

MAP Member Resource
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2016 STANDARD ANNUAL REPORTING

Comparative Analysis by Organization Type

December 2016



movement advancement project ▶

This report was authored by:

Movement Advancement Project

The Movement Advancement Project (MAP) is an independent think tank that provides rigorous research, insight, and analysis that help speed equality for LGBT people. MAP works collaboratively with LGBT organizations, advocates and funders, providing information, analysis and resources that help coordinate and strengthen efforts for maximum impact. MAP's policy research informs the public and policymakers about the legal and policy needs of LGBT people and their families.

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KEY FINDINGS

This confidential supplement to the *2016 National LGBT Movement Report* takes a deeper look at the 36 major LGBT organizations participating in the 2016 Standard Annual Reporting project (SAR).

Revenue and Expenses

Participating organizations as a whole reported a 4% increase in expenses (excluding in-kind expenses) from 2014 to 2015. Research and public education organizations saw the greatest increase in expenses (9%), followed by advocacy and issue organizations (4% each). Legal organizations reported more modest gains (3%).

Organizations cumulatively predict a 14% increase in expenditures from 2015 to 2016. Issue organizations anticipate the greatest increase (19%), followed by advocacy organizations (16%). Legal organizations predict a 6% increase in expenditures and research and public education organizations a 2% increase.

Cumulative revenue (excluding in-kind revenue) increased 8% from 2014 to 2015. Issue organizations reported the largest increase in revenue (13%), followed by legal organizations (9%). Advocacy and research and public education organizations reported modest gains in revenue between 2014 and 2015 (6% and 2% respectively).

Primary revenue sources varied by organizational type. Advocacy and legal organizations relied more on individual contributions (49% and 30% of total revenue, respectively). Issue organizations relied most heavily on in-kind contributions (35%). Research and public education organizations relied heavily on foundation contributions (48% of total revenue).

Fundraising and Fundraising Efficiency

Organizations reported mixed success with donor retention between 2014 and 2015. All types of organizations reported an increase in donors giving \$25,000 or more, with research and public education organizations reporting the largest increase (22%). Advocacy organizations reported a 7% decrease in donors giving between \$35 and \$999, but a 3% increase in donors giving between \$1,000 and \$24,999.

Programs

Key programmatic goals for the 36 organizations vary greatly, but as a whole the groups are engaged in a comprehensive range of activities. Advocacy organizations are working at the local, state, and national levels and across diverse communities to achieve greater equality for LGBT people. Issue organizations are working to advance employment protections, secure relationship recognition for same-sex couples, reform immigration, ensure safe and healthy schools, and advance equality in religious communities, the workplace, and the media. Legal groups provide direct legal services to LGBT and HIV-positive people and undertake impact litigation to advance workplace protections, rights for transgender people, anti-bullying protections in schools, and to improve HIV-related laws. Research and education organizations seek to support the movement and advance LGBT equality through a range of activities including policy analysis, demographic studies, and strategic advice.

Staff and Boards

Staff and board demographics generally reflect the diversity of the population. As a whole, the 36 organizations reported that the racial and ethnic diversity of their staffs reflect the U.S. population. Legal organizations have the greatest diversity, reporting that 45% of staff identify as people of color, 18% as transgender, and 10% as 55 or older. Research and public education organizations reported the greatest diversity among board members: 45% of board members at legal organizations identify as people of color, 44% as women, and 9% as transgender.

INTRODUCTION

This confidential supplement to the *2016 National LGBT Movement Report* takes a deeper look at the 36 major LGBT organizations participating in the 2015 Standard Annual Reporting project (SAR). Participating organizations (listed in *Table 1*) were grouped into four major categories:

- **Advocacy organizations** advocate for the entire LGBT community or a particular subset of the LGBT community on a broad range of issues.
- **Issue organizations** advocate for the entire LGBT community or a particular subset of the LGBT community on a particular issue or related set of issues.
- **Legal organizations** provide legal services to LGBT people and advocate and/or litigate within the legal system for LGBT people.
- **Research and public education organizations** provide the LGBT community and the broader public with information about the issues facing the LGBT community. They may provide research, policy analysis, or educate the public through media work. Note that only two organizations fall into this category.

This report provides a broad overview of the differences across these four categories of organizations. It also provides a composite profile for each category, following a standard two-page format. The composite profiles provide aggregate category data as well as summary-level individual data for each organization within the category. *A Guide to Reading Composite Profiles*, available in the Appendix, provides an explanation of the various elements and analyses within the composite profiles.

Table 1: Participating Organizations by Category

Advocacy	Basic Rights Oregon Equality California Equality Federation Equality Florida Equality Maine Family Equality Council Gay & Lesbian Victory Fund and Leadership Institute Human Rights Campaign and Federation (HRC) Keshet Log Cabin Republicans MassEquality National Center for Transgender Equality (NCTE) National Queer Asian Pacific Islander Alliance (NQAPIA) PFLAG National (PFLAG) Services and Advocacy for GLBT Elders (SAGE) National LGBTQ Task Force True Colors Fund
Issue	CenterLink GLAAD Gay-Straight Alliance Network (GSA) Immigration Equality New York City Gay and Lesbian Anti-Violence Project Out & Equal Workplace Advocates Point Foundation Reconciling Ministries Network Soulforce The Trevor Project
Legal	ACLU LGBT & AIDS Project GLBTQ Legal Advocates and Defenders (GLAD) Lambda Legal Defense National Center for Lesbian Rights (NCLR) Sylvia Rivera Law Project (SLRP) Transgender Law Center (TLC)
Research & Public Education	Funders for LGBTQ Issues The Williams Institute

Limits of Financial and Operating Metrics

In a social justice movement, **effectiveness trumps efficiency**. 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 operating 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 and 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 organization has a fundamentally different cost structure than a research & public education 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 to operate a successful organization**. It takes money to recruit qualified executives, convene qualified boards and conduct planning and evaluation. Fundraising is important 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.

Third, **the liquidity ratio, working capital and days of working capital are all dependent upon the cash balance at a specific moment in time**. The ratios reported here are as of the end of each organization's fiscal year. An infusion of cash the following day could greatly impact the ratios (as well as the day-to-day work of the organization). Other account balances are also as of a moment in time (e.g., investments, other current assets, other current liabilities). Ideally, these ratios and data points would be reviewed and analyzed by management more frequently (e.g., monthly).

Finally, while the SAR reports provide concise, comprehensive resources regarding organizations' goals, priorities, staying power and financial needs, **reading the SAR reports is no substitute for engaging with the organizations themselves**. The best 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.

KEY DIFFERENCES ACROSS ORGANIZATION TYPES

The 36 organizations in this report vary in their financial and operational profiles. This section of the report looks at the general trends that appear when comparing the four categories of organizations.

Expenses and 2016 Budgets

Expenses. Excluding in-kind expenses, participants as a whole reported a 4% increase from 2014 to 2015. *Figure 1* illustrates how the increase in expenses varies across organization categories. Research and public education organizations saw the greatest increase in expenses (9%, excluding in-kind expenses), compared to 4% each for advocacy and issue organizations, and 3% for legal organizations.

Looking at total expenses including in-kind expenses, legal organizations' expenses decreased 6%. The participating legal organizations reported mixed changes in in-kind expenses from 2014 to 2015. Some legal organizations' in-kind expenses increased, while others' decreased. Research and public education and advocacy organizations' expenses increased including in-kind expenses (10% and 5%, respectively). Issue organizations reported much the same level of expense increases.

2016 Budgets. Excluding in-kind expenses, organizations cumulatively predict a 14% in expenditures from 2015 to 2016. All categories of organizations predict an increase in expenses (see *Figure 2*). Issue organizations expect the largest increase (19%). Advocacy organizations expect a 16% increase in spending, legal organizations 6% and research public education organizations 2%.

Days of working capital. Overall, organizations reported a 3% decrease in days of working capital from 2014 to 2015. Issue and public education organizations reported 7% decreases each in days of working capital, while legal organizations reported a 1% decrease. Advocacy remained flat in the days of working capital from 2014 to 2015.

Figure 1: Percent Change in Expenses from 2014 to 2015
All SAR Participants

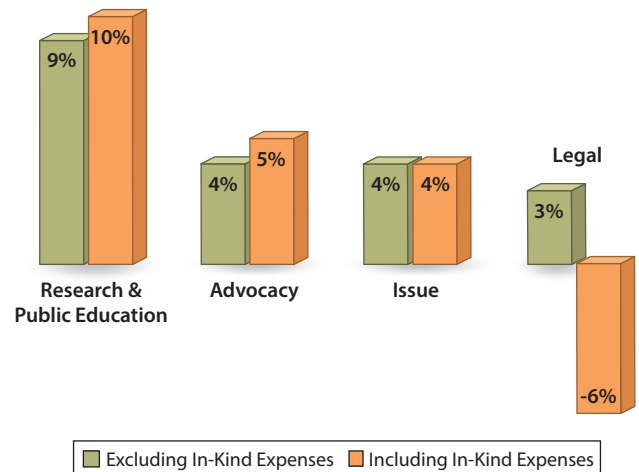


Figure 2: Change from 2015 Expenses to 2016 Expense Budgets (Excluding In-Kind Expenses)
All SAR Participants

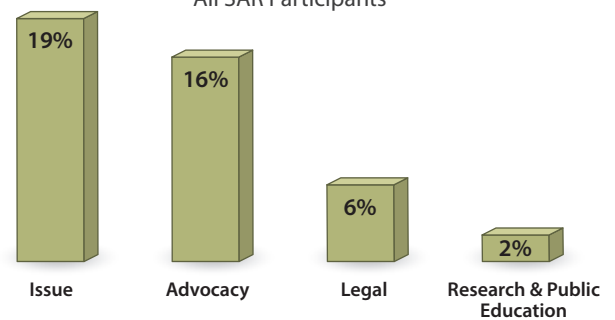
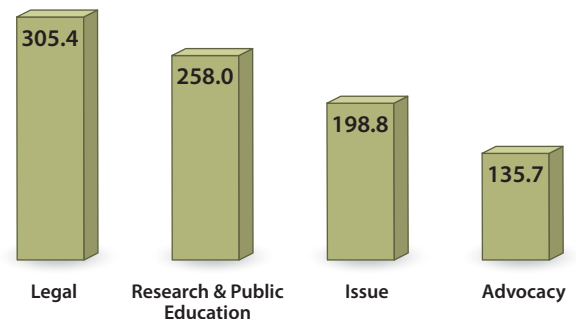


Figure 3: 2015 Average Days of Working Capital
Unweighted Average, All Participants
(n=35)



Revenue

Cumulative revenue (excluding in-kind expenses) for all organizations increased 8% from 2014 to 2015. Issue organizations reported the largest increase in revenue (13%), followed by legal organizations (9%). Advocacy and research and public education organizations reported modest gains in revenue between 2014 and 2015 (6% and 2% respectively).

Cumulative revenue (including in-kind revenue) increased 5% from 2014 to 2015. Research and public education, advocacy, and issue organizations reported increases of 3%, 7%, and 9% respectively. Legal organizations reported a decrease in cumulative revenue from 2014 to 2015 (3%).

Individual contributions. Advocacy organizations relied more heavily on individual contributions than the other categories in 2015: individual contributions accounted for 49% of advocacy organizations' revenue (see *Figure 4a*). Individual contributions comprised 28% of issue organizations' revenue, 30% of legal organizations' revenue, and 26% of research and public education organizations' revenue.

Foundation contributions. Research and public education organizations relied more heavily than other categories on foundation contributions: 48% of total research and public education revenue in 2015 (see *Figure 4b*). Foundation contributions were 17% of advocacy organizations' revenue, 12% of legal organizations' revenue, and 8% of issue organizations' revenue.

In-kind contributions. Issue and legal organizations relied more heavily than the other categories on in-kind contributions (35% of issue revenue and 26% of legal issue revenue). Advocacy organizations reported that only 4% of their revenue came from in-kind contributions; for research and public education organizations, the figure was only 1% (see *Figure 4c*). The significant in-kind contributions made to issue and legal organizations allow these organizations to have far greater reach than would otherwise be possible given their limited budgets. In-kind contributions support these organizations' labor-intensive legal research and service needs, as well as the specialized analysis required by some of the issue organizations.

While all of the 2015 revenue of the legal and research and public education organizations was designated as

Figure 4: 2015 Revenue Sources by Category
All SAR Participants

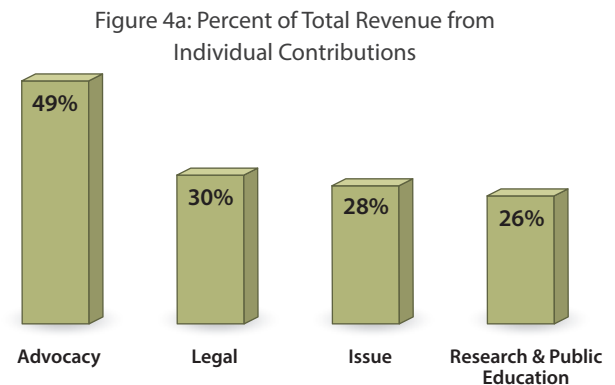


Figure 4b: Percent of Total Revenue from Foundations

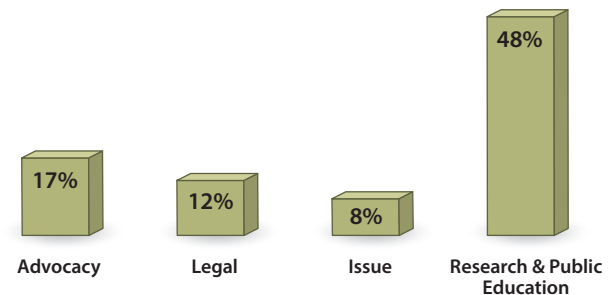
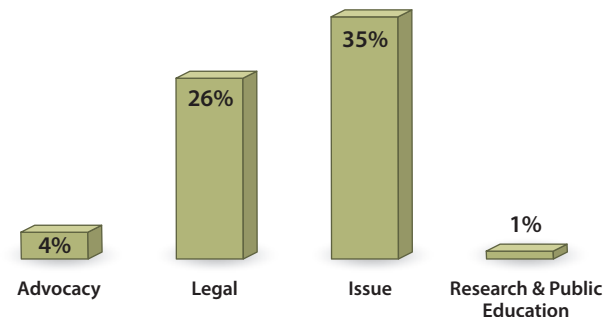


Figure 4c: Percent of Total Revenue from In-Kind Contributions



501(c)(3) revenue, the revenue of advocacy and issue organizations varied between 501(c)(3), 501(c)(4), and 527/PAC designations. Two advocacy organizations were the only organizations of any type to report 527/PAC revenue, while nine of the 17 advocacy organizations reported 501(c)(4) revenue. Among issue organizations, only one reported 501(c)(4) revenue.

Fundraising

Every participating organization met the benchmarks for fundraising spending set by the Better Business Bureau, which stipulates that organizations “[s]pend no more than 35% of related contributions on fundraising,” as well as met the benchmarks for program spending, which specify that organizations should spend at least 65% of total expenses on programming.

Expense to raise \$1. Nearly all organizations had low fundraising expenses to raise \$1 (see *Figure 5*). Note that advocacy organizations raising 501(c)(4) or 527/PAC funds would be expected to have higher fundraising costs since these donations are not tax-deductible. However, these organizations still have a low average cost to raise \$1 (\$0.14).

Donor turnover. All types of organizations report similar levels of donor turnover, with advocacy organizations reporting the highest rate (55%) and legal organizations the lowest (42%) (see *Figure 6*).

Reliance on top contributors. Research and public education and advocacy organizations relied more heavily on revenue from their top ten contributors, each receiving 48% of their revenue from these sources, including individual donors, foundations, and/or corporate donors (see *Figure 7*). Issue and legal organizations received 40% and 36% of their revenue from their top ten contributors in 2015, respectively.

Donors. Organizations of all types reported uneven growth at various donor levels (see *Figure 8* on the next page). While research and public education and issue organizations reported increases in donors giving between \$35 and \$999 (15% and 1% respectively), legal and advocacy organizations reported 3% and 7% decreases respectively. With the exception of legal organizations, organizations reported increases in the number of donors giving between \$1,000 and \$24,999. All types of organizations reported increases in the number of donors giving \$25,000 or more, with research and public education organizations reporting the greatest increase: 22% from 2014 to 2015.

Figure 5: 2015 Average Fundraising Expense to Raise \$1
Unweighted Average (n=34)

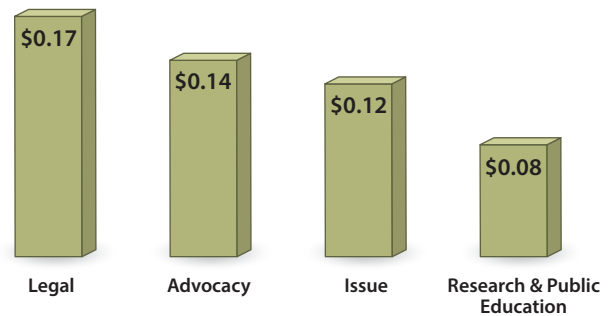


Figure 6: 2015 Average Donor Turnover
% of donors who donated in 2014 but did not donate in 2015
Unweighted Average (n=34)

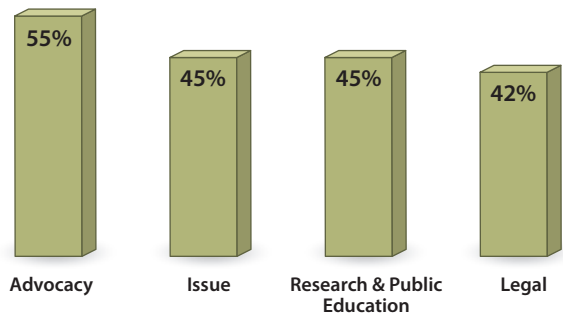


Figure 7: 2015 Percent of Revenue from Top Ten Contributors
Unweighted Average (n=35)

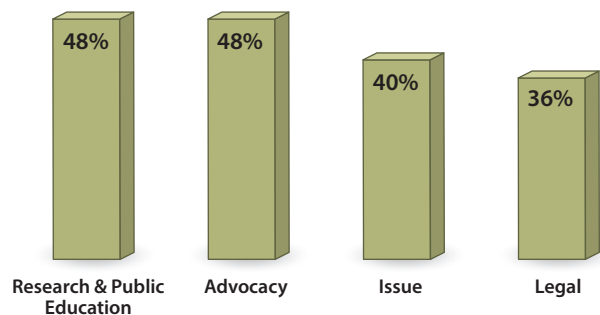


Figure 8: Percent Change in Donors from 2014 to 2015
Total for Participating Organizations (n=35)

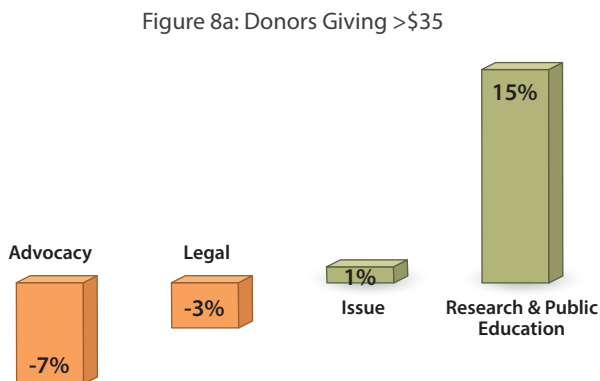


Figure 8b: Donors Giving >\$1,000

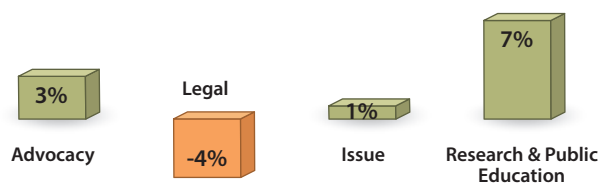


Figure 8c: Donors Giving >\$25,000

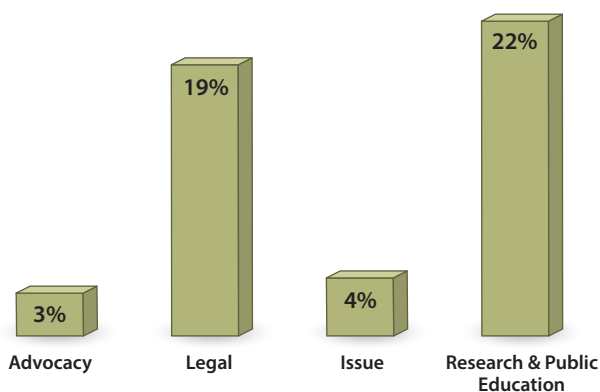
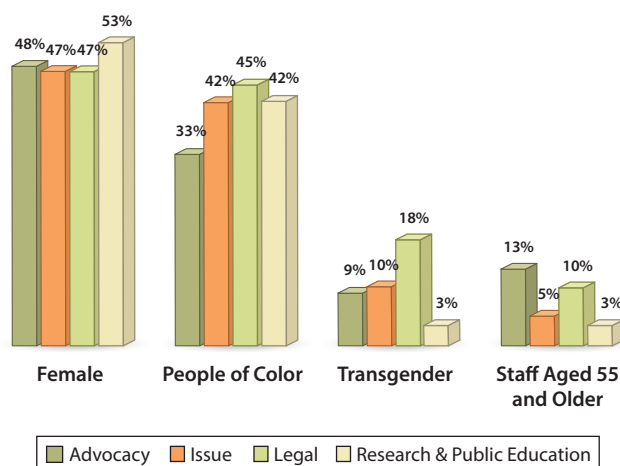


Figure 9: Staff Demographics
% of staff identifying as... (by category) (n=31)



Staff and Board Members

Staff profiles. As shown in *Figure 9*, legal organizations have the highest percentage of staff who identify as transgender (18%), compared to 9% at advocacy organizations, 10% at issue organizations, and 3% at research and public education organizations.

Legal organizations also have the highest percentage of people of color on staff, though the difference are not as stark. Legal organizations report that 45% of paid staff identify as people of color, while research and public education and issue organizations both report 42% people of color on staff. Advocacy organizations reported the lowest racial diversity, with 33% of staff identifying as people of color.

Research and public education organizations have the highest percentage of staff who are female (53%). Advocacy and legal organizations had the highest percentage of staff aged 55 or older (13% and 10%, respectively).

Among senior staff, research and public education and legal organizations have the highest average percentage of people of color (46% and 44%, respectively), followed by issue organizations (41%) and advocacy organizations (26%).

Legal organizations reported the highest average salaries for senior management (\$129,233) and the longest average tenure for senior staff (8.9 years), nearly twice the average tenure at the other types of organizations. Research and public education

organizations reported the lowest average salary for senior staff (\$99,000) and issue organizations reported the shortest average tenure (2.9 years) (see *Figure 10*).

Board profiles. Research and public education and legal organizations reported the greatest diversity among board members: 45% and 36% of board members in these organizations, respectively, identify as people of color. At legal organizations, 50% of board members identify as women and 21% as transgender (see *Figure 11*). Advocacy organizations report only 24% of board members identifying as people of color and 8% as transgender. And issue organizations report the lowest percentage of female board members: 39%.

Research and public education organizations have the highest ratio of staff to board, with 1.08 board members for every staff member. Legal organization have the lowest ratio, with 0.6 board members to each staff member. Advocacy and issue organizations have 0.7 and 0.8 board members for each staff member, respectively.

Figure 10: 2015 Senior Staff Salary and Tenure
Unweighted Average, All SAR Participants

Figure 10a: Average of Senior Management Compensation
In Thousands (n=35)

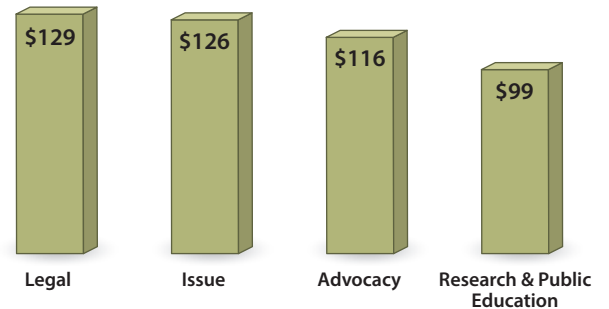


Figure 10b: Average of Senior Management Tenure
In Years (n=36)

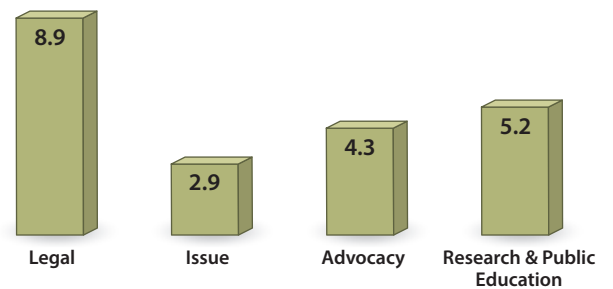
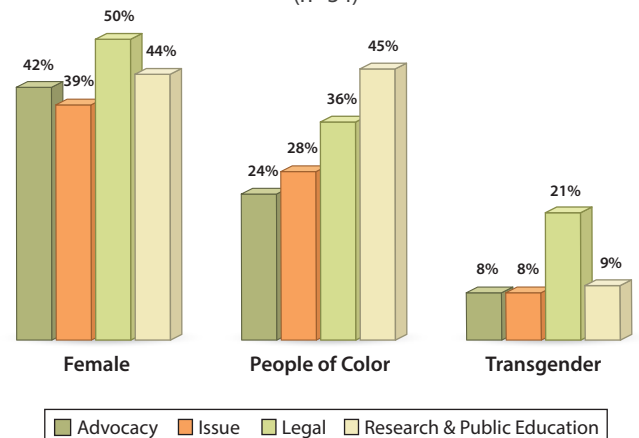


Figure 11: Board Demographics

% of board members identifying as... (by category)
(n=34)



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ADVOCACY ORGANIZATIONS (COMPOSITE PROFILE)

Participating Advocacy Organizations

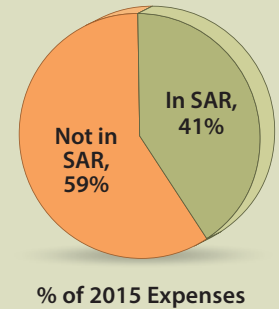
Organizations and Legal Structure	C3	C4	PAC
	(% of 2015 revenue)		
Basic Rights Oregon (BRO)	63%	34%	3%
Equality California (EqCA)	60%	40%	
Equality Federation (EQ Fed)	88%	12%	
Equality Florida (EqFL)	96%	4%	
Equality Maine (EqME)	95%	5%	
Family Equality Council (FEC)	100%		
Gay & Lesbian Victory Fund and Leadership Institute (Victory Fund/GLVI)	63%		37%
Human Rights Campaign and Federation (HRC)	29%	71%	
Keshet	100%		
Log Cabin Republicans (Log Cabin)	30%	70%	
MassEquality	33%	66%	
National Center for Transgender Equality (NCTE)	100%		
National LGBTQ Task Force (Task Force)	99%	2%	
National Queer Asian Pacific Islander Alliance (NQAPIA)	100%		
PFLAG National (PFLAG)	100%		
Services and Advocacy for GLBT Elders (SAGE)	100%		
True Colors Fund	100%		

Advocacy Organizations - Category Definition

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

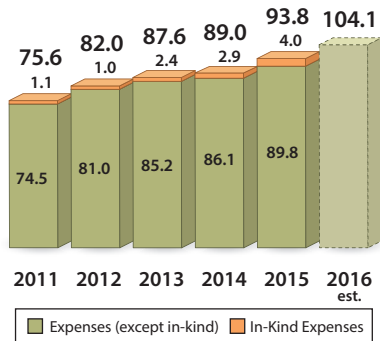
SAR Coverage of This Category

The 17 advocacy organizations in SAR represent 12% of 501(c)(3) and 501(c)(4) LGBT-serving advocacy organizations in the United States (145) and their combined 2015 expenses (excluding in-kind expenses, \$95 million) represent 41% of these organizations total dollars (\$231 million).

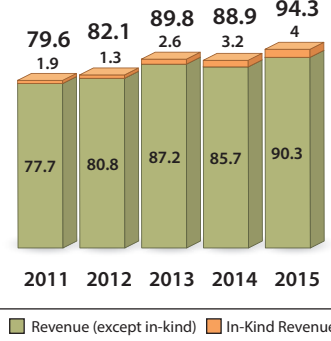


Expenses

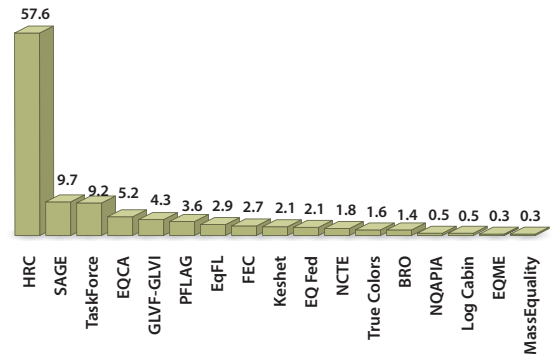
Combined Expenses (\$ millions)



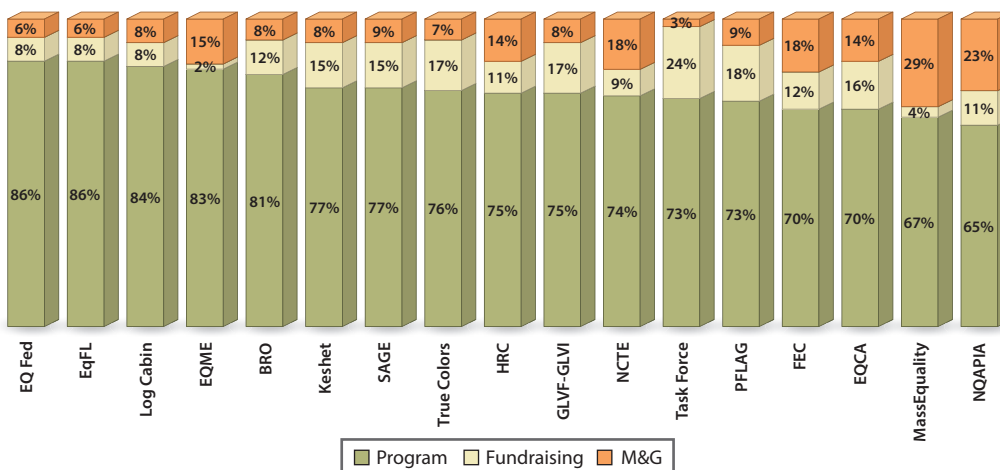
Combined Revenue (\$ millions)



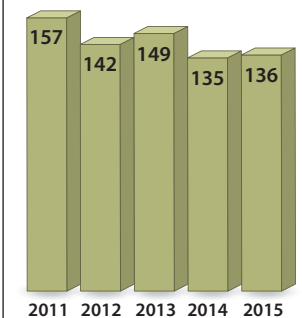
2015 Budget (\$ millions, excluding in-kind expenses)



Expense Breakdown (numbers shown as %)



Average Days of Working Capital for Organizations



Note: The average was calculated using the total number of organizations for which data was available.

2015 performance on charity watchdog benchmarks: All advocacy organizations met AIP and BBB benchmarks in 2015.

Financial Profile

Combined Revenue and Expenses (\$ thousands)

	2013		2014		2015	
Revenue						
Individual Contributions	\$47,995	53%	\$48,406	54%	\$46,593	49%
Foundation Contributions	15,046	17%	15,274	17%	16,079	17%
Corporate Contributions	2,995	3%	2,825	3%	3,726	4%
Government Funding	3,050	3%	2,058	2%	3,332	3%
Bequests	5,302	6%	2,978	3%	6,150	6%
Program Income	1,530	2%	1,801	2%	2,279	2%
Fundraising Event Income (Net)	8,922	10%	9,857	11%	10,429	11%
OTHER	3,221	4%	3,461	4%	3,197	3%
Total Revenue Excluding In-Kind Contributions	\$88,061	97%	\$86,659	96%	\$91,859	96%
In-kind Contributions	2,643	3%	3,169	4%	4,015	4%
Total Revenue Including In-Kind Contributions	\$90,704	100%	\$89,829	100%	\$95,874	100%
Expenses						
Programs	\$69,165	78%	\$69,490	77%	\$71,388	75%
Fundraising	9,793	11%	10,145	11%	12,333	13%
Management & General	9,540	11%	10,514	12%	11,313	12%
Total Expenses	\$88,498	100%	\$90,149	100%	\$95,034	100%

Note: May not total due to rounding. Expense percentages above are affected by each organization's allocation methodology. See page 19 for cautions.

Fundraising Profile

Donors

	2013	2014	2015
Donors >\$35	252,341	253,177	233,876
Annual Increase	6%	0.3%	-8%
Donors >\$1,000	11,160	11,333	11,664
Annual Increase	11%	2%	3%
Donors >\$25K	223	239	245
Annual Increase	17%	7%	3%
Contactable Names in Database	n/a	n/a	7,689,912
Total Email Addresses	n/a	n/a	3,511,928

Health of Fundraising Operations

	2013	2014	2015
Average fundraising expense to raise \$1	\$0.13	\$0.12	\$0.14
% turnover of individual donors at average organization	51%	43%	54%
Average % revenue from top 10 donors	47%	40%	51%

Combined Board and Staff Profile 2015

	Staff	Board
Total	486	322
Full-Time	430	n/a
Part-Time	56	n/a
Compensation		
Average Compensation for Senior Management	\$115,665	n/a
Ethnicity/Race		
African American/Black	12%	9%
Asian/Pacific Islander	6%	7%
Caucasian/White	67%	76%
Latino(a)/Hispanic	11%	5%
Native American	0%	0%
Multiracial	4%	1%
Other	0%	1%
Gender Identity		
Male	48%	56%
Female	48%	42%
Genderqueer/Other	4%	2%
Transgender	9%	8%
Sexual Orientation		
Straight	7%	12%
Gay	41%	49%
Lesbian	23%	28%
Bisexual	6%	2%
Asexual	1%	0%
Other Orientation	23%	9%
Staff Ages 55+	13%	

ISSUE ORGANIZATIONS (COMPOSITE PROFILE)

Participating Issue Organizations

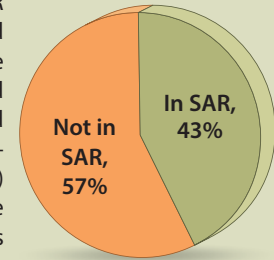
Organizations and Legal Structure	C3	C4	PAC
	(% of 2015 revenue)		
CenterLink	100%		
GLAAD	100%		
GLSEN	100%		
Gay-Straight Alliance Network (GSA)	100%		
Immigration Equality	99%	1%	
New York City Gay and Lesbian Anti-Violence Project (NYCAVP)	100%		
Out & Equal Workplace Advocates (Out & Equal)	100%		
Point Foundation	100%		
Reconciling Ministries Network (RMN)	100%		
Soulforce	100%		
Trevor Project	100%		

Issue Organizations - Category Definition

Issue organizations advocate for a specific issue using a wide range of strategies, including legislative advocacy, public and media education, litigation, coalition building, protests and rallies, and research.

SAR Coverage of This Category

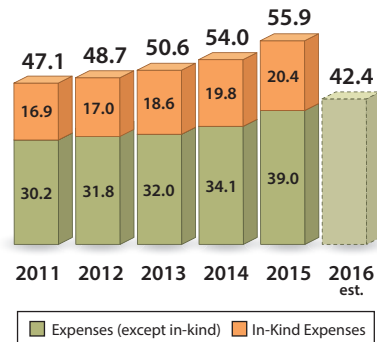
The 11 issue organizations in SAR represent 15% of 501(c)(3) and 501(c)(4) LGBT-serving issue organizations in the United States (73) and their combined 2015 expenses (excluding in-kind expenses, \$55.9 million) represent 43% of these organizations total dollars (\$131.1 million).



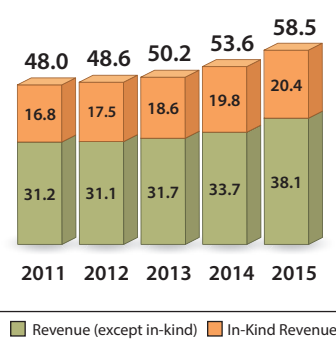
% of 2015 Expenses

Expenses

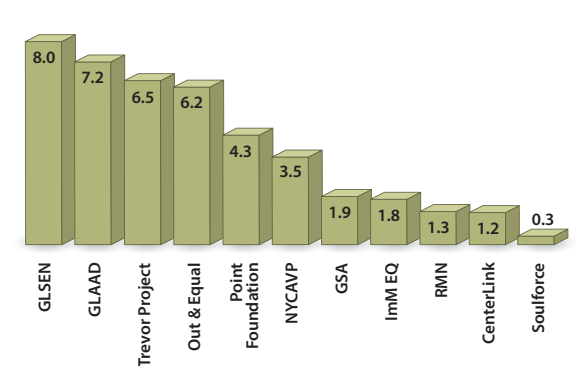
Combined Expenses (\$ millions)



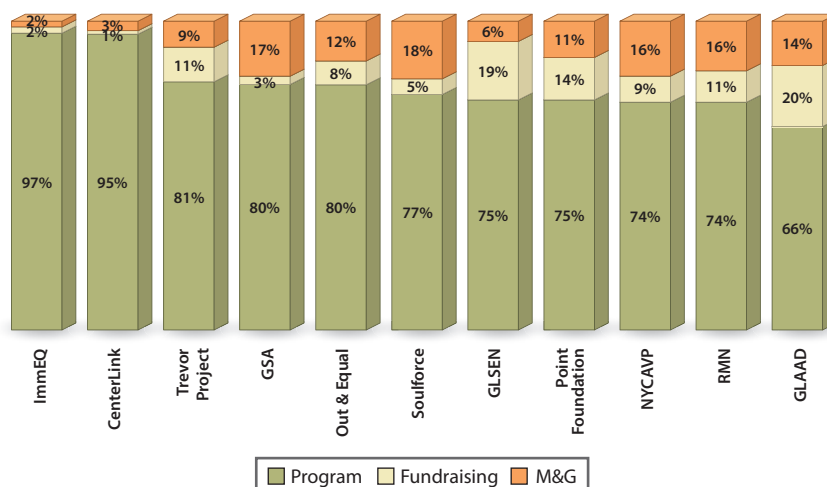
Combined Revenue (\$ millions)



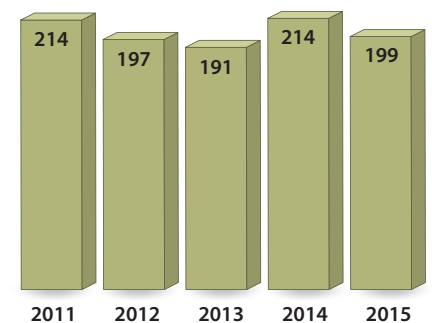
2015 Budget (\$ millions, excluding in-kind expenses)



Expense Breakdown (numbers shown as %)



Days of Working Capital for Average Organization



2015 performance on charity watchdog benchmarks: All issue organizations met AIP benchmarks and BBB benchmarks in 2015.

Financial Profile

Combined Revenue and Expenses (\$ thousands)

	2013		2014		2015	
Revenue						
Individual Contributions	\$8,767	17%	\$11,984	22%	\$16,098	28%
Foundation Contributions	7,399	15%	5,074	9%	4,568	8%
Corporate Contributions	4,199	8%	3,890	7%	5,712	10%
Government Funding	2,087	4%	2,566	5%	968	2%
Bequests	600	1%	1,752	3%	1,919	3%
Program Income	1,816	4%	2,510	5%	2,266	4%
Fundraising Event Income (Net)	6,032	12%	4,599	9%	5,836	10%
Other	777	2%	1,330	3%	758	1%
Total Revenue Excluding In-Kind Contributions	\$31,676	63%	\$33,705	63%	\$38,124	65%
In-kind Contributions	18,573	37%	19,849	37%	20,370	35%
Total Revenue Including In-Kind Contributions	\$50,249	100%	\$53,554	100%	\$58,494	100%
Expenses						
Programs	\$41,925	83%	\$45,423	84%	\$46,725	84%
Fundraising	4,640	9%	4,708	9%	4,858	9%
Management & General	4,049	8%	3,822	7%	4,339	8%
Total Expenses	\$50,614	100%	\$53,953	100%	\$55,922	100%

Note: May not total due to rounding. Expense percentages above are affected by each organization's allocation methodology. See page 19 for cautions.

Fundraising Profile

Donors

	2013	2014	2015
Donors >\$35	18,400	17,436	17,443
Annual Increase	-3%	-5%	.04%
Donors >\$1,000	1,689	2,267	2,293
Annual Increase	5%	34%	1%
Donors >\$25K	42	53	54
Annual Increase	-5%	26%	2%
Contactable Names in Database	n/a	n/a	707,565
Total Email Addresses	n/a	n/a	356,141

Health of Fundraising Operations

	2013	2014	2015
Average fundraising expense to raise \$1	\$0.13	\$0.14	\$0.12
% turnover of individual donors at average organization	47%	50%	45%
Average % revenue from top 10 donors	31%	40%	40%

Combined Board and Staff Profile 2015

	Staff	Board
Total	266	202
Full-Time	217	n/a
Part-Time	49	n/a
Compensation		
Average Compensation for Senior Management	\$126,190	n/a
Ethnicity/Race		
African American/Black	6%	13%
Asian/Pacific Islander	8%	6%
Caucasian/White	58%	72%
Latino(a)/Hispanic	23%	5%
Native American	1%	0%
Multiracial	2%	1%
Other	2%	2%
Gender Identity		
Male	43%	58%
Female	47%	39%
Genderqueer/Other	10%	3%
Transgender	11%	8%
Sexual Orientation		
Straight	8%	10%
Gay	35%	51%
Lesbian	19%	27%
Bisexual	8%	1%
Asexual	0%	0%
Other Orientation	30%	12%
Staff Ages 55+	5%	

LEGAL ORGANIZATIONS (COMPOSITE PROFILE)

Participating Legal Organizations

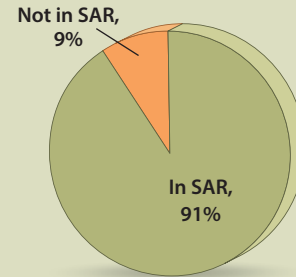
Organizations and Legal Structure	C3	C4	PAC
	(% of 2015 revenue)		
ACLU LGBT & AIDS Project (ACLU)	100%		
GLBTQ Legal Advocates and Defenders (GLAD)	100%		
Lambda Legal Defense (Lambda)	100%		
National Center for Lesbian Rights (NCLR)	100%		
Sylvia Rivera Law Project (SRLP)	100%		
Transgender Law Center (TLC)	100%		

Legal Organizations - 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

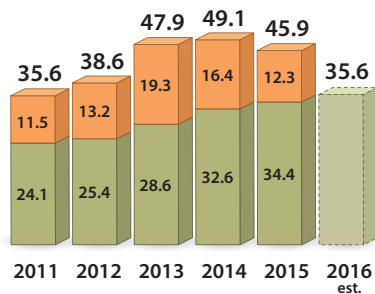
The 6 legal organizations in SAR represent 24% of 501(c)(3) and 501(c)(4) LGBT-serving legal organizations in the United States (25) and their combined 2015 expenses (excluding in-kind expenses, \$45.9 million) represent 63% of these organizations total dollars (\$72.5 million).



% of 2015 Expenses

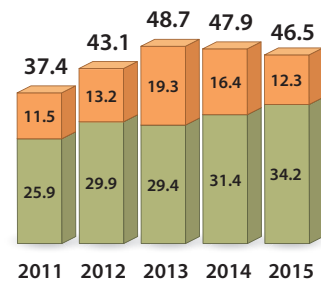
Expenses

Combined Expenses (\$ millions)



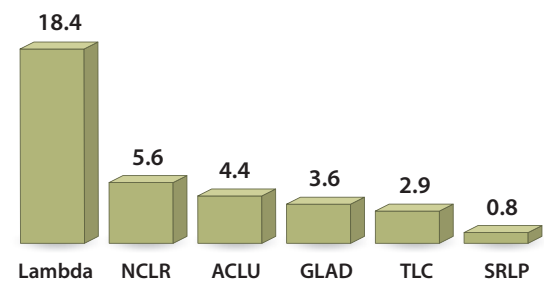
Expenses (except in-kind) In-Kind Expenses

Combined Revenue (\$ millions)

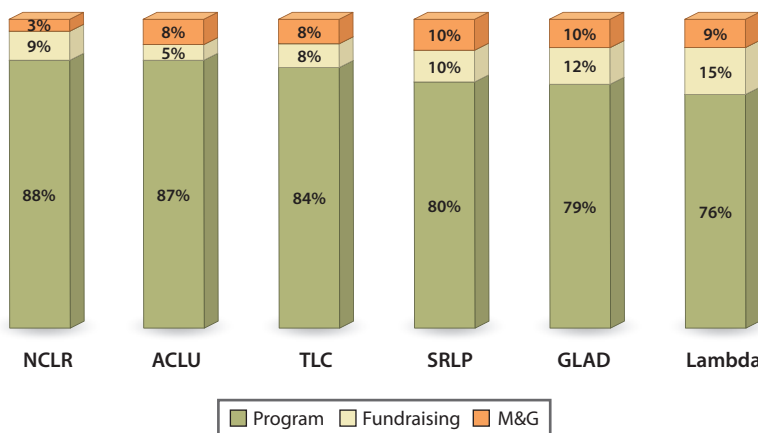


Revenue (except in-kind) In-Kind Revenue

2015 Budget (\$ millions, excluding in-kind expenses)

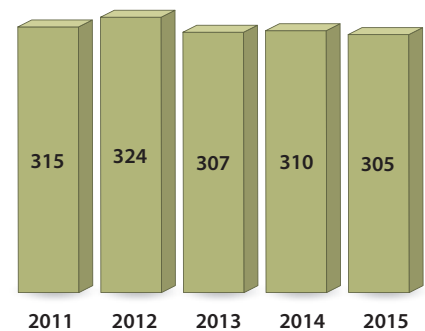


Expense Breakdown (numbers shown as % of 2015 Expenses)



Program Fundraising M&G

Days of Working Capital for Average Organization



Note: The average was calculated using the total number of organizations for which data was available.

2015 performance on charity watchdog benchmarks: All legal organizations met AIP and BBB benchmarks in 2015.

Financial Profile

Combined Revenue and Expenses (\$ thousands)

	2013		2014		2015	
Revenue						
Individual Contributions	\$11,266	23%	\$12,859	27%	\$14,067	30%
Foundation Contributions	5,784	12%	5,480	11%	5,386	12%
Corporate Contributions	46	0%	32	0%	122	0%
Government Funding	107	0%	122	0%	106	0%
Bequests	4,660	10%	4,629	10%	3,786	8%
Program Income	217	0%	300	1%	2,231	5%
Fundraising Event Income (Net)	4,866	10%	5,092	11%	5,563	12%
Other	2,462	5%	2,462	5%	2,962	6%
Total Revenue Excluding In-Kind Contributions	\$29,407	60%	\$31,436	66%	\$34,222	74%
In-kind Contributions	19,310	40%	16,440	34%	12,253	26%
Sum of 11 Total Revenue	\$48,717	100%	\$47,877	100%	\$46,475	100%
Expenses						
Programs	\$40,061	84%	\$40,652	83%	\$37,235	81%
Fundraising	4,951	10%	5,221	11%	5,213	11%
Management & General	2,929	6%	3,200	7%	3,455	8%
Total Expenses	\$47,941	100%	\$49,073	100%	\$45,902	100%

Note: May not total due to rounding. Expense percentages above are affected by each organization's allocation methodology. See page 19 for cautions.

Fundraising Profile

Donors

	2013	2014	2015
Donors >\$35	18,642	19,352	18,723
Annual Increase	6%	4%	-3%
Donors >\$1,000	2,069	2,113	2,039
Annual Increase	12%	2%	-4%
Donors >\$25K	60	64	76
Annual Increase	28%	7%	19%
Contactable Names in Database	n/a	n/a	404,557
Total Email Addresses	n/a	n/a	168,468

Health of Fundraising Operations

	2013	2014	2015
Average fundraising expense to raise \$1	\$0.18	\$0.16	\$0.17
% turnover of individual donors at average organization	47%	41%	41%
Average % revenue from top 10 donors	38%	34%	32%

Combined Board and Staff Profile 2015

	Staff	Board
Total	194	109
Full-Time	184	n/a
Part-Time	10	n/a
Compensation		
Average Compensation for Senior Management	\$129,233	n/a
Ethnicity/Race		
African American/Black	15%	16%
Asian/Pacific Islander	11%	8%
Caucasian/White	55%	64%
Latino(a)/Hispanic	14%	7%
Native American	1%	1%
Multiracial	5%	2%
Other	0%	1%
Gender Identity		
Male	47%	48%
Female	47%	50%
Genderqueer/Other	6%	2%
Transgender	18%	21%
Sexual Orientation		
Straight	16%	7%
Gay	30%	26%
Lesbian	25%	31%
Bisexual	7%	4%
Asexual	0%	0%
Other Orientation	22%	31%
Staff Ages 55+	10%	

Participating Research & Public Education Organizations

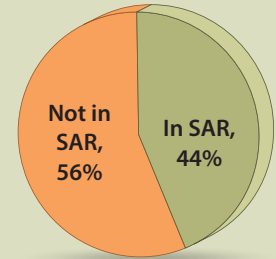
Organizations and Legal Structure	C3	C4	PAC
	(% of 2015 revenue)		
Funders for LGBTQ Issues (FLGBTQI)	100%		
The Williams Institute (Williams Inst)	100%		

Research & Public Education Organizations - Category Definition

Research and public education organizations provide 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

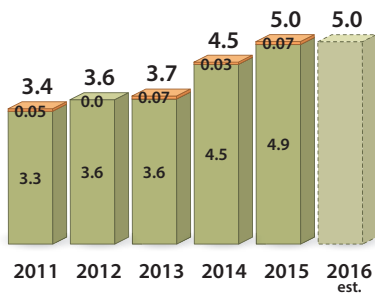
The 2 research and public education organizations in SAR represent 12% of 501(c)(3) and 501(c)(4) LGBT-serving research and public education organizations in the United States (17) and their combined 2015 expenses (excluding in-kind expenses, \$5.0 million) represent 44% of these organizations total dollars (\$11.3 million).



% of 2015 Expenses

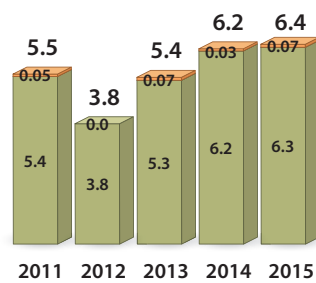
Expenses

Combined Expenses (\$ millions)



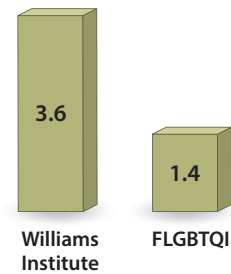
Expenses (except in-kind) In-Kind Expenses

Combined Revenue (\$ millions)

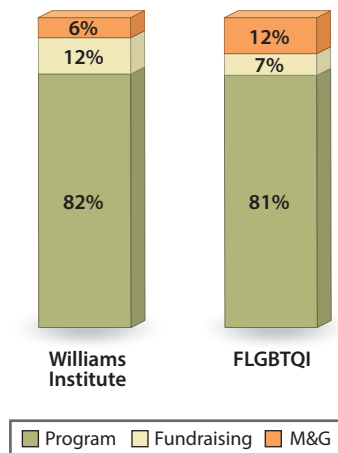


Revenue (except in-kind) In-Kind Revenue

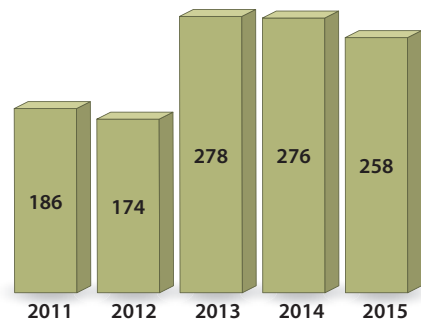
2015 Budget (\$ millions, excluding in-kind expenses)



Expense Breakdown (numbers shown as % of 2015 Expenses)



Days of Working Capital for Average Organization



2015 performance on charity watchdog benchmarks: All research and public education organizations met AIP and BBB benchmarks in 2015.

Financial Profile

Combined Revenue and Expenses (\$ thousands)

	2013		2014		2015	
Revenue						
Individual Contributions	\$972	18%	\$1,647	26%	\$1,698	26%
Foundation Contributions	2,512	47%	2,142	34%	3,050	48%
Corporate Contributions	280	5%	35	1%	0	0%
Government Funding	514	10%	328	5%	89	1%
Bequests	0	0%	600	10%	0	0%
Program Income	47	1%	64	1%	96	1%
Fundraising Event Income (Net)	320	6%	688	11%	691	11%
Other	672	12%	672	12%	720	11%
Total Revenue Excluding In-Kind Contributions	\$5,318	99%	\$6,204	100%	\$6,344	99%
In-Kind Contributions	65	1%	29	0%	65	1%
Total Revenue Including In-Kind Contributions	\$5,383	100%	\$6,232	100%	\$6,409	100%
Expenses						
Programs	\$2,989	82%	\$3,780	83%	\$4,078	82%
Fundraising	439	12%	471	10%	527	11%
Management & General	223	6%	295	6%	385	8%
Total Expenses	\$3,651	100%	\$4,546	100%	\$4,990	100%

Note: May not total due to rounding. Expense percentages above are affected by each organization's allocation methodology. See page 19 for cautions.

Fundraising Profile

Donors

	2013	2014	2015
Donors >\$35	314	328	377
Annual Increase	-0.3%	4%	15%
Donors >\$1,000	129	164	175
Annual Increase	2%	27%	7%
Donors >\$25K	11	18	22
Annual Increase	38%	64%	22%
Contactable Names in Database	n/a	n/a	17,099
Total Email Addresses	n/a	n/a	15,146

Health of Fundraising Operations

	2013	2014	2015
Average fundraising expense to raise \$1	\$0.07	\$0.09	\$0.05
% turnover of individual donors at average organization	38%	43%	45%
Average % revenue from top 10 donors	80%	72%	55%

Combined Board and Staff Profile 2015

	Staff	Board
Total	40	43
Full-Time	29	n/a
Part-Time	11	n/a
Compensation		
Average Compensation for Senior Management	\$99,150	n/a
Ethnicity/Race		
African American/Black	8%	9%
Asian/Pacific Islander	15%	18%
Caucasian/White	58%	55%
Latino(a)/Hispanic	10%	18%
Native American	0%	0%
Multiracial	0%	0%
Other	10%	0%
Gender Identity		
Male	48%	56%
Female	53%	44%
Genderqueer/Other	0%	0%
Transgender	3%	9%
Sexual Orientation		
Straight	0%	0%
Gay	43%	55%
Lesbian	57%	45%
Bisexual	0%	0%
Asexual	0%	0%
Other Orientation	0%	0%
Staff Ages 55+	3%	

APPENDIX: GUIDE TO READING THE COMPOSITE PROFILES

This report contains four composite profiles, one for each type of organization (i.e., advocacy, issue, legal and research & public education). The composite profiles follow the standard format outlined below. This guide gives definitions and background information for each part of the profile.

Participating Organizations

Organizations and Legal Structure: A list of the organizations included within a particular category. Also includes their legal structure, that is, the mixture of 501(c)(3), 501(c)(4) and 527/PAC organizations within this category as measured by the percent of 2015 revenue.

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

SAR Coverage of This Category: Roughly indicates to what degree SAR organizations are representative of all LGBT organizations within the category. MAP examined the combined expenses of the SAR organizations in the category as a percent of the combined expenses of all organizations within the category. This gives the reader a sense of how confidently they can generalize the data in this report to the broader LGBT movement.

Expenses

Combined Expenses: The past four years of expenses and the 2015 expense budgets reported by, and combined for, all organizations in a category. Note that dollar figures may be off slightly due to rounding.

2016 Budget: The 2016 expense budget for each organization within a category.

Expense Breakdown: Provides a measure of operational efficiency by breaking total expenses into program expense, fundraising expense, and management & general expense. The resulting expense breakdown is then compared against metrics devised by the American Institute of Philanthropy (AIP, www.charitywatch.org) and the Better Business Bureau Wise Giving Alliance (BBB, www.give.org). 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% or more to be reasonable, while BBB calls for at least 65%. 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% 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. Note that MAP does not make this adjustment, but rather relies on data reported by organizations.

- *Fundraising expense to raise \$1:* This is the cost of fundraising operations divided by total revenue attributable to fundraising (e.g., 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, which is calculated by dividing unrestricted net assets by last year's expenses or the current year budget, whichever is larger. 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.

Days of Working Capital for the Average Organization: Indicates how many days an average organization in a category could continue to conduct its normal operations without the infusion of additional cash (i.e., from its available cash as measured at the end of each organization's fiscal year). Less than 30 days could portend a cash crunch. More than 365 days may suggest that the organization could spend more toward its mission.

The formula for average days of working capital is working capital divided by average daily cash expenses. MAP performed an unweighted average of the days of working capital of each organization in the category, giving a sense of the working capital of the average organization.

- *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. 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.

Financial Profile

Combined Revenue and Expenses: Sum of each type of revenue and expense across all organizations in the category and the percent of total revenue and total expenses that each type comprises. This data comes from each organization's Statement of Activities, which is similar to a for-profit company's income statement. Definitions follow:

Revenue

- *Individual Contributions* – Contributions from individuals, including pledges (promises to give); excludes fundraising event income.
- *Foundation Contributions* – Contributions from foundations, typically in the form of grants.
- *Corporate Contributions* – Contributions from corporations, typically in the form of grants and/or non-event sponsorships; excludes sponsorships of fundraising events.
- *Government Funding* – Amounts from federal, state, or local government agencies (including cost reimbursement and fee-for-service contracts).
- *Bequests* – Gifts from deceased individuals via wills.
- *In-Kind Contributions* – Gifts-in-kind and certain contributed services, recorded at fair market value.
- *Program Income* – Revenue from program service activities (e.g., service fees and conference/seminar fees), excluding any income from fundraising events.
- *Fundraising Events (Net)* – Income from events held for the purpose of raising contributions, including any corporate event sponsorships. The costs of any direct benefits received by attendees (e.g., food and beverage and entertainment) are netted against the gross event income.

- *Other* – Income from the sale of merchandise (net of cost of goods sold), investment income, and all other income not categorized above.

Expenses

- *Programs* – Direct and indirect costs of providing services and distributing goods and information that fulfill the organization's mission.
- *Fundraising* – Direct and indirect costs of activities to induce potential donors to contribute to the organization (e.g., conducting fundraising campaigns/events, maintaining donor mailing lists, soliciting grants, and recruiting volunteers). Fundraising expense exclude costs for direct benefit to donors which are netted against gross fundraising income in the revenue section.
- *Management & General* – Costs of support activities related to the organization's overall direction (e.g., accounting, budgeting, office management, human resources, technology, etc.), but which are not identifiable to a particular program or fundraising activity. Depending on the organization's functional expense allocation plan, a portion of some of these costs could have been allocated to the other functional expense categories (e.g., occupancy costs, communications).

Fundraising

Donors: Sum of all individual donors contributing \$35-\$999, \$1,000-\$24,999, and over \$25,000, across all organizations in this category and percent increase or decrease from year to year. MAP chose \$35 for the lower figure because most LGBT organizations use a \$35 contribution to define a member. Also includes sum of contactable names (i.e., names for which the organization has an address, phone, and/or e-mail) in membership, fundraising/prospecting database(s), and email addresses in 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%.

Health of Fundraising Operations:

- *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 excluding investment

gains or losses, program income, 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., 2014) who did not contribute more than \$35 again in the subsequent fiscal year (e.g., 2015).
- *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, most organizations pursue major donors as one component of a diversified fundraising strategy.

Combined Board and Staff Profile

Note that board and staff percentages by race and gender identity and expression may not add to 100% because some people may have preferred not to respond or selected more than one category. Data is current as of June 2015.

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

Total Paid Staff: Sum of full-time and part-time staff 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 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 in 2015 plus any bonuses paid for 2014.

Board and Staff Demographics: Percent of board and staff (full-and part-time) in the category as broken down by racial categories (African American/Black, Asian/Pacific Islander, Caucasian, Hispanic/Latino(a) and Other), by gender identity and expression (men, women and genderqueer/other), and by age (staff ages 55 and older). The percent of people who identify as transgender is also provided (note this percent is separate from gender identity and expression since a transgender individual might identify as a man, woman, or genderqueer/other). Note that for breakdown of board and staff by race/ethnicity, MAP shows the percent of board/staff in each category as a percent of all board/staff. For gender identity and expression, MAP shows the percent of board/staff in each category as a percent of all board/staff for whom gender identity and expression was provided (not all organizations in every category provided this information). Transgender individuals were measured as a percent of total staff. Statistics are based on individuals' self-identification and some staff or board members may have preferred not to identify race or gender, or may have identified more than one race or gender.



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