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## TRENDS IN PHILANTHROPY

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### Integration of Philanthropic Organizations

The last decade has witnessed a remarkable growth both in the number and in the size of large organizations interested in philanthropic purposes. Beginning about 1916, the Community Chest movement has developed so rapidly that now most of the large cities of the United States have such institutions. In order to carry on efficiently the tremendous relief operations made imperative by the Great War, most cities found it necessary to coordinate the efforts of numerous hitherto independent organizations, and, when peace returned, there was a natural tendency to conserve the advantages gained by such cooperation. Here, apparently, we have the explanation of the rapid development of Community Chests.

### Questions Which Have Arisen

The magnitude of the activities of Community Chests, and also of certain other organizations more or less national in scope, has attracted public attention, and has led to questions regarding the extent and development of philanthropic giving in the United States. Some of these questions, selecting those primarily of a quantitative nature, may be listed as follows:

1. Are more dollars contributed for philanthropic purposes now than formerly, or is it merely true that a few large organizations have taken the place of many small organizations?
2. When the sums contributed are reduced to terms of constant purchasing power, do they represent real value larger than before the War?
3. Have per capita contributions, if measured in dollars of constant purchasing power, increased during the last quarter century?
4. Are people today contributing to philanthropic organizations a larger proportion of their total wealth than they did in pre-War times?
5. Are earnings and interest on investments becoming a more or a less important factor in the revenues of philanthropic organizations?

6. Do the large or small contributors furnish the bulk of the funds?
7. What changes have occurred in the objects of philanthropy as indicated by the distribution of the expenditures made by philanthropic organizations?
8. Are there cycles in philanthropy or does it follow a smooth trend?

### **The Question of Administrative Expenses**

There is a strong popular desire to know what proportion of the money collected by philanthropic organizations is used to pay for the cost of collecting funds and for administrative purposes. In so far as this desire relates to ordinary administrative expenses, it is based primarily upon superficial thinking. Logically, the office worker who keeps the books, writes the letters, and answers the telephone is contributing just as truly to the philanthropic work of the organization as is the case-worker or nurse. Each is performing a separate but equally essential part of the work necessary to make the organization operate effectively.

To a large extent, the same is true of the expense of money-raising. A philanthropic organization can no more run without funds than can a steam engine without fuel, and funds cannot be raised without a large expenditure of time and effort. It is, however, true that, in some instances, the cost of money raising uses up an inordinate proportion of the total receipts. Because of the existence of such instances, the public is doubtless justified in its demand for information concerning such expenses.

To satisfy this demand is, however, not an easy matter. The financial offices of philanthropic organizations feel that the public expects them to do the impossible—raise money without expense—and hence they are reluctant to reveal the actual costs of money-raising, even though these are in every way reasonable.

Since, in most organizations, the majority of the employees spend some part of the year in activities connected with money-raising, the only possible way of estimating the cost of obtaining the necessary financial support is to apportion the salaries of all employees who participate in this activity. Most organizations make no such apportionment for their own use and are not readily persuaded to do so for the convenience of the investigator.

An added hindrance to obtaining correct information is found in the fact that, in order to avoid popular disapproval, many organiza-

tions induce contributors to pay directly for such expenses as advertising. When this is done, the funds never enter the treasury of the philanthropic organization and, hence, of course, never appear as an expense.

The matter is further complicated by the extensive donations of valuable time made by many voluntary workers during "drives" for money.

In view of the difficulties just described no effort was made to estimate the cost of money raising for more than a single year. Fairly complete estimates covering 1925 were compiled for certain organizations, but these were so few in number that they probably do not constitute a fair sample for any class of organizations and hence it seems unwise to publish the results.

#### **A Preliminary Survey Undertaken**

The Carnegie Corporation became interested in this inquiry and requested the National Bureau of Economic Research to undertake a survey with a view of finding out what could be accomplished in the way of answering questions of the nature of those just mentioned.

The first step in the making of the survey was to organize an Advisory Committee consisting of men familiar with various branches of philanthropy. The personnel of this Committee was as follows:

Allen T. Burns, American Association for Community Organization.

Leonard P. Ayres, Vice President of the Cleveland Trust Company, Cleveland, Ohio.

Trevor Arnett, General Education Board.

Lewis Franklin, Treasurer of the Protestant Episcopal Church of America.

Louis Wehle, Lawyer, New York City.

Barry Smith, General Director of the Commonwealth Fund.

Father John A. Ryan, Catholic University of America, Washington, D. C.

The author of this report, having been placed in charge of the survey, consulted with various members of the Advisory Council and also visited a number of leaders of philanthropic organizations centering in New York City. He discussed with them the nature of information already available and the various possible ways of utilizing such information to answer the questions under considera-

tion. A visit was also made to Washington to consult with authorities there, and with the staff of the Income Tax Division of the Treasury Department in particular, concerning the same point.

### **Data at Present Available Fail to Measure Trend of Philanthropy**

The information obtained through these preliminary inquiries established the fact that, during recent years, there has been a rapid movement in the direction of organizing new philanthropic enterprises and consolidating old ones. In general, those organizations which are nation-wide in scope have been increasing in strength and have been putting their affairs upon a more and more systematic basis, with the result that it is probably feasible to obtain for a large number of such organizations fairly accurate annual statements of receipts and expenditures covering the last 5 or 10 years. The inquiry also made it evident, however, that there might be little resemblance between the trend of such receipts and expenditures and the trend of the receipts and expenditures of all philanthropic organizations in the United States, the reason for the difference being that the national organizations have been including among their constituents a constantly growing proportion of the total number of organizations in the United States.

The Community Chest, a type of organization which first came into prominence about 1916, has, as already stated, spread from one city to another, until now a large proportion of the cities of the United States have such organizations. With the steady expansion of these Community Chests, it appears that, in most cases, they have succeeded in including an increasing proportion of the philanthropic organizations of the communities in which they are located. Under such circumstances, it is evident that records of the total receipts and expenditures of Community Chests are far from showing the correct trends of the total receipts and expenditures for philanthropic purposes of all organizations even in the cities covered.

It is obviously impossible to attack the problem from the side of the individual donors to philanthropic objects, for they have kept no records of their donations and could not even approximate the amounts which they have given. The only statistical material which throws any light upon the contributions of individuals is that found in the income tax returns, and it is entirely inadequate for the purpose at hand. True, during the last two or three years the Federal income tax authorities have published figures of the amounts deductible by persons paying income taxes. This ma-

terial, however, is far from being a complete record of the gifts of all persons in the United States, for it must be remembered that income tax reports are filed by only a small minority of gainfully occupied persons, and, while the individuals filing returns probably include those who furnished the bulk of philanthropic contributions, those with smaller incomes presumably contributed, in the aggregate, a very considerable sum. Furthermore, one must not overlook the fact that the totals of contributions as recorded on the returns actually filed probably failed to give accurate pictures of the total contributions made by those making the reports, for many contributions were not exempt from taxation and hence were not included in the reports.

Under the circumstances, it appeared that the only feasible way of obtaining any light on the trend of philanthropy was to select a single community, as nearly typical as possible, and study it intensively, limiting the inquiry, however, to the field of organized philanthropy. After discussing the matter with a number of persons competent to advise on such matters, it was decided to make a preliminary study in New Haven. The primary factors determining the selection of the sample city were three in number:

1. The city must be one which appeared to be fairly representative of American cities.
2. Conditions should favor the success of the study.
3. The probable expense of the study should not exceed the sum appropriated for the purpose.

New Haven was selected as satisfying these requirements.

This city, including West Haven, had a population in 1900 of 113,274 and, in 1925, is estimated to have grown to have approximately 188,000 inhabitants. In 1920, it was, in point of size, the 39th city in the United States.

### **Why New Haven was Selected**

More specifically, New Haven was chosen because it is a city not only noted for its great university, but is also a large manufacturing center. Therefore, although it is the home of many old American families, it also contains a large number of recent immigrants. It has been growing steadily but not in any abnormal way. It is a city of about the size which it appeared the available funds might suffice to cover; it is convenient to the headquarters of the National Bureau of Economic Research in New York City; and it has a very well organized Community Chest which had been in operation a

number of years and which, at the time the investigation was planned, was under the direction of John B. Dawson, a man of intelligence and energy who was willing to coöperate in furthering this inquiry. He and his assistants contributed materially to the success of the investigation.

### **Plan of the New Haven Survey**

Work was begun in New Haven in the late summer of 1926. At first Miss Kate E. Huntley, who was placed in charge of the collection of data, and one assistant, Miss Miriam D. Pellett, went to the field, and, after they had experimented for some two months, two additional workers were sent to assist them. The work of collecting schedules and entering the data continued until the end of February, 1927.

An Advisory Committee was formed in New Haven, and Miss Huntley and her assistants were helped greatly by being given introductions to the persons in the various organizations from which it was desired to secure statistical information.

The investigation did not include in its scope educational institutions of any kind. Every effort was made, however, to cover all other philanthropic organizations, including hospitals, churches, synagogues, and institutions engaged in welfare work of all sorts. It was obvious that, unless the great majority of the institutions of the city could be included, the totals might have trends not at all resembling those of the actual totals of philanthropic contributions in New Haven, for one would have no adequate way of estimating the amounts of money taken in by the organizations not covered.

It was, of course, necessary to define in some way what constituted philanthropic organizations. It was decided to place in this category both city and county institutions doing philanthropic work<sup>1</sup> and all private organizations, contributions to which fall in the class exempt from taxation under the Federal Income Tax law.

### **Coöperation from New Haven Organizations Studied**

Fortunately, the majority of those individuals having charge of the accounts of the various philanthropic organizations in New Haven were found willing to coöperate. The only important organizations from which it proved impossible to secure information on account of their unwillingness to furnish the desired figures were the Christian Science Church and several of the Catholic churches. A number of other organizations had records of such poor quality

<sup>1</sup>For list of activities included, see footnote to Table XV.

that they were practically useless, but they contributed such information as they possessed. Much to our gratification, and somewhat to our surprise, it was found feasible to obtain from most of the larger organizations rather definite information running back either to 1900, or, in the case of the newer organizations, to the date when they were founded. In some instances, of course, only the roughest kinds of estimates could be secured. In other cases, it was possible to obtain reasonably good figures for the totals of receipts and expenditures, but practically no data concerning the apportionment of these totals. On the whole, however, the information secured is much more nearly complete than we had expected to be able to obtain.

It was, of course, gratifying to find that data for most institutions could be secured as far back as 1900. It was anticipated that the volume of contributions might show considerable irregularities and fluctuations, and, if such should be the case, a period of less than a quarter century would not be long enough to reveal any trends which might exist. With continuous figures from 1900 to date, however, it should be possible to isolate the general tendencies as distinctive from the temporary ups and downs. Throughout the investigation, every effort was made to secure data for all organizations for all years after 1900 or following the dates at which they were founded.

### **Defunct Organizations**

It was feared that there would be a large number of organizations which had discontinued operations at some date during the last quarter century, and for which it would, at present, be impossible to secure records of any kind. A situation of this kind would, of course, render the whole investigation futile, in so far as establishing the trend was concerned. During the progress of the inquiry Miss Huntley and her assistants made it an especial point to inquire as to what, if any, organizations were predecessors of those now existing or engaged in activities later discontinued. A few such cases were found and accounts for some of them were located. Fortunately, however, defunct organizations of financial importance appeared to be few in number. In order to guard against any being overlooked, a careful search was made in the early directories and telephone books of New Haven for names of philanthropic organizations not now in existence. Only a few such instances were brought to light. Those for which no accounts could be located did not seem



TABLE I  
EXTENT AND QUALITY OF DATA SECURED IN EACH OF THREE SELECTED YEARS

	1900			1918			1925					
	Number of Schedules	Gross Cash Income (Thousands of Dollars)	Per Cent of		Number of Schedules	Gross Cash Income (Thousands of Dollars)	Per Cent of		Number of Schedules	Gross Cash Income (Thousands of Dollars)	Per Cent of	
			Schedules	Gross Cash Income			Schedules	Gross Cash Income			Schedules	Gross Cash Income
ALL ORGANIZATIONS	144	969	100.00	100.00	188	2153	100.00	100.00	223	5792	100.00	100.00
Reasonably Complete Records of Totals and their Apportionments	74	754	51.40	77.82	110	1884	58.51	87.51	167	5357	74.89	92.47
Reasonably Complete Records of Totals Only	5	19	3.47	1.96	3	20	1.60	.93	6	100	2.69	1.73
Fairly Good Estimates	39	117	27.08	12.07	39	90	20.74	4.60	31	136	13.90	2.35
Poor Estimates	18	53	12.50	5.47	28	114	14.90	5.29	9	106	4.03	1.83
No Data { 3 Catholic churches included in the later tables } { Other organizations	3	10	2.08	1.03	3	16	1.59	.74	3	65	1.35	1.14
	5	16	3.47	1.65	5	20	2.66	.93	7	28	3.14	1.48
SOCIAL WELFARE ORGANIZATIONS	45	410	100.00	100.00	76	1465	100.00	100.00	103	4184	100.00	100.00
Reasonably Complete Records of Totals and their Apportionments	19	354	42.22	86.35	44	1378	57.90	94.06	80	4112	77.67	98.28
Reasonably Complete Records of Totals Only	2	3	4.44	.73	0	0	0	0	2	13	1.94	.31
Fairly Good Estimates	17	46	37.78	11.24	13	37	17.11	2.52	13	35	12.62	.84
Poor Estimates	4	7	8.80	1.74	15	42	19.73	2.87	2	16	1.94	.38
No Data	3	6	6.67	1.46	4	8	5.26	.55	6	8	5.83	.19
PROTESTANT RELIGIOUS ORGANIZATIONS	76	439	100.00	100.00	81	473	100.00	100.00	78	887	100.00	100.00
Reasonably Complete Records of Totals and their Apportionments	54	396	71.06	90.21	59	421	72.84	89.00	67	829	85.90	93.47
Reasonably Complete Records of Totals Only	2	3	2.63	.68	2	20	2.47	1.06	1	5	1.28	.56
Fairly Good Estimates	11	19	16.21	4.33	14	20	17.28	4.23	6	25	7.69	2.82
Poor Estimates	7	11	8.21	2.50	5	15	6.18	3.17	3	8	3.85	.90
No Data	2	10	2.63	2.28	1	12	1.23	2.54	1	20	1.28	2.25
CATHOLIC RELIGIOUS ORGANIZATIONS	13	91	100.00	100.00	18	167	100.00	100.00	25	563	100.00	100.00
Reasonably Complete Records of Totals and their Apportionments	1	4	7.69	4.40	5	65	27.78	38.92	15	334	60.00	59.33
Reasonably Complete Records of Totals Only	1	13	7.69	14.20	1	15	5.56	8.98	3	82	12.00	14.56
Fairly Good Estimates	3	25	23.07	27.47	7	12	11.11	9.58	0	0	0.00	.00
Poor Estimates	5	39	38.48	42.85	7	55	38.89	32.94	4	82	16.00	14.56
No Data	3	10	23.07	10.99	3	16	16.66	9.58	3	65	12.00	11.55
JEWISH RELIGIOUS ORGANIZATIONS	10	29	100.00	100.00	13	48	100.00	100.00	17	158	100.00	100.00
Reasonably Complete Records of Totals and their Apportionments	0	0	.00	.00	2	20	15.39	41.67	5	82	29.41	51.90
Reasonably Complete Records of Totals Only	0	27	80.00	93.10	10	29	76.92	54.16	12	76	70.59	48.10
Fairly Good Estimates	2	2	20.00	6.90	1	2	7.69	4.17	0	0	.00	.00
Poor Estimates	0	0	.00	.00	0	0	.00	.00	0	0	.00	.00
No Data	0	0	.00	.00	0	0	.00	.00	0	0	.00	.00

to be organizations sufficiently important to affect the totals materially.

### **The Degree to Which the Survey Approaches Completeness**

There is no way of determining with precision just how nearly complete are the records obtained by this survey of New Haven.<sup>1</sup> Table I records the estimates along this line made by Miss Huntley and Miss Pellett. It is believed that these estimates are sufficiently accurate to show, in a broad way, the degree with which the survey approaches completeness.

A glance at Table I indicates that, for the year 1900, reasonably complete records were secured for only about half the organizations, but that this half of the total number received about four-fifths of the income of all philanthropic organizations. As might naturally be expected, the degree of completeness of the returns increases with the passage of time until, in 1925, reasonably satisfactory records were obtained from three-fourths of all the organizations, and the organizations having such records accounted for more than nine-tenths of the estimated income total of philanthropy as organized in New Haven and West Haven. On the whole, then, it appears that the survey has resulted in obtaining a financial picture which is fairly complete even from the beginning, in the case of social welfare organizations and Protestant religious organizations. On the other hand, the records for the Catholic churches and Jewish synagogues are extremely poor for the earlier years and are none too good even for 1925.

### **Data Adjusted to Allow for Organizations From Which Records Were Not Secured**

As previously stated, there were a certain number of organizations from which it was impossible to secure any information. There were others where records were available for recent years, but where nothing could be ascertained concerning earlier periods. The process of adjustment used in accounting for such missing data was to assume that the fluctuations and trends of the missing items paralleled those of similar organizations for which data had been secured. Thus the records for the few Catholic churches which furnished reports were increased proportionately throughout to allow for the non-reporting churches of that denomination. One cannot hope, of course, that the estimates thus arrived at for Catholic

<sup>1</sup>All figures include data for the suburb of West Haven, church membership overlapping in the two places and the Community Chest including one West Haven agency.

churches are at all reliable, but it is believed that by this method of adjustment the general trend of the totals for all organizations has been brought materially closer to the correct location than would have been the case had no correcting factors been introduced.

### Definition of Terms

The main tables in this report refer to *Total Receipts* and *Total Expenditures*. Since the nature of the inquiry, and the conditions under which it was conducted, preclude the possibility of arriving at any very exact figures or such as may be given a precise connotation, it is therefore desirable here to define the principal terms used.

*Total Receipts* includes all amounts received by the charities investigated, for carrying out the purposes for which they were organized; these amounts consist mainly of contributions received, of interest on investments, of rents from real estate owned, and of money received for services rendered. All contributions received are included, whether in the form of cash or other property, such as real estate or securities, and whether available for current expenditure or ear-marked for some specific project, such as the erection of buildings. On the other hand, care has been taken to include only such receipts as represented true additions to the resources of the charity in question; moneys received from the mere conversion of its own assets, such as from the sale of a building or the collection of a loan, have been excluded.

*Total Expenditures* carries a corresponding meaning; it means all cash directly spent, or other resources directly applied, to furthering the purposes for which the charities existed. It includes all such amounts, whether they were for current operating expenses, or for any other activity of the charity itself. But amounts transferred to other charities are excluded in the case of the charity making the transfers, and reported as expenditures of the charity which received them and applied them for charitable purposes. Moreover, payments for investments purchased, or of money borrowed, have also been excluded, as being only transfers of funds, not affecting the amounts devoted to charitable activities.

In this way all reasonable effort has been made to avoid duplication. The purpose of the study was to ascertain how much money was taken in by organizations engaged in philanthropic work, whence it came, and for what purposes it was expended; if the tables are read in the light of the foregoing definitions, it is believed they will give some general impressions which may be relied upon.

The schedules used in this inquiry are given herewith.







**Significance of Apportionment of Expenditures**

It should be clearly understood that, in the distribution of expenditures, no attempt has been made, in most cases, to *apportion* the various payments made directly by an organization. For example, all the expenditures of a given church have, as a rule, been entered under the title "religious work", for there seems no reason to distinguish between the salary of the pastor, the amount paid for fuel and light, and the disbursements for printing, etc. Presumably, all are intended to accomplish the same purpose, namely, to further the cause of religion. The classification under the head of "Direct expenditures by this organization" is, then, primarily a classification of expenditures by organizations as a whole, although, in a few cases, in which one organization conducted several distinct kinds of work, the disbursements for each particular function have been differentiated, each being placed in the category in which it belongs. The nature of the various entries on the schedule will be discussed to some extent in connection with the findings presented in the tables which follow.

TABLE II

GROSS RECEIPTS<sup>a</sup> OF DIFFERENT CLASSES OF PHILANTHROPIC ORGANIZATIONS

YEAR	THOUSANDS OF DOLLARS					
	All Organizations	Protestant Religious Organizations	Catholic Religious Organizations <sup>g</sup>	Jewish Religious Organizations	Hospitals	Other Organizations
1900	953	429	91	29	84	320
1901	1322	669 <sup>b</sup>	92	28	234	299
1902	1545	394	102	29	149	871 <sup>c</sup>
1903	997	374	106	29	114	374
1904	1359	481	105	31	165	577
1905	1200	482	116	31	178	393
1906	1192	452	126	32	142	440
1907	1214	457	128	32	159	438
1908	1424	431	129	43	272	549
1909	2042	693 <sup>d</sup>	137	41	509 <sup>a</sup>	662
1910	1910	487	140	48	579 <sup>a</sup>	656
1911	1498	484	147	43	250	574
1912	1512	467	155	47	279	564
1913	2133	461	167	48	727 <sup>a</sup>	730
1914	2428	450	188	49	1126 <sup>a</sup>	615
1915	2168	508	195	52	486	927
1916	2099	523	211	52	563	750
1917	2624	610	230	53	436	1295
1918	4318	621	236	74	497	2890 <sup>e</sup>
1919	3839	706	253	69	1063	1748
1920	3497	849	294	76	856	1422
1921	4349	837	430	74	1070	1938
1922	5328	923	552	85	1183	2585
1923	5640	886	651	101	1530 <sup>a</sup>	2472
1924	5234	858	547	120	1263	2446
1925	5764	867	563	158	1499	2677

<sup>a</sup>Gross Receipts includes inter-organization payments

<sup>b</sup>The large increase in the 1901 figure over that of 1900 represents a bequest of 228 thousand dollars for the purpose of establishing a chapel.

<sup>c</sup>Approximately 200 thousand dollars of this sum represents a personal gift of a new church building.

<sup>d</sup>In each of these years, except 1923, a personal gift of approximately 300 thousand dollars was made to the New Haven Hospital, to be used for the erection and maintenance of a hospital for tubercular patients. In 1923 this was added to by a bequest of 400 thousand dollars from the same source.

<sup>e</sup>A large increase over 1901 is found here because of two bequests amounting together to around 560 thousand dollars.

<sup>f</sup>A United War Work Campaign in 1918 raised 860 thousand dollars, which is the largest item causing the increased figure in this year. The organizations for which these funds were raised follow: Y. M. C. A.; Y. W. C. A.; National Catholic War Council; Jewish Welfare Board; War Camp Community Service; American Library Association; Salvation Army.

<sup>g</sup>Figures for Catholic organizations are merely rough estimates.



TABLE III

PERCENTAGE DISTRIBUTION OF GROSS RECEIPTS OF  
ALL PHILANTHROPIC ORGANIZATIONS<sup>a</sup>

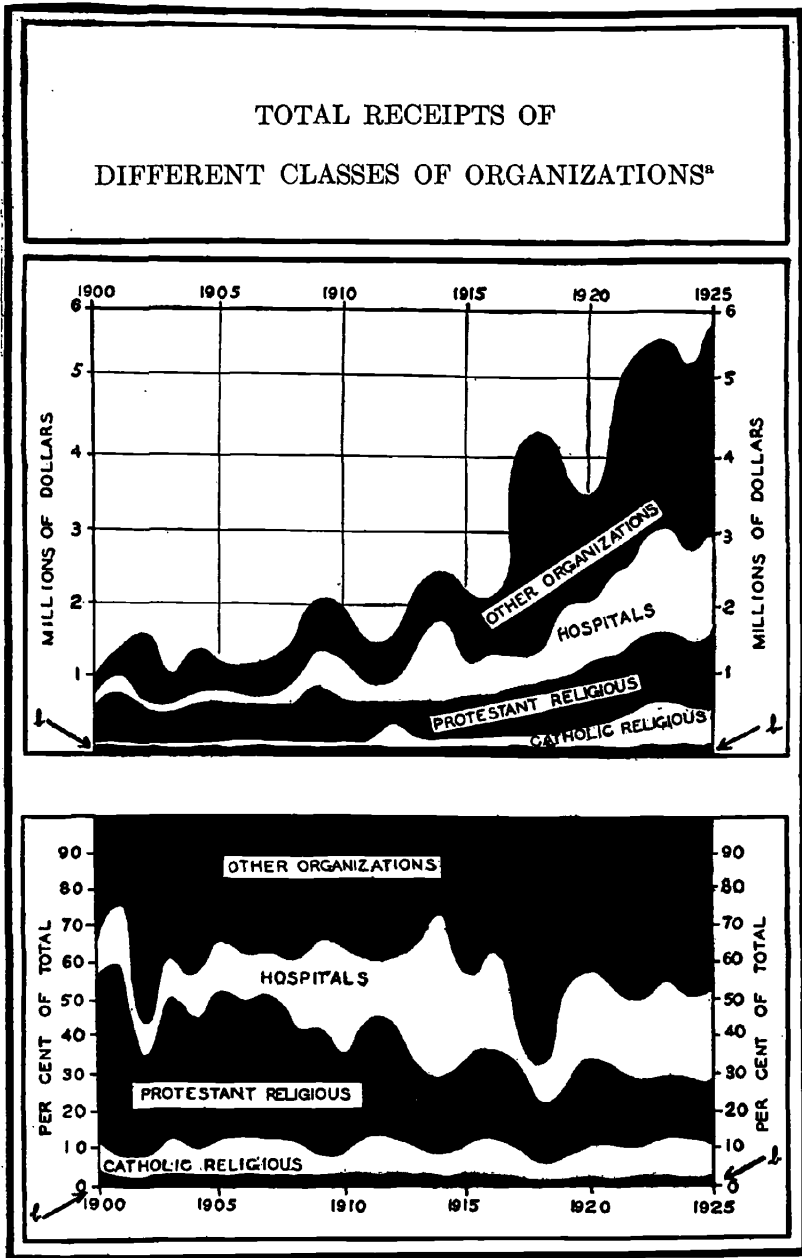
YEAR	PER CENT <sup>b</sup>					
	All Organizations	Protestant Religious Organizations	Catholic Religious Organizations <sup>c</sup>	Jewish Religious Organizations	Hospitals	Other Organizations
1900	100.00	45.02	9.55	3.04	8.81	33.58
1901	100.00	50.61	6.96	2.12	17.70	22.62
1902	100.00	25.50	6.60	1.88	9.64	56.38
1903	100.00	37.51	10.63	2.91	11.43	37.51
1904	100.00	35.39	7.73	2.28	12.14	42.46
1905	100.00	40.17	9.67	2.58	14.83	32.75
1906	100.00	37.92	10.57	2.68	11.92	36.91
1907	100.00	37.64	10.54	2.64	13.10	36.08
1908	100.00	30.27	9.06	3.02	19.10	38.55
1909	100.00	33.94	6.71	2.01	24.93	32.42
1910	100.00	25.50	7.33	2.51	30.31	34.35
1911	100.00	32.31	9.81	2.87	16.69	38.32
1912	100.00	30.89	10.25	3.11	18.45	37.30
1913	100.00	21.61	7.83	2.25	34.08	34.22
1914	100.00	18.53	7.74	2.02	46.38	25.33
1915	100.00	23.43	8.99	2.40	22.42	42.76
1916	100.00	24.92	10.05	2.48	26.82	35.73
1917	100.00	23.25	8.77	2.02	16.62	49.35
1918	100.00	14.38	5.47	1.71	11.51	66.93
1919	100.00	17.91	6.42	1.78	26.96	46.94
1920	100.00	24.28	8.41	2.17	24.48	40.66
1921	100.00	19.25	9.89	1.70	24.60	44.56
1922	100.00	17.32	10.36	1.60	22.20	48.52
1923	100.00	15.71	11.54	1.79	27.13	43.83
1924	100.00	16.39	10.45	2.29	24.13	46.73
1925	100.00	15.04	9.77	2.74	26.01	46.44

<sup>a</sup>The percentages in Table III are based upon the data found in Table II.

<sup>b</sup>The percentages as given are as correctly computed; hence, frequently, the sum of the items does not exactly equal 100.

<sup>c</sup>Figures for Catholic organizations are based upon rough estimates.

CHART 1



a. For data, see Tables II and III-  
b. Jewish Religious.