	<b>Expenditures</b>
1	Coastal Villages Region Fund	Anchorage	\$32.58
2	Alaska Clean Seas	Anchorage	\$20.66
3	Norton Sound Economic Development Corporation	Anchorage	\$17.76
4	Central Bering Sea Fishermens' Association	St. Paul Island	\$9.83
5	Bristol Bay Economic Development Corporation	Dillingham	\$8.16
6	Alaska Federation Of Natives	Anchorage	\$3.15
7	Alaska Chadux Corporation, Inc.	Anchorage	\$2.42
8	Juneau Economic Development Council	Juneau	\$2.13
9	Bethel League Incorporated	Bethel	\$1.63
10	Native Village of Savoonga	Savoonga	\$1.44
11	Alaska Housing Development Corporation	Juneau	\$1.38
12	Native Village of Gambell	Gambell	\$1.33
13	Southeast Alaska Petroleum Resource Organization	Ketchikan	\$1.15
14	Downtown Association of Fairbanks, Inc.	Fairbanks	\$0.70
15	Kenai Peninsula Borough Economic Development District, Inc.	Kenai	\$0.69
16	Anchorage Sports Association, Inc.	Anchorage	\$0.69
17	International Association of Lions Clubs	Bethel	\$0.65
18	Greater Anchorage, Inc.	Anchorage	\$0.62
19	Native Village of Shungnak	Shungnak	\$0.56
20	Rural Alaska Fuel Services, Inc.	Anchorage	\$0.55
21	Rotary International	Fairbanks	\$0.55
22	Organized Village of Kwethluk	Kwethluk	\$0.54
23	Native Village of Noatak	Noatak	\$0.54
24	Ketchikan Wood Technology Center	Wasilla	\$0.47
25	International Association of Lions Clubs	Eagle River	\$0.43

The revenues of civic league and social welfare (501c4) nonprofits are most likely to come from program services and government fees and contracts (55 percent). Contributions, gifts, and grants account for only 6 percent of revenues.

**Table IV.3. Alaska Civic Leagues and Social Welfare Organizations in 2007 (501c4):  
Sources of Revenues**

	<b>Amount (million \$)</b>	<b>Share</b>	<b>Form 990 Reference</b>	<b>NCCS Reference</b>
<b>TOTAL</b>	<b>\$160.9</b>			TOTREV
Contributions, Gifts, Grants	\$9.1	5.7	line 1d	CONT
Program Service Revenue, incl. Government Fees and Contracts	\$88.4	55.0	line 2	PROGREV
Membership Dues	\$8.1	5.1	line 3	DUES
Investment Income (except Rent)	\$31.0	19.3	line 4-5-7-	INVINC
Rent	\$.4	.2	line 6c	NETRENT
Sales of Securities	-	.0	line 8	SALESECN
Sales of Other Assets	\$1.0	.6	line 8	SALEOTHN
Special Events	\$6.2	3.8	line 9c	FUNDINC
Sales of Inventory	\$12.5	7.8	line 10c	GRPROF
Other	\$4.2	2.6	line 11	OTHINC
Source: NCCS CORE Files, and ISER. Note: Excludes 10 smaller organizations incorrectly classified by NCCS as 501c3 corps.				

**Table IV.4. Alaska Civic Leagues and Social Welfare Organizations in 2007 (501c4):  
Sources of Revenues by Category**

<b>REVENUES (Million)</b>	<b>Civic</b>	<b>Human Services</b>	<b>Health</b>	<b>Arts</b>	<b>Other</b>
Contributions, Gifts, Grants	6.1%	3.9%	0.1%	1.9%	0.0%
Program Service Revenue Incl. Government Fees and Contracts	55.5%	58.8%	72.5%	0.5%	0.0%
Membership Dues	5.8%	1.8%	2.3%	1.0%	3.0%
Investment Income (except Rent)	21.2%	9.1%	9.7%	14.5%	82.1%
Rents	0.1%	0.2%	0.0%	6.7%	7.4%
Sales of Securities	0.0%	0.1%	0.0%	0.0%	0.0%
Sales of Other Assets	0.6%	0.9%	0.0%	0.0%	0.0%
Special Events	3.4%	4.6%	14.5%	17.8%	0.0%
Sales of Inventory	5.6%	14.8%	0.0%	45.0%	0.8%
Other	1.7%	5.8%	0.8%	12.6%	6.7%

## V. MEMBER-SERVING NONPROFITS

There were 490 member-serving nonprofits in Alaska in 2007 with expenditures of \$1.277 billion.

Member-serving nonprofits fall into a number of different categories. Utility cooperatives, both electric and telephone, are the largest in Alaska in terms of expenditures. Most of the others serve employee, business, professional, or social groups. The different organizational types are distinguished by different numerals. For example, the utility cooperatives are 501c12 corporations. Their numbers have grown only modestly in the last decade.<sup>14</sup>

**Table V.1. Alaska Member-Serving Nonprofits in 2007**

501c	Description	Number	Employment	Expenditures (million \$)	Revenues (million \$)	Example
	<b>TOTAL</b>	<b>490</b>	<b>2,590</b>	<b>\$1,277.0</b>	<b>\$1,334.8</b>	
2	Title-Holding Companies	12	5	\$3.1	\$6.4	Masonic Building Assn, Inc.
5	Labor, Agriculture Organizations	106	653	\$70.1	\$77.7	American Federation of Teachers
6	Business Leagues, Chambers of Commerce	184	559	\$88.8	\$97.1	Alaska Support Industry Alliance
7	Social and Recreational Clubs	33	32	\$5.0	\$5.6	Anchorage Amateur Radio Club
8	Fraternal Beneficiary Societies	36	42	\$8.5	\$9.2	Peninsula Lodge No 1942 Loyal Order of Moose
9	Voluntary Employee's Beneficiary Societies	18	27	\$193.4	\$193.5	Alaska State Medical Association Trust
10	Domestic Fraternal Beneficiary Societies	26	10	\$2.5	\$5.3	Kodiak Officers' Wives' Club
12	Mutual Companies, Coops	32	900	\$860.7	\$891.4	Golden Valley Electric Assn, Inc.
13	Cemetery Company	1	8	\$5	\$6	Angelus Memorial Park, Inc.
14	State-Chartered Credit Union	1	309	\$36.7	\$39.6	Credit Union 1
17	Supplemental Unemployment Benefit Trusts	1	-	\$1	\$7	Plumbers & Steamfitters Local Union No 375 Supplemental Unemp
19	Post or Organizations of War Veterans	40	45	\$7.1	\$7.7	American Veterans of World War II, Korea and Vietnam

<sup>14</sup> Web site of National Center for Charitable Statistics.

**Table V.2. Alaska Member-Serving Nonprofits in 2007: Size Distribution**

	No Staff	With Staff
<b>TOTAL</b>	<b>259</b>	<b>231</b>
<\$1 Thousand	1	0
\$1-\$10 Thousand	8	0
\$10-\$100 Thousand	169	16
\$100 Thousand-\$1 Million	65	161
\$1-\$10 Million	12	39
\$10-\$100 Million	4	13
>\$100 Million	0	2

**Table V.3. Alaska Member-Serving Nonprofits in 2007 With Staff**

	Description	Number	Staff	Expenditures (million \$)	Average Employment	Average Expenditures
	<b>TOTAL</b>	<b>231</b>	<b>2,590</b>	<b>\$1,129.7</b>	<b>11.2</b>	<b>\$4,890,548</b>
2	Title-Holding Companies	2	5	\$ .5	2.5	\$242,799
5	Labor, Agriculture Organizations	56	653	\$64.7	11.7	\$1,156,024
6	Business Leagues, Chambers of Commerce	97	559	\$68.8	5.8	\$708,804
7	Social and Recreational Clubs	6	32	\$3.3	5.3	\$557,038
8	Fraternal Beneficiary Societies	20	42	\$7.5	2.1	\$374,531
9	Voluntary Employee's Beneficiary Societies	5	27	\$137.2	5.4	\$27,435,045
10	Domestic Fraternal Beneficiary Societies	7	10	\$1.1	1.4	\$159,420
12	Mutual Companies, Coops	20	900	\$804.2	45.0	\$40,209,277
13	Cemetery Company	1	8	\$ .5	8.0	\$518,813
14	State-Chartered Credit Union	1	309	\$36.7	309.0	\$36,738,282
17	Supplemental Unemployment Benefit Trusts	0	0			
19	Post or Organizations of War Veterans	16	45	\$5.2	2.8	\$323,312



**Table V.4 Alaska Member Serving Nonprofits in 2007 Without Staff**

	Description	Number	Staff	Expenditures (million \$)	Average Employment	Average Expenditures
	<b>TOTAL</b>	<b>259</b>	<b>0</b>	<b>\$147.3</b>		<b>\$568,644</b>
2	Title-Holding Companies	10	0	\$2.7		\$265,228
5	Labor, Agriculture Organizations	50	0	\$5.4		\$108,142
6	Business Leagues, Chambers of Commerce	87	0	\$20.0		\$230,232
7	Social and Recreational Clubs	27	0	\$1.6		\$60,967
8	Fraternal Beneficiary Societies	16	0	\$1.0		\$64,329
9	Voluntary Employee's Beneficiary Societies	13	0	\$56.3		\$4,327,585
10	Domestic Fraternal Beneficiary Societies	19	0	\$1.3		\$71,026
12	Mutual Companies, Coops	12	0	\$56.5		\$4,712,479
13	Cemetery Company					
14	State-Chartered Credit Union					
17	Supplemental Unemployment Benefit Trusts	1	0	\$.1		\$146,481
19	Post or Organizations of War Veterans	24	0	\$2.2		\$92,062

The revenues of member-serving 501c corporations come mostly from program service revenues and membership dues. Contributions, gifts, and grants account for only 3 percent of revenues.

Among the member-serving organizations, there is considerable variation in revenue sources. Cooperatives get most of their revenues from fees while labor organizations rely heavily on membership dues.

**Table V.5. Alaska Member-Serving Nonprofits in 2007: Sources of Revenues**

	<b>Amount (Million)</b>	<b>Share</b>	<b>Form 990 Reference</b>	<b>NCCS Reference</b>
<b>TOTAL</b>	<b>\$1,334.8</b>			TOTREV
Contributions, Gifts, Grants	\$44.5	3.3	line 1d	CONT
Program Service Revenue Including Govt. Fees and Contracts	\$1,146.1	85.9	line 2	PROGREV
Membership Dues	\$79.5	6.0	line 3	DUES
Investment Income (except Rent)	\$25.3	1.9	line 4-5-7-	INVINC
Rent	\$5.4	.4	line 6c	NETRENT
Sales of Securities	\$2.8	.2	line 8	SALESECN
Sales of Other Assets	\$2.6	.2	Line 8	SALEOTHN
Special Events	\$7.5	.6	line 9c	FUNDINC
Sales of Inventory	\$4.3	.3	line 10c	GRPROF
Other	\$16.9	1.3	line 11	OTHINC
Source: NCCS CORE Files and ISER				

**Table V.6a. Alaska Member-Serving Nonprofits in 2007: Detailed Revenue Sources  
[Part a]**

	<b>Title Holding Companies</b>	<b>Labor, Agriculture Organizations</b>	<b>Business Leagues, Chambers of Commerce</b>	<b>Social and Recreational Clubs</b>
	<b>2</b>	<b>5</b>	<b>6</b>	<b>7</b>
Contributions, Gifts, Grants	0.1%	2.8%	38.1%	6.3%
Program Service Revenue, incl. Government Fees and Contracts	9.2%	21.2%	22.5%	33.5%
Membership Dues	0.2%	68.7%	22.1%	32.0%
Investment Income (except Rent)	3.4%	2.7%	3.0%	1.3%
Rents	59.5%	0.4%	0.1%	0.4%
Sales of Securities	0.0%	0.4%	0.2%	0.0%
Sales of Other Assets	27.7%	-0.1%	0.1%	9.2%
Special Events	0.0%	2.2%	3.5%	0.7%
Sales of Inventory	0.0%	0.1%	0.3%	9.0%
Other	0.0%	1.7%	10.2%	7.5%

**Table V.6b. Alaska Member Serving Nonprofits in 2007: Detailed Revenue Sources  
[Part b]**

	<b>Fraternal Beneficiary Societies</b>	<b>Voluntary Employee's Beneficiary Societies</b>	<b>Domestic Fraternal Beneficiary Societies</b>	<b>Mutual Companies, Coops</b>
	<b>8</b>	<b>9</b>	<b>10</b>	<b>12</b>
Contributions, Gifts, Grants	14.4%	0.2%	4.8%	0.3%
Program Service Revenue Incl. Government Fees and Contracts	51.1%	96.9%	3.7%	98.4%
Membership Dues	9.2%	0.0%	6.9%	0.1%
Investment Income (except Rent)	3.0%	2.0%	12.2%	0.9%
Rents	0.9%	0.0%	4.0%	0.1%
Sales of Securities	0.6%	0.6%	39.5%	0.0%
Sales of Other Assets	0.0%	0.0%	5.7%	0.0%
Special Events	6.9%	0.0%	7.7%	0.0%
Sales of Inventory	11.5%	0.0%	12.7%	0.0%
Other	2.4%	0.4%	2.7%	0.2%

**Table V.6c. Alaska Member-Serving Nonprofits in 2007: Detailed Revenue Sources  
[Part c]**

	<b>Cemetery Company</b>	<b>State Chartered Credit Union</b>	<b>Supplemental Unemployment Benefit Trusts</b>	<b>Posts or Organizations of War Veterans</b>
	<b>13</b>	<b>14</b>	<b>17</b>	<b>19</b>
Contributions, Gifts, Grants	0.0%	0.0%	0.0%	7.7%
Program Service Revenue Incl. Government Fees and Contracts	16.5%	85.1%	6.9%	27.8%
Membership Dues	0.0%	0.0%	0.0%	6.3%
Investment Income (except Rent)	218.6%	12.6%	93.1%	0.8%
Rents	0.0%	0.0%	0.0%	0.9%
Sales of Securities	-176.4%	0.0%	0.0%	0.0%
Sales of Other Assets	0.0%	0.0%	0.0%	0.1%
Special Events	0.0%	0.0%	0.0%	17.0%
Sales of Inventory	41.3%	0.0%	0.0%	18.0%
Other	0.0%	2.3%	0.0%	21.4%

**V.a. Mutual Companies and Coops (501c12)****Table V.7. Alaska Member-Serving Nonprofits in 2007: Mutual Companies and Coops (501c12)**

	Number	Revenues (million \$)	Expenditures (million \$)	Staff	Average Expenditures	Average Staff
Sum	32	\$891.4	\$860.7	900	\$26,897,978	28.1
No Staff	12	\$58.1	\$56.5	0	\$4,712,479	0
With Staff	20	\$833.4	\$804.2	900	\$40,209,277	45

**Table V.8. Alaska Member Serving Nonprofits in 2007: Mutual Companies & Coops (501c12)—Ranked by Expenditures**

Name	Expenditures (million \$)
Chugach Electric Association, Inc.	\$255.39
Golden Valley Electric Assn, Inc.	\$193.18
Matanuska Electric Association, Inc.	\$86.45
Matanuska Telephone Association, Inc.	\$66.30
Homer Electric Association, Inc.	\$62.07
Alaska Electric And Energy Cooperative	\$46.71
Alaska Village Electric Cooperative, Inc.	\$29.48
Kodiak Electric Association, Inc.	\$25.28
Copper Valley Electric Association, Inc.	\$21.47
Copper Valley Telephone Cooperative	\$15.22

**V.b Voluntary Employee's Beneficiary Societies (501c9)****Table V.9. Alaska Member Serving Nonprofits in 2007: Voluntary Employee's Beneficiary Societies (501c9)**

	Number	Revenues (million \$)	Expenditures (million \$)	Staff	Average Expenditures	Average Staff
Sum	18	\$193.5	\$193.4	27	\$10,746,324	1.5
No Staff	13	\$54.9	\$56.3	0	\$4,327,585	0
With Staff	5	\$138.6	\$137.2	27	\$27,435,045	5.4

**Table V.10. Alaska Member-Serving Nonprofits in 2007: Voluntary Employee's Beneficiary Societies (501c9)—Ranked By Expenditures**

Name	Expenditures (million \$)
NEA-Alaska Health Insurance Trust	\$67.76
Alaska Electrical Health and Welfare Fund	\$58.77
Alaska Public Service Employees Local Union No 71 Trust Fund	\$20.77
Cook Inlet Health and Welfare Trust	\$12.30
Alaska Pipe Trades-367 U A Health & Security Trust	\$6.75
Alaska Hotel Restaurant & Camp Employees Health & Welfare Trust	\$5.38
Alaska Public Utility Insurance Trust	\$4.38
Alaska Public Employees Insurance Group Trust	\$3.68
Tongass Timber Trust	\$3.34
Aleut Corporation Employee Welfare Benefit Plans Trust	\$2.82

**V.c Business Leagues, Chambers of Commerce (501c6)****Table V.11. Alaska Member Serving Nonprofits in 2007: Business Leagues, Chambers of Commerce (501c6)**

	Number	Revenues	Expenditures	Staff	Average Expenditures	Average Staff
Sum	184	\$97.1	\$88.8	559	\$482,522	3.0
No Staff	87	\$24.9	\$20.0	0	\$230,232	0
With Staff	97	\$72.2	\$68.7	559	\$708,804	5.8

**Table V.12 Alaska Member Serving Nonprofits in 2007: Business Leagues, Chambers of Commerce (501c6)—Ranked By Expenditures**

Name	Expenditures (million \$)
Alaska Travel Industry Association Incorporated	\$11.69
Anchorage Convention & Visitors Bureau	\$7.63
Alaska Insurance Guaranty Association	\$6.58
Alaska Fisheries Marketing Board	\$6.56
Associated General Contractors of America, Inc.	\$4.55
Fairbanks Convention and Visitors Bureau	\$2.89
Alaska State Hospital and Nursing Home Association	\$2.60
Renewable Resources Coalition, Inc.	\$1.62
Anchorage Downtown Partnership, Ltd.	\$1.60
Alaska Council of School Administrators	\$1.46

**V.d. Labor, Agriculture Organization (501c5)****Table V.13. Alaska Member-Serving Nonprofits in 2007: Labor, Agricultural Organization (501c5)**

	Number	Revenues (million \$)	Expenditures (million \$)	Staff	Average Expenditures	Average Staff
Sum	106	\$77.7	\$70.1	653	\$661,740	6.2
No Staff	50	\$6.8	\$55.4	0	\$108,142	0
With Staff	56	\$70.9	\$64.7	653	\$1,156,024	11.7

**Table V.14. Alaska Member-Serving Nonprofits in 2007: Labor, Agricultural Organization (501c5)—Ranked By Expenditures**

Name	Expenditures (million \$)
International Brotherhood of Electrical Workers	\$8.35
International Brotherhood of Teamsters	\$7.00
NEA Alaska, Inc.	\$5.40
Anchorage Education Association	\$4.41
American Federation of State, County, and Municipal Employees	\$4.27
American Federation of Teachers	\$2.96
United Brotherhood of Carpenters and Joiners of America	\$2.93
Kodiak Regional Aquaculture	\$2.26
Laborers International Union of North America—local	\$2.19
Laborers International Union of North America--local	\$2.15

**V.e State Chartered Credit Union (501c14)**

There is only one state-chartered credit union in Alaska: Credit Union 1.

**Table V.15. Alaska Member-Serving Nonprofits in 2007: State Chartered Credit Unions (501c14)**

	Number	Revenues (million \$)	Expenditures (million \$)	Staff	Average Expenditures	Average Staff
Sum	1	\$39.6	\$36.7	309	\$36,738,282	309

**V.f. Other (501c2,7,8,10,13,17,19)****Table V.16. Alaska Member-Serving Nonprofits in 2007: Miscellaneous**

	Number	Revenues (million \$)	Expenditures (million \$)	Staff	Average Expenditures	Average Staff
2	12	\$6.4	\$3.1	5	\$261,490	.4
7	33	\$5.6	\$5.0	32	\$151,162	1.0
8	36	\$9.2	\$8.5	42	\$236,663	1.2
10	26	\$5.3	\$2.5	20	\$94,824	.4
13	1	\$.6	\$.5	8	\$518,813	8.0
17	1	\$.7	\$.1	0	\$146,481	0
19	40	\$7.7	\$7.4	45	\$184,562	1.1

**Table V.17. Alaska Member-Serving Nonprofits in 2007: Miscellaneous—Largest in Each Category**

Category	Name	Expenditures (million \$)
2	Turnagain Holding, Inc.	\$1.88
7	Petroleum Club of Anchorage, Inc.	\$1.98
8	Peninsula Lodge #1942 Loyal Order of Moose	\$1.08
10	Fraternal Order of Eagles	\$.32
13	Angelus Memorial Park, Inc.	\$.52
17	Plumbers and Steamfitters Local Union No 375 Supplemental Unemployment	\$.15
19	American Legion	\$1.24

## VI. NON-REPORTING NONPROFITS

Registered organizations with less than \$25,000 in revenues are not required to file an informational Tax Form 990 with the IRS, so there is little information about the 1,719 registered, but non-reporting, Alaska nonprofits. This group includes both public-serving and member-serving organizations. Typical public-serving organizations are local PTA's, 4H Clubs, civil air patrols, garden clubs, and tribal councils. Typical member-serving organizations are professional societies, community councils, fraternities, business associations, and homeowners' associations.

**Table VI.1. Alaska Non-Reporting Nonprofits in 2010 (Excluding Religious Congregations)**

<b>TOTAL</b>	<b>1719</b>
<b>Charitable Organizations (501c3)</b>	<b>1,112</b>
Public Charities	1,053
Private Foundations	59
<b>Other Tax Exempt 501c</b>	<b>607</b>
Civic Leagues and Social Welfare Organizations (501c4)	262
Other	345

Source: National Center for Charitable Statistics summary data by state downloaded from Web site, 8/07/2010.

The number of non-reporting nonprofits has declined since 2004, possibly because some enterprises that did not report in 2004 have grown or have otherwise chosen to report to the IRS. Because of this, the growth in the number of public charities described above may overestimate the actual increase in activity.

**Table VI.2. Alaska Non-Reporting Nonprofits in 2004 (Excluding Religious Congregations)**

<b>TOTAL</b>	<b>2,103</b>
<b>Charitable Organizations (501c3)</b>	<b>1,238</b>
Public Charities	<b>1,173</b>
Private Foundations	<b>65</b>
<b>Other Tax Exempt 501c</b>	<b>865</b>
Civic Leagues and Social Welfare Organizations (501c4)	<b>377</b>
Other	<b>488</b>

Source: National Center for Charitable Statistics summary data by state downloaded from Web site 10/06.

**Table VI.3. Alaska Non-Reporting Public Charities (501c3) in 2004: Examples**

<b>Name</b>	<b>Category</b>
Wasilla-Knik-Willow Creek Historical Society	Arts
Cordova Wolverines Booster Club	Education
Anchorage Audubon Society	Environment
Epilepsy Seizure Support Network	Health
Ketchikan Wrestling Club	Human Services
Japan-America Society of Alaska	International
Veterans For Peace, Inc.	Public and Societal Benefit
Parents Without Partners, Inc.	Human Services

Source: NCCS Master Business File.

**Table VI.4. Alaska Non-Reporting Other Types of Nonprofits in 2004: Examples**

Kachemak Bay Wooden Boat Society
Paxson Community Affairs, Inc.
Filipino-American Association of Juneau
Bread Machine Industry Association
Alaska Native Sisterhood Camp 19
Kenai River Professional Guide Association
American Legion Post 19 Nome
Pioneers of Alaska Igloo 16
Air Force Sergeants Association
Hydaburg IRA Council
Bristol Bay Volunteer Firemen's Association, Inc.
Cold Bay Public Library Association
National Association of Retired Federal Employees
Craig Chapter 1928 Women of The Moose
Ohio State University Alumni Association, Inc.
Native Village of Nikolski
Military Order of the Purple Heart of the USA

Source: NCCS Master Business File.



## **VII. NON-REGISTERED NONPROFITS**

Organizations with revenues of less than \$5,000 are not required to register with the IRS to operate as a nonprofit. The number of such small organizations that provide services to members or to the general public but are not required to register with the IRS is unknown.

## VIII. RELIGIOUS CONGREGATIONS

There are an estimated 1,200 religious congregations in Alaska. Although not required to do so, about half have chosen to register with the IRS, and a few file an informational Form 990 report with the IRS. We have netted religious congregations out of the public charity figures (where they are categorized) but retained church-related organizations that serve the general public. These public-serving organizations are primarily social-service organizations—such as Lutheran Social Services of Alaska—and church-related schools.<sup>15</sup>

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<sup>15</sup> This highlights the difficulty in categorizing some nonprofit organizations. A church-related school could conceivably be categorized under churches or under education. Similarly, many organizations that serve young people could be categorized as either youth-serving or according to their function; for example, recreation or art or culture.

## IX. FOUNDATIONS AND OTHER FUNDING INTERMEDIARIES (501c3)

Foundations and other funding intermediaries generate private funding, manage it once it is accumulated, and make it available for use by the other charitable nonprofits. The three broad categories of funding intermediaries are foundations, federated funders, and professional fundraisers.<sup>16</sup>

There were 244 foundations and other funding intermediaries based in Alaska in 2007, including family foundations like the Rasmuson Foundation, corporate foundations like the CIRI Foundation, and federated funders like the United Way of Anchorage. Their expenditures, including those for operations as well as donations, were \$144 million. Assets were \$1.566 billion.

**Table IX.1. Alaska Foundations and Other Funding Intermediaries (501c3) in 2007**

	Number	Assets (million \$)	Contributions (million \$)	Revenues (million \$)	Expenditures (million \$)	Staff
<b>TOTAL</b>	244	\$1,566.2	\$119.6	\$254.2	\$144.1	536
Foundations	102	\$800.0	\$37.4	\$121.7	\$42.5	256
Other Funding Intermediaries	142	\$766.2	\$82.2	\$132.5	\$101.6	280

Most of these nonprofits operate without paid staff.

**Table IX.2. Alaska Foundations and Other Funding Intermediaries (501c3) in 2007 With and Without Staff**

	Number	Assets (million \$)	Contributions (million \$)	Revenues (million \$)	Expenditures (million \$)	Staff
<b>TOTAL</b>	244	\$1,566.2	\$119.6	\$254.2	\$144.1	536
With Staff	65	\$1,441.0	\$84.2	\$210.6	\$133.8	536
No Staff	179	\$ 125.2	\$35.4	\$43.6	\$10.3	0

### IX a. Alaska-Based Foundations

Independent grant-making foundations are set up to administer an endowment typically left for charitable purposes by a single individual and to distribute all or some of the earnings from the endowment to nonprofit organizations pursuing public purposes. A second type of foundation is established by a corporation to manage charitable contributions. Several Alaska Native corporations have such funds, and numerous national and international corporations have foundations that distribute funds in Alaska, but there are few foundations established by Alaska-based corporations.

<sup>16</sup> In this section we differentiate foundations that report to the IRS using Form 990 PF from other funding intermediaries that use Form 990. In fact, some foundations use Form 990, and some nonprofits that could be characterized as funding intermediaries use Form 990 PF.

The aggregate revenue of the 102 Alaska foundations in 2007 was \$122 million consisting of both contributions and investment earnings from the assets held by these entities. Total expenditures were much smaller—\$42 million, mostly charitable donations to other nonprofits, both within and outside Alaska, as well as to various local governments. Total expenditures include administrative expenses.

**Table IX.3. Alaska Foundations in 2007 With and Without Staff**

	Number	Assets (million \$)	Contributions (million \$)	Revenues (million \$)	Expenditures (million \$)	Staff
<b>TOTAL</b>	102	\$800.02	\$37.43	\$121.72	\$42.45	256
With Staff	30	\$757.47	\$10.69	\$93.05	\$39.67	256
No Staff	72	\$42.55	\$26.74	\$28.67	\$2.78	0

**Table IX.4. Alaska Foundations in 2007: Ranked by Assets**

Rank		Assets	Expenditures
1	Rasmuson Foundation	\$600,733,028	\$29,085,555
2	CIRI Foundation	\$56,909,711	\$2,508,483
3	Atwood Foundation, Incorporated	\$31,926,113	\$1,594,356
4	Benito and Frances C Gaguine Foundation	\$19,809,626	–
5	Alaska Kidney Foundation, Inc.	\$11,679,090	\$540,138
6	Doyon Foundation	\$10,985,175	\$523,793
7	Harvey Samuelsen Scholarship Trust	\$10,001,472	\$371,344
8	Carr Foundation, Inc.	\$6,417,234	\$538,729
9	Koniag Educational Foundation	\$5,693,220	\$477,956
10	Arctic Education Foundation	\$5,039,422	\$1,013,262
11	Gottstein Family Foundation	\$4,843,537	\$193,295
12	Bristol Bay Native Corporation Education Foundation	\$3,807,135	\$201,759
13	Alaska Airlines Foundation	\$2,717,127	\$50,000
14	Usibelli Foundation	\$2,535,963	\$113,182
15	Marion G Weeks Foundation	\$2,498,591	\$120,591
16	Richard L and Diane M Block Foundation	\$1,870,723	\$22,882
17	Jami-Douglas Housing Corp.	\$1,813,840	–
18	Skaggs Foundation	\$1,460,844	\$104,825
19	DRT Fund	\$1,322,076	\$178,862
20	Anchorage Alumni Foundation, Inc.	\$1,109,502	\$126,485
21	Igloo No 4 Foundation	\$916,556	\$46,417
22	Fairbanks Curling Club Foundation	\$861,508	\$32,673
23	Norton Sound Fund	\$845,104	\$40,000
24	Brewster Rest Haven in a Non Profit Corporation	\$841,254	\$79,278
25	Marston Foundation	\$840,029	\$49,317

The number of Alaska foundations, as reported by the Foundation Center, has grown from 43 in 1997 to 74 in 2004.<sup>17</sup>

<sup>17</sup> The Foundation Center database of Alaska foundations is less inclusive than that of the NCCS.

**Table IX.5. Alaska Foundations: Historical Growth in Numbers<sup>18</sup>**

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<b>Total</b>	43	45	50	58	63	64	62	62	70	70	73	74
Independent	25	24	27	34	37	41	36	36	40	40	42	42
Corporate	13	15	14	13	15	15	17	17	19	19	19	20
Community	1	2	3	3	3	3	3	3	3	3	5	5
Operating	4	4	6	8	8	5	6	6	8	8	7	7

Source: The Foundation Center.

Over that same time period, the assets of Alaska foundations have grown from \$45 million to \$590 million. They stood at \$809 million in 2007 before the current recession.

**Table IX.6. Alaska Foundations: Historical Growth in Assets (Million \$)**

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<b>Total</b>	\$45	\$58	\$60	\$112	\$253	\$297	\$302	\$629	\$681	\$722	\$806	\$590
Independent	\$26	\$27	\$28	\$76	\$209	\$232	\$230	\$552	\$580	\$601	\$668	\$463
Corporate	\$16	\$26	\$26	\$30	\$33	\$54	\$57	\$58	\$74	\$84	\$90	\$78
Community	\$2	\$4	\$5	\$7	\$10	\$10	\$14	\$19	\$27	\$37	\$46	\$47
Operating	\$1	\$1	\$1	\$2	\$2	\$1	\$1	\$1	\$1	\$1	\$2	\$1

Source: The Foundation Center.

Over that same time period, the total giving of Alaska foundations has increased from \$4.3 million to \$29.7 million.

**Table IX.7. Alaska Foundations: Historical Growth of Gifts Received and Total Giving (Million \$)**

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<b>Gifts Received</b>	\$7.6	\$10.7	\$9.0	\$54.2	\$177.3	\$31.1	\$34.4	\$72.5	\$22.8	\$31.2	\$28.8	\$35.0
<b>Total Giving</b>	\$4.3	\$5.3	\$5.9	\$7.0	\$10.1	\$16.5	\$15.9	\$29.9	\$33.3	\$38.4	\$37.4	\$29.7

Source: The Foundation Center.

In spite of impressive recent growth, Alaska still ranks near the bottom among the states in giving per capita and as a percentage of GSP (gross state product). Per capita giving was \$43 in 2008 compared to the U.S. average of \$154.

<sup>18</sup> A corporate foundation often “flows thru” funds that accrue in one year to make grants the following year. A community foundation is a public charity supported by the pooled donations of a large number of donors that confines its contributions to a specific community or region. An operating foundation is primarily an operating organization devoted to a specific charitable activity.

**Table IX.8. Alaska Foundations: Giving Rank Among the States**

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<b>Total Giving</b>	51	50	50	50	50	50	50	47	47	47	48	50
<b>Giving Per Capita</b>	51	50	50	50	50	51	45	37	35	35	39	41
<b>Giving as a % of GSP</b>	51	51	51	51	51	50	50	43	45	42	47	51

Source: The Foundation Center.

**Table IX.9. Alaska Foundations: Giving Per Capita**

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<b>Alaska</b>	\$7	\$9	\$10	\$11	\$16	\$3	\$25	\$46	\$50	\$57	\$55	\$43
<b>U.S. Average</b>	\$60	\$72	\$86	\$97	\$107	\$106	\$104	\$108	\$124	\$130	\$147	\$154

Source: The Foundation Center.

**IX.b. Foundations Based Outside Alaska**

Foundations based outside Alaska also support Alaska nonprofits. In 2007, only 8 of the 25 foundations reporting the largest contributions in Alaska were headquartered in the state.

**Table IX.10. Largest Foundation Donors to Alaska Nonprofits in 2007**

Rank	Name	Foundation State	Amount Awarded (Million \$)
1	<b>Rasmuson Foundation</b>	<b>AK</b>	<b>\$22.0</b>
2	BP Foundation	Ill	\$5.6
3	<b>Alaska Community Foundation</b>	<b>AK</b>	<b>\$4.1</b>
4	W. K. Kellogg Foundation	MI	\$2.8
5	M. J. Murdock Charitable Trust	WA	\$2.6
6	The Ford Foundation	NY	\$1.7
7	<b>Atwood Foundation, Inc.</b>	<b>AK</b>	<b>\$1.1</b>
8	Gordon and Betty Moore Foundation	CA	\$1.1
9	The Robert Wood Johnson Foundation	NJ	\$.5
10	<b>Alaska Conservation Foundation</b>	<b>AK</b>	<b>\$.5</b>
11	The Paul G. Allen Family Foundation	WA	\$.5
12	The David and Lucile Packard Foundation	CA	\$.5
13	Wells Fargo Foundation	CA	\$.3
14	The William and Flora Hewlett Foundation	CA	\$.3
15	<b>The Carr Foundation, Inc.</b>	<b>AK</b>	<b>\$.3</b>
16	Surdna Foundation, Inc.	NY	\$.3
17	<b>Alaska Kidney Foundation, Inc.</b>	<b>AK</b>	<b>\$.2</b>
18	The Wilberforce Foundation	WA	\$.2
19	Turner Foundation, Inc.	GA	\$.2
20	<b>Steve Nash Foundation</b>	<b>AK</b>	<b>\$.2</b>
21	The Bullitt Foundation	WA	\$.2
22	The Educational Foundation of America	CT	\$.2
23	Carnegie Corporation of New York	NY	\$.1
24	The Oak Foundation U.S.A.	ME	\$.1
25	<b>Halcro Family Foundation</b>	<b>AK</b>	<b>\$.1</b>

Source: The Foundation Center.

Furthermore, the flow of contributions into the state has historically exceeded the outflow. In 2008 grants awarded by Alaska foundations were \$30.2 million compared to \$45.6 million of foundation grants received by Alaska nonprofits.<sup>19</sup>

**Table IX.11. Flow of Foundation Grants (million \$)**

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<b>Alaska Foundation Grant Awards</b>	na	na	na	na	\$3.9	na	\$11.2	\$19.5	\$22.3	\$29.4	\$30.2	\$30.2
<b>Grants Received in Alaska</b>	na	\$7.4	\$4.5	\$13.4	\$12.5	\$12.0	\$27.3	\$31.0	\$30.4	\$47.1	\$45.6	\$45.6

Source: The Foundation Center.

<sup>19</sup> Foundation Center website.

Foundation grants contribute to a wide variety of nonprofit organizations as well as governments and individuals. The list of the largest grant recipients of Alaska foundation grants in 2007 includes education, health, social service, cultural, and environmental organizations as well as the state of Alaska and several local governments. All are located in Alaska. The larger grants may be for capital projects rather than ongoing operations.

**Table IX.12. Alaska Recipients of Largest Foundation Grants in 2007**

	<b>Name</b>	<b>Amount (million \$)</b>
1	Alaska Native Tribal Health Consortium	\$3.3
2	University of Alaska Foundation	\$3.2
3	Foraker Group	\$2.6
4	University of Alaska Anchorage	\$2.4
5	Volunteers of America of Alaska	\$1.3
6	Anchorage Community Land Trust	\$1.0
7	United Way of Anchorage	\$1.0
8	Alaska Humanities Forum	\$1.0
9	State of Alaska	\$1.0
10	Morris Thompson Cultural and Visitors Center	\$1.0
11	Anchorage Park Foundation	\$1.0
12	City of Juneau	\$1.0
13	West High School	\$.9
14	Borough of Sitka	\$.9
15	Salvation Army of Anchorage	\$.9
16	Alaska Manufacturing Extension Partnership	\$.8
17	City of Skagway	\$.8
18	United Nonprofits	\$.8
19	Renewable Resources Coalition	\$.7
20	Southeast Alaska Conservation Council	\$.6
21	Alaska Family Resource Center	\$.6
22	Alaska Marine Conservation Council	\$.6
23	Nature Conservancy	\$.5
24	Alaska Pacific University	\$.5
25	Yukon-Kuskokwim Health Corporation	\$.5

Source: The Foundation Center.

### **IX.c. Other Funding Intermediaries**

Other funding intermediaries are typified by the various United Way organizations in the state that serve to channel contributions to nonprofits but do not maintain large financial assets that generate income.<sup>20</sup> Other funding intermediaries had assets of \$766 million in 2007. Revenues were \$133 million and expenditures were \$102 million, including both financial support for other nonprofits and operations expenses.<sup>21</sup>

<sup>20</sup> These funding intermediaries report financial activity to the IRS on Form 990.

<sup>21</sup> The NCCS database does not contain data on the distribution of expenditures among program-related expenditures, administration, and fund raising although this information is reported on the IRS Form 990.



**Table IX.13. Alaska Other Funding Intermediaries (501c3) in 2007**

	Number	Assets (million \$)	Contributions (million \$)	Revenues (million \$)	Expenditures (million \$)	Staff
<b>TOTAL</b>	142	\$766.21	\$82.16	\$132.51	\$101.64	280
With Staff	35	\$683.55	\$73.51	\$117.54	\$94.17	280
No Staff	107	\$82.66	\$8.66	\$ 14.97	\$7.47	0

**Table IX.14. Alaska Other Funding Intermediaries (501c3) in 2007: Ranked by Assets**

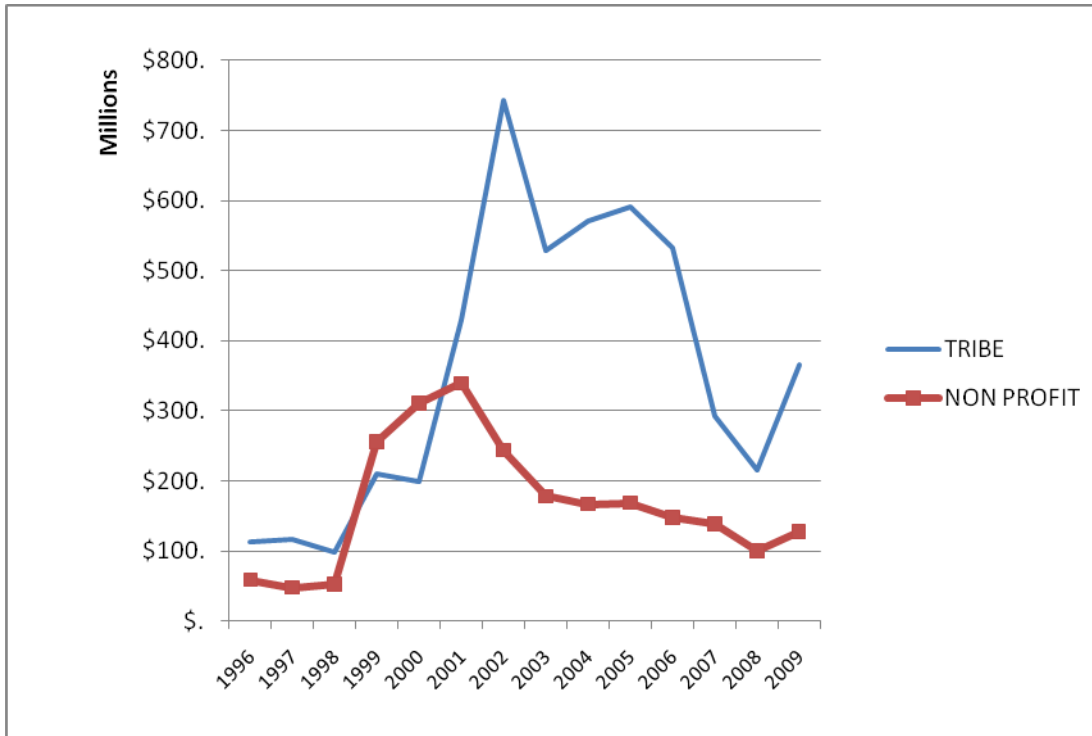
Rank	Name	Assets	Expenditures
1	Greater Fairbanks Community Hospital Foundation, Inc.	\$349,708,797	\$24,661,246
2	University of Alaska Foundation	\$169,223,167	\$17,143,145
3	Banner Health Foundation	\$64,828,148	\$14,163,796
4	Alaska Community Foundation	\$37,057,070	\$6,400,162
5	First Alaskans Endowment Fund	\$23,291,626	\$74,622
6	Providence Alaska Foundation	\$17,205,300	\$5,198,152
7	Alaska Pacific University Foundation	\$16,041,330	\$833,158
8	United Way of Anchorage	\$12,861,009	\$8,122,568
9	Alaska Conservation Foundation	\$6,596,777	\$2,986,035
10	Anchorage Concert Foundation	\$4,614,634	\$186,458
11	Medallion Foundation, Inc.	\$3,989,432	\$2,114,246
12	Bethel Community Services Foundation	\$3,845,492	\$647,410
13	Foundation of the ARC of Anchorage	\$3,482,554	\$16,712
14	Robert Aqqaluk Newlin, Sr. Memorial Trust	\$3,266,373	\$985,754
15	Anchorage York Rite Foundation, Inc.	\$3,177,142	\$92,275
16	Monroe Foundation, Inc.	\$2,995,630	\$1,050,577
17	Alaska Scottish Ritecare Foundation	\$2,319,097	\$84,530
18	Homer Foundation	\$1,800,354	\$176,335
19	United Way of The Tanana Valley, Inc.	\$1,793,792	\$1,879,353
20	Kodiak Island Health Care Foundation	\$1,763,174	\$1,709,461
21	Bartlett Regional Hospital Foundation	\$1,494,364	\$711,194
22	Senior Citizens of Kodiak Endowment Fund	\$1,359,442	\$7,607
23	Dewolf Kellogg Trust	\$1,279,407	\$12,106
24	Kenai Peninsula United Way	\$1,262,307	\$689,205
25	Alaska Native Medical Center Auxiliary, Inc.	\$1,257,635	\$144,208

There are numerous national federated funders that solicit contributions in Alaska, but they are not included in this analysis. They include the American Cancer Society, the American Heart Association, and the American Diabetes Association.

## X. The Importance of Federal and State Grants

Direct federal government grants to the nonprofit sector in Alaska are large, but the trend has been downward in recent years, punctuated only by a jump as a result of the federal stimulus funding in 2009.<sup>22</sup> This total excludes federal government payments for services such as Medicaid. It also excludes federal grants to state government that flow through to nonprofits.

### Federal Grants To Tribes and Nonprofits In Alaska



Source: Federal Assistance Award Data System (FAADS) and ISER.

Aggregate data on the level, composition, and trend in state government grants funded from state sources to nonprofits are currently unavailable. The Alaska state budget does not distinguish between grants to local governments, school districts, and nonprofit organizations. The largest share of state grants in the operating budget is within the

<sup>22</sup> The Federal Assistance Award Data System (FAADS) of the U.S. Department of Commerce Bureau of the Census is an extensive database of federal financial assistance awards covering most agencies of the federal government. It reports grants and other awards by type of recipient, including two categories of nonprofit—Indian tribe and other non-profit. A review of the detailed award lists for Alaska reveals extensive misclassification of awards between these two categories as well as some misallocation of awards between nonprofits and the other two categories of recipient—government and private. ISER attempted to “clean” the raw data from the FAADS database to allocate financial awards to the appropriate category of recipient. This resulted in a very substantial reallocation from the Indian tribe category to other nonprofits. We did not review the government or private recipient categories to look for awards to nonprofits that might have been misallocated to those categories, but there likely were some nonprofit awards among those listings.

Department of Education and consists of the school Foundation program, teaching and learning-support programs, and pupil transportation—all paid to school districts. The Departments of Health and Human Services and Community and Economic Development account for most of the rest of the grant activity within the state operating budget.<sup>23</sup>

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<sup>23</sup> Institute of Social and Economic Research, University of Alaska Anchorage, Citizen's Guide to the Budget.