

APPENDICES
(Expanded Version, July 2007)
to
Nonprofit Governance in the United States:
Findings on Performance and Accountability from the first National Representative Study

by
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The Urban Institute

For the full report, go to <http://www.urban.org/url.cfm?ID=411479>.

This expanded version includes an additional appendix: “Appendix D: Sampling, Weighting, and Variance Estimation.”

Appendix A.
Factors Associated with Variations in Adoption of Sarbanes-Oxley-Type Practices,
Logistic Regression Results, Coefficients, Standard Errors, and Significance Levels

	Separate audit committee	Have audit	Use same audit firm 5+ years	Conflict of interest policy	Document retention policy	Whistleblower policy
Intercept	-2.891***	-1.147**	2.016***	-1.753***	-1.848***	-0.46
	0.37	0.39	0.53	0.34	0.34	0.49
Board size	0.03***	0.05***	-0.004	0.01*	-0.001	0
	0	0.01	0.01	0	0	0
CEO voting board member	0.06	-0.461***	-0.025	-0.551***	-0.191*	-0.49***
	0.1	0.11	0.13	0.1	0.09	0.11
Corporate board members	0.322***	0.463***	-0.32**	0.47***	0.036	0.317**
	0.09	0.11	0.12	0.09	0.08	0.11
Have paid CEO	0.081	0.316*	-0.516*	0.573***	0.294*	0.168
	0.15	0.13	0.22	0.12	0.13	0.19
Org members elect 1+ board members	0.394***	0.061	0.135	-0.068	-0.075	0.013
	0.11	0.13	0.16	0.11	0.11	0.14
Percent minority	0.736***	0.757**	0.26	0.774***	0.119	0.554*
	0.18	0.24	0.25	0.2	0.17	0.24
Percent female	-0.357*	0.031	-0.248	0.376*	0.111	0.491*
	0.18	0.2	0.26	0.17	0.16	0.22
Age	0.007	0.024***	0.001	0.005	0.013***	0.021***
	0	0.01	0.01	0	0	0
Organization size						
\$100–500k	0.183	0.499***	-0.078	0.751***	0.43**	0.551***
	0.16	0.13	0.23	0.12	0.14	0.16
\$500k–2m	0.451**	1.574***	0.145	1.371***	0.828***	1.392***
	0.17	0.18	0.23	0.14	0.15	0.17
\$2–10m	0.996***	2.689***	0.035	1.978***	1.189***	1.739***
	0.18	0.29	0.24	0.16	0.16	0.2
\$10–40m	1.437***	3.327***	0.08	2.657***	1.801***	2.037***
	0.2	0.53	0.27	0.24	0.19	0.26
Over \$40m	2.122***	3.422***	-1.009**	3.853***	2.11***	3.037***
	0.23	0.74	0.32	0.44	0.23	0.41

	Separate audit committee	Have audit	Use same audit firm 5+ years	Conflict of interest policy	Document retention policy	Whistleblower policy
Field						
Culture	-0.214 0.17	-0.262 0.18	-0.23 0.22	-0.825*** 0.15	-0.891*** 0.15	-1.606*** 0.17
Education	0.077 0.12	-0.186 0.15	-0.2 0.16	-0.638*** 0.12	-0.68*** 0.11	-0.961*** 0.14
Health	-0.22 0.12	0.254 0.19	-0.397* 0.16	0.099 0.13	0.379*** 0.11	0.033 0.17
Other	0.325** 0.12	-0.163 0.15	-0.293 0.16	-0.218 0.12	-0.371*** 0.11	-0.872*** 0.14
Funding						
Fees	-0.003 0	-0.008*** 0	0.001 0	-0.003 0	0.001 0	0.001 0
Government	-0.004* 0	0.01*** 0	-0.003 0	0.004* 0	0.008*** 0	0.01*** 0
Foundation	-0.006* 0	0.002 0	0.007 0	0.002 0	-0.008** 0	-0.005 0
Individuals	0 0	-0.006* 0	-0.003 0	-0.002 0	-0.001 0	-0.002 0
Endowment	0.004 0	0.007 0	0.005 0	0.004 0	0.003 0	-0.005 0
Subject to state audit law		0.391* 0.17				

Source: 2005 Urban Institute National Survey of Nonprofit Governance

Notes:

*p < 0.05

**p < 0.01

***p < 0.001

Number of cases varies between 3,850 and 3,901 for models due to missing data, except as follows: for whether the firm uses the same lead/partner or audit firm, the analysis is performed only on nonprofits that had an audit, and N = 1,536; analysis of whether the firm has a whistleblower policy was performed only on those with one or more paid employees, and n = 3,221.

	Raise funds	Financial oversight	Evaluate CEO	Future planning	Monitor programs	Set policy	Community relations	Influence public policy	Educate the public	Monitor the board	The Sounding board for management
Organization size^c											
\$100–500k	-0.11* 0.05	0.023 0.04	0.093 0.05	-0.002 0.04	-0.19*** 0.05	0.027 0.04	-0.075 0.05	-0.121* 0.06	-0.106* 0.05	0.003 0.05	0.097 0.05
\$500k–2m	-0.31*** 0.05	0.166*** 0.04	0.228*** 0.06	0.057 0.05	-0.19*** 0.05	0.074 0.05	-0.17** 0.05	-0.172** 0.06	-0.23*** 0.05	-0.017 0.06	0.173** 0.06
\$2–10m	-0.25*** 0.06	0.209*** 0.05	0.312*** 0.06	0.076 0.05	-0.16** 0.06	0.067 0.05	-0.198*** 0.06	-0.13* 0.07	-0.23*** 0.06	0.025 0.06	0.18** 0.06
\$10–40m	-0.184* 0.07	0.224*** 0.06	0.333*** 0.07	0.173** 0.06	-0.018 0.07	0.075 0.06	-0.169* 0.07	0.127 0.08	-0.197** 0.07	0.075 0.08	0.222** 0.07
Over \$40m	-0.31*** 0.09	0.286*** 0.07	0.43*** 0.09	0.227** 0.07	-0.009 0.08	0.085 0.08	-0.148 0.09	0.206* 0.1	-0.231** 0.08	0.319*** 0.09	0.32*** 0.09

Note: Responses were on a 4 point scale as follows: not at all active; not very active; somewhat active; very active. For full question wording, see Q14 in the questionnaire in this appendix.

a. Human services is the omitted category.

b. Based on ruling date and bottom coded at 1970. See text for further discussion and details.

c. Annual expenses. Under \$100,000 is the omitted category.

<i>Recruitment Criteria</i>	Influence										
	Raise funds	Financial oversight	Evaluate CEO	Future planning	Monitor programs	Set policy	Community relations	Influence public policy	Educate the public	Monitor the board	Sounding board for management
Fundraising ability	0.388** 0.02	0.007 0.01	-0.012 0.02	0.019 0.01	-0.06** 0.01	-0.034* 0.01	0.097** 0.02	0.019 0.02	0.078** 0.01	0.01 0.02	0.019 0.02
Financial/business skills	-0.029 0.02	0.138** 0.02	.089** 0.02	0.071** 0.02	0.063** 0.02	0.056** 0.02	0.044* 0.02	0.033 0.02	0.087** 0.02	0.091** 0.02	0.12** 0.02
Know of mission area	-0.021 0.02	0.003 0.02	0.029 0.02	0.077** 0.02	0.079** 0.02	0.06** 0.02	0.008 0.02	0.06** 0.02	0.068** 0.02	0.088** 0.02	0.059** 0.02
Prior volunteer work for organization	0.102** 0.02	-0.006 0.01	0.006 0.02	0.024 0.01	0.041** 0.02	0.022 0.01	0.045** 0.02	0.038* 0.02	0.052** 0.02	0.03 0.02	-0.027 0.02
Willing to give time	0.122** 0.02	0.098** 0.02	.081** 0.02	0.133** 0.02	0.103** 0.02	0.111** 0.02	0.096** 0.02	0.028 0.02	0.102** 0.02	0.126** 0.02	0.105** 0.02
Member of group served	-0.031* 0.01	0.006 0.01	0.009 0.01	0.006 0.01	0.035** 0.01	0.02 0.01	0.008 0.01	0.076** 0.02	0.026 0.01	-0.003 0.01	0.004 0.01
Community reputation	-0.029 0.02	-0.011 0.01	.062** 0.02	0.008 0.02	0.018 0.02	0.026 0.02	0.149** 0.02	0.099** 0.02	0.047** 0.02	0.021 0.02	0.045* 0.02
Friend of board member	-0.017 0.02	-0.032* 0.01	-0.06** 0.02	-0.06** 0.01	-0.041** 0.02	-0.06** 0.01	-0.041* 0.02	-0.06** 0.02	-0.06** 0.01	-0.08** 0.02	-0.044** 0.02
Ethnic diversity	-0.049* 0.02	0.025 0.02	0.012 0.02	0.031 0.02	0.031 0.02	0.032 0.02	-0.022 0.02	0.032 0.02	0.02 0.02	0.028 0.02	0.03 0.02
Gender diversity	0.041* 0.02	0.021 0.01	0.028 0.02	-0.013 0.02	-0.013 0.02	0.037* 0.02	-0.017 0.02	0.004 0.02	-0.025 0.02	-0.005 0.02	0.009 0.02
Difficulty recruiting	-0.10** 0.02	-0.08** 0.01	-0.07** 0.02	-0.11** 0.01	-0.09** 0.02	-0.07** 0.01	-0.09** 0.02	-0.10** 0.02	-0.09** 0.02	-0.11** 0.02	-0.12** 0.02
Plan to expand programs	0.038 0.03	0.007 0.02	0.04 0.03	0.092** 0.03	0.023 0.03	0.009 0.03	0.061* 0.03	0.051 0.03	0.053 0.03	0.081* 0.03	0.049 0.03
Plan to change staff structure	-0.15** 0.03	-0.018 0.03	0.004 0.04	-0.033 0.03	-0.03 0.03	-0.039 0.03	-0.136** 0.03	-0.079* 0.04	-0.085** 0.03	-0.12** 0.04	-0.042 0.03
Have paid CEO	-0.19** 0.05	0.125** 0.04	.697** 0.05	-0.065 0.04	-0.101* 0.05	0 0.04	-0.18** 0.05	-0.025 0.05	-0.048 0.05	-0.145** 0.05	0.312** 0.05

	Influence										
	Raise funds	Financial oversight	Evaluate CEO	Future planning	Monitor programs	Set policy	Community relations	Influence public policy	Educate the public	Monitor the board	Sounding board for management
Funding	0	0	0.002**	0.001	0.001	0.001	0.002**	0	0.001	0.002*	0.001
Fees	0	0	0	0	0	0	0	0	0	0	0
	-0.001	0	0.001	-0.001	0	0	0.002**	0.003***	0.001*	0.001	0.002*
Government	0	0	0	0	0	0	0	0	0	0	0
	0.003**	0	0.002	0.002*	-0.001	0.001	0.001	0.001	0.003**	0.001	0.002
Foundation	0	0	0	0	0	0	0	0	0	0	0
	0.003***	0.001	-0.001	-0.001	0	0	0.001	-0.001	0.001	0.001	0
Individuals	0	0	0	0	0	0	0	0	0	0	0
	-0.003*	0.002	0	0	0	0.001	0	-0.003*	-0.001	0.001	0
Endowment	0	0	0	0	0	0	0	0	0	0	0
Adj. R-sq.	0.36	0.15	0.22	0.11	0.08	0.09	0.12	0.11 ^a	0.13	0.09	0.14

Source: 2005 Urban Institute National Survey of Nonprofit Governance.

Notes:

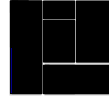
*p ≤ 0.05

**p ≤ 0.01

***p ≤ 0.001

Number of cases in the models vary between 3,361 and 3,368 due to missing data. Zero entries for parameter estimates or standard errors are due to rounding.
a. Rises to 15 with inclusion of whether advocacy is a primary organizational activity.

Appendix C
Survey Instrument



Urban Institute

Center on Nonprofits and Philanthropy

NATIONAL SURVEY OF NONPROFIT GOVERNANCE

Instructions: The survey should be completed by the CEO/Executive Director or by the person most responsible for the organization's overall management. Please answer each question by selecting the most appropriate response, and use an X to indicate your answers. If your organization is a chapter of a larger organization, please answer for your chapter only.

Please return your completed questionnaire to:

The Urban Institute
c/o Social & Economic Sciences Research Center
Washington State University
P.O. Box 641801
Pullman, WA 99164-1801

I. Proposed Legislative Changes

Q1. Recently, lawmakers and others have made proposals that would affect nonprofit organizations. Please indicate how difficult it would be for your organization to comply with each of the proposals listed below if it were to become law.

	How Difficult To Comply			
	Not at all Difficult ▼	Not too difficult ▼	Somewhat difficult ▼	Very difficult ▼
A. Limit board size to a maximum of 15 members	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄
B. Prohibit compensation of board members for board service	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄
C. Prohibit board members or their companies from receiving pay for providing goods, services, or use of property	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄
D. Require the board to hire an independent auditor	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄
E. Require nonprofits to change independent audit firms or partners every 5 years	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄
F. Require the board to have a separate audit committee	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄
G. Require the audit and finance committees to have different members	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄
H. Require the audit committee to include a financial expert	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄
I. Prohibit all staff (including the Executive Director/CEO) from serving on the audit committee	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄
J. Require the CEO to sign a declaration, under penalty of perjury, that s/he received reasonable assur- ance of the accuracy and completeness of the IRS Form 990 return	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄

II. Board Meetings and Committees

Q2. How many full board members currently serve on the board? *(Please include only those with full voting privileges).*

_____ # of current board members

Q3. How many meetings of the full board were held in 2004?

_____ # of meetings

Q4. On average, how many full board members attended these meetings?

_____ # board members

Q5. At how many of these meetings did the full board meet *without* the Executive Director/CEO present for part or all of the meeting? *(If none, please write '0').*

_____ # of meetings

Q6. How many full board meetings were attended, in whole or in part, by staff members other than the Executive Director/CEO?

_____ # of meetings

Q7. On average, how many hours did these full board meetings last?

_____ # of hours

Q8. How influential are each of the following people on setting the agenda for full board meetings?

	Not at all Influential ▼	Not very Influential ▼	Somewhat Influential ▼	Very Influential ▼	Not Applicable ▼
A. Board chair/president	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄	<input type="checkbox"/> ₅
B. Other board members	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄	<input type="checkbox"/> ₅
C. Executive Director/CEO	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄	<input type="checkbox"/> ₅
D. Other staff.....	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄	<input type="checkbox"/> ₅
E. Organization's members	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄	<input type="checkbox"/> ₅

Q8F. Please list any other *very influential* people or groups.

Q9. Does the board have an executive committee?

- ₁ No → **Skip to Q10**
- ₂ Yes

Q9B. How many meetings of the executive committee were held in 2004?

_____ # of meetings

Q10. Does the board have a separate audit committee?

- ₁ No → **Skip to Q11**
- ₂ Yes

Q10B. Does the audit committee include members who:

	No ▼	Yes ▼
A. Are paid staff of the organization	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂
B. Are members of the board's finance committee.....	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂
C. Have financial expertise (understanding of generally accepted accounting principles, internal controls and financial reporting procedures).....	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂

Q11. Does the board have standing (permanent) committees other than executive or audit committees?

- ₁ No → **Skip to Q12**
- ₂ Yes

Q11B. Which of the following standing (permanent) committees does the board have?
(Check all that apply.)

- Building/Plant
- Finance
- Fundraising/Development
- Human relations/Personnel
- Investment
- Legal
- Nominating
- Program

- None of the Above

Q11C. Please list any other *standing (permanent) committees* the board has.

Q12. Are board members required to serve on one or more committees?

- ₁ No
- ₂ Yes

Q13. Do any standing (permanent) committees include members from outside the organization?

- ₁ No
- ₂ Yes

III. Roles and Responsibilities

Q14. How actively involved is your board in carrying out the following functions:

	Not at all Active	Not Very Active	Somewhat Active	Very Active
	▼	▼	▼	▼
A. Fundraising.....	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄
B. Financial Oversight.....	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄
C. Evaluating the CEO/Executive Director	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄
D. Planning for the future	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄
E. Monitoring programs and services	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄
F. Setting policy	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄
G. Community Relations	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄
H. Influencing/trying to influence public policy	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄
I. Educating the public about the organization and its mission	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄
J. Monitoring the board's own performance	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄
K. Acting as a sounding board for management ...	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄

Q14L. Please list any other functions that your board is *very actively* involved in.

Q15. Rate the performance of your board in the following areas:

	Poor ▼	Fair ▼	Good ▼	Excellent ▼	Not Applicable ▼
A. Fundraising.....	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
B. Financial Oversight.....	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
C. Evaluating the CEO/Executive Director	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
D. Planning for the future	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
E. Monitoring programs and services	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
F. Setting policy	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
G. Community relations.....	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
H. Influencing/trying to influence public policy	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
I. Educating the public about the organization and its mission	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
J. Monitoring the board's own performance	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
K. Acting as a sounding board for management	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
L. Respecting boundaries between board and staff responsibilities.....	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5

Q15M. Please list any other areas in which you feel your board is doing an *excellent* job:

Q15N. Please list any other areas in which you feel your board is doing a *poor* job:

Q16. When was the last time your board reviewed and evaluated the organization's mission statement?

- 1 Within the last year
- 2 Within the last two years
- 3 Within the last five years
- 4 Over five years ago

Q17. How often does the board evaluate whether or not the organization is accomplishing its mission?

- 1 Never
- 2 Less than every two years
- 3 Once every two years
- 4 Every year
- 5 More than once a year

Q18. Does your board require members to participate in fundraising by:

	No ▼	Yes ▼
A. Making a personal donation	<input type="checkbox"/> 1	<input type="checkbox"/> 2
B. Identifying donors and/or soliciting funds	<input type="checkbox"/> 1	<input type="checkbox"/> 2
C. Attending fundraising events	<input type="checkbox"/> 1	<input type="checkbox"/> 2

Q19. How many board members made a personal donation to your organization last year? (If none, please write '0').

_____ # contributing

Q20. Overall, how much money would you estimate that board members personally contributed to your organization last year?

_____ \$ amount personally donated

IV. Compensation and Financial Transactions

Q21. During your most recent fiscal year, were any board members paid a fee or honorarium for serving on the board? (Please do not include reimbursement for expenses.)

- ₁ No → **Skip to Q22**
- ₂ Yes, some board members were paid
- ₃ Yes, all board members were paid

Q21B. During the last fiscal year, what was the total amount of fees and honoraria that the organization paid board members?

_____ \$ total fees and honoraria

Q22. During the past two years, did your organization ever purchase or rent goods, services, or property from a board member, or from a company that one of your board members is associated with? (Do not include compensation paid solely for board service).

- ₁ No → **Skip to Q23**
- ₂ Yes

Q22B. Did the other board members review and approve these transactions beforehand?

- ₁ No
- ₂ Yes

Q22C. As a result of these transactions, did the organization ever:

	No	Yes
A. Obtain goods, services, or use of property <i>below</i> market rates.....	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂
B. Obtain goods, services, or use of property <i>at</i> market rates.....	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂
C. Obtain goods, services, or use of property <i>above</i> market rates	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂

Q23. During the past two years, did your organization make any loans to board members or staff?

- ₁ No → **Skip to Q24**
- ₂ Yes, to board members
- ₃ Yes, to staff
- ₄ Yes, to board and staff

Q23B. Were these loans reviewed and approved by other board members?

- ₁ No
- ₂ Yes

V. Board Composition

You may find it helpful to have a list of your board members while completing this section.

Q24. Is there a maximum number of board members stipulated in the by-laws?

- ₁ No maximum stipulated → **Skip to Q25**
₂ Yes

Q24B. What is the *maximum* number of board members stipulated?

_____ maximum # of board members

Q25. Is the Executive Director/CEO a voting member of the board?

- ₁ No
₂ Yes

Q26. Is the Executive Director/CEO the chair or president of the board?

- ₁ No
₂ Yes

Q27. How many board members are:

_____ Hispanic/Latino
_____ White (non-Hispanic)
_____ African-American or Black (non-Hispanic)
_____ Other (*Please specify*): _____

Q28. Please estimate the number of board members in the following age groups: (*Your best guess is fine*)

_____ Under 35
_____ 36-50
_____ 51-65
_____ 66 or older

Q29. How many board members are:

_____ Male
_____ Female

Q30. How many board members are currently employed:

_____ # Employed

Q31. Among those who are currently employed, how many are:

_____ Employed by *this* organization
_____ Employed by another nonprofit organization
_____ Employed by a business
_____ Employed by government
_____ Self-Employed

Q32. How many members of your board have a professional background or expertise in each of the following? (If zero, please enter '0').

- _____ The organization's field of activity
- _____ Management
- _____ Law
- _____ Generally accepted accounting principles, internal controls and financial reporting procedures
- _____ Other Finance (e.g., investment management)

Q33. Do any board members sit on corporate boards?

- ₁ No
- ₂ Yes

Q34. Are any members of the board related to other members of the board?

- ₁ No
- ₂ Yes

Q35. Are any members of the board related to staff members?

- ₁ No
- ₂ Yes

VI. Board Recruitment

Q36. How many board members with full voting privileges were:

- _____ Elected by the board or a board committee
- _____ Appointed by a government official or agency
- _____ Elected by the organization's chapters or membership (if applicable)
- _____ Chosen some other way. (Please specify): _____

Q37. How much influence do each of the following people have in the selection of new board members?

	No Influence	Not much influence	Some influence	Strong influence	Not Applicable
A. Board nominating committee.....	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄	<input type="checkbox"/> ₅
B. Board head (chair or president).....	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄	<input type="checkbox"/> ₅
C. Other board members	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄	<input type="checkbox"/> ₅
D. Executive Director/CEO	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄	<input type="checkbox"/> ₅
E. Other staff	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄	<input type="checkbox"/> ₅
F. Organization's members or chapters	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄	<input type="checkbox"/> ₅

Q37G. Please list any others who have a *strong influence* on the election of new board members.

Q38. During the past two years, how important was each of the following in the selection of new board members:

	Not at all Important ▼	Not too important ▼	Somewhat important ▼	Very important ▼
A. Ability to donate or fundraise.....	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄
B. Business or financial skills	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄
C. Knowledge of the organization's mission area.....	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄
D. Previous volunteer work for the organization	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄
E. Willingness to give time.....	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄
F. Membership in group served by the organization	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄
G. Reputation in the community.....	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄
H. Friend or acquaintance of one or more current board members.....	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄
I. Racial or ethnic diversity	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄
J. Gender	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄

Q38K. Please list any other *very important* factors in the selection of new board members.

Q39. How difficult would you say it is to find qualified people to serve on the board?

- ₁ Not at all difficult
- ₂ Not too difficult
- ₃ Somewhat difficult
- ₄ Very difficult

Q40. How many members joined the board within the past two years? (If none, write '0').

_____ # of members in last two years

Q41. How many years is a board term?

_____ Number of years

- ₁ No specified term length → **Skip to Q42**

Q41B. Is there a limit on the number of consecutive terms that a board member can serve?

- ₁ No → **Skip to Q42**
- ₂ Yes

Q41C. How many consecutive terms can a board member serve?

_____ # of consecutive terms

Q42. Is there a mandatory retirement age for board members?

- ₁ No → **Skip to Q43**
- ₂ Yes

Q42B. What is the mandatory retirement age?

_____ Mandatory retirement age

VII. Advisory Board

Q43. In addition to your board of directors, does your organization have a separate advisory board or committee?

- ₁ No → **Skip to Q45**
- ₂ Yes

Q44. What is the purpose of the advisory board or committee? Please indicate the importance of each of the following purposes:

	Not at all Important	Not too Important	Somewhat Important	Very Important
A. Develop future board members.....	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄
B. Fundraising.....	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄
C. Community relations.....	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄
D. Provide outside input and perspectives	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄
E. Offer professional skills	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄
F. Participate in organizational governance	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄

Q44G. Please specify any other *very important* purposes of the advisory board.

VIII. Organizational and Financial Audits

Q45. During the past two years did the organization have a financial audit by an outside party?

- ₁ No → **Skip to Q51**
- ₂ Yes

Q46. Was the board required to approve the audit?

- ₁ No
- ₂ Yes

Q47. Does the firm that conducted your most recent audit prepare your IRS Form 990?

- ₁ No
- ₂ Yes

Q48. Does the audit firm provide any additional non-audit services to your organization (not counting IRS Form 990 preparation)?

- ₁ No → Skip to Q49
₂ Yes

Q48B. What are these additional non-audit services?

Q49. Has the same audit firm conducted your audits for 5 years or more?

- ₁ No → Skip to Q50
₂ Yes

Q49B. Has the same lead partner conducted your audit for 5 years or more?

- ₁ No
₂ Yes

Q50. Does the organization make its audited financial statements public?

- ₁ No → Skip to Q52
₂ Yes → Skip to Q52

Q51. In the past two years, did your organization have its financial statements compiled or reviewed by an outside, certified professional accountant?

- ₁ No
₂ Yes

IX. Organizational Type

Q52. Please describe what type of organization you are.

e.g., Theater Group, Museum, Animal Rescue, School, Mental Health Clinic, etc.

Q53. Which *one* of the following *best* describes your organization's *primary* program area? (Please check only one).

- ₁ Arts, Culture, and Humanities
₂ Education
₃ Environment and Animals
₄ Health
₅ Community Improvement
₆ Human Services
 (e.g., daycare, senior center)
₇ Philanthropy and Voluntarism
 (e.g., United Way, charitable trust)
₈ Other (Specify): _____

Q54. Which of the following are *major* activities of your organization?

	No	Yes
A. Direct services to people	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂
B. Giving funds to other organizations.....	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂
C. Advocacy	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂
D. Research	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂
E. Management and technical assistance	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂

Q54F. Please list any other *major activities* of your organization.

Q55. Which *one* of the following *best* describes the scope of most of your organization's activities? (Please check only one).

- ₁ Local
- ₂ Regional
- ₃ National
- ₄ International
- ₅ Other (Please specify): _____

Q56. Does your organization identify itself with a particular religion?

- ₁ No → Skip to Q57
- ₂ Yes

Q56B. What religion does your organization identify itself with?

- ₁ Protestant → Is there a particular denomination? (Specify): _____
- ₂ Catholic
- ₃ Jewish
- ₄ Muslim
- ₅ Other (Please specify): _____

Q57. Is your organization a branch or a headquarters of a 501(c)(3) or a part of a larger 501(c)(3) in some other way?

- ₁ No
- ₂ Yes, branch of a 501(c)(3)
- ₃ Yes, headquarters of a 501(c)(3)
- ₄ Yes, part of a larger 501(c)(3) in some other way
(Please explain): _____

Q58. Does your organization have members?

- ₁ No → Skip to Q63
- ₂ Yes

Q59. How many members does the organization have?

_____ # of individuals
_____ # of organizations

Q60. Do any or all of your members pay dues?

- ₁ No
- ₂ Yes, some members pay
- ₃ Yes, all members pay

Q61. Do your organization's members vote on issues pertaining to organizational policy?

- ₁ No
- ₂ Yes

Q62. Do your organization's members vote for any board members?

- ₁ No
- ₂ Yes, some board members
- ₃ Yes, all board members

X. Organizational Characteristics

Q63. How many full-time equivalent paid staff does the organization currently employ? (If none, please write '0').

_____ # full-time paid staff

Q64. Not counting members of the board, approximately how many volunteers does the organization currently have?

_____ # volunteers

Q65. What were the organization's total operating expenses for your last fiscal year?

\$ _____ .00 total operating expenses

Q66. Does the board have a written conflict of interest policy?

- ₁ No
- ₂ Yes

Q67. Does the organization have:

No	Yes
▼	▼

- A. A written document retention and destruction policy..... ₁ ₂
- B. A formal process for employees to report complaints without retaliation..... ₁ ₂

Q68. Were any of the following created or revised since 2002:

No	Yes	Not Applicable
▼	▼	▼

- A. Board conflict of interest policy..... ₁ ₂ ₃
- B. Document retention and destruction policy ₁ ₂ ₃
- C. Formal process for employees to report complaints without retaliation ... ₁ ₂ ₃
- D. Separate audit committee ₁ ₂ ₃

Q69. Are board members required to disclose financial interests that they or immediate family members have in business entities that do business with your organization?

- ₁ No
- ₂ Yes, required to disclose their own financial interests
- ₃ Yes, required to disclose their own and immediate family members' interest
- ₄ Other (Please explain): _____

Q70. Is your organization currently planning major changes in any of the following areas?

	No ▼	Yes ▼
A. Expansion of programs	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂
B. Internal staff structure.....	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂
C. Shift in mission	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂
D. Hiring new Executive Director/CEO	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂

Q70E. Please list any other major changes your organization is planning.

Q71. During the past fiscal year, what percent of the organization's funding came from:

	0 ▼	1-9% ▼	10-24% ▼	25-49% ▼	50-74% ▼	75-100% ▼
A. Fees and charges	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄	<input type="checkbox"/> ₅	<input type="checkbox"/> ₆
B. Government grants or contracts.....	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄	<input type="checkbox"/> ₅	<input type="checkbox"/> ₆
C. Foundation grants or contracts	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄	<input type="checkbox"/> ₅	<input type="checkbox"/> ₆
D. Donations from individuals	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄	<input type="checkbox"/> ₅	<input type="checkbox"/> ₆
E. Endowment income.....	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄	<input type="checkbox"/> ₅	<input type="checkbox"/> ₆

Q71F. Please list any other major funding sources.

Q72. During the past two years, about what percent of those your organization serves do you estimate were:

	0 ▼	1-9% ▼	10-24% ▼	25-49% ▼	50-74% ▼	75-100% ▼
White (non-Hispanic)	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄	<input type="checkbox"/> ₅	<input type="checkbox"/> ₆
Black (non-Hispanic)	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄	<input type="checkbox"/> ₅	<input type="checkbox"/> ₆
Asian	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄	<input type="checkbox"/> ₅	<input type="checkbox"/> ₆
Hispanic/Latino	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄	<input type="checkbox"/> ₅	<input type="checkbox"/> ₆
Other ethnic/racial groups.....	<input type="checkbox"/> ₁	<input type="checkbox"/> ₂	<input type="checkbox"/> ₃	<input type="checkbox"/> ₄	<input type="checkbox"/> ₅	<input type="checkbox"/> ₆

About what percent do you estimate were:

Low income (below poverty income) ₁ ₂ ₃ ₄ ₅ ₆

About what percent do you estimate were:

Women or girls ₁ ₂ ₃ ₄ ₅ ₆

Q73. Is the Executive Director/CEO a paid professional staff member?

- ₁ No
- ₂ Yes

Q74. What is the Executive Director/CEO's salary?

- ₁ \$0
- ₂ \$1 - \$49,999
- ₃ \$50,000-\$74,999
- ₄ \$75,000-\$99,999
- ₅ \$100,000-\$149,999
- ₆ \$150,000-\$199,999
- ₇ \$200,000 or more

Q75. How many years has the Executive Director/CEO held that position?

_____ # of years

Q76. What is your title? (Check all that apply).

- ₁ Chief Executive Officer
- ₂ Executive Director
- ₃ President
- ₄ Other (Please specify): _____

Q77. Who signs the organization's IRS Form 990 return for the organization?

- ₁ CEO/Executive Director
- ₂ Other paid staff member
- ₃ Board member
- ₄ Other (Please specify): _____

Q78. Does the organization have a website?

- ₁ No → **Skip to last page to write any additional comments**
- ₂ Yes

Q78B. Is the IRS Form 990 posted on your website, or does your website include a link to another website (such as GuideStar) where it can be found?

- ₁ No
- ₂ Yes, Form 990 is posted
- ₃ Yes, includes a link to another website where it is posted



Please turn to the last page to write any additional comments

Thank you for your time and cooperation. If you have any additional comments or questions about this survey or about nonprofit boards or nonprofit governance, please note them in the space below.

A large, empty rectangular box with rounded corners, intended for providing additional comments or questions.

 **THE URBAN INSTITUTE**

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Thank you!!

Appendix D

Sampling, Weighting, and Variance Estimation for the 2005 Urban Institute *National Survey of Nonprofit Governance*

Prepared by Timothy Triplett and Francie Ostrower

This paper describes the sample selection for the Urban Institute's *National Survey of Nonprofit Governance*, weighting procedures used to produce survey weights to generate representative estimates from the data, and procedures for estimating sampling errors when using survey weights. Weights are necessary to properly conduct descriptive analyses using these data to adjust for our intentional oversampling of large nonprofits (to include adequate numbers for analysis) as well as differential response rates among organizations of different sizes. As indicated in table 1, the raw percentage of large nonprofits in the study is higher than the weighted percentage, while the reverse is true of small nonprofits. Table 1 also shows the margin of error for the sample by size group and as a whole.

The percentages presented in *Nonprofit Governance in the United States: Findings on Performance and Accountability from the First National Representative Study* are based on analyses that utilize the weights described in this paper. The regression analyses always include controls for organizational size and thus are not weighted.

Table 1.
Organizational Distributions by Size (Unweighted and Weighted)

Size	Unweighted		Weighted		Margin of error at 95% confidence level
	N	%	N	%	
Less than \$100,000	1055	20.63	1925	37.64	±3.37%
\$100,000 to \$500,000	1154	22.56	1534	29.99	±3.22%
\$500,001 to \$2,000,000	1200	23.46	846	16.54	±3.16%
\$2,000,001 to \$10,000,000	996	19.47	515	10.06	±3.47%
\$10,000,001 to \$40,000,000	442	8.64	193	3.78	±5.21%
Over \$40,000,000	268	5.24	102	1.99	±6.69%
ALL	5,115	100	5,115	100	±1.53%

Sampling

The *National Survey of Nonprofit Governance* employed a stratified random sample design. The sample was drawn from the Urban Institute’s 2002 NCCS–GuideStar National Nonprofit Research Database of public charities that file Internal Revenue Service Form 990. Therefore, all potential sample members had at least \$25,000 in annual receipts, the threshold for the filing requirement.¹ The list of filing nonprofits was first stratified by organizational size (measured by annual expenditures), and then by subsector (fields of activity). The nine size strata were under \$100,000; \$100,000–\$500,000; \$500,000–\$1 million; \$1–\$2 million; \$2–\$5 million; \$5–\$10 million; \$10–\$40 million; \$40–\$200 million; and \$200 million and over. The six subsector strata were arts,

¹ After deleting approximately 4,600 ineligible nonprofits (the most common reason being that they reported less than \$100 in annual expenses, and the second most common reason being that we determined they had lost their public charity status and become private foundations), the final sampling frame included 262,397 nonprofits.

culture, and humanities; education; environment and animals; health; human services; community; and other.²

The list of all nonprofits organizations consists of a greater number of smaller organizations since these constitute the majority of the sector. However, the minority of large organizations control the majority of dollars and thus were oversampled to ensure adequate numbers of these important organizations for analysis. We did not oversample by subsector.

The basic rationale behind the sampling approach was to select a sample that would effectively represent all size categories with adequate numbers of cases for analysis. The bottom stratum (less than \$100,000 in annual expenditures), which has the most organizations, was sampled at 3.6 percent—a percentage set high enough to get enough cases, but low enough so that these organizations would not overwhelm the overall sample and make it difficult to conduct analyses by organization size. The percentage sampled from each stratum was gradually increased to a high of 14.3 percent for the top stratum. The percentages at the upper end were set high enough to ensure adequate representation, but not so steep as to diminish appreciably the precision of estimates for nonprofits as a whole. Due to the monetary influence of the very largest charities, we also included the top 50 cases from each subsector with certainty. We also included 20 charities with extremely large asset holdings and disproportionately low expenditures.

Once the sampling procedures were determined, 100 separate samples were drawn. The means and medians of expenses and salary were calculated for each of the 100 samples and compared to population means and medians. We selected the sample that most closely matched the population parameters on expenses and salary for the study.

Survey Weights

Population weights were constructed to account for the differential probabilities at which members of different size strata were sampled. For the largest organizations that were

² In order to have more current expenditure data for analyses, respondents were asked to report their total operating expenses for the prior fiscal year on the survey (see Q65). Respondents were also asked to report their organization's primary program area (see Q53).

sampled with certainty, the population weight was equal to 1. Otherwise, the population weights ranged from a low of 6.99 for the largest organizations (over \$10 million) to a high of 27.71 for the smallest organizations (under \$100,000).

We also adjusted the weights to take into account that survey response rates varied by strata. The relationship between size and response rate resembles a bell curve, with the largest and smallest nonprofits less likely to participate. To adjust for nonresponse, the organization's population weight was multiplied by the inverse of its size stratum's response rate. For example, if an organization had a population weight of 10 and was in a stratum that had a response rate³ of 42.4 percent, then its nonresponse adjusted weight would equal $10 * (1 / 0.424)$. The weight variable was then normalized by dividing it by a constant so that the weighted results would reflect the sample size ($n = 5115$). This is useful in interpreting many statistical estimates, in particular confidence interval estimates that are largely a function of sample size. The final normalized weights ranged from .045 to 1.99.

Variance Estimation Using the Average Design Effect

Post-data collection statistical adjustments require analysis procedures that reflect departures from simple random sampling. This departure can be measured by estimating the "design effect" associated with the weighted estimate. The term design effect is used to describe the variance of the weighted sample estimate relative to the variance of an estimate that assumes a simple random sample. In a wide range of situations, the adjusted *standard error* of a statistic should be calculated by multiplying the usual formula by the square root of the design effect (deft). Thus, the formula for computing the 95 percent confidence interval around a percentage is

$$\hat{p} \pm \left(deft \times 1.96 \sqrt{\frac{\hat{p}(1 - \hat{p})}{n}} \right)$$

³ Since the purpose of the weights was to adjust back to the initial probability of selection, response rates used here were calculated against the total number of nonprofits originally sampled, including those that were determined later during the course of the study to be ineligible for the sample (e.g., because they were no longer in existence). Thus, the base is different than the base used to calculate the final response rates.

where \hat{p} is the sample estimate and n is the unweighted number of sample cases in the group being considered.

The average design effects for this study were calculated using replicate weights. Replicating weights is one way to compute sampling errors to reflect a complex sample design. The replication method involved splitting the full sample into smaller groups, or replicate samples, each constructed to mirror the composition of the full sample. Each replicate consists of almost the full sample but with some respondents removed. The variation in the estimates computed from the replicate samples is used to estimate the sampling errors of survey estimates from the full sample. For this study, 51 replicate weights were developed, and these reflect 51 different possible samples that could have been selected. The computation of sampling errors using replicate weights was done across 10 substantive questions (one question from each section of the survey) and then averaged. The resulting average design effect for this study was 1.2501. So the square root of the design effect is 1.118. Hence the margin of error due to sampling at the 95 percent confidence interval for any estimated proportion based on the total sample would be at most ± 1.53 percent.⁴

⁴ The reader should bear in mind that margins of error will vary for analyses of subsets of the sample.