

2008 STANDARD ANNUAL REPORTING

*A Financial and Operating Overview of the
LGBT Movement and its Leading Organizations*



movement advancement project ▶

October 2008

Movement Advancement Project

The Movement Advancement Project (MAP) is an independent, intellectual resource for LGBT organization executives and donors, funded by a small number of committed, long-term donors to the LGBT civil rights movement. MAP's mission is to speed achievement of full social and political equality for LGBT people by providing donors and organizations with strategic information, insights and analyses to help them increase and align resources for highest impact. In sum, MAP's research is designed to stimulate additional contributions to the LGBT movement, as well as additional productivity from those contributions.

2008 Standard Annual Reporting

The 2008 Standard Annual Reporting project provides a comprehensive and standardized look at the LGBT movement's finances across 52 major LGBT organizations and 20 of their largest institutional funders. The project aims to educate both new and longstanding LGBT movement donors and activists, and to encourage and sustain their commitment to the movement. MAP staff members assist organizations and foundations with submitting their data for the SAR program to ensure accuracy and standardization.

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1. INTRODUCTION

This report provides a comprehensive overview of the Lesbian, Gay, Bisexual, and Transgender (LGBT) movement’s finances and operations, based on standardized information provided by 52 major LGBT organizations and 20 of their largest institutional funders – all in the context of the 2008 LGBT Movement Standard Annual Reporting (SAR) project.

The SAR project produced individual reports on each participating organization and funder, and included a standard organizational profile, a financial and operating picture, and enumeration of key planned accomplishments for the current year and for the next five years (in the case of funders, a detailed grants list was provided instead). While the individual SARs are shared only with participating organizations and major donors, this report contains data that has been aggregated three ways: by all organizations, by groups of organizations of the same type (e.g., advocacy groups, legal groups, and community centers) and by all funders.

The LGBT Movement Advancement Project (MAP) manages SAR. Its objectives are to:

- Give organizations comparative information and ideas with which to fine-tune their financial and operating performance
- Help donors understand organizations’ effectiveness and efficiency
- Understand the movement’s finances and financial health as a whole and inform actions that will help to improve the movement’s financial health.

Participating Organizations and Funders

MAP invited organizations to participate in SAR based on their size, importance to the overall movement, and their collective coverage of LGBT issues and constituencies. MAP generally invited only organizations with budgets of more than \$1 million – a threshold that generally means they have audited financials and sufficient organizational capacity to undertake the work. Fourteen organizations with budgets under \$1 million¹ participated because they work in areas that otherwise would receive no coverage.

Participating organizations appear below by their type according to MAP’s classification scheme. Those with an “*” are new in 2008; all others participated in the 2006 pilot SAR and/or the 2007 edition of SAR. Note that in some analyses, MAP has combined advocacy, arts/media, capacity-building/research, issue, and legal organizations under the rubric “social justice organizations.”

Advocacy	Audre Lorde Project, Inc. (ALP)* COLAGE Empire State Pride Agenda (Empire State Pride) Equality California (EQCA) Family Equality Council (Family EQ) Gay & Lesbian Victory Fund and Leadership Institute (Victory Fund/GLLI) Human Rights Campaign and Foundation (HRC)	Log Cabin Republicans (Log Cabin) National Black Justice Coalition (NBJC) National Center for Transgender Equality (NCTE) National Stonewall Democrats (Natl Stonewall) National Youth Advocacy Coalition (NYAC) PFLAG Point Foundation* The Task Force (Task Force)
Arts/media	Equality Forum (EQ Forum) GroundSpark (formerly Women’s Educational Media)	In The Life Media, Inc. (In The Life)
Capacity building/research	CenterLink (formerly the National Association of LGBT Community Centers) Equality Federation (EQ Fed)	The Palm Center (Palm Center)* The Williams Institute (Williams Inst)
Community Centers	Affirmations Lesbian and Gay Community Center (Affirmations) Bienestar Human Services (Bienestar) Compass, Inc. (Compass)* The GLBT Community Center of Colorado (Colorado CC)* L.A. Gay & Lesbian Center (LA Center)	The LGBT Community Center - NYC (NYC CC) Metro Charities Resource Center of Dallas (Resource Dallas) The San Diego LGBT Community Center (San Diego CC) San Francisco LGBT Community Center (San Fran CC) Wingspan
Issue	Freedom to Marry Gay & Lesbian Alliance Against Defamation (GLAAD) Gay, Lesbian and Straight Education Network (GLSEN) Gay-Straight Alliance Network (GSA Network) GenderPAC Immigration Equality (Imm EQ) MassEquality	NYC Gay and Lesbian Anti-Violence Project (NYCGLAVP) Out & Equal Workplace Advocates (Out & Equal) Pride At Work, AFL-CIO (Pride At Work) Servicemembers Legal Defense Network (SLDN) Services & Advocacy for GLBT Elders (SAGE)* Soulforce
Legal	ACLU LGBT & AIDS Project (ACLU) Gay & Lesbian Advocates & Defenders (GLAD) Lambda Legal Defense (Lambda)	National Center for Lesbian Rights (NCLR) Sylvia Rivera Law Project (SRLP)* Transgender Law Center (TLC)*

Last year's SAR included several AIDS-related organizations² which are not included in this year's edition. After seeking feedback from our advisors and AIDS experts, MAP staff decided to not include AIDS groups from future editions of SAR. To accurately and adequately cover the AIDS nonprofit sector, MAP would need to include many additional organizations, which is currently beyond its capacity. Further, many of these organizations engage in programs and advocacy that extend well beyond the LGBT community, taking them out of MAP's purview.

MAP invited institutional funders to participate based on their consistently sizable funding of LGBT organizations and projects. Funder participants appear below. Those with an "*" are new in 2008; all others participated in the 2006 pilot SAR and/or the 2007 edition of SAR.

Funders	Anonymous	Horizons Foundation (Horizons)
	Arcus Foundation (Arcus)	Johnson Family Foundation (Johnson)
	B.W. Bastian Foundation (Bastian)	Kevin J. Mossier Foundation (Mossier)
	The California Endowment (CA Endow)	Liberty Hill Foundation (Liberty Hill)
	Community Foundation for Southeast Michigan (CFSEMI)*	New York Community Trust (NYCT)*
	David Bohnett Foundation (Bohnett)	Open Society Institute (OSI)
	Evelyn and Walter Haas, Jr. Fund (Haas)	The Overbrook Foundation (Overbrook)
	Ford Foundation (Ford)	The Paul Rapoport Foundation (Rapoport)
	Gill Foundation (Gill)	Pride Foundation (Pride)
	H. van Ameringen Foundation (H. van Am)	Tides Foundation (Tides)

Data Sources

All data is self-reported. Organizations provided their official financial statements (in almost all cases audited by an independent accounting firm), funders provided detailed lists of their LGBT grants, and both answered questionnaires. MAP avoided use of IRS Form 990s because they can be late, inaccurate, and/or misleading.

Each organization's data is for its own fiscal year (e.g., Jan – Dec or Jul – Jun). The SAR includes data only for full fiscal years³ (e.g., if a group operated for four months in FY2006 and for 12 months in FY2007, MAP collected only the FY2007 full-year data).

MAP provided participants with a 16-page guide of standardized accounting definitions along with implementation guidance. The guide incorporates material from respected nonprofit accounting texts (e.g., FASB SFAS Nos. 116 & 117, AICPA Audit and Accounting Guide for Not-for-Profit Organizations, and PPC's Guides to Nonprofit Contributions and Nonprofit Expenses). All participants agreed to standardized treatment of 10 accounting items: individual contributions, bequests, in-kind contributions, foundation contributions, corporate contributions, government funding, gross and net fundraising event income, and the non-cash expenses of depreciation and in-kind expenses.

Please note that **MAP did not attempt to standardize organizations' functional expense allocation (e.g., salaries, direct mail costs, and overhead) across program services, fundraising, and management & general expense. Variability in this regard can be a significant issue as the Financial Accounting and Standards Board (FASB) does not provide specific guidance on how to allocate expenses.**

Finally, LGBT grant figures do not include international LGBT grants to LGBT issues and organizations. The 2008 SAR is limited to work and funding within the United States.

Caution – Limits of Financial and Operating Metrics

MAP would like to remind readers that, in a social justice movement, **effectiveness trumps efficiency**. That is, movement organizations are far better off to select, plan, and carry out their programs and projects strategically and wisely than to minimize fundraising or overhead costs. However, because financial and operational metrics are much easier to quantify and compare across organizations than are missions and strategic goals, these hard metrics often get more attention (as indeed they do in this overview report). Therefore, we provide a few cautions against overemphasizing financial and operational data in funding decisions.

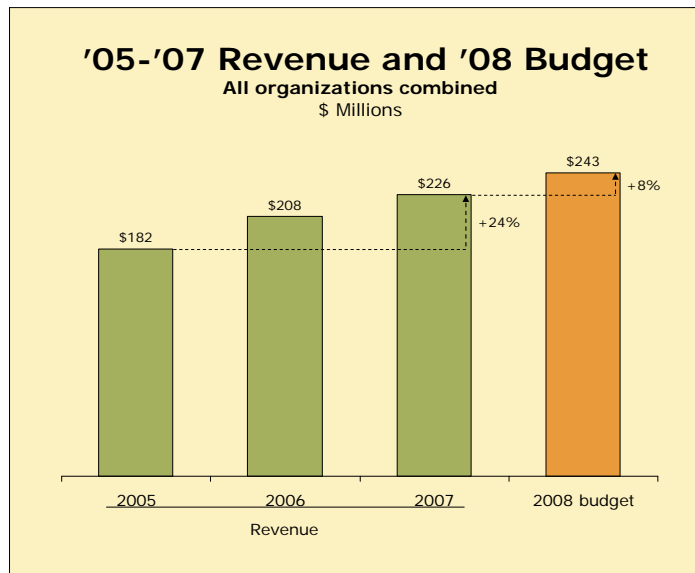
First, **nonprofit finances are much more complex than simple ratios would suggest**. Costs vary by an organization's size, age, legal structure, and location. Younger organizations tend to have higher fundraising and management & general costs as they build infrastructure, donor lists, and contacts. Fundraising costs are usually higher for 501(c)(4)

organizations than for 501(c)(3) organizations because donations are not tax-deductible. 501(c)(4) organizations also tend to have booms and busts in revenue as important elections and ballot measures attract funding over short periods.

Costs also vary by the type and scope of issues that an organization addresses, the tactics employed, and the geographic scope over which they work. For example, a legal defense organization has a fundamentally different cost structure than a research organization. While there are national accounting regulations for expense recognition, organizations have great leeway in how they apply those regulations in practice. What appear to be discrepancies in ratios for different organizations might merely reflect timing of cash transactions or divergent accounting methods.

Second, **overhead and fundraising costs are necessary for operating a successful organization.** It takes money to recruit qualified executives, convene qualified boards, and conduct rational, thoughtful planning and evaluation. Fundraising is an important activity for a nonprofit as it builds a diversified donor base and revenue stream. Capturing productivity gains available from advances in information technology requires investment. Pressure to spend less on governance, risk management, or capacity building can diminish an organization’s performance and longevity.

Finally, while SAR provides a concise, comprehensive resource regarding organizations’ goals, priorities, staying power, and financial needs, **reading SAR is no substitute for engaging with the organizations themselves.** The only way to tell whether a nonprofit deserves recognition and support for its work is to understand what it is trying to accomplish and carefully weigh whether its programs and activities show promise of meeting those goals in a reasonable way at a reasonable cost.



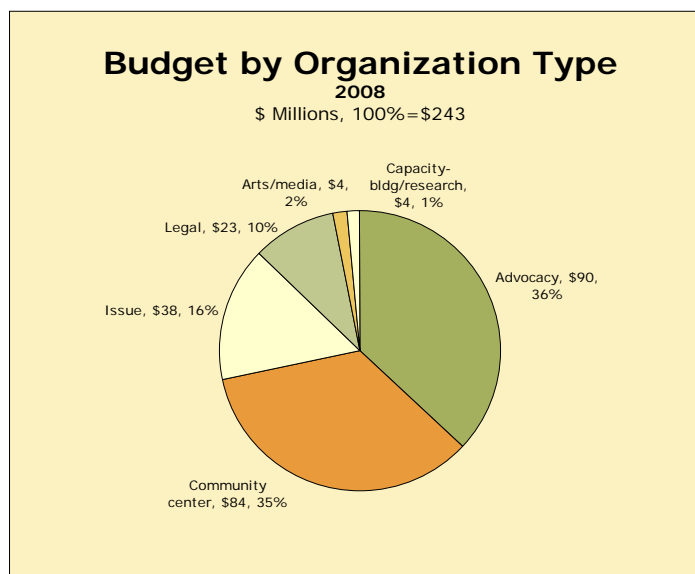
2. KEY FINDINGS

Organizations

Finances

The movement’s financial resources are growing. The 52 organizations in the 2008 SAR had combined revenues of \$226 million in 2007, a 24 percent increase since 2005. Furthermore, their combined 2008 budgets of \$243 million represent an increase of another 8 percent over 2007 revenues.

Note, however, that financial resources are highly concentrated. For example, among all organizations in the study, the 10 with the largest 2008 budgets account for 69 percent of total budgeted dollars; the 26 largest (half of the groups in SAR) have 90 percent of total budgets. Among social justice organizations, the Human Rights Campaign accounts for 26 percent of all budgets. Among community centers, the L.A. Gay & Lesbian Center accounts for 60 percent of all budgets.

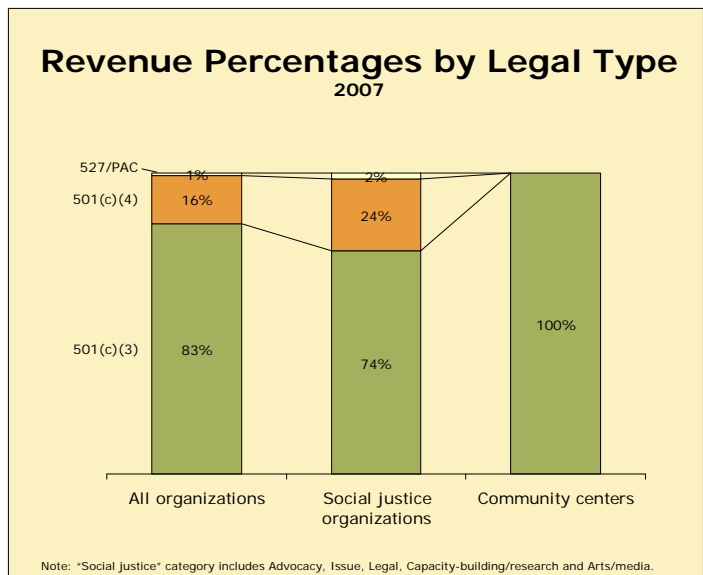
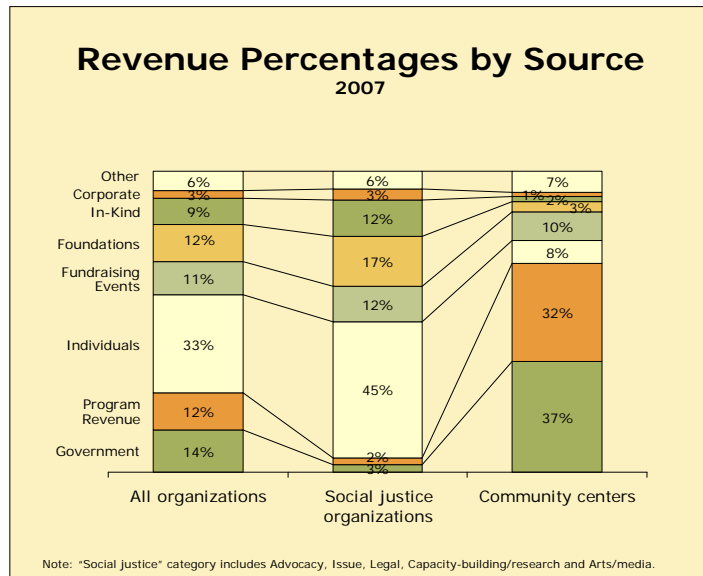


FY2007 revenue mix varies by organization type.

Together, government and program revenue represent 69 percent of the revenues of community centers. In contrast, social justice organizations receive just five percent of their revenue from government and programs. Individual contributions dominate for social justice organizations at 45 percent, with foundations contributing another 17 percent of those organizations' revenues. Community centers, in contrast, received only eight percent of their revenues from individuals and three percent from foundations. The diversity of revenue sources overall indicates that the movement as a whole has some ability to weather a downturn in revenue from any particular source. Social justice organizations' healthy portion of revenue from individual donors indicates constituents' engagement in their program and advocacy goals.

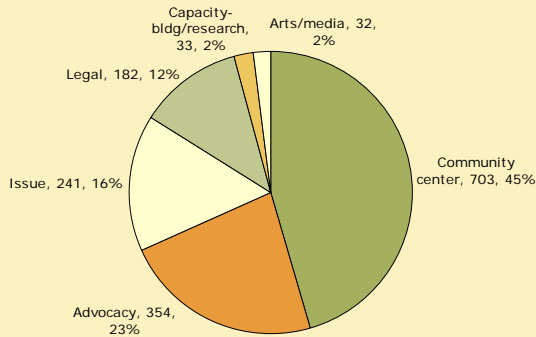
Eighty-three percent of 2007 resources available to the movement were 501(c)(3), thereby limiting its ability to affect legislation and elections. Forty-two of 52 organizations are completely 501(c)(3). More problematically, 31 of 41 social justice organizations are completely 501(c)(3).

Overall cash reserves are sufficient, allowing for the occasional operating deficit on an annual basis. Cash reserves are indicated by days of working capital. An organization's working capital consists of current assets (e.g., cash and pledges receivable) less current liabilities (e.g., accounts payable and payroll taxes payable). Therefore, days of working capital equals working capital divided by average daily cash expenses. At the end of 2007, there was an average of 149 days of working capital across the organizations studied. Also at the end of 2007, 46 of the 52 organizations had at least one month of working capital available, with four organizations having more than one year available (although no organization exceeded two years). Among the six organizations that had less than one month of working capital, two had significant government funding (at least one-quarter of their 2007 revenue came from public sources). The nature of government reimbursement contracts and the associated cash-flow mechanics (open a line of credit and then wait for reimbursement) impacts working capital and associated ratios.



Paid Staff by Organization Type

2008
100%=1,545



Nearly all organizations met applicable American Institute of Philanthropy (AIP) and Better Business Bureau Wise Giving Alliance (BBB) efficiency benchmarks for 2007. MAP had the data to calculate:

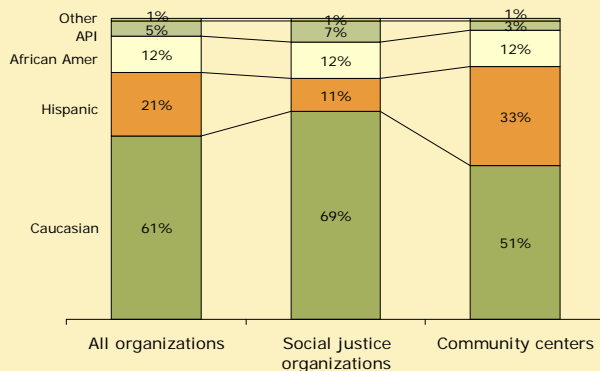
- Percent program expense, for which AIP and BBB consider at least 60 percent and 65 percent, respectively, to be reasonable
- Fundraising expense to raise \$1, for which AIP and BBB both consider \$0.35 or less to be reasonable
- Years of available assets at current operating level, for which both AIP and BBB consider less than three years to be reasonable.

Ninety-four percent of the organizations (49 of 52) met all three AIP and BBB benchmarks in 2007. The exceptions were NYCGLAVP's 56 percent program expense and the Task Force's 59 percent program expense, which were below both watchdog benchmarks. The L.A. Gay & Lesbian Center's fundraising expense of \$0.36 to raise \$1 slightly exceeds both watchdog guidelines.

In 2005 and 2006, all organizations passed the program expense benchmarks except MassEquality, National Stonewall Democrats, and NYCGLAVP, which came in under the higher benchmark (BBB's 65 percent) in either 2005 or 2006, but not both. Equality Forum and the Task Force missed both benchmarks by a few points in both years. All organizations passed the benchmark for fundraising expense to raise \$1 except The L.A. Gay & Lesbian Center, which was \$0.08 above the \$0.35 benchmark in 2005, but \$0.04 below the benchmark in 2006. All organizations met the years-of-available-assets benchmark in all years. See section 3, Guide to Reading the Composite Profiles, for more information on the benchmarks.

Staff Race/Ethnicity by Organization Type

2008



Note: "Social Justice" category includes Advocacy, Issue, Legal, Capacity-building/research and Arts/media.

Board and Staff

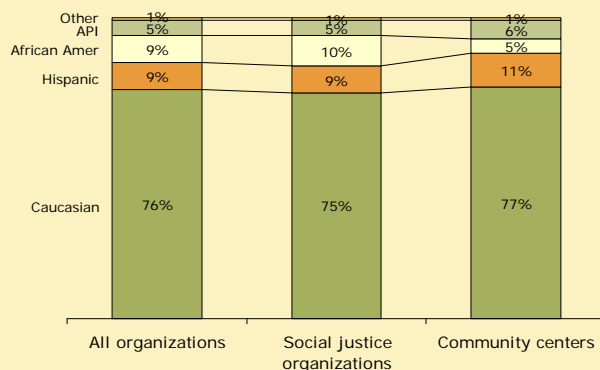
The 52 organizations collectively employ 1,545 people, 703 (45 percent) of whom work for the eleven community centers. Five organizations employ more than 75 people each: L.A. Gay & Lesbian Center—292, HRC—157, Lambda—99, NYC CC—88, and Bienestar—78.

Across the 52 organizations, 39 percent of paid staff consist of people of color (POC) and 61 percent are Caucasian. However, diversity varies by organization type, from 31 percent POC in social justice organizations to 49 percent POC in community centers.

Board diversity is remarkably consistent across organization type. Board members are 76 percent Caucasian across all organizations; 75 percent Caucasian across social justice organizations; and 75 percent Caucasian across community centers.

Board Race/Ethnicity by Organization Type

2008



Note: "Social Justice" category includes Advocacy, Issue, Legal, Capacity-building/research and Arts/media.

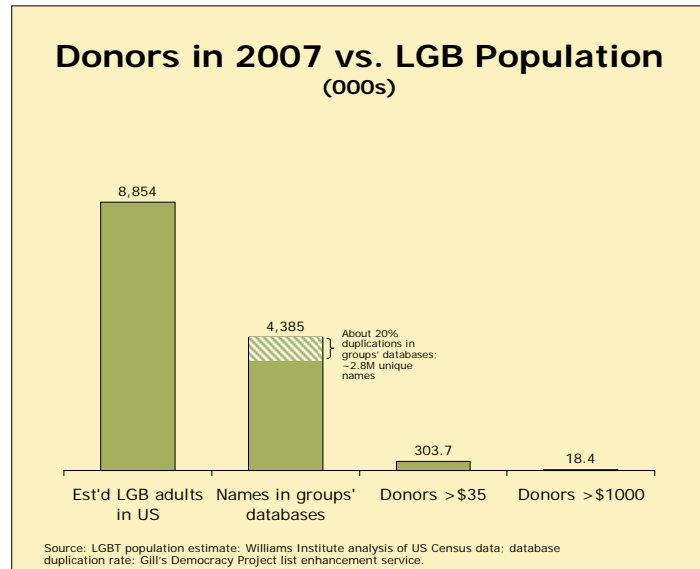
The weighted average representation of women and transgender persons among staff is 46 percent and 5 percent, respectively. On boards, female representation is slightly lower at 40 percent and transgender slightly higher at 6 percent.

The average organization has 2.1 board members per full-time employee. This ratio varies considerably by organization size, from an average of 0.7 board members per full-time staff for organizations with more than a \$10 million annual budget to 4.7 for organizations with less than a \$1 million annual budget.

Fundraising

There is substantial room for growth in individual donors. The Williams Institute estimates that there are about 8.9 million LGBT adults in the U.S., of whom fewer than about half might show up in the 52 organizations’ contact databases (which have not been checked for name duplication). About 304,000 donors gave \$35 or more to any of the 52 LGBT organizations in 2007 (a figure that includes duplicates in cases where a person gave to two or more organizations).

Even if we were to assume that each donor was unique and that s/he was LGBT, then only about three percent of LGBT adults give to any of the LGBT organizations that we studied. Given that the combined donor figure almost certainly includes a significant number of straight allies and that persons who contributed to multiple organizations have been counted multiple times, the portion of LGBT adults who gave is likely much lower than three percent.



Many organizations rely heavily on just a few donors to fund the bulk of their budgets. In 2007, 18 of the 52 organizations received 50 percent or more of their total revenue from their 10 largest donors. Except for one, these are all social justice organizations.

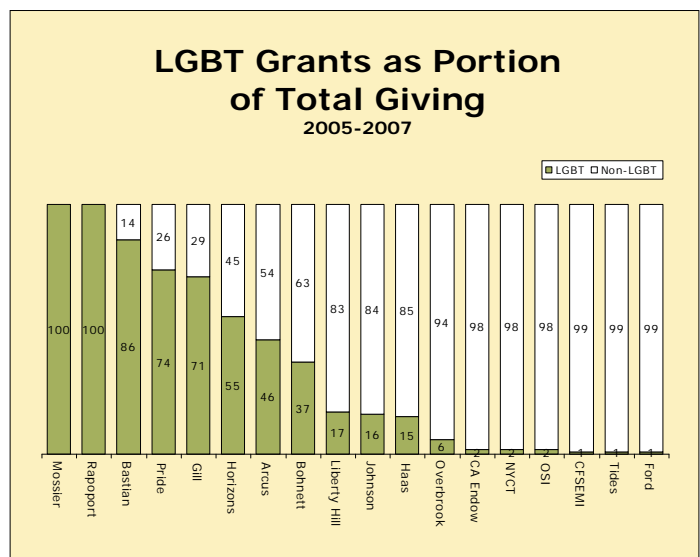
Many organizations have difficulty increasing/retaining donors. From 2006 to 2007, 19 organizations lost more donors at the \$35+ level than they gained; 15 of those are social justice organizations. From 2006 to 2007, 21 organizations lost more donors at the \$1000+ level than they gained; 15 of those are social justice organizations. In 2007, only 11 organizations retained more than 33 percent of their 2006 donors.

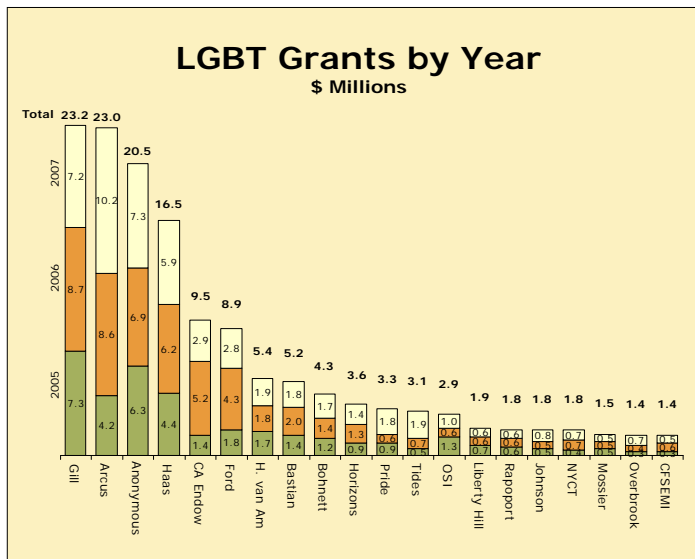
Funders

Twenty funders provided MAP with lists of their LGBT-specific grants awarded in 2005 through 2007. Eighteen funders also answered MAP’s questionnaire which profiled their institutions and grantmaking, while two provided only the list of grants.

LGBT versus Other Grantmaking

Domestic LGBT grantmaking accounted for only 3.8 percent of total 2005 through 2007 grant dollars awarded by the 18 funders that answered the full questionnaire. This percentage is low in part due to the presence of several very large funders whose LGBT giving is a small part of their grantmaking portfolios (e.g., Ford Foundation).

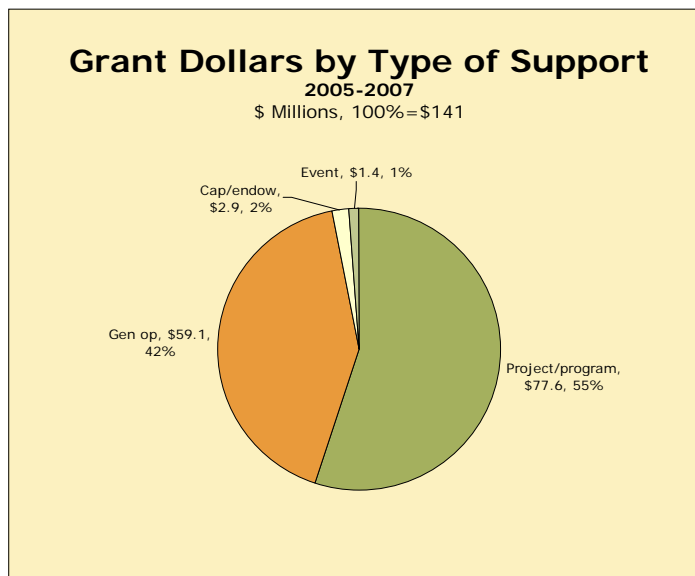




Note that the Gill and Arcus Foundations make grants to non-gay issues and organizations under Gay & Lesbian Fund monikers in order to increase the general public’s awareness of LGBT people’s civic-mindedness and generosity. MAP did not count this grantmaking as U.S. LGBT funding because it does not serve LGBT populations directly.

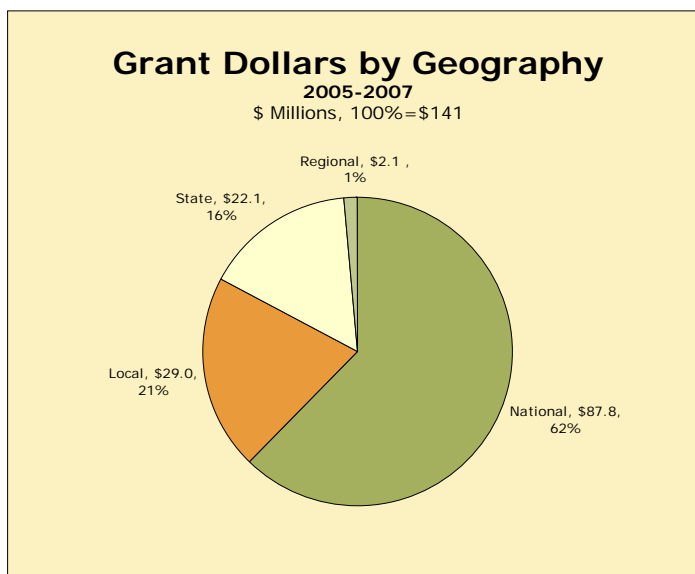
LGBT Grants

On average, the 20 funders that provided LGBT grant data are increasing their giving to the LGBT movement. The funders gave a combined total of \$52.2 million of LGBT grant dollars in 2007, compared to \$36.5 million in 2005. Of the 2007 funding, about 64 percent came from the top five donors. Across the years analyzed, the funders gave just over \$140 million in LGBT grants.



Most grants were given for specific projects or programs (55 percent of the total value of grants made from 2005 through 2007), and 42 percent of grant dollars were given for general operating support in that same period. Another three percent of funding was for capital endowments and events. General operating support dropped from 46 percent in 2005 to 39 percent in 2006, but then increased to 42 percent in 2007.

Grants given from 2005 through 2007 were mostly national in scope (62%), with 21 percent of grants being local, 16 percent state, and 1 percent regional.



With a few exceptions (including LGBT religious organizations), **grants are fairly evenly spread across recipient organizational types**, with advocacy organizations (25%) and issue-based organizations (16%) receiving the largest shares. Philanthropic, legal, and health and social service organizations each received about 13 percent of all grant dollars awarded.

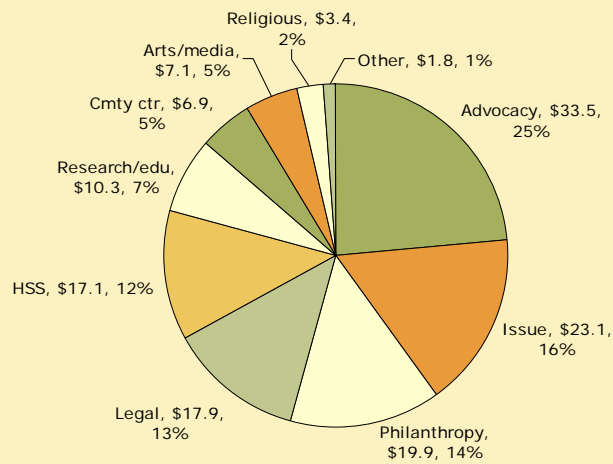
MAP coded 33 percent of 2005 through 2007 grant dollars across the 20 funders as general, meaning that it was for general operating support of a multi-issue organization, it addressed more than one issue, or the grant description did not reveal a particular issue. For grants known to address a specific issue area, the three issues receiving the most funding were human rights (16%), youth/schools (13%), and relationship recognition (11%).

HIV/AIDS, which is currently increasing among men who have sex with men – especially younger men and men of color – received seven percent of funding. Leadership programs received only two percent of grants, and most of those dollars were spent on training candidates for public office.

Grant Dollars by Recipient Type

2005-2007

\$ Millions, 100%=\$141

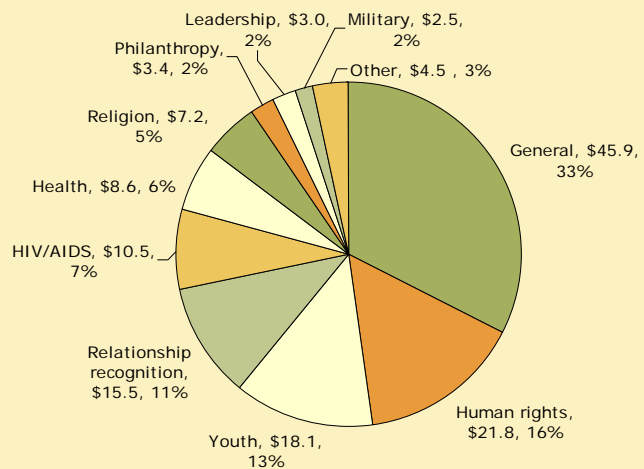


Note: "Other" category includes business/professional and training/capacity groups, as well as grants that could not be classified.

Grant Dollars by Issue Area

2005-2007

\$ Millions, 100%=\$141

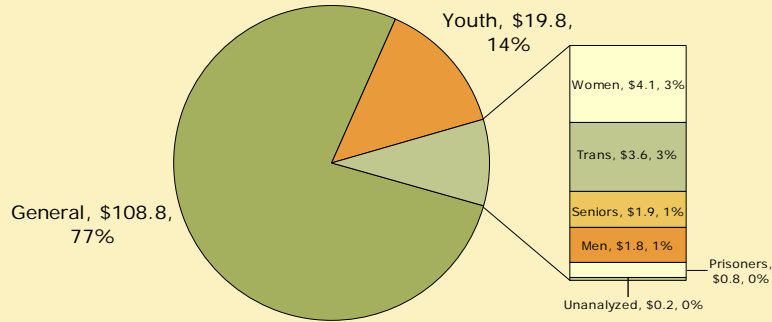


Note: "Other" category includes parenting and violence, as well as grants that could not be classified.

Grant Dollars by Population Served

2005-2007

\$ Millions, 100%=\$141



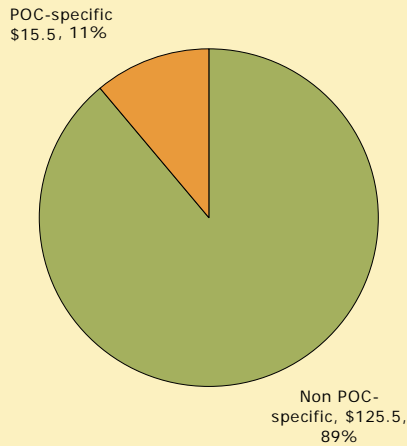
In addition to receiving significant issue-based funding, **LGBT youth also receive more funding (14%) than any other specified LGBT population group.** A full 77 percent of grant dollars either did not specify a specific LGBT sub-population or specified multiple sub-populations.

Finally, **11 percent of grant dollars were associated with grant descriptions that specifically called out support for one or more POC groups.** Additional grants likely served POC in some targeted way, but the grant descriptions did not mention that aspect of the grant specifically.

People of Color-Specific Grant Dollars

2005-2007

\$ Millions, 100%=\$141



3. GUIDE TO READING THE COMPOSITE PROFILES

The remainder of this report consists of eight composite profiles: all organizations, each of six types of organizations (e.g., advocacy, legal, and community centers), and all funders. The organization-type profiles follow the standard three- to four-page format outlined below. There are slight differences in the all-organizations and all-funders profiles, which don't require explanation. This guide gives definitions and/or background information as needed to further explain each part of the profile.

Organization Basics

Category definition: Describes the broad characteristics of organizations in this category or what makes an organization belong to this category.

SAR coverage of this category: Roughly indicates the portion that SAR participants represent of all LGBT organizations of this type – by number of organizations and/or by combined budget. This gives the reader a sense of how confidently s/he can generalize the data in this report to the entire LGBT movement. **Overall, SAR coverage is significant.** Based on MAP's research of the Guidestar database of charity IRS filings, it appears that SAR represents more than 12 percent of all LGBT charities (among those that are large enough to file annual IRS reports) and more than 67 percent of the budgets of all LGBT charities.

Participants in this category: A list of the organizations making up this category in the 2008 SAR. The graph to the right of the list (in the profile itself; not shown here) shows each organization's 2008 budget to give the reader a sense of its relative size and weight in the composite picture.

Legal types: Mixture of 501(c)(3), 501(c)(4) and 527/PAC organizations within this category. Most categories will be 100 percent 501(c)(3), as 42 of the 52 organizations in SAR are such.

Combined 2008 budget: Sum of the 2008 budgets reported by all organizations in this category.

Organization Financial Profile

Note that dollar figures may be off slightly due to rounding.

Combined revenue and expense (000s): Sum of all revenue, sum of all expense (broken down into programs, fundraising, and management & general), and sum of all change in net assets reported by all organizations in this category. This data comes from each organization's Statement of Activities, which is analogous to a for-profit company's income statement. Definitions of the various types of expenses follow.

- *Program expense* – Direct and indirect costs of providing services and distributing goods and information that fulfill the organization's mission.
- *Fundraising expense* – Direct and indirect costs of activities to induce potential donors to contribute to the organization (e.g., conducting fundraising campaigns, maintaining donor mailing lists, soliciting grants, and recruiting volunteers).
- *Management & general expense* – Costs of support activities related to the organization's overall direction (e.g., accounting, budgeting, office management, personnel, reception, etc.), but which are not identifiable to a particular program or fundraising activity.

Note that net assets (shown on the statement of financial position) can be thought of as the accumulated wealth of an organization. They are the remainder (leftover) of what is owned (assets) minus what is owed (liabilities). Change in net assets represents that year's surplus or deficit, which either adds to or subtracts from total net assets. If the organization was able to operate within its revenues for the year, the bottom line of the Statement of Activities will show a surplus, (i.e., a positive change in net assets).

Combined revenue mix (000s): Sum of each type of revenue across all organizations in the category, summed to total revenue (all types) at the bottom of the table. Definitions of the various revenue types follow.

- *Government funding* – Amounts from federal, state, or local government agencies (including cost reimbursement and fee-for-service contracts).
- *Program income* – Revenue from program service activities (e.g., service fees and conference/seminar fees), excluding any income from fundraising events.
- *Individual gifts* – Contributions from individuals, including pledges (promises to give) and bequests (gifts from deceased individuals via wills). Excludes fundraising event income.
- *Fundraising events (net)* – Income from events held for the purpose of raising contributions, including any corporate sponsorships of events. The costs of any direct benefits received by attendees (e.g., food and beverage, and entertainment) are netted against the gross event income.
- *Foundations* – Contributions from foundations, typically in the form of grants.
- *In-kind contributions* – Gifts-in-kind and certain contributed services, recorded at fair market value.
- *Corporations* – Contributions from corporations, typically in the form of grants and/or non-event sponsorships. Excludes sponsorships of fundraising events.
- *Other* – Income from the sale of merchandise (net of cost of goods sold); investment income; and all other income not categorized above.

Average days of working capital: Indicates how many days an organization could continue to conduct its normal operations without the infusion of additional cash, i.e., its cash reserves at a moment in time. Less than 30 days could portend a cash crunch. Over 365 days may suggest that the organization could loosen up and spend more toward its mission.

The formula for average days of working capital equals working capital divided by average daily cash expenses.

- *Working capital* is the excess of current assets (cash and near-term receivables) over current liabilities (near-term payables and debt), thus indicating both the amount of funds needed to carry on regular operations and the organization's liquidity (ability to handle financial shock). Working capital equals cash and cash equivalents plus investments plus other current assets minus permanently restricted funds held as cash, investments, and/or other current assets minus current liabilities.
- *Average daily cash expense* is used to calculate days of working capital above. It equals total annual expenses, less those expenses not involving cash (e.g., depreciation and in-kind expenses like pro bono legal services), divided by 365 days.

Average net working capital ratio: Working capital as a percent of total assets – cash and cash equivalents plus investments plus other current assets; minus permanently restricted funds held as cash, investments, and/or other current assets; minus current liabilities; divided by total assets.

2007 performance on charity watchdog benchmarks: For measures of operational efficiency, MAP calculated several applicable metrics devised by the American Institute of Philanthropy (AIP; www.charitywatch.org), and the Better Business Bureau Wise Giving Alliance (BBB; www.give.org).⁴ These metrics are:

- *Percent program expense:* This is program expense as a percent of total expenses, i.e., the portion of expenses that went to fulfilling the organization's mission rather than to raising funds or overhead/infrastructure. AIP considers 60 percent or more to be reasonable, while BBB calls for at least 65 percent. (AIP also adjusts percent program expense figures down to the extent that an organization classifies any portion of fundraising mailings/calls to members as program expense. For 501(c)(4) groups only, it allows up to 30 percent of the cost of mailings/calls in program expense, because 501(c)(4) groups often use mail or phone to ask members to act on issues and pending legislation.)
- *Fundraising expense to raise \$1:* This is the cost of fundraising operations divided by total revenue attributable to fundraising (i.e., not program revenue or investment income). AIP and BBB both consider \$0.35 or less to be reasonable.
- *Years of available assets at current operating level:* These are funds currently available for the charity's use divided by last year's expenses or the current year budget, whichever is higher. Both AIP and BBB consider less than three years' expenses reasonable. Additionally, AIP gives a failing grade across all metrics to any organization with more than five years' expenses on hand.

Organization Board and Staff Profile

Note that board and staff percentages by race may not add to 100 percent because some people may have preferred not to respond or selected more than one category.

Total board members: Sum of board members reported by all organizations in this category.

Total paid full-time staff: Sum of full-time paid staff reported by all organizations in this category.

Total paid part-time staff: Sum of part-time paid staff reported by all organizations in this category.

Average senior management compensation: Average of the average senior management compensation across all organizations in this category. Senior management is defined as the executive director (or equivalent) and all of his or her direct reports except any administrative assistants. Compensation includes annual salary plus any bonuses paid for 2007.

Average compensation of highest-paid staff member: Average of the highest senior management compensation across all organizations in this category. Same definitions apply as stated immediately above.

Combined board and staff by ethnicity and gender: Weighted average representation of racial categories tracked by the U.S. Census (African American, Hispanic, Asian Pacific Islander, Native American, and Caucasian) and by women and transgender persons on the boards and staffs of all organizations in this category. Percentages are weighted by the number of board or staff members in each organization. Note that statistics are based on individuals' self-identification and that some staff or board members may have preferred not to identify race or gender or may have identified more than one race.

Organization Fundraising Profile

Total contactable names in fundraising databases: Sum of contactable names (i.e., names for which the organization has an address, phone, and/or e-mail) in membership, fundraising/prospecting, and e-action database(s) across all organizations in this category. Names have been de-duplicated within an organization's database(s) but not across organizations. MAP research indicates that duplication rates across organizations may be as high as 20 percent.

Total individual donors: Sum of all individual donors contributing \$35 or more, and sum of all individual donors contributing \$1,000 or more, across all organizations in this category. MAP chose \$35 for the lower figure because the average LGBT organization and most LGBT organizations used \$35 to define a member.

Health of fundraising operations: Simple average across organizations in this category (i.e., not weighted by organization size) of fundraising expense to raise \$1, percent turnover of individual donors, and percent of revenue from top 10 donors.

- *Fundraising expense to raise \$1* provides a sense of efficiency in raising money. It looks at an organization's total out-of-pocket cost to raise that year's total revenue stemming from development efforts (i.e., total revenue less investment gains, service fees, bequests from previous years, and other items not attributable to current fundraising).
- *Percent turnover of individual donors* in any fiscal year is calculated as the percentage of donors who gave more than \$35 in the previous year (e.g., 2006) who did not contribute more than \$35 again in the subject fiscal year (e.g., 2007).
- *Percent revenue from top 10 donors* indicates the level of dependence on a few large donors. It includes all donors – foundation, corporate, and individual (excluding government funding). A high concentration of funding tends to add risk to an organization's revenue base. However, organizations may pursue major donors as an explicit fundraising strategy, depending on their relative skill at one-to-one pitches versus large-scale direct marketing.

Themes from Goals-and-Objectives Narratives

For their individual SARs, participating organizations provided narratives describing up to 10 key accomplishments they planned to achieve in the next five years, and (separately) up to 10 key accomplishments they planned to achieve during the current fiscal year (2008). MAP staff reviewed the narratives of all organizations in each category and wrote up to 1½ pages pointing out themes, similarities, and differences among the organizations' key planned accomplishments.

4. COMPOSITE PROFILE – ALL ORGANIZATIONS

Basics

SAR coverage of LGBT nonprofit organizations: The 52 organizations in SAR represent about 12 percent of all 501(c)(3) LGBT organizations in the United States (446).⁵ SAR organizations' combined budgets (\$243 million) are about 67 percent of all 501(c)(3) LGBT organizations' total budget dollars (\$365 million). Note that SAR data includes 501(c)(4) revenue. Despite this difference, SAR data overall are significantly representative of the universe of U.S. LGBT organizations.

Year Founded (All organizations)			
1970s	1980s	1990s	2000s
LA Center (1971)	HRC (1980)	COLAGE (1990)	Natl Stonewall (2000)
Lambda (1973)	NYCGLAVP (1980)	Empire State Pride (1990)	MassEquality (2001)
PFLAG (1973)	NYC CC (1983)	Victory Fund/GLLI (1991)	Point Foundation (2001)
San Diego CC (1973)	Resource Dallas (1983)	EQ Forum (1992)	SRLP (2002)
Task Force (1973)	GLAAD (1985)	Metro Charities (1992)	Williams Inst (2002)
Colorado CC (1976)	ACLU (1986)	NYAC (1993)	Freedom to Marry (2003)
Log Cabin (1977)	Compass (1988)	SLDN (1993)	NBJC (2003)
NCLR (1977)	Wingspan (1988)	CenterLink (1994)	NCTE (2003)
GLAD (1978)	Affirmations (1989)	Imm EQ (1994)	TLC (2004)
GroundSpark (1978)	Bienestar (1989)	In The Life (1994)	
SAGE (1978)		Pride At Work (1994)	
Family EQ (1979)		GenderPAC (1995)	
		GLSEN (1995)	
		ALP (1996)	
		San Fran CC (1996)	
		EQ Fed (1997)	
		EQCA (1998)	
		GSA Network (1998)	
		Palm Center (1998)	
		Soulforce (1998)	
		Out & Equal (1999)	

Combined 2008 budget: \$242.7 million

Legal types:

	C4	C3	PAC
All organizations	16%	83%	1%

Board and Staff Profile

Total board members: 888

Combined paid staff: 1,545

Total paid full-time staff: 1,369

Total paid part-time staff: 176

Average compensation:

Senior management - \$89,000

Highest-paid staff member - \$129,300

Combined board and staff by ethnicity and gender:

	Board	Staff
<i>Ethnicity</i>		
African American	9%	12%
Hispanic	9%	21%
Asian/Pacific Islander	5%	5%
Native American	1%	1%
Caucasian	76%	61%
Women	40%	47%
Transgender persons	6%	5%

Financial Profile

Combined revenue and expense (000s):

	2005	2006	2007
Revenue	\$181,779	\$208,381	\$225,757
<i>Expenses</i>			
Programs	135,214 76.5%	152,969 77.4%	167,986 77.8%
Fundraising	23,145 13.1%	24,847 12.6%	25,505 11.8%
Management & general	<u>18,329</u> 10.4%	<u>19,664</u> 10.0%	<u>22,433</u> 10.4%
Total expense	<u>176,688</u>	<u>197,480</u>	<u>215,924</u>
Capital campaign net revenue	-299	1,041	131
Change in net assets	<u>\$4,792</u>	<u>\$11,942</u>	<u>\$9,964</u>

Combined revenue mix (000s):

	2005	2006	2007
Government	\$29,527 16.2%	\$31,957 15.3%	\$31,686 14.0%
Program income	23,672 13.0%	25,521 12.3%	28,013 12.4%
Individual gifts	63,977 35.2%	74,291 35.7%	81,005 35.9%
Events (net)	19,549 10.8%	22,964 11.0%	24,967 11.0%
Foundations	23,413 12.9%	27,552 13.2%	27,742 12.3%
In-kind	10,042 5.5%	14,434 6.9%	19,470 8.6%
Corporate	4,442 2.4%	4,636 2.2%	6,218 2.8%
Other	<u>7,157</u> 3.9%	<u>7,026</u> 3.4%	<u>6,656</u> 3.0%
Total revenue	<u>\$181,779</u>	<u>\$208,381</u>	<u>\$225,757</u>
Annual increase	n/a	14.6%	8.3%

Note: Expense percentages above are affected by each organization's allocation method. See page 3 for cautions.

Average days of working capital: 156 in 2005 falling to 149 in 2007

Average net working capital ratio: 44% in 2005 increasing to 55% in 2007

2007 performance on charity watchdog benchmarks: In 2007, NYCGLAVP and The Task Force percent program expenses (56 percent and 59 percent, respectively) were below both watchdog benchmarks. The LA Community Center's 36 percent fundraising expense also did not pass watchdog benchmarks. Otherwise, where corresponding data are available, all organizations met all BBB and AIP benchmarks in 2007.

Fundraising Profile

Total contactable names in fundraising databases: 4,385,153

Total individual donors:

	2005	2006	2007
Donors > \$35	281,388	305,431	303,665
Annual increase	n/a	9%	-1%
Donors > \$1,000	17,293	19,804	18,436
Annual increase	n/a	15%	-7%

Health of fundraising operations:

	2005	2006	2007
Average fundraising expense to raise \$1	\$0.14	\$0.13	\$0.13
Average % turnover of individual donors	49%	47%	48%
Average % revenue from top 10 donors	44%	46%	41%

5. COMPOSITE PROFILE – ADVOCACY ORGANIZATIONS

Basics

Category definition: Advocacy organizations advocate for a specific constituency across a broad spectrum of issues. They use a wide range of tactics, including legislative advocacy, public and media education, litigation, coalition building, protests and rallies, and research.

SAR coverage of this category: The 15 advocacy organizations in SAR represent 23 percent of 501(c)(3) LGBT-serving advocacy organizations in the United States (66), but their combined budgets (\$90 million) exceed these organizations' total dollars (\$38 million) due to different data collection methods and to the inclusion of 501(c)(4) organizations in SAR.⁶ Among the larger universe of 501(c)(3) LGBT advocacy organizations, all those with more than \$1 million in revenue are included in SAR.

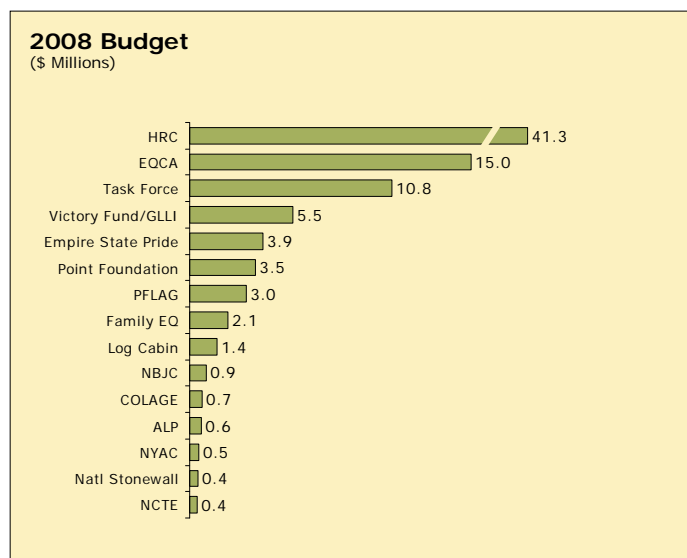
Participants in this category:

- Audre Lorde Project, Inc. (ALP)
- COLAGE
- Empire State Pride Agenda (Empire State Pride)
- Equality California (EQCA)
- Family Equality Council (Family EQ)
- Gay & Lesbian Victory Fund and Leadership Institute (Victory Fund/GLLI)
- Human Rights Campaign and Foundation (HRC)
- Log Cabin Republicans (Log Cabin)
- National Black Justice Coalition (NBJC)
- National Center for Transgender Equality (NCTE)
- National Stonewall Democrats (Natl Stonewall)
- National Youth Advocacy Coalition (NYAC)
- PFLAG
- Point Foundation
- The Task Force (Task Force)

Combined 2008 budget: \$90.0 million

Legal types:

	C4	C3	PAC
ALP		100%	
COLAGE		100%	
Empire State Pride	35%	65%	
EQCA	43%	57%	
Family EQ		100%	
HRC	77%	23%	
Log Cabin	68%	32%	
NBJC		100%	
NCTE		100%	
Natl Stonewall	100%		
NYAC		100%	
PFLAG		100%	
Point Foundation		100%	
Task Force	5%	95%	
Victory Fund/GLLI		41%	59%



Board and Staff Profile

Total board members: 322

Combined paid staff: 354

Total paid full-time staff: 332

Total paid part-time staff: 22

Average compensation:

Senior management - \$89,800

Highest-paid staff member - \$130,500

Combined board and staff by ethnicity and gender:

	Board	Staff
<i>Ethnicity</i>		
African American	10%	14%
Hispanic	9%	8%
Asian/Pacific Islander	3%	5%
Native American	1%	0%
Caucasian	77%	73%
Women	36%	47%
Transgender persons	8%	3%

Financial Profile

Combined revenue and expense (000s):

	2005		2006		2007	
Revenue	\$59,997		\$70,977		\$72,682	
<i>Expenses</i>						
Programs	42,244	70.6%	47,104	71.6%	49,971	72.9%
Fundraising	10,178	17.0%	11,026	16.8%	9,796	14.3%
Management & general	<u>7,413</u>	12.4%	<u>7,626</u>	11.6%	<u>8,799</u>	12.8%
Total expense	<u>59,835</u>		<u>65,756</u>		<u>68,566</u>	
Capital campaign net revenue	-324		347		122	
Change in net assets	<u>-\$162</u>		<u>\$5,568</u>		<u>\$4,238</u>	

Combined revenue mix (000s):

	2005		2006		2007	
Government	\$1,139	1.9%	\$1,423	2.0%	1,193	1.6%
Program income	1,227	2.0%	865	1.2%	806	1.1%
Individual gifts	35,236	58.7%	42,396	59.7%	44,162	60.8%
Events (net)	7,206	12.0%	9,354	13.2%	9,791	13.5%
Foundations	8,071	13.5%	10,317	14.5%	10,051	13.8%
In-kind	2,544	4.2%	1,315	1.9%	1,778	2.4%
Corporate	1,719	2.9%	1,562	2.2%	2,313	3.2%
Other	<u>2,855</u>	4.8%	<u>3,745</u>	5.3%	<u>2,588</u>	3.6%
Total revenue	<u>\$59,997</u>		<u>\$70,977</u>		<u>\$72,682</u>	
Annual increase	n/a		18.3%		2.4%	

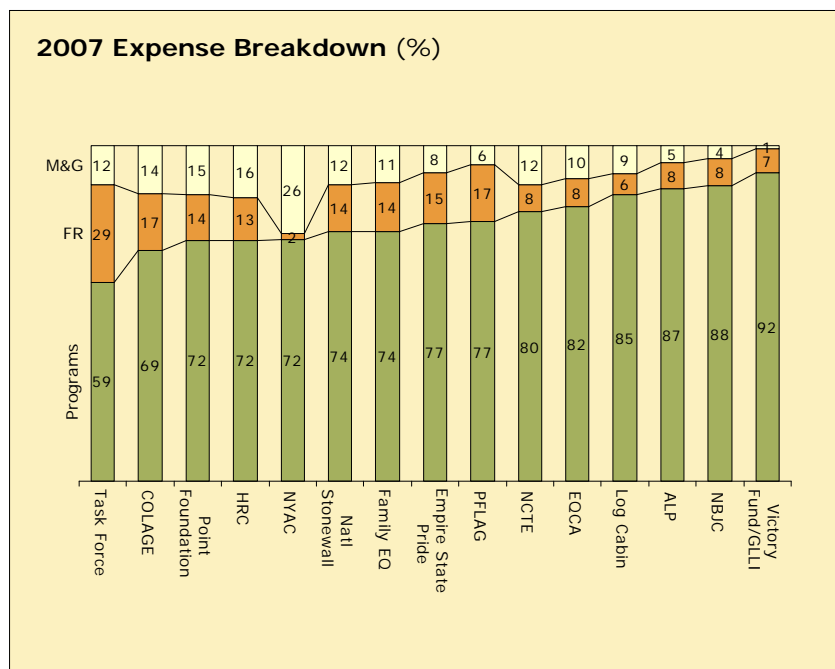
Note: Expense percentages above are affected by each organization's allocation method. See page 3 for cautions.

Average days of working capital:
134 in 2005 increasing to 154 in 2007

Average net working capital ratio:
62% in 2004 falling to 54% in 2006

2007 performance on charity watchdog benchmarks:

The Task Force spent 59 percent of its budget on programs. The other advocacy organizations met all AIP and BBB benchmarks in 2007.



Fundraising Profile

Total contactable names in fundraising databases: 2,373,891

Total individual donors:

	2005	2006	2007
Donors > \$35	210,774	225,083	219,004
<i>Annual increase</i>	<i>n/a</i>	<i>7%</i>	<i>-3%</i>
Donors > \$1,000	12,633	14,485	12,358
<i>Annual increase</i>	<i>n/a</i>	<i>15%</i>	<i>-15%</i>

Health of fundraising operations:

	2005	2006	2007
Average fundraising expense to raise \$1	\$0.14	\$0.13	\$0.11
Average % turnover of individual donors	47%	42%	50%
Average % revenue from top 10 donors	41%	45%	42%

Themes from Goals-and-Objectives Narratives

The 15 advocacy organizations included in the 2008 SAR work on a wide array of issues, represent diverse constituencies, and use a multitude of strategies and tactics to accomplish their goals and fulfill their missions. Due to space limitations, this synopsis of their planned accomplishments is by no means exhaustive. It is, however, generally representative of the major programs and issues that LGBT advocacy organizations will be working on between now and 2012.

Nearly half of the organizations include a religious or faith-based component to their program work. Incorporating a religious perspective to LGBT organizing helps the public (and lawmakers) realize that not all religious people are opposed to LGBT equality and silences right-wing religious organizations, which are often the most vocal and powerful opponents to LGBT civil equality.

The Human Rights Campaign, for example, organizes the National Clergy Call for Justice, which addresses violence and workplace discrimination against LGBT people. The organization also engages in outreach efforts to predominantly black churches, encouraging them to support and respect their fellow congregants who are LGBT. One of Empire State Pride Agenda's Pride in Action programs is Pride in the Pulpit, which aims to deepen religious support of LGBT equality in targeted areas across New York State, with an emphasis on regions that are largely African American or Latino. The National Black Justice Coalition also engages in extensive religious affairs programming and works to be the leading advocate for religious tolerance and full integration of LGBT people of faith into the religious community. The Task Force's Institute for Welcoming Resources targets Protestant faith traditions, encouraging them to become welcoming and affirming to LGBT parishioners.

Most advocacy organizations also offer programs related to youth. Most frequently, this work involves building support for safe schools policies in states and local school districts. Working in schools not only improves the safety and well-being of LGBT youth, it also helps build straight allies of LGBT issues for years to come by educating all students about the needs of LGBT people and the realities they face. Other efforts aim to reduce the spread of HIV among young men of color.

The needs and interests of people of color are also fairly well represented in advocacy groups' planned work in the coming years, with several organizations describing specific work related to racial or ethnic minorities. The National Black Justice Coalition and the Audre Lorde Project, for example, specifically represent and serve the needs of people of color. Other organizations are placing new and expanded emphasis on developing programs that are culturally competent, welcoming, and relevant to all people. The Family Equality Council's Project Harmony, for example, is a way for LGBT families of color to express views about the organization's programs and help establish a more inclusive agenda. The Human Rights Campaign is also developing new programs for the full spectrum of the LGBT movement, with a new effort to ensure "... a deep and sustained diversity in its membership, board and staff." This work will involve extensive surveys of LGBT people of color and trainings for HRC staff and volunteers.

Looking at specific issues, organizations frequently mentioned advancing family-related policies as a key goal or objective. In some cases this involved defensive work, such as organizing to defeat an anti-marriage amendment or

fight an anti-adoption initiative. Most often, though, the organizations are working to build public support for relationship recognition and adoption or fostering rights through public education and other organizing and outreach efforts. Several groups plan programs that tell the stories of LGBT families, in an attempt to appeal to the hearts (not just the minds) of the general public.

Most advocacy groups also discuss public policy related to workplace protections based on sexual orientation and/or gender identity and expression as a priority. This emphasis is not surprising, especially after last year's debate over ENDA. Some of this work is happening in Washington, DC, as groups attempt to revive ENDA legislation. Others are targeting state laws, with some groups using electoral strategies (e.g., making PAC contributions to candidates for office) to create more LGBT-supportive legislatures. Most of the groups are 100 percent 501(c)(3) organizations, which prevents them from intervening in elections.

As was the case last year, only a few advocacy organizations mention HIV/AIDS prevention or policies related to people living with HIV/AIDS. Even fewer mention programs that reach out to low-income (including homeless) LGBT populations. Similarly, only a handful of groups mentioned explicit, well-developed programs for the transgender population beyond including gender identity or expression in workplace nondiscrimination advocacy efforts.

Several organizations plan to collect data and other information about their constituencies and the issues they work on. As mentioned earlier, HRC plans extensive surveys (as well as focus groups) to gather better information about the needs and priorities of LGBT people of color. Similarly, NCTE plans to "... launch the first academically sound national survey on the prevalence of anti-transgender discrimination in America..." collecting responses from at least 2,000 people. Empire State Pride Agenda is working with its allies and data experts to collect demographic data on same-sex couples in New York State, as well as to conduct an analysis of the economic impact of denying marriage equality to same-sex couples. These efforts will contribute greatly to the LGBT movement's collective knowledge about its constituents and their needs, which are often talked about anecdotally rather than as hard facts or data.

Most of the advocacy organizations mention goals or objectives involving their own organizational growth, but this work is almost always closely tied to their program goals and objectives. For example, several groups want to make their boards and staffs more representative of the LGBT population, in an attempt to develop more relevant programs. PFLAG is developing an entirely new website that will allow its chapters to have their own websites, as well as access national services. Other groups discuss beefing up their technology plans as they try to keep up with new ways of tracking and serving donors and members. And, of course, many organizations mention the need to diversify their funding bases, which will help them weather any downturns from one particular source of funding.

6. COMPOSITE PROFILE – ARTS & MEDIA ORGANIZATIONS

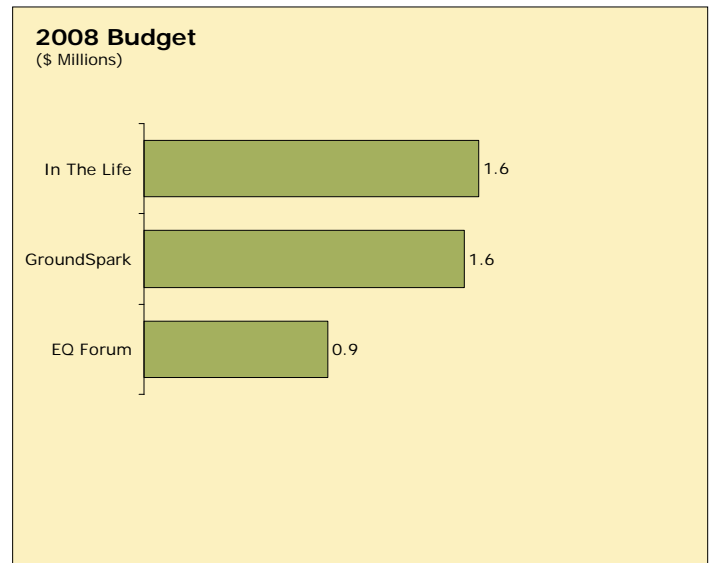
Basics

Category definition: Arts/media organizations use film, television, and other media to educate the public about LGBT Americans and the LGBT movement’s fight for equality. They also serve as archivists for the movement.

SAR coverage of this category: The three arts/media organizations in SAR represent three percent of 501(c)(3) LGBT-related arts/media organizations in the United States (93), and their combined budgets (\$4.1 million) represent 17 percent of these organizations’ total dollars (\$24.6 million).⁷ Many of the arts/media organizations not in SAR are local LGBT pride festivals or chapters of LGBT choruses.

Participants in this category:

- Equality Forum (EQ Forum)
- GroundSpark
- In The Life Media, Inc. (In The Life)



Combined 2008 budget: \$4.1 million

Legal types:

	C4	C3	PAC
EQ Forum		100%	
GroundSpark		100%	
In The Life		100%	

Board and Staff Profile

Total board members: 41

Combined paid staff: 32

Total paid full-time staff: 26

Total paid part-time staff: 6

Average compensation:

Senior management - \$71,000

Highest-paid staff member - \$98,900

Combined board and staff by ethnicity and gender:

	Board	Staff
<i>Ethnicity</i>		
African American	17%	10%
Hispanic	7%	9%
Asian/Pacific Islander	10%	9%
Native American	0%	0%
Caucasian	66%	72%
Women	46%	53%
Transgender persons	0%	3%

Financial Profile

Combined revenue and expense (000s):

	2005	2006	2007
Revenue	\$3,490	\$3,974	\$3,219
<i>Expenses</i>			
Programs	1,910 63.7%	2,190 66.4%	2,867 76.2%
Fundraising	384 12.8%	411 12.5%	506 13.5%
Management & general	<u>704</u> 23.5%	<u>696</u> 21.1%	<u>387</u> 10.3%
Total expense	<u>2,998</u>	<u>3,297</u>	<u>3,760</u>
Capital campaign net revenue	0	0	0
Change in net assets	<u>\$492</u>	<u>\$677</u>	<u>\$-541</u>

Combined revenue mix (000s):

	2005	2006	2007
Government	\$185 5.3%	\$310 7.8%	\$336 10.5%
Program income	601 17.2%	687 17.3%	573 17.8%
Individual gifts	1190 34.1%	978 24.6%	1,114 34.6%
Events (net)	20 0.6%	75 1.9%	104 3.2%
Foundations	1,279 36.6%	1,847 46.5%	1,052 32.7%
In-kind	140 4.0%	0 0%	0 0%
Corporate	24 0.7%	35 0.9%	10 0.3%
Other	<u>51</u> 1.5%	<u>42</u> 1.0%	<u>30</u> 0.9%
Total revenue	<u>\$3,490</u>	<u>\$3,974</u>	<u>\$3,219</u>
Annual increase	n/a	13.8%	-19.0%

Note: Expense percentages above are affected by each organization's allocation method. See page 3 for cautions.

Average days of working capital:

61 in 2005 rising to 71 in 2007

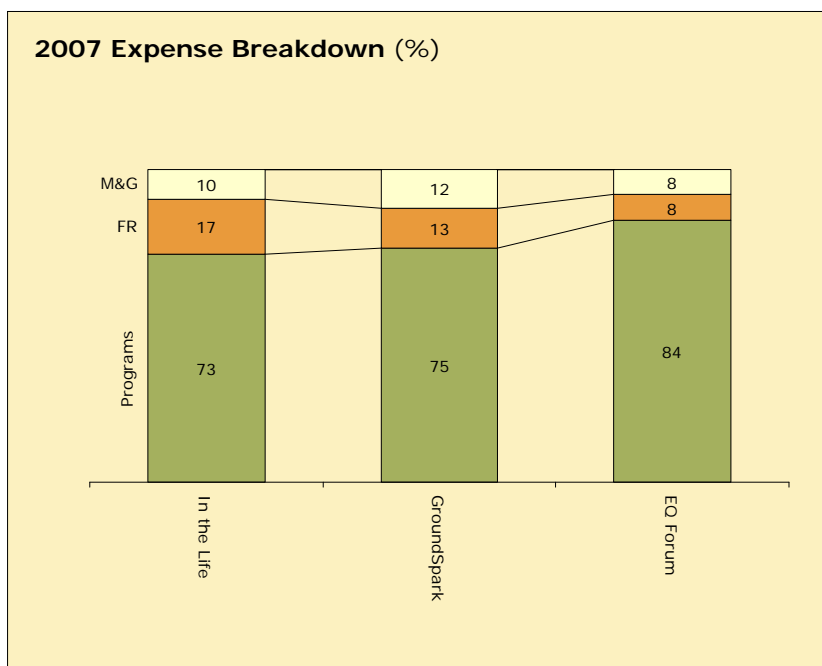
Average net working capital ratio:

15% in 2005 rising to 45% in 2007

2007 performance on charity

watchdog benchmarks:

Where corresponding data is available, all organizations met all BBB and AIP benchmarks in 2007.



Fundraising Profile

Total contactable names in fundraising databases: 79,352

Total individual donors:

	2005	2006	2007
Donors > \$35	2,354	2,525	2,842
<i>Annual increase</i>	<i>n/a</i>	<i>7%</i>	<i>13</i>
Donors > \$1,000	93	143	202
<i>Annual increase</i>	<i>n/a</i>	<i>54%</i>	<i>41%</i>

Health of fundraising operations:

	2005	2006	2007
Average fundraising expense to raise \$1	\$0.14	\$0.11	\$0.18
Average % turnover of individual donors	47%	42%	34%
Average % revenue from top 10 donors	51%	39%	53%

Themes from Goals-and-Objectives Narratives

The three arts/media organizations use television, film, and other media to educate and inform audiences – both straight and LGBT – on a wide range of issues related to LGBT equality. Their work furthers the current fight for equal rights and also documents and preserves the LGBT movement’s history and its past leaders and accomplishments. Put simply, these organizations work to make the advocacy efforts of other LGBT organizations come alive in the hearts and minds of the general public.

Collaborative work is a primary strategy for arts/media groups. The Equality Forum, for example, organizes the largest international GLBT civil rights forum through its annual symposium, which brings together LGBT advocates from around the globe for networking and learning. As another example, In The Life recently worked with Servicemembers Legal Defense Network to share Jeff Howe’s story. In 2005, Howe was discharged from the Army for being gay, after serving on the frontlines in Iraq. In The Life has also worked with Lambda Legal on two other installments, and plans to work on an international story with Human Rights Watch this year.

GroundSpark, whose primary project promotes the development of safe, inclusive schools and communities that are free from bias and prejudice, relies heavily on its connections to local school districts and public leaders. The group needs these local connections to gain access to audiences for its documentaries, which tackle the pressures youth face to conform to gender expectations, and how these expectations are tied to homophobia and general anti-female attitudes. GroundSpark develops curriculum guides and peer-to-peer training programs for schools to further and deepen the impact of its documentaries. The organization is also developing a rapid-response team to support principals and other school leaders who might face backlash for implementing GroundSpark’s programs in their school districts. With plans to work in politically conservative towns and school districts (as well as those with strong commitments to faith and religion), this rapid-response preparation is key to advancing the organization’s mission and goals.

Each of the arts/media organizations plans to expand the number and/or distribution of its shows, films, or events. The groups will take advantage of new distribution methods (for example, by transitioning to all-digital platforms and formats) to grow their programs in the years to come.

7. COMPOSITE PROFILE – CAPACITY-BUILDING & RESEARCH ORGANIZATIONS

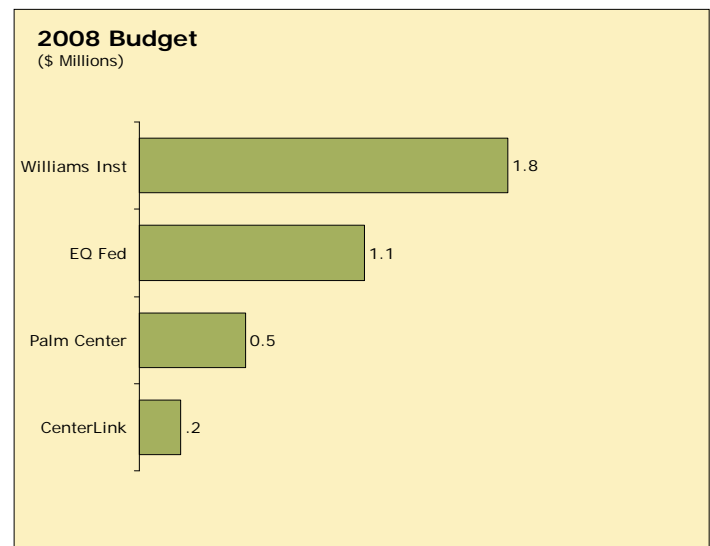
Basics

Category definition: Capacity-building/research organizations provide training and infrastructure development services to LGBT and allied organizations and data and information to the LGBT movement and the general public on the social and economic status and needs of LGBT people.

SAR coverage of this category: The four capacity-building/research organizations in SAR represent 24 percent of 501(c)(3) LGBT-related capacity-building/research organizations in the United States (17), and their combined budgets (\$3.6 million) represent 100 percent of these organizations’ total dollars (\$3.6 million).⁸ The capacity-building/research organizations not included in SAR are very small, with average revenues of around \$200,000. Their small size, combined with the rapid growth of the SAR organizations in recent years, accounts for the four current SAR budgets equaling that of all 17 organizations in 2005.

Participants in this category:

- CenterLink
- Equality Federation
- The Palm Center (Palm Center)
- The Williams Institute (Williams Inst)



Combined 2008 budget: \$3.6 million

Legal types:

	C4	C3	PAC
CenterLink		100%	
EQ Fed	47%	53%	
Palm Center		100%	
Williams Inst		100%	

Board and Staff Profile

Total board members: 58

Combined paid staff: 33

Total paid full-time staff: 20

Total paid part-time staff: 13

Average compensation:

Senior management - \$79,400

Highest-paid staff member - \$98,900

Combined board and staff by ethnicity and gender:

	Board	Staff
<i>Ethnicity</i>		
African American	10%	9%
Hispanic	5%	6%
Asian/Pacific Islander	7%	13%
Native American	0%	0%
Caucasian	78%	72%
Women	43%	52%
Transgender persons	3%	0%

Financial Profile

Combined revenue and expense (000s):

	2005		2006		2007	
Revenue	\$1,962		\$4,679		\$4,704	
<i>Expenses</i>						
Programs	886	80.8%	1,482	84.3%	2,434	82.9%
Fundraising	95	8.6%	141	8.0%	312	10.6%
Management & general	116	10.6%	134	7.7%	192	6.5%
Total expense	1,097		1,757		2,938	
Capital campaign net revenue	0		0		0	
Change in net assets	\$865		\$2,922		\$1,766	

Combined revenue mix (000s):

	2005		2006		2007	
Government	\$57	2.9%	\$293	6.3%	\$20	0.4%
Program income	36	1.8%	55	1.2%	229	4.9%
Individual gifts	668	34.1%	1,093	23.4%	1,649	35.1%
Events (net)	40	2.1%	138	2.9%	281	6.0%
Foundations	1,001	51.0%	2,318	49.5%	1,791	38.1%
In-kind	5	0.2%	31	0.7%	56	1.2%
Corporate	38	1.9%	11	0.2%	54	1.1%
Other	117	6.0%	740	15.8%	624	13.3%
Total revenue	\$1,962		\$4,679		\$4,704	
Annual increase	n/a		138.5%		0.5%	

Note: Expense percentages above are affected by each organization's allocation method. See page 3 for cautions.

Average days of working capital:

275 in 2005 falling to 205 in 2007

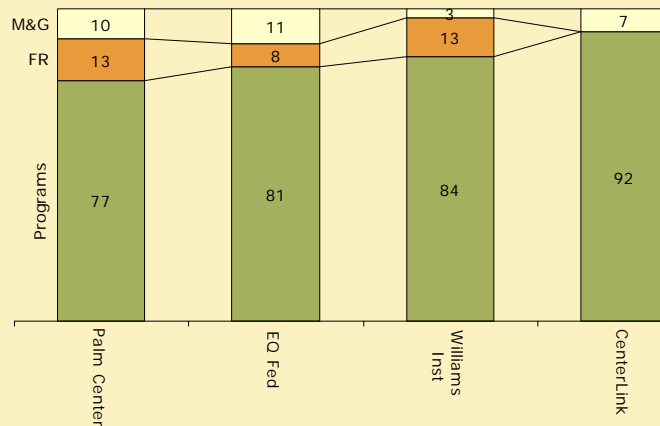
Average net working capital ratio:

-104% in 2005 rising to 60% in 2007

2007 performance on charity watchdog benchmarks:

Where corresponding data is available, all organizations met all BBB and AIP benchmarks in 2007.

2007 Expense Breakdown (%)



Fundraising Profile

Total contactable names in fundraising databases: 754,618

Total individual donors:

	2005	2006	2007
Donors > \$35	186	191	346
Annual increase	n/a	3%	81%
Donors > \$1,000	40	46	128
Annual increase	n/a	15%	178%

Health of fundraising operations:

	2005	2006	2007
Average fundraising expense to raise \$1	\$0.08	\$0.04	\$0.07
Average % turnover of individual donors	70%	44%	40%
Average % revenue from top 10 donors	83%	79%	76%

Themes from Goals-and-Objectives Narratives

The four capacity-building/research organizations provide a wide range of services and products to help advance LGBT equality in the United States. They engage all levels of government and society, from small towns and cities to state capitals to Washington, DC. The Equality Federation and CenterLink are membership organizations, so their work focuses on building the strength, impact, and capacity of their members. The Williams Institute and the Palm Center undertake rigorous research on LGBT policy issues, adding academic heft to the efforts of LGBT advocacy groups.

As membership groups, CenterLink and Equality Federation have the ability to impact about 200 LGBT organizations and many more hundreds of individuals who work and volunteer for them. CenterLink’s membership includes about 150 LGBT community centers, while the Equality Federation represents and serves statewide LGBT advocacy groups across the country. Both groups help their members become stable, well-managed organizations. CenterLink, for example, works to increase the fundraising capacity of its members, so their overall financial health improves and stabilizes. This stability, in turn, will lead to relevant, viable programs for community center patrons and clients. Because community centers have direct contact with LGBT individuals nationwide, they have the potential to connect their patrons and clients to the policymaking process at the local, state, and national levels. CenterLink and the LGBT Community Center in New York, for example, are working with 20 other centers on the Promote the Vote project, which aims to increase voter registration and electoral participation among the LGBT community and its allies.

Similar to CenterLink, the Equality Federation develops operational and programmatic plans for its members, helping them become effective organizations that can impact the policymaking process in their states. The Equality Federation tailors programs to meet the diverse needs of its members. For example, states with all-volunteer organizations have different development needs than those that have multi-million dollar operations with paid professionals. The organization’s plans for the next several years reflect this reality.

Both CenterLink and the Equality Federation are launching new programs to help people of color and/or transgender individuals enter the LGBT movement. The Equality Federation, for example, is placing (and supporting) students of color and transgender students as interns at eight state organizations.

The Palm Center, based at the University of California, Santa Barbara, and the Williams Institute, based at the UCLA School of Law, strive to inject data and other evidence into controversial policy discussions and issues. The Palm Center’s Don’t Ask, Don’t Tell Project, for example, tackles the issue of lesbian, gay, and bisexual (LGB) people serving openly in the armed forces. This project’s combination of research, outreach to military leadership and academies, and media work is a powerful ally in the fight to open the nation’s armed forces to the LGB community. The Palm Center is also preparing to launch an initiative related to the open military service of transgender people.

The Williams Institute plans to ensure that its research is used to influence key decision makers and the general public. For example, Williams aims to earn at least 200 media citations annually, and publish at least seven op-eds in major newspapers and other outlets. Its staff will also conduct several policy trainings for state and federal judges, bench officers, and other court personnel to help these officials better understand the needs and experiences of the LGBT community and related laws.

These four organizations and their work can impact hundreds of organizations and thousands of people. They provide the on-the-ground training and intellectual rigor that the LGBT movement needs to advance its fight for equality.

8. COMPOSITE PROFILE – COMMUNITY CENTERS

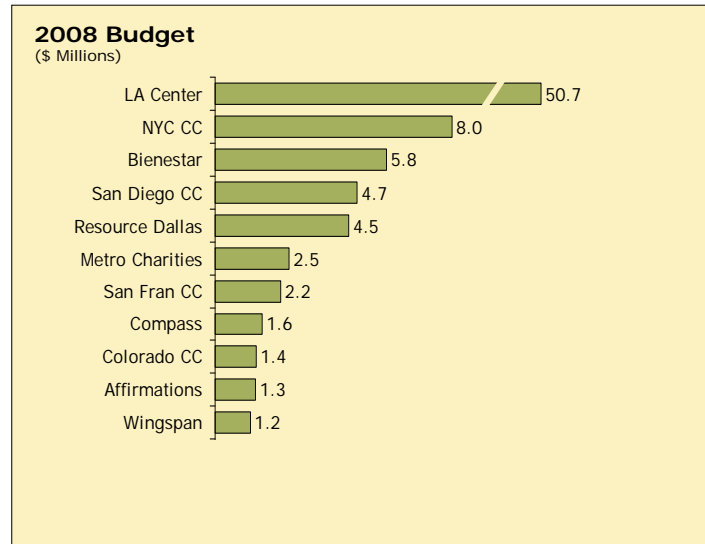
Basics

Category definition: LGBT community centers are the primary point of contact for people coming out, seeking LGBT health services, community information, and referrals. In many cities and towns, community centers are the only local LGBT community resource.

SAR coverage of this category: The 11 centers in SAR represent just seven percent of all active LGBT community centers in the United States (158) but their combined budgets (\$84.0 million) cover a full 82 percent of all LGBT community center dollars (\$102.8 million).⁹

Participants in this category:

- Affirmations Lesbian and Gay Community Center (Affirmations) – *Detroit/SE Michigan*
- Bienestar Human Services (Bienestar) – *LA and San Bernardino Counties/San Diego*
- Compass, Inc. (Compass) – *Palm Beach County*
- The GLBT Community Center of Colorado (Colorado CC)
- L.A. Gay & Lesbian Center (LA Center)
- The LGBT Community Center – NYC (NYC CC)
- Metro Charities – *St. Petersburg/Tampa*
- Resource Center of Dallas (Resource Dallas)
- The San Diego LGBT Community Center (San Diego CC)
- San Francisco LGBT Community Center (San Fran CC)
- Wingspan – *Southern Arizona*



Combined 2008 budget: \$84.0 million

Legal types:

	C4	C3	PAC
Affirmations		100%	
Bienestar		100%	
Colorado CC		100%	
Compass		100%	
LA Center		100%	
NYC CC		100%	
Metro Charities		100%	
Resource Dallas		100%	
San Diego CC		100%	
San Fran CC		100%	
Wingspan		100%	

Board and Staff Profile

Total board members: 168

Combined paid staff: 703

Total paid full-time staff: 603

Total paid part-time staff: 100

Average compensation:

Senior management - \$84,700

Highest-paid staff member - \$132,700

Combined board and staff by ethnicity and gender:

	Board	Staff
<i>Ethnicity</i>		
African American	5%	12%
Hispanic	11%	33%
Asian/Pacific Islander	6%	3%
Native American	1%	1%
Caucasian	77%	51%
Women	38%	43%
Transgender persons	4%	5%

Financial Profile

Combined revenue and expense (000s):

	2005		2006		2007	
Revenue	\$66,035		\$69,934		\$75,995	
<i>Expenses</i>						
Programs	54,217	82.8%	56,908	82.9%	58,256	80.8%
Fundraising	5,321	8.1%	5,581	8.1%	6,287	8.7%
Management & general	<u>5,981</u>	9.1%	<u>6,132</u>	9.0%	<u>7,529</u>	10.5%
Total expense	<u>65,519</u>		<u>68,621</u>		<u>72,072</u>	
Capital campaign net revenue	25		692		8	
Change in net assets	<u>\$541</u>		<u>\$2,005</u>		<u>\$3,931</u>	

Combined revenue mix (000s):

	2005		2006		2007	
Government	\$26,123	39.6%	\$27,826	39.8%	27,940	36.8%
Program income	20,937	31.7%	22,976	32.8%	24,602	32.4%
Individual gifts	6,178	9.4%	7,725	11.1%	8,906	11.7%
Events (net)	4,649	7.0%	5,355	7.7%	7,299	9.6%
Foundations	2,603	3.9%	2,720	3.9%	2,591	3.4%
In-kind	1,689	2.6%	1,212	1.7%	1,310	1.7%
Corporate	776	1.2%	715	1.0%	1,013	1.3%
Other	<u>3,080</u>	4.7%	<u>1,405</u>	2.0%	<u>2,334</u>	3.1%
Total revenue	<u>\$66,035</u>		<u>\$69,934</u>		<u>\$75,995</u>	
Annual increase	n/a		5.9%		8.7%	

Note: Expense percentages above are affected by each organization's allocation method. See page 3 for cautions.

Average days of working capital:

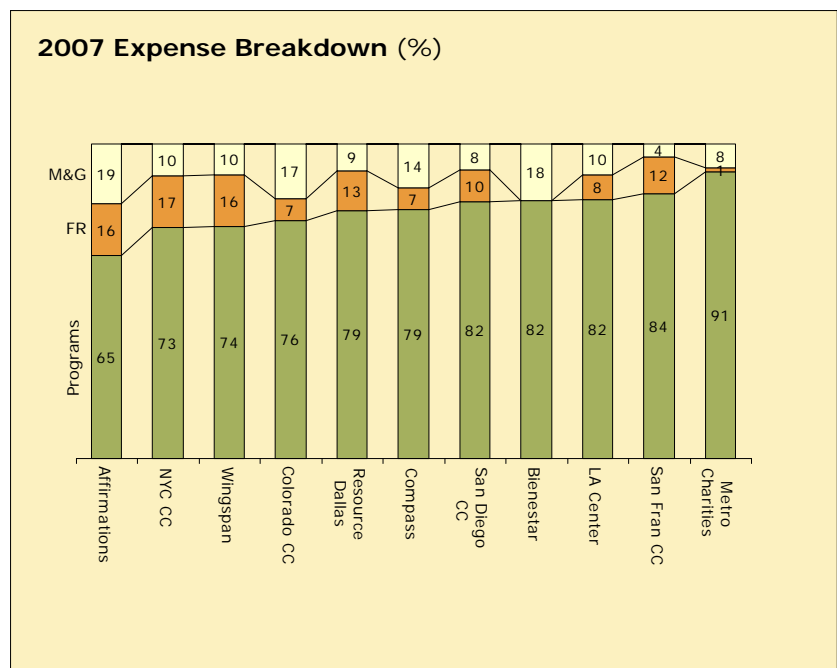
155 in 2005 falling to 96 in 2007

Average net working capital ratio:

29% in 2005 increasing to 30% in 2007

2007 performance on charity watchdog benchmarks:

The LA Center's fundraising expense to raise \$1 (\$0.36) does not meet the watchdog benchmark. Otherwise, where corresponding data is available, centers met all BBB and AIP benchmarks in 2007.



Fundraising Profile

Total contactable names in fundraising databases: 414,515

Total individual donors:

	2005	2006	2007
Donors > \$35	28,351	35,323	38,518
<i>Annual increase</i>	<i>n/a</i>	<i>25%</i>	<i>9%</i>
Donors > \$1,000	1,425	1,651	1,958
<i>Annual increase</i>	<i>n/a</i>	<i>16%</i>	<i>19%</i>

Health of fundraising operations:

	2005	2006	2007
Average fundraising expense to raise \$1	\$0.19	\$0.18	\$0.19
Average % turnover of individual donors	42%	54%	48%
Average % revenue from top 10 donors	29%	29%	21%

Themes from Goals-and-Objectives Narratives

LGBT community centers are some of the most programmatically diverse organizations in the LGBT movement. They not only provide a wide range of direct social and health services to LGBT individuals but they also engage in local, state, and (in a few instances) national advocacy efforts. In some areas, the local community center is the only LGBT-specific resource for residents. And for many LGBT people, the local community center is often their first contact with the LGBT movement.

The 11 LGBT community centers in this report provide varying levels of detail in their descriptions of key one-year and five-year planned accomplishments. Five of the centers provided primarily operational goals, two provided primarily programmatic goals, and four provided a combination of programmatic and operational goals.

Among the centers providing programmatic goals, nearly all describe programs for LGBT youth. Examples of youth-directed work include job training and education programs, mental health services, substance abuse treatment and prevention programs, and HIV/STD testing and education services. Some programs also include outreach and services for homeless youth. The San Diego center, for example, provides housing for homeless youth and also trains non-LGBT housing providers to develop culturally-competent services for LGBT homeless youth.

Other programs specifically target LGBT senior citizens, immigrants, transgender individuals, and people of color. For example, both the San Diego center and Wingspan offer programs and services tailored to meet the unique needs of their Latino clients and patrons. These programs not only involve directly servicing Latino LGBT people but also work to increase the Latino community's overall acceptance of and commitment to LGBT equality.

Other programs and services include arts and cultural events (e.g., providing space for performances and exhibits created for and by the LGBT community), anti-violence programs (e.g., providing confidential support services to victims and survivors of domestic violence, hate crimes, and harassment), and general health and wellness programs (e.g., free HIV/STD testing and tobacco-use prevention). A few centers offer non-traditional community center programs. The San Francisco center, for example, offers economic development programming, which includes an LGBT-specific small business incubator, job search clinics, employment workshops, and individual and family financial literacy training programs.

A few community centers go beyond direct service provision and cite planned accomplishments in the policy and advocacy arenas. This work often focuses on registering and mobilizing LGBT and allied voters in local elections and statewide ballot campaigns. To further increase their influence on the policymaking process, one center plans to add a policy director position, while another is creating an entire public policy/research department.

Among the community centers' operational goals, most focus on expanding and diversifying donor bases, with an emphasis on boosting the number of individual donors as well as launching planned giving programs or capital campaigns. Others mention improving internal financial controls, creating or expanding human resources departments, and implementing new program evaluation systems.

9. COMPOSITE PROFILE – ISSUE ORGANIZATIONS

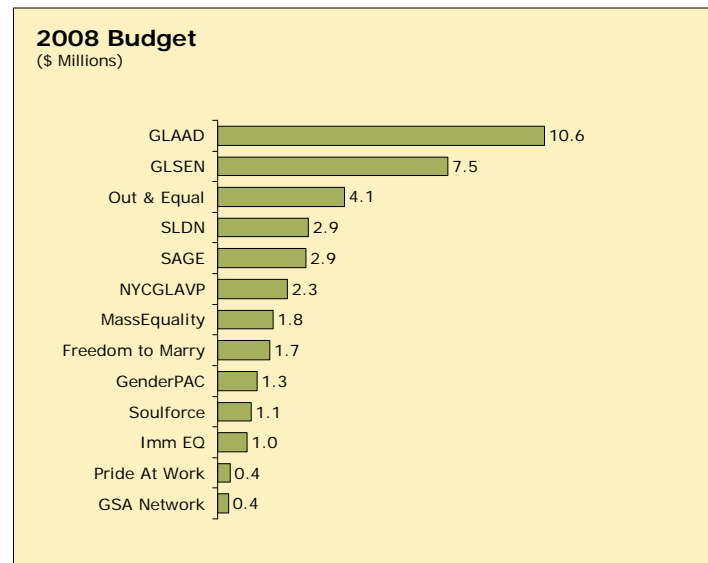
Basics

Category definition: Issue organizations advocate for a specific issue or constituency using a wide range of tactics, including legislative advocacy, public and media education, litigation, coalition building, protests and rallies, and research.

SAR coverage of this category: The 13 issue organizations in SAR represent 24 percent of 501(c)(3) LGBT-serving issue organizations in the United States (54), but their combined budgets (\$37.8 million) exceed these organizations’ total dollars (\$21.3 million) due to different data collection methods and the inclusion of 501(c)(4) organizations in SAR.¹⁰ Among the larger universe of 501(c)(3) LGBT issue organizations, SAR covers all those with more than \$1 million in revenue.

Participants in this category:

- Freedom to Marry
- Gay & Lesbian Alliance Against Defamation (GLAAD)
- Gay, Lesbian and Straight Education Network (GLSEN)
- Gay-Straight Alliance Network (GSA Network)
- GenderPAC
- Immigration Equality (Imm EQ)
- MassEquality
- NYC Gay and Lesbian Anti-Violence Project (NYCGLAVP)
- Out & Equal Workplace Advocates (Out & Equal)
- Pride At Work, AFL-CIO (Pride At Work)
- Services & Advocacy for GLBT Elders (SAGE)
- Servicemembers Legal Defense Network (SLDN)
- Soulforce



Combined 2008 budget: \$37.8 million

Legal types:

	C4	C3	PAC
Freedom to Marry		100%	
GLAAD		100%	
GLSEN		100%	
GSA Network		100%	
GenderPAC		100%	
Imm EQ		100%	
MassEquality	65%	35%	
NYCGLAVP		100%	
Out & Equal		100%	
Pride At Work	69%	31%	
SAGE		100%	
SLDN		100%	
Soulforce		100%	

Board and Staff Profile

Total board members: 211

Combined paid staff: 241

Total paid full-time staff: 220

Total paid part-time staff: 21

Average compensation:

Senior management - \$92,900

Highest-paid staff member - \$132,400

Combined board and staff by ethnicity and gender:

	Board	Staff
<i>Ethnicity</i>		
African American	7%	10%
Hispanic	9%	15%
Asian/Pacific Islander	3%	5%
Native American	1%	1%
Caucasian	80%	69%
Women	39%	48%
Transgender persons	4%	5%

Financial Profile

Combined revenue and expense (000s):

	2005		2006		2007	
Revenue	\$27,324		\$31,743		\$38,133	
<i>Expenses</i>						
Programs	19,032	75.4%	24,233	77.1%	28,789	77.9%
Fundraising	3,675	14.6%	3,986	12.7%	4,772	12.9%
Management & general	<u>2,529</u>	10.0%	<u>3,216</u>	10.2%	<u>3,380</u>	9.2%
Total expense	<u>25,236</u>		<u>31,435</u>		<u>36,941</u>	
Capital campaign net revenue	0		0		0	
Change in net assets	<u>\$2,088</u>		<u>\$308</u>		<u>\$1,192</u>	

Combined revenue mix (000s):

	2005		2006		2007	
Government	\$1,957	7.1%	2,039	6.5%	2,131	5.6%
Program income	790	2.9%	818	2.6%	1,456	3.8%
Individual gifts	11,048	40.4%	11,688	36.8%	14,483	38.0%
Events (net)	3,902	14.3%	3,619	11.4%	3,056	8.0%
Foundations	6,330	23.2%	6,250	19.7%	7,663	20.1%
In-kind	1,393	5.1%	4,868	15.3%	6,225	16.3%
Corporate	1,632	6.0%	2,067	6.5%	2,647	7.0%
Other	<u>272</u>	1.0%	<u>394</u>	1.2%	<u>472</u>	1.2%
Total revenue	<u>\$27,324</u>		<u>\$31,743</u>		<u>\$38,133</u>	
Annual increase	n/a		16.2%		20.1%	

Note: Expense percentages above are affected by each organization's allocation method. See page 3 for cautions.

Average days of working capital:

148 in 2005 falling to 143 in 2007

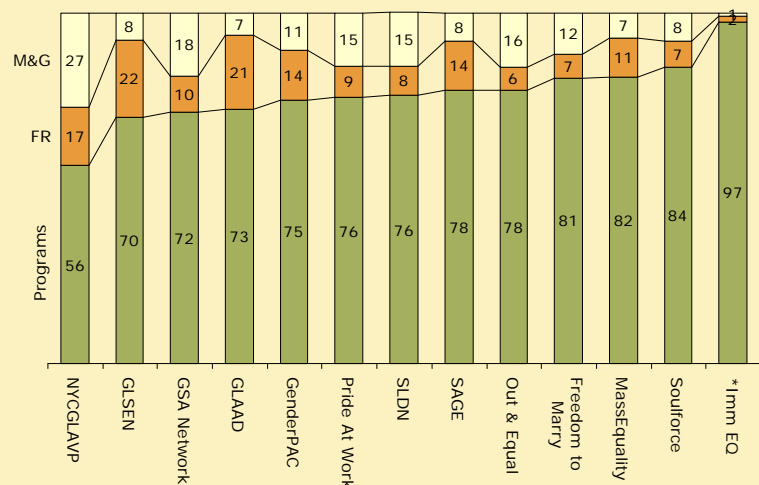
Average net working capital ratio:

64% in 2005 rising to 70% in 2007

2007 performance on charity watchdog benchmarks:

NYCGLAVP's 56% program expense does not reach the watchdog benchmarks. Otherwise, where corresponding data is available, all issue organizations met all BBB and AIP benchmarks in 2007.

2007 Expense Breakdown (%)



*Note: Immigration Equality receives a large amount of pro-bono legal services, which are recorded as program expense. These fees, in part, drive the organization's high program expense percentage.

Fundraising Profile

Total contactable names in fundraising databases: 595,296

Total individual donors:

	2005	2006	2007
Donors > \$35	19,916	22,829	23,628
Annual increase	<i>n/a</i>	15%	4%
Donors > \$1,000	1,461	1,726	1,867
Annual increase	<i>n/a</i>	18%	8%

Health of fundraising operations:

	2005	2006	2007
Average fundraising expense to raise \$1	\$0.13	\$0.12	\$0.12
Average % turnover of individual donors	53%	48%	50%
Average % revenue from top 10 donors	48%	49%	46%

Themes from Goals-and-Objectives Narratives

The 2008 SAR includes 13 organizations that work on specific issues, with some overlap in topics covered across the organizations (e.g., two groups focus on LGBT equality in the workplace). As a group, the 13 issue organizations tackle immigration, anti-LGBT violence, media fairness, gender identity and expression, military service, religion, workplace equality, marriage and relationship recognition, aging, and safe schools. Although by no means exhaustive, we provide here an overview of the programs, goals, tactics, and strategies these organizations will use to advance and fulfill their missions in the coming years.

Although the 13 groups work on very different issues, they share some common strategies and approaches to their work. Many of the groups, for example, focus on developing partnerships with other LGBT organizations, allies, affiliates, and public agencies. Pride At Work works with local union shops to convince leaders to include full LGBT civil rights provisions in all union contract negotiations. GenderPAC helps large colleges and universities develop gender-neutral housing and/or restroom options. The New York City Gay and Lesbian Anti-Violence Project trains law enforcement agencies to work with LGBT people who are the victims of domestic violence or hate crimes. Immigration Equality plans to train the nation's 1,000 immigration judges on the rights of LGBT and HIV-positive asylum-seekers.

In short, issue organizations have extensive plans to connect with institutional intermediaries to make sure their work impacts people's every day lives.

A few of the issue groups rely on legal strategies, including directly litigating court cases and providing legal education to individuals, all in an attempt to positively impact public laws and regulations. Servicemembers Legal Defense Network, for example, annually provides legal consultation to 150 people currently in the U.S. armed services, and Immigration Equality has expanded its legal capacity to take on additional immigration and asylum cases, directly representing LGBT and HIV-positive immigrants.

Issue organizations also plan to hold a variety of conferences and convenings, which are key to building support for their agendas. Often, the goal of these meetings is to inject an LGBT perspective into non-LGBT groups' agendas, as well as to connect LGBT activists with experts in specific fields. Pride At Work, for example, provides workshops at regional and local labor conferences to help unions better understand the needs of LGBT workers. The group also attends LGBT conferences to encourage groups to support the labor movement's full agenda. Out & Equal annually convenes top LGBT executives to share their ideas and on-the-job experiences, and to learn best practices for working as an openly LGBT corporate leader.

While most of these organizations see themselves as the primary leader or stakeholder in a particular issue area, a few are working to help other organizations become strong, sustainable players. SAGE, for example, states it does not want to exclusively occupy the LGBT seniors field; instead the organization wants to expand the field "... by moving aging onto the agenda of LGBT organizations, LGBT opinion leaders, and key LGBT stakeholders." GLAAD, as another example, trains regional and state LGBT groups to develop effective messaging and media strategies, so these local organizations can take the lead fighting media bias in their own communities. Similarly, Freedom to Marry strives to be "... a key strategy center and resource..." for the myriad of organizations and individuals working to secure marriage equality.

Other issue organizations have a strong chapter structure in place and some of their planned accomplishments include increasing the number of active affiliates across the country. GSA Network, for example, plans to add 60 new GSAs in California, emphasizing expansion in conservative areas or school districts. GSA Network also plans to replicate its affiliate model to other states, including New Mexico and Texas.

About half of the 13 issue organizations in SAR include goals and objectives related to their own organizational development or operations. GenderPAC, for example, is undertaking a rebranding and marketing campaign which also includes a new strategic plan. Several organizations mentioned updating their websites, with an emphasis on developing Web 2.0 sites, which focus on more user control, input, interactivity, and networking. Others discussed plans to broaden and diversify boards of directors and to implement new development plans. Often, the goals related to organizational development are tied directly to the program goals and objectives that the organizations have established. Overall, however, these organizational development goals are secondary to program-specific plans.

10. COMPOSITE PROFILE – LEGAL ORGANIZATIONS

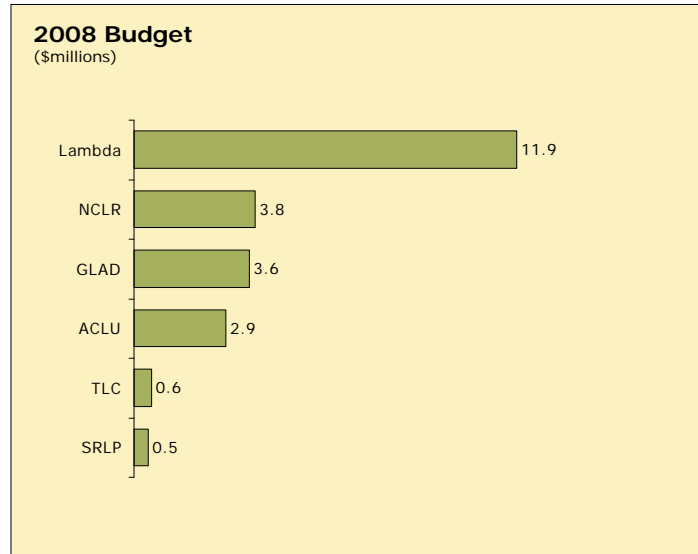
Basics

Category definition: Legal organizations work to achieve full civil legal rights for LGBT people through litigation, policy advocacy, public education, and coalition building.

SAR coverage of this category: The six legal organizations in SAR represent 86 percent of 501(c)(3) LGBT-serving legal organizations in the United States (7), and their combined budgets (\$23.2 million) represent 97 percent of these organizations’ total dollars (\$24.0 million).¹¹

Participants in this category:

- ACLU LGBT & AIDS Project (ACLU)
- Gay & Lesbian Advocates & Defenders (GLAD)
- Lambda Legal Defense (Lambda)
- National Center for Lesbian Rights (NCLR)
- Sylvia Rivera Law Project (SRLP)
- Transgender Law Center (TLC)



Combined 2008 budget: \$23.2 million

Legal types:

	C4	C3	PAC
ACLU		100%	
GLAD		100%	
Lambda		100%	
NCLR		100%	
SRLP		100%	
TLC		100%	

Board and Staff Profile

Total board members: 88

Combined paid staff: 182

Total paid full-time staff: 168

Total paid part-time staff: 14

Average compensation:

Senior management - \$100,000

Highest-paid staff member - \$151,300

Combined board and staff by ethnicity and gender:

	Board	Staff
<i>Ethnicity</i>		
African American	15%	11%
Hispanic	11%	14%
Asian/Pacific Islander	12%	8%
Native American	1%	0%
Caucasian	61%	67%
Women	52%	53%
Transgender persons	15%	9%

Financial Profile

Combined revenue and expense (000s):

	2005	2006	2007
Revenue	\$22,970	\$27,074	\$31,024
<i>Expenses</i>			
Programs	16,926 76.9%	21,052 79.1%	25,668 81.1%
Fundraising	3,491 15.9%	3,702 13.9%	3,832 12.1%
Management & general	<u>1,585</u> 7.2%	<u>1,859</u> 7.0%	<u>2,147</u> 6.8%
Total expense	<u>22,002</u>	<u>26,613</u>	<u>31,647</u>
Capital campaign net revenue	0	0	0
Change in net assets	<u>\$968</u>	<u>\$461</u>	<u>-\$623</u>

Combined revenue mix (000s):

	2005	2006	2007
Government	\$66 0.3%	\$66 0.3%	\$66 0.2%
Program income	81 0.3%	120 0.5%	347 1.1%
Individual gifts	9,659 42.1%	10,412 38.4%	10,692 34.4%
Events (net)	3,730 16.2%	4,423 16.3%	4,436 14.3%
Foundations	4,130 18.0%	4,099 15.1%	4,594 14.8%
In-kind	4,271 18.6%	7,008 25.9%	10,101 32.6%
Corporate	252 1.1%	247 0.9%	181 0.6%
Other	<u>781</u> 3.4%	<u>699</u> 2.6%	<u>607</u> 2.0%
Total revenue	<u>\$22,970</u>	<u>\$27,074</u>	<u>\$31,024</u>
Annual increase	n/a	17.9%	14.6%

Note: Expense percentages above are affected by each organization's allocation method. See page 3 for cautions.

Average days of working capital:

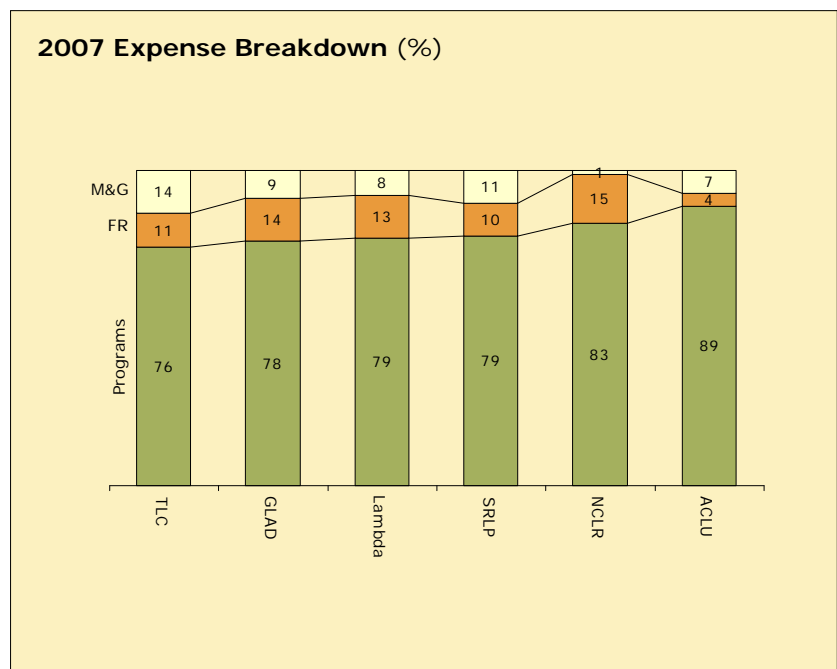
230 in 2005 rising to 276 in 2007

Average net working capital ratio:

80% in 2005 falling to 77% in 2007

2007 performance on charity watchdog benchmarks:

All legal organizations met all BBB and AIP benchmarks in 2007.



Fundraising Profile

Total contactable names in fundraising databases: 167,481

Total individual donors:

	2005	2006	2007
Donors > \$35	19,807	19,480	19,327
Annual increase	<i>n/a</i>	-2%	-1%
Donors > \$1,000	1,641	1,753	1,923
Annual increase	<i>n/a</i>	7%	10%

Health of fundraising operations:

	2005	2006	2007
Average fundraising expense to raise \$1	\$0.14	\$0.15	\$0.16
Average % turnover of individual donors	52%	50%	53%
Average % revenue from top 10 donors	41%	49%	38%

Themes from Goals-and-Objectives Narratives

The six groups discussed here describe plans and future accomplishments that rely not only on litigation and related legal tactics but also on advocating before legislative bodies at all levels of government. These groups also discussed building partnerships and coalitions with LGBT and allied organizations, public education, and training professionals in other fields who work with LGBT populations. Most of the organizations provide highly detailed plans, with programs designed to help specific groups of people in the LGBT community, as well as impact specific jurisdictions.

Gaining relationship recognition rights is a clear priority for the legal groups. For example, four of the organizations mention marriage and family relationships first in their lists of planned accomplishments. This work involves a combination of legislative advocacy (almost always in partnership with state and national advocacy organizations and/or regional chapters, offices, or affiliates of the legal groups themselves) and strategic, targeted litigation efforts. Recognizing the political landscape in some states, the groups discuss working for full marriage equality in some states and civil unions or domestic partnerships in others.

The legal organizations also place emphasis on other family-related programs, in particular working to expand or preserve the foster and adoption rights of LGBT people (either as couples or as individuals). Overturning Florida's anti-LGB adoption law is specifically mentioned, as is fighting the anti-LGB adoption ballot initiative in Arkansas. Beyond changing public laws and regulations, almost all of the legal groups plan to educate individuals and families about their relationship and parenting rights, and assist them with taking full advantage of current policies.

The legal organizations also plan to advance, secure, and protect workplace fairness and nondiscrimination policies. Some of this work will involve participating in the efforts of United ENDA at the national level, as well as advancing local and state laws. Most of these groups include protecting the rights of people living with HIV (regardless of their sexual orientation) in this work. Educating LGBT and/or HIV-positive people about their existing legal rights is also emphasized.

Issues related to LGBT youth are another priority for most legal organizations in the near-term. This work targets youth free speech and association rights in schools, along with anti-bullying protections as LGBT youth and allies attempt to establish gay-straight student alliances, LGBT-friendly curricula, and other supportive programs. It also focuses on LGBT youth who are currently in the child welfare system (e.g., group homes, homeless shelters, adoption/foster agencies, courts, or mental health treatment facilities), who are often harassed and further marginalized once they enter the system.

Beyond LGBT youth and people living with HIV, the legal organizations plan targeted programs related to a wide range of the LGBT community, including low-income families, senior citizens, prisoners, immigrants, and people of color. All six of the groups describe specific work toward securing transgender rights and equality, which involves workplace and other public accommodation fairness protections for transgender persons, as well as the right to change public documents following sex-reassignment surgery.

Nearly all of the LGBT legal groups develop relationships and partnerships with non-LGBT and non-legal organizations to advance their goals. For example, Lambda Legal pursues joint initiatives with the National Association of Social Workers and the Council on Social Work Education to educate providers in foster care, juvenile justice, and homeless

systems about the rights and needs of LGBT youth. The Sylvia Rivera Law Project works with its allies to challenge barriers to transgender equality in foster care, criminal justice, and healthcare systems.

Only two of the legal groups address planned accomplishments related to their own organizational operations or development. For example, in the coming year, the Transgender Law Center plans to launch the organization's first formal strategic plan and invest in donor management software. The organization also plans to open a satellite office in Los Angeles, to better serve the entire state of California.

11. COMPOSITE PROFILE – FUNDERS

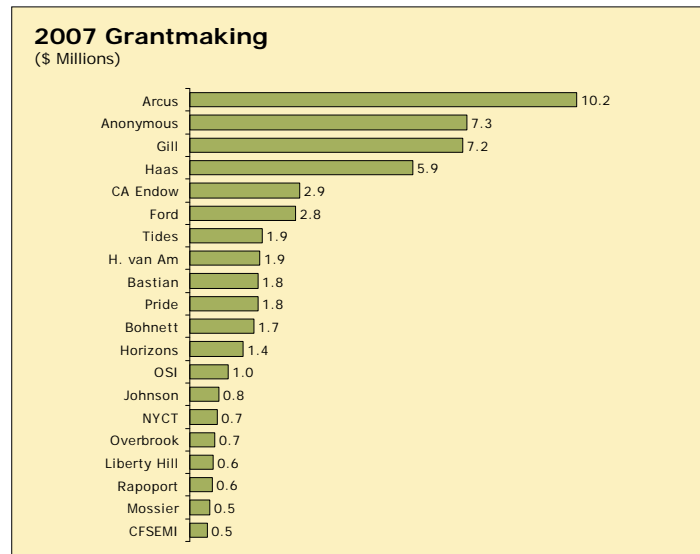
Basics

Category definition: This category includes private foundations, private operating foundations, public foundations, community foundations, and public charities that provide grants to LGBT issues and organizations.

SAR coverage of this category: The 20 funders in SAR represent about eight percent of LGBT funders in the United States (266). The 2006 SAR funder data includes about 50 percent of the number of domestic grants awarded (2,859) and 80 percent of the total domestic dollars given (\$65.1 million) by this larger universe of foundations.¹²

Participants in this category:

- Anonymous
- Arcus Foundation (Arcus)
- B. W. Bastian Foundation (Bastian)
- The California Endowment (CA Endow)
- Community Foundation for SE Michigan (CFSEMI)
- David Bohnett Foundation (Bohnett)
- Ford Foundation (Ford)
- Gill Foundation (Gill)
- The Evelyn and Walter Haas, Jr. Fund (Haas)
- H. van Ameringen Foundation (H. van Am)
- Horizons Foundation (Horizons)
- Johnson Family Foundation (Johnson)
- Kevin J. Mossier Foundation (Mossier)
- Liberty Hill Foundation (Liberty Hill)
- New York Community Trust (NYCT)
- Open Society Institute (OSI)
- The Overbrook Foundation (Overbrook)
- The Paul Rapoport Foundation (Rapoport)
- Pride Foundation (Pride)
- Tides Foundation (Tides)



Combined 2007 grantmaking: \$52.1 million

Endowment Profile

Combined endowments:

	2005	2006	2007
Total endowments	\$18.8b	\$20.1b	\$22.8b
Annual increase	n/a	6.7%	13.8%

Grantmaking Information

Combined grants profile:

	2005	2006	2007
Number of grants awarded	1,154	1,424	1,309
Annual increase	n/a	23%	-8%
Value of grants awarded	\$36.5m	\$52.1m	\$52.1m
Annual increase	n/a	43%	0%
Average grant size	\$55,000	\$58,000	\$71,500

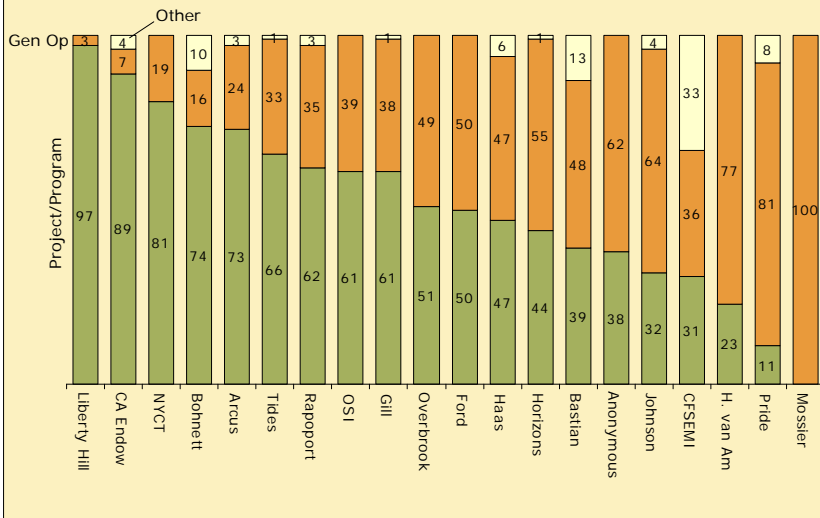
Staff Profile

Total LGBT-relevant grantmaking staff (FTE): 35.6

Combined LGBT-relevant grantmaking staff by ethnicity and gender:

	Staff
<i>Ethnicity</i>	
African American	22%
Hispanic	20%
Asian/Pacific Islander	14%
Native American	0%
Caucasian	44%
Women	44%
Transgender persons	6%

Grant Dollars by Type of Support % Total, 2005-2007



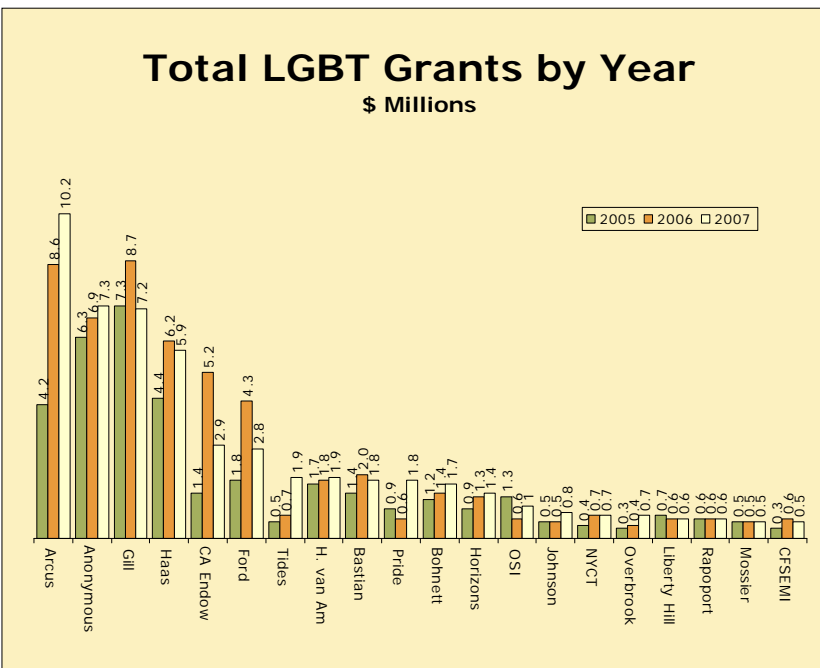
Themes from Goals-and-Objectives Narratives

The themes we describe here are based on responses from the 18 funders that completed the full 2008 SAR questionnaire, which includes questions about their LGBT grantmaking programs and general grant application processes. Due to space limitations, the information provided here is far from an exhaustive representation of the funders in SAR.¹³

Overall, these 18 funders approach their work in diverse ways. Some focus all (or nearly all) of their grantmaking on the LGBT movement and community, and have programs in place that target sub-populations of the LGBT community (e.g., elderly or transgender individuals) or specific issues (e.g., marriage equality or adoption rights). Others include LGBT issues and populations in their larger work on other program areas (e.g., healthcare) or view LGBT rights as a key part of their general mission to advance human rights and equality (e.g., by framing LGBT work within the context of the United Nation’s Universal Declaration of Human Rights). Taken together, these diverse approaches have at least one common thread: increasing or expanding LGBT social, political, and/or economic rights.

Our examination of funders’ planned program accomplishments revealed other similarities as well. For example, about half of the funders describe programs or planned accomplishments related to safe schools policies or LGBT youth in general. Liberty Hill and Haas, for example, support organizations that monitor the

Total LGBT Grants by Year \$ Millions



implementation of the California Student Safety and Violence Prevention Act of 2000, which mandates a safe learning environment in the state’s public schools regardless of a student’s (real or perceived) sexual orientation or gender identity.

From a direct-services perspective, Tides aims to expand the number of organizations that are trained to provide services for out-of-home LGBT youth. This work supports programs that successfully serve LGBT youth and then replicates them in other locations. Youth-related work is also attracting the attention of some of the largest U.S. foundations. For example, the Pride Foundation has secured a matching grant from the Bill and Melinda Gates Foundation to increase the sustainability of LGBT youth service organizations and leaders in the Pacific Northwest.

About one-third of the funders describe programs and goals that impact LGBT people of color. This work generally follows one of two approaches. First, foundations are interested in reducing the spread of HIV/AIDS among younger

men of color who have sex with other men. Second, funders are working to build the capacity of LGBT organizations that are led by people of color. Funders frequently provide these organizations with general support grants as they grow and attempt to become sustainable presences in their communities. The Arcus Foundation, for example, explicitly targets communities of color through its Racial Justice, Sexual Orientation, and Gender Identity program, which works to "... build the power, voice and leadership of LGBT people of color."

Funders also give significant attention to family-related policies. For example, many support organizations or collaborative projects that are actively trying to secure marriage equality or

other relationship recognition gains, either at the national or state level. Others support adoption or foster care rights of LGBT parents, and fund groups working to overturn related anti-LGBT laws.

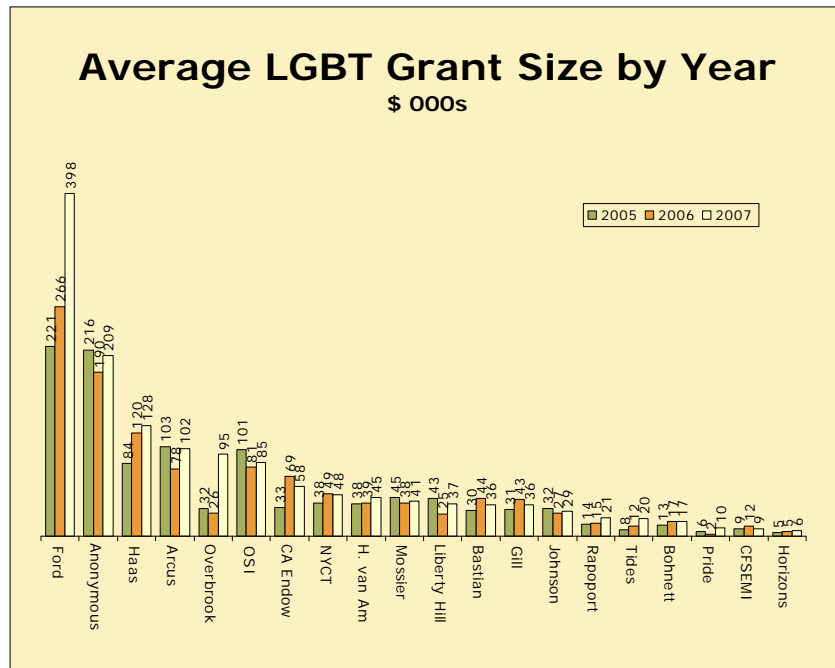
Only a few funders mention programs that explicitly serve transgender populations. This omission is somewhat surprising, given the attention that ENDA received last year. However, it is highly likely that funders are supporting trans-related work through their general LGBT programs.

Many funders try to get the most out of their programs and contributions by building their grantees' capacity. These foundations provide funds to expand organizations' development departments, in an attempt to widen and deepen their donor bases. This growth will ideally lead to increasingly stable organizations and programs. Other funders try to increase their impact by securing or leveraging contributions from other donors. For example, the Horizons and Tides Foundations offer donor advised funds, making it easier for individual donors to manage their financial investments and connect them with their charitable giving priorities. The Gill Foundation will engage in donor education to encourage individual and institutional donors to increase their giving to the Foundation's own objectives and grantees by \$5 million. Finally, Horizons has developed a planned giving program, which has the potential to build significant resources for the LGBT movement in the years to come.

Although these foundations are all working to advance, secure, and protect LGBT equality, the mechanics of their grantmaking approaches vary. Some funders do not accept unsolicited grant requests, for example, while others are open to applications from any 501(c)(3) charity. Others fund in specific geographies (e.g., the Bay Area in California or the New York City metro area) while others cover the entire U.S. Finally, some funders will only support specific projects or programs, while others are open to providing general operating support.

In some cases, a foundation's tax status will determine (or at least influence) its overall approach. Community or public foundations, for example, are generally more direct about supporting and even engaging in advocacy work than their private foundation peers. The private foundations are more likely to talk about changing systems and engaging in public education and policy research and development, although several take a more aggressive advocacy and policy stance.

Regardless of their grantmaking motivations, approaches, and goals, the 18 funders in SAR provide critical financial support and technical assistance to the LGBT movement. Ideally, this universe of funders will expand as LGBT rights gain greater visibility and legitimacy in the philanthropic sector. Working to bring in new funders and help them join current efforts is critical as the LGBT movement expands its efforts to advance LGBT equality in small towns, cities, states, and nationally.



End Notes

¹ Audre Lorde Project, Inc.; CenterLink; COLAGE; Equality Forum; Gay-Straight Alliance Network; Immigration Equality; National Black Justice Coalition; National Center for Transgender Equality; National Stonewall Democrats; National Youth Advocacy Coalition; The Palm Center; Pride At Work, AFL-CIO; Sylvia Rivera Law Project; and Transgender Law Center.

² AIDS Healthcare Foundation, AIDS Project Los Angeles, Black AIDS Institute, Gay Men's Health Crisis, and National Minority AIDS Council.

³ GSA Network's FY2008 budget is for a six month period. This short financial reporting year is needed for their transition from a calendar to a July - June fiscal year.

⁴ MAP decided against using benchmarks of the third major charity watchdog, Charity Navigator (www.charitynavigator.org) because its complex indexing approach was lacking in transferability.

⁵ These estimates are based on MAP's analysis of LGBT organizations in Guidestar's 2005 database of all United States charitable organizations that report at least \$25,000 in annual revenue to the IRS.

⁶ Ibid.

⁷ Ibid.

⁸ Ibid.

⁹ Non-SAR community center data are from the *2008 Community Center Survey Report*, by MAP and CenterLink.

¹⁰ These estimates are based on MAP's analysis of LGBT organizations in Guidestar's 2005 database of all United States charitable organizations that report at least \$25,000 in annual revenue to the IRS.

¹¹ Ibid.

¹² These estimates are based on the 2006 data included in *Lesbian, Gay, Bisexual, Transgender and Queer Grantmaking by U.S. Foundations* (Fundors for Lesbian and Gay Issues, 2008).

¹³ Note that although several of the funders operate internationally, SAR is limited to their domestic work.





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