In these times of government deficits and heightened security alerts, most of us want public safety to remain a high priority. So when you get a call from a law-enforcement or fire-fighting organization asking for a donation, you may be inclined to say “yes.” However, whenever you’re solicited for a contribution, it’s best to take the time to make an informed decision.

At the Charities Review Council, we get many calls about “badge organizations” – groups that seem to be affiliated with law-enforcement or fire departments. Our callers are often surprised to learn that, with rare exception, none of the dollars they contribute to these groups end up in the hands of any police, sheriff’s, patrol, or fire department.

**Most badge organizations are not public service agencies**

So what’s the difference between a badge organization and a public service agency? Public service agencies are departments of the government. They are the agencies charged with the law-enforcement and fire-fighting duties of a town, a county, or the entire state. As branches of the government, they rely primarily on tax money – not contributions – to operate. (One exception is volunteer fire departments that rely on tax money, public contributions, and other sources of income.)

Badge organizations, on the other hand, are private, non-governmental organizations. They often have memberships made up of law-enforcement or fire-fighting professionals; however, the organizations themselves are legally separate from the government agencies with which they seem to be affiliated. If you make a contribution to a badge organization, chances are you are supporting a labor union, fraternity, or professional organization, not your local law-enforcement or fire department.

Badge organizations are non-profit organizations. Unlike for-profit businesses, non-profits are not out to make money for their owners or shareholders. Instead, they seek to achieve a mission or purpose through their program activities. Nonprofits are governed by boards of directors (usually volunteers) and sometimes have paid staff and contractors who perform program activities, handle administrative duties, and raise funds. Because non-profits are exempt from paying income taxes, they’re often referred to as tax-exempt organizations. However, not all tax-exempt organizations are created equal.

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**Badge organizations**

Continued on page 2
Most badge organizations are not charities
There are several types of tax-exempt organizations, each falling under a different part of Section 501c of the Internal Revenue Code. 63% of the 1.4 million tax-exempt organizations in the U.S. fall under 501c3. Commonly known as charities, these organizations are organized and operated exclusively for charitable, religious, educational, or certain other types of purposes. Charities are eligible to receive tax-deductible contributions.

Badge organizations, on the other hand, are usually membership organizations classified under some other part of Section 501c, such as 501c5 (labor organizations), 501c6 (business leagues), or 501c8 (fraternities). Because these types of organizations are not established to do charitable work, they are generally not eligible to receive tax-deductible contributions.

If a tax-exempt organization is not eligible to receive tax-deductible contributions, it must disclose that fact if it solicits contributions. According to federal law, the disclosure must be “in a conspicuous and easily recognizable format” and must be made at the time of solicitation, whether it’s by phone, mail, newspaper ad, etc. Failing to disclose the contribution’s tax-deductibility is only one disreputable tactic used by some organizations and their fundraisers.

Some badge organizations use questionable fundraising techniques
Many of the people who call the Council tell us about solicitations that are high-pressure, manipulative, or somehow not on the level.

Some fundraisers, calling on behalf of badge organizations, imply that if you don’t make a contribution, the level of service you receive from your public service agency will be affected – your law enforcement or fire fighters might not be there when you need them. This is simply not true. Your decision to give (or not give) to a badge organization has no effect on the service you’ll receive from your local law-enforcement or fire department. A solicitor might say something like: “Don’t you want to support the good work of your police force?”

Who could say “no” to that? But remember: most badge organizations are labor unions, professional groups, or fraternities. While they may have law-enforcement and fire-safety professionals as their members, with rare exception, your contribution will not directly support your local law-enforcement or fire department.

Some solicitations might imply that making a contribution entitles you to some form of “get out of jail free” card from your local public service agency. For example, some badge organizations give a windshield sticker to those willing to contribute. The implication is that those displaying the sticker on their vehicle might receive special treatment if pulled over. That type of arrangement would be unethical and probably illegal.

Some fundraisers are unclear about what company they are calling from. State law requires a professional fundraiser to disclose their name and to state that the solicitation is being made by a “professional fundraiser.” These disclosures must be made prior to requesting a contribution. Certain professional fundraisers go by official-sounding names, such as Public Safety Services, Public Support, and Safety Awareness. While this is not illegal, the use of such names could mislead donors into thinking that they’re supporting a public service agency.

Employing a professional fundraiser can be an expensive undertaking for a tax-exempt organization. On average, only 54% of money raised by professional fundraisers end up in the hands of the organization – most of the rest stays in the pockets of the professional fundraisers. Badge organizations receive even less – only 17%, on average*. The Council believes that there’s nothing wrong with hiring professional fundraisers. However, donors have an expectation that their contributions will go mostly toward the organization’s mission-related activities. When a professional fundraiser is paid a large portion of the money it raises, it undermines the public trust in the charitable sector – the trust that is needed for the sector to thrive.

* Percentages based on Professional Fundraiser Campaign Reports filed with the Charities Division of the Minnesota Attorney General for the 12-month period ending 9/30/2003.
The Charities Review Council does not endorse or disapprove of any organization. Inclusion in or omission from the Giving Guide does not imply approval or disapproval. We encourage Minnesota donors to make giving decisions based on information from the charities themselves, the Council, and other sources. The Council’s purpose is to encourage independent, thoughtful decision making about charitable giving. Complete reports for all charities with a current review may be seen on the Council’s website (www.crcmn.org).

To have a free copy of any report mailed to you, call 651-224-7030 or 800-733-4483.

### Key to symbols

- ■ The organization was reviewed by the Charities Review Council and meets all Accountability Standards. (See standards on page 4.)
- NR The organization chose not to participate in a Council review, either by declining the Council’s request or by not responding to the Council’s repeated requests for information.
- IA-4C The organization was reviewed by the Council and did not meet all Accountability Standards. The organization meets all standards except the standard(s) indicated by the number/letter combination(s). (See standards on page 4.)
- P A partial review. The organization provided some, but not all, of the information required to complete a full review. Results of the partial review are indicated after the charity’s name.

Names in parentheses are alternate name(s) under which the organization does business.

<table>
<thead>
<tr>
<th>3D</th>
<th>Action Against Hunger, USA</th>
</tr>
</thead>
<tbody>
<tr>
<td>1D</td>
<td>ACTS of Saint Paul</td>
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<td>1D</td>
<td>African American Family Services</td>
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<tr>
<td>■</td>
<td>Alexandra House</td>
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<td>■</td>
<td>Alzheimer’s Association, Minnesota/Dakotas Chapter</td>
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<tr>
<td>NR</td>
<td>Alzheimer’s Disease Research (a program of the American Health Assistance Foundation)</td>
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<tr>
<td>NR</td>
<td>Alzheimer’s Family Relief Program (a program of the American Health Assistance Foundation)</td>
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<td>American Cancer Society, Midwest Division</td>
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<td>American Center for Law and Justice</td>
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<td>American Health Assistance Foundation</td>
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<td>NR</td>
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<tr>
<td>NR</td>
<td>American Indian Relief Council (National Relief Charities)</td>
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<td>3A, 3D</td>
<td>American Institute for Cancer Research</td>
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<td>■</td>
<td>American Lung Association of Minnesota</td>
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<tr>
<td>3C, 4C</td>
<td>American Red Cross of the Saint Paul Area</td>
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<tr>
<td>■</td>
<td>American Red Cross, Minneapolis Area Chapter</td>
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<td>■</td>
<td>American Refugee Committee (ARC International)</td>
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<td>3A, 3D</td>
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<td>NR</td>
<td>AMVETS National Service Foundation</td>
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<td>Angel Planes (Miracle Flights for Kids)</td>
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<td>Animal Allies Humane Society</td>
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<td>2D, 3D</td>
<td>Animal Ark (Friends of Animal Adoptions)</td>
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<td>IB</td>
<td>Animal Humane Society</td>
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<td>IB, 3D</td>
<td>Animal Sanctuary of the Saint Croix Valley (Home for Life)</td>
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<tr>
<td>IB</td>
<td>Arc Minnesota</td>
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<td>■</td>
<td>Arthritis Foundation, North Central Chapter</td>
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<td>NR</td>
<td>Arthritis Research Institute of America</td>
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<td>■</td>
<td>Big Brothers Big Sisters of Central Minnesota</td>
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<tr>
<td>IB, 2B, 3D, 4B</td>
<td>Big Brothers Big Sisters of Steele County</td>
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<tr>
<td>■</td>
<td>Books for Africa</td>
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<tr>
<td>NR</td>
<td>Boy Scouts of America, Gamehaven Council</td>
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<tr>
<td>■</td>
<td>Boy Scouts of America, Indianhead Council</td>
</tr>
<tr>
<td>P</td>
<td>Boy Scouts of America, Twin Valley Council (no conclusion on 1B, 1C, 1D, 2E, 4A; does not meet 2B, 3D; meets all others.)</td>
</tr>
</tbody>
</table>

Council standards are described on page 4.
Charities Review Council Accountability Standards

PUBLIC DISCLOSURE
1A. For the year under review and the preceding two years, the organization has not violated any applicable provisions of Minnesota or federal law relating to the organization’s tax exempt status, registration with and reporting to governmental agencies and the public or fundraising practices.

1B. The organization provides the following upon request:

An annual report that includes: a) a description of the organization’s purpose; b) a description of its program activities, accomplishments and geographic area served; c) a summary of the total cost of each major program (to the extent required in the IRS Form 990); and d) a list of the organization’s board of directors.

Annual financial statements prepared in conformance with generally accepted accounting principles, and audited when required by federal or state law or contracts to which the organization is a party.

1C. Through the annual report or other communications available to donors, the organization provides specific, objective information about its accomplishments related to its stated mission.

1D. Program names, activities and financial information listed in the annual report, audited financial statements and IRS Form 990 are consistent.

GOVERNANCE
2A. The governing board meets at least three times per fiscal year with a quorum present, and maintains written minutes of each meeting.

2B. The organization addresses director, officer, and key staff conflicts of interest pursuant to a written policy that prohibits the interested party from approving or voting on the conflicted transaction and requires full disclosure of all material facts to the appropriate decision makers.

2C. Board members receive no compensation for board service other than reimbursement of expenses incurred as a result of board participation.

2D. Not more than one member of the governing board is a paid staff person of the organization; no paid staff person serves as board chair or treasurer.

2E. No elected member of the governing board serves for more than five years without standing for re-election.

FINANCIAL ACTIVITY
3A. At least 70 percent of the organization’s annual expenses are for program activity and not more than 30 percent for management/general and fundraising combined.

3B. Unrestricted net assets available for current use are not more than twice the current or next year’s budgeted operating expenses.

3C. The organization does not have persistent or increasing operating deficits.

3D. The governing board approves an operating budget prior to the beginning of each fiscal year and receives financial reports, at least quarterly, comparing actual to budgeted revenue and expenses.

FUNDRAISING
4A. Solicitations and information materials clearly describe the purpose or programs for which the contributed funds will be used and identify the charity that will receive the contribution. The donor is provided with the address or phone number of the charity. All information provided in connection with solicitations is accurate and not misleading.

4B. Solicitations do not cause donors to feel threatened or intimidated. The charity maintains a written policy to discontinue contacting any person upon that person’s oral or written request directed to the charity, its professional fundraiser or other agent.

4C. Solicitors who are not employees or volunteers of the charity identify themselves in each solicitation as professional fundraisers and, upon request, provide the name and address of their employer or contracting party. Upon request, persons authorized by the charity to utilize the charity’s name in connection with the sale or marketing of goods or services provide accurate information about the percentage of gross revenue that is paid to the charity.
<table>
<thead>
<tr>
<th>Charity Name</th>
<th>Code(s)</th>
<th>Description</th>
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<tbody>
<tr>
<td>Boy Scouts of America, Viking Council</td>
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<tr>
<td>Boys and Girls Clubs of Central Minnesota</td>
<td>1D, 2B, 3D, 4B</td>
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<td>Boys and Girls Clubs of the Twin Cities</td>
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<td>Bridge for Runaway Youth</td>
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<tr>
<td>Bridging, Inc</td>
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<td>Cancer Fund of America</td>
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<tr>
<td>Cancer Research and Prevention Foundation (formerly Cancer Research Foundation of America)</td>
<td>2A, 2B, 3D, 4C</td>
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<tr>
<td>CARE USA (Cooperative for Assistance and Relief Everywhere)</td>
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<td>Carter Center</td>
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<tr>
<td>Catholic Charities of the Archdiocese of Saint Paul &amp; Minneapolis</td>
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<tr>
<td>Catholic Charities of the Diocese of Saint Cloud</td>
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<td>Catholic Relief Services</td>
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<td>Center for Victims of Torture</td>
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<td>Central Minnesota Habitat for Humanity</td>
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<td>Centro</td>
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<td>Chicanos/Latinos Unidos En Servicio (CLUES)</td>
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<td>Childreach (Plan International USA)</td>
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<td>Children International (Holy Land Christian Mission) (Share America)</td>
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<td>Children's Cancer Research Fund</td>
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<td>Children's HeartLink</td>
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<td>Children's Home Society and Family Services (a merger of Children's Home Society of Minnesota and Family Service)</td>
<td>2B</td>
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<td>Children's Theatre Company</td>
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<td>Children's Wish Foundation International</td>
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<td>Christian Appalachian Project</td>
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<td>Christian Children's Fund</td>
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<td>Christian Voice</td>
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<td>Citizens Against Government Waste</td>
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<td>Citizens for a Better Environment</td>
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<tr>
<td>Citizens' Scholarship Foundation of America (now known as Scholarship America)</td>
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<td>Citizens United</td>
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<td>Clean Water Fund</td>
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<td>Common Cause</td>
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<td>CommonBond Communities</td>
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<tr>
<td>Community Emergency Assistance Program (CEAP)</td>
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<tr>
<td>Companion Dog Connection (Hearing and Service Dogs of Minnesota)</td>
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<td>COMPAS (Community Programs in the Arts) (United Arts)</td>
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<td>Compatible Technology International</td>
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<tr>
<td>Cookie Cart</td>
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<td>Council of Indian Nations (National Relief Charities)</td>
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<td>Courage Center</td>
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<td>Cystic Fibrosis Foundation</td>
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<td>Dakota Woodlands</td>
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<td>Defenders of Wildlife</td>
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<td>Disabled American Veterans Department of Minnesota (no conclusion on 4A; does not meet 1B, 3A, 3D; meets all others.)</td>
<td>2A, 2B, 3D, 4C</td>
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<tr>
<td>Division of Indian Work (a program of the Greater Minneapolis Council of Churches)</td>
<td>2C, 3D, 4C</td>
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<td>Doctors Without Borders USA (Medecins Sans Frontieres USA)</td>
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<tr>
<td>Easter Seals Minnesota (Goodwill Industries / Easter Seals Minnesota)</td>
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<td>Emergency FoodShelf Network</td>
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<td>Epilepsy Foundation of Minnesota</td>
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<td>Family &amp; Children's Service</td>
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<td>Family Hope Services</td>
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<td>Feed My Starving Children</td>
<td>2A, 2B, 3D, 4C</td>
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<tr>
<td>Feeding Children International</td>
<td>2D</td>
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<td>FEEDING CHILDREN INTERNATIONAL</td>
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<td>Gamehaven Council, Boy Scouts of America</td>
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<td>Girls Scout Council of Greater Minneapolis</td>
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<td>Girls Scout Council of Saint Croix Valley</td>
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<td>Global Health Ministries</td>
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<td>Global Volunteers</td>
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<td>Goodwill Industries / Easter Seals Minnesota</td>
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<td>Greater Minneapolis Council of Churches</td>
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<tr>
<td>Greater Minneapolis Crisis Nursery</td>
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<td>Greater Minneapolis Day Care Association</td>
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<tr>
<td>Greater Minnesota Council of Churches</td>
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</tr>
<tr>
<td>Greater Minnesota Crisis Nursery</td>
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</tbody>
</table>

**FREE FOR THE ASKING!**
A full report for each reviewed charity is available. Visit [www.crcmn.org](http://www.crcmn.org) or call 651-224-7030 or 800-733-4483.
P  Greenpeace Fund (no conclusion on 2A, 3D; does not meet 2B, 2C, 2D, 4C; meets all others.)
NR  Guiding Eyes for the Blind
■  Guild Incorporated
3B  Guild of Catholic Women
1D  Guthrie Theater
1B  Habitat for Humanity, Central Minnesota
NR  Habitat for Humanity, Duluth
■  Habitat for Humanity, Twin Cities
P  Hallie Q. Brown Community Center (no conclusion on 2A, 3D; meets all others)
■  Hazelden Foundation
■  Hearing and Service Dogs of Minnesota (Companion Dog Connection)
2A  Heifer Project International
NR  Help Hospitalized Veterans
NR  Heritage for the Blind
■  Hmong American Partnership
■  Holy Land Christian Mission (Children International)
1B, 3D  Home for Life (Animal Sanctuary of the Saint Croix Valley)
NR  Hospice Education Institute
3A  Hospice Minnesota
NR  Hospitality House Youth Directions
■  House of Charity
■  Humane Society for Companion Animals
NR  Humane Society of the United States Wildlife Land Trust
■  Humane Society of Wright County
NR  In Defense of Animals
NR  International Children’s Fund
■  Jewish Community Center of the Greater Saint Paul Area
1B, 1D  Jewish Community Foundation (Minneapolis Jewish Federation)
1D  Jewish Family and Children’s Service of Minneapolis
3D, 4B  Juvenile Diabetes Research Foundation International
■  Kinship of Greater Minneapolis
■  La Oportunidad
■  Lake Superior Community Health Center
NR  Lakes Area Humane Society
2B, 2E, 4C  Leukemia and Lymphoma Society
NR  Listening House of Saint Paul
■  Little Brothers - Friends of the Elderly
1B, 1D  Minneapolis Jewish Federation (Jewish Community Foundation)
1D, 2D  Minneapolis Medical Research Foundation
■  Minnesota Advocates for Human Rights
■  Minnesota AIDS Project
NR  Minnesota Chiefs of Police Association
■  Minnesota Children’s Museum
NR  Minnesota Conservation Federation
■  Minnesota FoodShare (a program of the Greater Minneapolis Council of Churches)

UP-TO-DATE.
The list of reviewed charities changes over time. For the most current version, visit our web site www.crcmn.org.

1B, 2D, Little Sisters of the Poor of Saint Paul
3D  Lupus Foundation of Minnesota (formerly Lupus Foundation of America, Minnesota Chapter)
■  Lutheran Social Service of Minnesota
NR  Macular Degeneration Research (a program of the American Health Assistance Foundation)
■  Make-A-Wish Foundation of Minnesota
■  Mano a Mano Medical Resources
P  March of Dimes Birth Defects Foundation (no conclusion on 2A, 3A; does not meet 2B, 4B, 4C; meets all others.)
NR  Marine Toys for Tots Foundation
2C, 3D  Medecins Sans Frontieres USA (Doctors Without Borders)
NR  Media Research Center (Parents Television Council)
■  Melpomene Institute for Women’s Health Research
2E  Minneapolis Institute of Arts
1A, 1B, Minnesota Friends of the Orphans
■  Minnesota Medical Foundation
NR  Minnesota Paralyzed Veterans of America
NR  Minnesota Police and Peace Officers Association
NR  Minnesota Professional Fire Fighters
NR  Minnesota Public Interest Research Group (MPIRG)
■  Minnesota Public Radio (MPR)
3C, 4A  Minnesota Senior Federation – Metropolitan Region
1B, 2B, Minnesota Sheriffs’ Association
3A  Minnesota State Patrol Trooper’s Association
NR  Miracle Flights for Kids (Angel Planes)
■  Mixed Blood Theatre
P  Mothers Against Drunk Driving (MADD) (no conclusion on 3A; meets all others.)
NR  Multiple Sclerosis Foundation

Council standards are
<table>
<thead>
<tr>
<th>NR</th>
<th>Muscular Dystrophy Association</th>
</tr>
</thead>
<tbody>
<tr>
<td>■</td>
<td>National Alliance for the Mentally Ill (NAMI) of Minnesota</td>
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<tr>
<td>NR</td>
<td>National Alzheimer’s Council (a program of the National Emergency Medicine Association)</td>
</tr>
<tr>
<td>NR</td>
<td>National Association of Police Athletic Leagues</td>
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<tr>
<td>NR</td>
<td>National Audubon Society</td>
</tr>
<tr>
<td>P</td>
<td>National Center for Public Policy Research (no conclusion on 2B, 2E, 3D, 4A, 4C; does not meet 1B, 2A, 2D, 3A; meets all others.)</td>
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<tr>
<td>NR</td>
<td>National Children's Cancer Society</td>
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<tr>
<td>3A, 4C</td>
<td>National Coalition for Homeless Veterans</td>
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<td>National Emergency Medicine Association</td>
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<td>National Federation of the Blind</td>
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<td>National Foundation for Cancer Research</td>
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<tr>
<td>NR</td>
<td>National Glaucoma Research (a program of the American Health Assistance Foundation)</td>
</tr>
<tr>
<td>NR</td>
<td>National Heart Council (a program of the National Emergency Medicine Association)</td>
</tr>
<tr>
<td>NR</td>
<td>National Heart Foundation (a program of the American Health Assistance Foundation)</td>
</tr>
<tr>
<td>3C</td>
<td>National Kidney Foundation of Minnesota</td>
</tr>
<tr>
<td>■</td>
<td>National Multiple Sclerosis Society, Minnesota Chapter</td>
</tr>
<tr>
<td>NR</td>
<td>National Osteoporosis Foundation</td>
</tr>
<tr>
<td>NR</td>
<td>National Relief Charities</td>
</tr>
<tr>
<td>NR</td>
<td>National Right to Life Committee</td>
</tr>
<tr>
<td>NR</td>
<td>National Stroke Council (a program of the National Emergency Medicine Association)</td>
</tr>
<tr>
<td>NR</td>
<td>National Wheelchair Basketball Association</td>
</tr>
<tr>
<td>NR</td>
<td>Native American Heritage Association</td>
</tr>
<tr>
<td>P</td>
<td>Natural Resources Defense Council (no conclusion on 2A, 3D; does not meet 4C; meets all others.)</td>
</tr>
<tr>
<td>■</td>
<td>Nature Conservancy of Minnesota</td>
</tr>
<tr>
<td>1D, 3D</td>
<td>Newgate Education and Research Center</td>
</tr>
<tr>
<td>NR</td>
<td>Nora Lam Chinese Ministries International</td>
</tr>
<tr>
<td>1D</td>
<td>Northwest Youth and Family Services</td>
</tr>
<tr>
<td>1D, 3A, 4B</td>
<td>Omaha Home for Boys</td>
</tr>
<tr>
<td>3D</td>
<td>Open Arms of Minnesota</td>
</tr>
<tr>
<td>3C</td>
<td>Operation Bootstrap Africa</td>
</tr>
<tr>
<td>2E, 4A</td>
<td>Operation Smile</td>
</tr>
<tr>
<td>■</td>
<td>Oportunidad</td>
</tr>
<tr>
<td>2B, 3D, 4B</td>
<td>ORBIS (Project ORBIS International) (SightFlight)</td>
</tr>
<tr>
<td>1D</td>
<td>Ordway Center for the Performing Arts</td>
</tr>
<tr>
<td>■</td>
<td>Oxfam America</td>
</tr>
<tr>
<td>NR</td>
<td>Paralyzed Veterans of America</td>
</tr>
<tr>
<td>1B, 3A</td>
<td>Playwrights’ Center</td>
</tr>
<tr>
<td>2A</td>
<td>Population Communications International</td>
</tr>
<tr>
<td>2D</td>
<td>Prison Fellowship Ministries</td>
</tr>
<tr>
<td>■</td>
<td>Program for Aid to Victims of Sexual Assault (PAVSA)</td>
</tr>
<tr>
<td>■</td>
<td>Project for Pride in Living</td>
</tr>
<tr>
<td>3D</td>
<td>Project Hope, The People-to-People Health Foundation</td>
</tr>
<tr>
<td>2B, 3D</td>
<td>Project ORBIS International (SightFlight)</td>
</tr>
<tr>
<td>■</td>
<td>Project Regina</td>
</tr>
<tr>
<td>■</td>
<td>Public Radio International (PRI)</td>
</tr>
<tr>
<td>1B, 2D</td>
<td>Rainforest Alliance</td>
</tr>
<tr>
<td>4B</td>
<td>Recording for the Blind &amp; Dyslexic</td>
</tr>
<tr>
<td>NR</td>
<td>Red Cloud Indian School</td>
</tr>
<tr>
<td>■</td>
<td>Rochester Area Family YMCA</td>
</tr>
<tr>
<td>NR</td>
<td>Rochester Civic Theatre</td>
</tr>
<tr>
<td>NR</td>
<td>PFLAG, Saint Paul/Minneapolis (no conclusion on 1D; does not meet 1B, 2B, 4B; meets all others.)</td>
</tr>
<tr>
<td>NR</td>
<td>Saint Labre Indian School</td>
</tr>
<tr>
<td>2D, 2E</td>
<td>Saint Paul Chamber Orchestra</td>
</tr>
<tr>
<td>■</td>
<td>Salvation Army, Northern Division Headquarters</td>
</tr>
<tr>
<td>NR</td>
<td>Samaritan’s Purse</td>
</tr>
<tr>
<td>■</td>
<td>Scholarship America (formerly known as Citizens’ Scholarship Foundation of America)</td>
</tr>
<tr>
<td>1D</td>
<td>Science Museum of Minnesota</td>
</tr>
<tr>
<td>■</td>
<td>Search Institute</td>
</tr>
<tr>
<td>■</td>
<td>Second Harvest Northern Lakes Food Bank</td>
</tr>
</tbody>
</table>

**DON’T SEE A CHARITY?**

For information about charities not listed call us at 651-224-7030 or 800-733-4483.

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Described on page 4.
Why isn’t a particular charity on the list?

There are over 6,200 tax-exempt organizations registered with the Minnesota Attorney General. The Charities Review Council has the staffing and other resources to maintain 250 - 300 current reviews. The review process is thorough and requires on-going cooperation from the charity. The Council initiates reviews with the charities that receive the highest volume of inquiries (mainly through phone calls, e-mails, and letters). If the charity agrees to participate in the review, it submits a Disclosure Form as well as its annual report, year-end financial statements, IRS Form 990, samples of fundraising materials, and many other documents. The Council staff follows a standardized procedure in reviewing these materials (sometimes needing additional information from the charity) and writes a preliminary report. The charity then has an opportunity to respond before the Council issues the final report. The entire process, from review initiation to final report, can last several months. Once a report is final, it is considered current for three years.

While we strive to maintain current reviews of the most asked-about charities, it is not always possible. A particular charity not appearing on the list in no way reflects negatively on that charity. It only means that the charity has not been selected for review, or that their review is not yet final. If a charity has been listed in the past, but does not appear on the current list, it means that their prior review (usually performed three years earlier) has expired. A new review might have been initiated (again, depending on the number of inquiries about that charity), but not yet finalized. As old reviews expire and new reviews are finalized, the list of charities with current reviews is constantly changing. Even though the Giving Guide is published twice a year; our web site is updated continually. We encourage you to log onto www.crcmn.org for the most up-to-date Giving Guide list, as well as complete reports for each reviewed charity.
Getting information about badge organizations can be difficult

Non-profit accountability and transparency go hand-in-hand. However, many badge organizations are less than cooperative when it comes to sharing information about themselves. The Council’s mission is to provide tools for donors to make informed giving decisions. As part of this mission, we attempted to obtain information about the most asked-about badge organizations. What we found out is summarized below and on the next page.

We initiated reviews with six of the seven badge organizations. (One is too new to be reviewed.) Only one organization agreed to be reviewed. While it did not meet three of the Council’s 16 accountability standards, at least it was willing to disclose its information to the Council.

We called each organization, requesting general information about “what they do and who they serve” and a copy of their federal information return – the IRS Form 990. (We did not identify ourselves as calling from the Council.) Only three of the seven organizations sent any information. No organization sent a copy of its 990 – even though federal law requires them to do so upon request.

Another source of information is the Charities Division of the Minnesota Attorney General (“the A.G.’s office”). State law requires organizations that make charitable solicitations to register with the A.G.’s office. Even if the organization is not a charity (501c3), if it solicits contributions that seem to be for a charitable purpose, it must register and file annual reports. These reports are open to public inspection. Of the badge organizations we checked into, two are not registered with the A.G.’s office.

Be an informed donor

If you receive a phone solicitation from any organization that is unfamiliar to you, the Council encourages you to follow these basic tips:

• Listen carefully for the name of the nonprofit organization. If a professional fundraiser is calling on its behalf, they need to state their name and that they are a “professional fundraiser.”
• Ask about the tax-deductibility of your contribution. Remember: an organization stating that it’s tax-exempt does not necessarily mean your gift is tax-deductible.
• Ask what portion of your contribution will go to the tax-exempt organization.
• If the organization uses aggressive, misleading, or disrespectful tactics – or if the solicitor is unwilling to answer your questions or provide more information – hang up the phone.
• If you’re at all unsure, contact the Council for information about the organization.

<table>
<thead>
<tr>
<th>2002 Financial Data Reported by Each Badge Organization</th>
<th>Total Income</th>
<th>Public Support as % of Total Income</th>
<th>Total Expense</th>
<th>% of Total Expense Reported per Category</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Program 3</td>
</tr>
<tr>
<td>Fraternal Order of Police– Minnesota State Lodge1</td>
<td>$138,476</td>
<td>94%</td>
<td>$106,266</td>
<td>83%</td>
</tr>
<tr>
<td>Minnesota Chiefs of Police Association</td>
<td>$1,169,780</td>
<td>76%</td>
<td>$1,068,430</td>
<td>25%</td>
</tr>
<tr>
<td>Minnesota Police and Peace Officers Association2</td>
<td>$122,228</td>
<td>67%</td>
<td>$437,382</td>
<td>100%</td>
</tr>
<tr>
<td>Minnesota Professional Fire Fighters</td>
<td>$2,037,544</td>
<td>89%</td>
<td>$2,153,246</td>
<td>41%</td>
</tr>
<tr>
<td>Minnesota Sheriffs’ Association</td>
<td>$569,607</td>
<td>78%</td>
<td>$549,197</td>
<td>75%</td>
</tr>
<tr>
<td>Minnesota State Patrol Trooper’s Association</td>
<td>$1,252,369</td>
<td>95%</td>
<td>$1,227,894</td>
<td>22%</td>
</tr>
</tbody>
</table>

1 For purposes of this table, the Council treated this organization’s “royalty income” as public support because that income is generated from the public by professional fundraisers.
2 These figures are for the six-month period: 6/1/02 – 12/31/02.
3 Council standard 3A calls for program expense to be at least 70% of total expense.
4 Given these organizations’ reliance on public support, having no fundraising costs seems unlikely.

This information was not provided by the organization and is not available from the Charities Division of the Minnesota Attorney General.
Among the badge organizations soliciting funds from Minnesotans, the Council has received the most inquiries about these seven organizations. For help in understanding this information, please read the article that starts on page 1.

<table>
<thead>
<tr>
<th>Fraternal Order of Police – Minnesota State Lodge</th>
<th>Minnesota Chiefs of Police Association</th>
<th>Minnesota Police and Peace Officers Association</th>
<th>Minnesota Professional Fire Fighters</th>
<th>Minnesota Sheriffs’ Association</th>
<th>Minnesota State Patrol Trooper’s Association</th>
<th>Police Officers Alliance of Minnesota</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Address</strong></td>
<td>P.O. Box 270026 Golden Valley, MN 55427</td>
<td>1951 Woodlane Dr. Woodbury, MN 55125</td>
<td>327 York Ave. St. Paul, MN 55101</td>
<td>8100 Wayzata Blvd. St. Louis Park, MN 55426</td>
<td>1210 Concord St. S. St. Paul, MN 55075</td>
<td>27257 County Rd. 50 Cold Spring, MN 56320</td>
</tr>
<tr>
<td><strong>Phone</strong></td>
<td>763-502-1442</td>
<td>651-457-0677</td>
<td>651-291-1119</td>
<td>763-545-8100</td>
<td>651-451-7216</td>
<td>320-685-3232</td>
</tr>
<tr>
<td><strong>Contact</strong></td>
<td>Gary Cayo, President</td>
<td>Dennis Delmont, Executive Director</td>
<td>Bill Gillespie, Executive Director</td>
<td>Mike Stockstead, Executive Director</td>
<td>James Franklin, Executive Director</td>
<td>Tom Schmitz, Treasurer</td>
</tr>
<tr>
<td><strong>IRS status</strong></td>
<td>501c8 (fraternal society)</td>
<td>501c6 (business league)</td>
<td>501c6 (business league)</td>
<td>501c5 (labor organization)</td>
<td>501c3 (charity)</td>
<td>501c5 (labor organization)</td>
</tr>
<tr>
<td><strong>Purpose</strong></td>
<td>To promote &amp; foster the enforcement of law &amp; order</td>
<td>Promotion of law enforcement</td>
<td>To coordinate the activities &amp; organize into one body the entire police &amp; peace officers in Minnesota</td>
<td>Service to local fire fighters</td>
<td>To advance legislation for the betterment of the public, to foster continuing education &amp; training, and to support fellow sheriffs in the performance &amp; discharge of their statutory duties</td>
<td>To improve the compensation, benefits, and working conditions of its members</td>
</tr>
<tr>
<td><strong>Council review</strong></td>
<td>NR</td>
<td>NR</td>
<td>NR</td>
<td>NR</td>
<td>Meets all standards except 1B, 2B, &amp; 3A</td>
<td>NR</td>
</tr>
<tr>
<td><strong>Registered with MN A.G.’s Office?</strong></td>
<td>YES</td>
<td>YES</td>
<td></td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td><strong>Sent general information on request?</strong></td>
<td>YES</td>
<td>YES</td>
<td>NO</td>
<td>YES</td>
<td>NO</td>
<td>NO</td>
</tr>
<tr>
<td><strong>Sent IRS Form 990 on request?</strong></td>
<td>NO</td>
<td>NO</td>
<td>NO</td>
<td>NO</td>
<td>NO</td>
<td>NO</td>
</tr>
</tbody>
</table>
2003 was a year of planning, taking stock, and checking in with constituents like you. The Charities Review Council has been an integral part of Minnesota’s rich tradition of generous, informed philanthropy and healthy, accountable nonprofits for more than half a century. Last year, we asked for your help in assessing our role and relevance in light of significant changes affecting the sector. With that input, we developed a strategic plan that will guide the Council to 2006.

**The plan is built on several findings**
Several themes emerged from our many focus groups and interviews with individual donors, institutional funders, and nonprofit leaders:

- The Council is a credible organization with a high-quality reputation.
- Our niche is serving donors and funders – educating them about charitable giving and nonprofit accountability.
- The most effective way to accomplish our mission is through standards and reviews.

We need to strengthen our impact by:
- providing evaluative information on more nonprofits, and
- becoming better known to those who would use our services.

The key issue we face is how to better satisfy the market demand for information about charities without abandoning our ideals. Providing meaningful information about charities requires time, effort, and judgment. We want to increase our impact without doling out simplistic answers.

**The plan maps out several strategies**
Our strategic plan is both market-driven and ideal-driven. It reflects our conviction that we will best carry out our mission by making our standards and reviews more accessible to both donors and nonprofits.

Over the next three years, we will develop:
- new ways to evaluate nonprofits, so that we can dramatically increase the number of nonprofit organizations about which we provide information;
- an on-going dialogue with donors in order to receive continual input on our information services; and
- greater visibility to the giving public.

Our first priority is to develop a new service that encourages nonprofits to be more transparent and to demonstrate accountability. We are convening philanthropic and nonprofit leaders to help us explore the feasibility of such a product – one that would add to, not replace, our in-depth charity reviews.

**The plan identifies several challenges**
The Council has a broad base of institutional funders who recognize that, while we don’t generally fit giving guidelines, we strengthen those organizations that do. In 2003, however, we felt the impact of tightened guidelines and reduced giving.

Financial sustainability is critically important to the Council and integral to our strategic plan. We will pursue growth from several sources:
- funders who place priority on philanthropy and the strength and integrity of the nonprofit sector,
- individuals who use and value our services,
- those who would like to leave a legacy for future charitable givers by making planned gifts, and
- built-in sustainability of the new product that helps nonprofits demonstrate accountability.

Thank you for supporting our work to provide tools for donors to make informed giving decisions. The result is a stronger nonprofit sector in Minnesota.
2003 Accomplishments

Exceeded our goal for completed reviews. We issued 96 reports on charities, surpassing our 2003 goal of 90. We have found that about half of all reviewed organizations make operational changes in order to better meet our standards.

Published two Giving Guides. Our semi-annual newsletter reached 18,000 households, businesses, nonprofits, and funders. In addition to the results of all current reviews, the Giving Guides contained articles of interest to donors, including “Donating Your Car to Charity? Don’t Get Taken for a Ride” and “The Well-Informed Volunteer: Be Smart When You Do Good.”

Continued to enhance our web site. By any measure, the use of our site continued to increase:

<table>
<thead>
<tr>
<th></th>
<th>2001</th>
<th>2002</th>
<th>2003</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hits</td>
<td>489,484</td>
<td>763,372</td>
<td>959,790</td>
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<tr>
<td>Page views</td>
<td>144,446</td>
<td>252,725</td>
<td>277,000</td>
</tr>
<tr>
<td>Visitor sessions</td>
<td>59,674</td>
<td>111,207</td>
<td>159,212</td>
</tr>
</tbody>
</table>

Answered questions from Minnesota donors. We responded to 3,100 requests (via phone calls, e-mails, and letters) for information about specific charities. Our on-line charity reports were viewed 102,600 times – an average of 281 viewings per day.

Helped Minnesotans donate their cars to charity. We surveyed dozens of nonprofits that operate car donation programs in the state. We then overhauled that part of our web site, giving visitors direct access to this detailed information. Over the course of the year, the number of hits received by our car donation web pages grew from 3,400 to 9,500 per month.

Educated donors through workplace presentations. We developed and presented “Give with Your Heart, But Use Your Head: How to Be an Informed Donor,” an hour-long presentation geared to employee groups.

Reached out to younger adults. We developed a brochure targeted to adults ages 35 - 55 and mailed it to selected households around the state. The response rate was gratifying; 450 new households signed up to receive the Giving Guide.

Encouraged youth to be Great Givers. Our youth philanthropy curriculum, Great Givers, was introduced in 2002. Since then, it has been ordered by approximately 250 schools, nonprofits, and congregations. In 2003, we presented this curriculum to audiences at education and nonprofit conferences.

Provided leadership to the nonprofit sector. We continued to lead the Minnesota Nonprofit Accountability Collaborative (NAC), a group of non-profit sector leaders with a goal of helping nonprofits accurately tell their stories via their IRS Forms 990 (which are now easily available to the public through www.guidestar.org). NAC conducted five workshops around the state in conjunction with local United Ways and community foundations.

Presented our Annual Forum. We hosted 95 donors, nonprofit representatives, and sector leaders at our Annual Forum on June 18th. Our guest speaker was Peter Shiras, Vice President for Programs of The Independent Sector, a national organization committed to strengthening, empowering, and partnering with nonprofit and philanthropic organizations. Mr. Shiras’ topic was “In Charities We Trust: How the Nonprofit Sector Can Inspire Public Confidence.”

Acted as a media resource. We had 28 contacts with newspapers, radio stations, and other media sources, providing interviews and commentary on a variety of charitable giving topics.
2003 Financial Statements

Statement of Income & Expense

2003

Balance Sheet

December 31, 2003

The Statement of Income & Expense and Balance Sheet are based on unaudited financial statements. Audited financial statements for 2003 will be available upon request and on our web site by mid-year 2004.
2003
Contributors

$10,000 and Up
3M Foundation
American Express Minnesota Foundation
Otto Bremer Foundation
General Mills Foundation
Greater Twin Cities United Way
The Saint Paul Companies, Inc. Foundation
Surdna Foundation
Target Corporation

$5,000 to $9,999
Hugh J. Andersen Foundation
The Athwin Foundation
Patrick & Aimee Butler Family Foundation
The Cargill Foundation
Albert W. Cherne Foundation
The Medtronic Foundation
Laura Jane Musser Fund
The Rathmann Family Foundation
Thrivent Financial for Lutherns

$1,000 to $4,999
The Andersen Foundation
The Bayport Foundation
Bill Beim
Best Buy
Blandin Foundation
Blue Cross Blue Shield of Minnesota Foundation
Suzanne Busta
The Curtis L. Carlson Family Foundation
Centerpoint Energy Minnesqo
Central Minnesota Community Foundation
The Charlson Foundation
Deluxe Corporation Foundation
Ecolab Foundation
Faegre & Benson Foundation
The First Impression Group
John Frey
Greater Mankato Area United Way
Groves Foundation
The Hubbard Foundation
Kern, DeWenter, Viere, Ltd.
Elsie & Harold Langer Mayo Clinic
Merrill Corporation
Minnesota Mutual Foundation
MSI Insurance Companies
Onan Family Foundation
Craig Ordal

Park Nicollet Foundation
The Elizabeth C. Quinlan Foundation
RBC Dain Rauscher Foundation
Margaret Rivers Fund
Rosemount
Saint Croix Area United Way
Thomas Schroeder
Susan Stewart
Tapemark
The James R. Thorpe Foundation
The Toro Foundation
U.S. Trust Company
United Way of Central Minnesota
United Way of Freeborn County
United Way of the Greater Winona Area
Valspar Foundation

$500 to $999
H. D. Berman
Jill Bishop
Catholic Community Foundation
Church of Saint John Neumann
Rich Cowles
H. B. Fuller Company Foundation
Brad Kruse & Kimberly Faurot
Metris Companies Foundation
The Minneapolis Area Association of Realtors
The Nash Foundation
Jay & Rose Phillips Family Foundation
Debra & Ronald Ruegg
TLR/West
United Way of Dodge County
H.E. & Helen R. Warren Foundation
The Whitney Foundation

$100 to $499
M. Lee Alwin
Glen Anderson
Mark Anderson
John E. Andrus III
Anonymous
Atonement Lutheran Church
Jim Beaton
Jane Beim
Harley Bergren
Kate Blanchard
Bloomington Lions Club
Omar & Minnie Bonderud
Joyce Boss
Barbara Brisbane
Marilyn Broussard
David Brown
Lawrence Brown
Buffalo Lake Community Chest
Francis Busta
Canby/Porter Area Community Chest

Martin & Esther Capp Foundation
Robert & Mary Jane Carlson
Julia Classen
Loren Croone
Crown Holdings
Currie Ferner Scarpetta Devrries Edward B. Cutter Post No. 102
Davies Northern Water Works Supply
Harry L. Davis
Delano Loretto Area United Way
Michael Dolan & Cecelia
Kava Dolan
Michael Ducar
Shirley Edmonson
EMC Corporation
Joy Fisher
John Gavin
John Douglas Gillesby
Glencoe Area United Fund
Kristie Greve
Mary Livingston Griggs & Mary Griggs Burke Foundation
Clair Haberman
Doug Head
Robert Healey
Elizabeth & William Heegaard
Peter & Anne Heegaard
Gene & Pat Hetland
Matthew Hinrichs
Thomas Hoehn
Kendall Houlton
Shelley Jacobson
Orlean Johnson
Charles R. & Sally B. Jorgensen
Stanley Jurgensen
Ron & Marcia Kircher
Ellsworth Kneal
Barbara & David Koch
Audrey Koenig
GREG Kovalsky
Betty & George Kronshnabel of the Catholic Community Foundation
Harriett C. Kurek
Laird Norton Family Fund
Lake Crystal & Lincoln Township United Fund Drive
Seymour & Virginia Levy
Andre Lewis
William & Helen Lichtler
Anne Long
Joe Luoma
Lwverne Community Fund
Mary Marble
Marysville Township United Fund
Marlene McKeown
Medtronic VSP Club
H.C. Meissner Fund of the Saint Paul Foundation
Minneapolis-Richfield American Legion Post No. 435

Arnold Myhre
Frances Nelson
Richard & Joan Niemiec
James Nystrom
Richardson Okie
Bob & Mary Ottness
Jerome Paquin
John Parsons
Dorothy Pevach
Thomas Peyton
Molly Poole
Bill Poppert
Patricia Ranz
G. M. Reynolds
Jean Roberts
Phil Roe
RSP Architects Ltd.
David Schumacher
Judith Schuster
Charles & Anna Silverman
Thomas & Adine Skoog
John Snow
Mary Sorensen
Cynthia Sorensen
Eleanor Spicola
SRI
Star Tribune Foundation
Stephen Civic & Commerce
Helen Subak
Evelyn Swenson
Gary Tankenoff
Audrey Teigen
Tom Teigen & Jennifer Paist
Dorothy Tenney
Third Wave Partnership
Jeff & Cindy Thoms
The Patrick J. Thomas Agency
T. J. Ticey
Jim Toscano
United Fund of Kenyon
United Way of New Ulm
Bill Vogler
Margaret Waite
Warren One Fund
Lydia Weaver
Thomas D. Web
Wells Greater United Fund
Mark & Muriel Wexler Foundation
Nancy White
Nedra & John Wicks
Winnebago United Fund
Margaret Wipperman
Teddy Wong
Doris Wong Graf
Bob Zarner
Marvel Zimmerman
We want to hear from you

Contact the Charities Review Council …

• if you want information about any charity not on the list.
  Your inquiries are important to us. We can’t review all the charities that solicit in
  Minnesota, so we initiate reviews with those that are the most asked-about.

• if you’d like a copy of the full report that documents our review conclusions.
  Four or five pages in length, each review provides detailed information about the
  charity and its programs, including whether or not it meets each of our 16
  Accountability Standards (and why). These are available free for the asking and
  are downloadable from our web site.

• if you have questions about any of the reviews we have performed.
  Making well-informed giving decisions can sometimes be difficult. If you are
  unsure about something you’ve seen in the Giving Guide, in a charity review, or on
  our web site, please contact us.

• if you have an idea for an article in our Giving Guide.
  We’re always interested in finding out about the issues you face when making
  your charitable gifts.

The Charities Review Council publishes the Giving Guide twice a year (spring and
autumn) and distributes it free of charge to thousands of households, businesses,
and nonprofits. If you aren’t already on our mailing list and would like to receive
the Giving Guide – or if a family member, friend, or co-worker might like to receive
it – contact us at our office in Saint Paul.

We need and value your support

The Council represents the interests of you – the informed donor –
advocating for strong, accountable, ethical
charities that are transparent and
forthcoming in all their
operations.
Contributions like yours
make this work possible,
as nearly all of our funds
are donated. We are a
501(c)3 nonprofit
organization. Your
contribution to the
Council is tax deductible.
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In this issue...  
- The list of charities we’ve reviewed using our 16 accountability standards  
- The truth about “badge organizations”  
- Our 2003 Annual Report

Leaving a legacy for future charitable givers

The Charities Review Council appreciates the many committed supporters who value having an independent resource to assist them in making informed charitable donations. There is an additional way that you can support our efforts – through a “planned gift.”

What is a planned gift?  
A planned gift is simply a means of earmarking part of your estate for a charitable cause. This can be done as easily as indicating in your will the portion or amount you would like to leave to a charitable organization.

Why make a planned gift to the Charities Review Council?  
In addition to possible tax advantages, your support of the Council through a planned gift will help ensure that future generations of informed donors will have an independent resource to turn to.

If you would like more information, please contact Rich Cowles, Executive Director, at 651-224-7030 (or 800-733-GIVE). In all planned giving, we encourage you to seek the advice of an attorney or financial advisor.