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METHODOLOGY AND DATA COMPANION

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Where does $100 to a Jewish Federation actually go?

Methodology and data companion to the visual essay

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A full interactive visual essay, with the stage-by-stage cascade, the category chart, the four-kind typology, the Israel accounting and complete tables, accompanies this companion.

At a glance	
Research question	Where money given to a Jewish Federation comes to rest once every intermediary is followed, which of four kinds of Federation entity allocated it, and how the destinations compare: Israel and overseas, secular universities, and Jewish day schools.
Data	The panel of 2,335 IRS Form 990 returns filed by 265 federation-system entities for tax years 2014 to 2024, with 176,718 grant lines and 26,430 distinct recipients, joined to per-entity financials covering total expenses, grants paid and donor-advised inflows.
Unit of analysis	The delivered dollar, defined as a grant dollar that reached an organization running programs, and the filing entity, sorted into four kinds by rule: metro allocator, operator, hometown federation and donor bank.
Statistical method	The absorbing-chain cascade of the working paper, joined to a rule-based typology computed over eleven-year totals and a corridor accounting that follows Israel-bound money through every route at once.
Headline finding	Of every $100, $62.15 comes to rest at the first stop and $86.97 in all. About $18.83 reaches organizations working in Israel and abroad against $3.79 for Jewish day schools. Universities out-raise day schools only inside the donor banks.
What it shows	The blended average conceals four machines that allocate nothing alike. The typical federation favors Jewish schools by multiples; the donor-advised money layered on top of the system favors universities; and Israel-bound giving, assembled across four corridors, is the largest destination in the system.

The question behind the essay

The visual essay follows $100 given to a Jewish Federation until every dollar has come to rest, and it leans on the machinery of the working paper for that cascade: $62.15 delivered at the first stop, $86.97 in all, $12.16 absorbed by management and fundraising, $0.88 lost to unusable addresses. This companion documents what the essay adds on top of the cascade, because the essay asks three questions the working paper did not.

First, where does the delivered money land, sorted by what the receiving charity does? Second, who decided on that mix, given that the 218 entities behind the numbers range from a donor-advised sponsor moving a billion dollars a year to a small-town campaign that runs its own preschool? Third, how much of the original $100 ends up with organizations working in Israel and abroad once the money is followed through every corridor at once, and how does that total compare with Jewish day schools and with secular universities?

Where the data come from

The federation panel and grant file. Identical to the working paper: 2,335 current Form 990 returns from 265 federation-system entities, tax years 2014 to 2024, carrying 176,718 Schedule I grant lines that resolve to 26,430 distinct recipients and $27.62bn. Grant dollars reconcile to the source database at $27,622,712,806 with no residual.

Per-entity financials. Each entity-year contributes total expenses, grants paid, contributions split into donor-advised inflow and everything else, and donor-advised assets. These columns, which the working paper did not use, are what allow entities to be sorted by behavior: how much of an entity's spending leaves as a grant is the operator test, and the roster's own federation-versus-foundation-arm distinction is the donor bank test.

The recipient category file. Every grant is assigned to one of twenty-one categories by rules that run in order, with overseas conduits tested before synagogues and synagogues before the broad Israel name match. The essay relabels these categories in plain language and verifies each label against the file of every recipient above $1m, so that a reader hovering a bar sees the category's actual largest members rather than a taxonomy name.

The classification, named and explained

The delivered dollar. A grant dollar counts as delivered when its recipient runs programs. Grants to donor-advised funds, other grantmakers, other federations and the national body are excluded, because that money is still in motion, and so is the bucket of recipients unmatched to the IRS master file. The conduit share of the Israel and overseas category, the money passing through the United Israel Appeal and the American Friends organizations, is removed as a residual against the model's intermediary share, so the category retains only operating charities such as the Joint Distribution Committee.

The four kinds. Entities are sorted by rule on eleven-year totals. A foundation arm on the roster is a donor bank. A federation proper that spent at least $15m across the period while granting out less than 35 percent of it is an operator, a service organization that is itself the JCC, the preschool and the senior campus. A federation that delivered at least $25m to program charities is a metro allocator, and the remaining federations are hometowns. The national body is excluded from all four, since the cascade treats it as the second stage of the journey. The sort yields 29 metro allocators, 29 operators, 110 hometown federations and 50 donor banks, and every entity's assignment is published in the companion data file so each can be argued with.

Known artifacts. Three assignments follow corporate structure rather than behavior and are flagged rather than repaired. JewishColumbus sorts as an operator because its grantmaking moved to the Columbus Jewish Foundation. Chicago's twin entities split across kinds. And communities such as Boston and Miami hold donor-advised funds inside the main federation entity, so the metro allocator panel is a campaign-plus-donor blend, which is why universities appear there at 10.4 percent.

The Israel accounting, named and explained

Israel-bound money travels four corridors at once, and no single filing shows more than one of them. The essay's total applies the cascade's own measured rates: $4.62 of the $100 is delivered at the first stop to operators working abroad; the direct United Israel Appeal wire carries $6.31 and passes 97.3 percent onward to the Jewish Agency; the national body receives $7.03 and forwards 66.6 percent to the Appeal and 13.7 percent to the Joint Distribution Committee at its own measured rates; the American fundraising arms carry $1.58 at 88 percent onward. The dollar sent to another federation behaves like any federation dollar, which adds a fractal term of $1.13. The corridors sum to $18.83 of the original $100.

That figure is a floor twice over. It excludes wherever the donor-advised money eventually lands, and it excludes any Israel work inside the federations' own $13.75 of program spending, which no Form 990 field itemizes. It is also a category rather than a border: the Joint Distribution Committee and several other operators inside it work beyond Israel, so the total should be read as Israel and overseas together.

Key results from the essay

Table 1. Where the delivered $62.15 of every $100 lands, by what the receiving charity does.

Destination	Dollars of the $100	Grant dollars 2014 to 2024
Programs the federation runs itself	$13.75	no check leaves the building
Working in Israel and abroad (conduits removed)	$4.62	$1.58bn
General schools and education	$4.53	$1.55bn
Universities and colleges	$4.45	$1.52bn
JCCs, camps and youth	$4.36	$1.49bn
Museums, arts and Holocaust memory	$4.03	$1.38bn
Synagogues	$3.93	$1.35bn
Jewish day schools and yeshivas	$3.79	$1.30bn
Jewish family services	$3.43	$1.17bn
Hospitals and health	$3.11	$1.06bn
Food, housing and relief	$2.44	$0.84bn
Seven smaller categories	$9.70	$3.31bn

Note.* *Rows sum to $62.15. The general schools bucket holds Jewish schools the IRS codes generically (SAR, Gann Academy, the Heschel School) alongside university foundations, so the true day school figure sits between its own row and the two rows combined.

Table 2. Four kinds of federation entity, sorted by rule.

Kind	Entities	Delivered	Median grant share of spending	Grant book still in motion
Metro allocator	29	$8.9bn	64%	24%
Operator	29	$0.08bn	10%	61%
Hometown federation	110	$0.40bn	45%	33%
Donor bank	50	$8.6bn	84%	19%

Note.* *Delivered is grant dollars reaching program charities over the eleven years. The operators' 61 percent in motion mostly goes to their own foundation arms and the national body, which is why so small a delivered total sits atop $2.2bn of spending.

Table 3. Where each kind's delivered dollar goes. Shares of that kind's own delivered grant dollars.

Destination	Metro allocator	Operator	Hometown	Donor bank
Israel and overseas	19.2%	4.7%	13.5%	14.4%
Jewish day schools	8.6%	15.4%	13.1%	5.5%
JCCs, camps and youth	13.1%	29.9%	20.5%	2.7%
Family, social and elder care	19.7%	18.8%	22.2%	7.8%
Synagogues and religious life	7.5%	17.0%	13.9%	14.7%
Universities and general schools	10.4%	3.1%	3.5%	24.9%
Arts, culture and memory	5.5%	2.9%	4.0%	10.2%

Everything else	16.0%	8.1%	9.4%	20.0%

***Note.* Columns sum to 100 percent. Each column is an average computed only over its own members, so no kind's behavior is diluted by another's.**

Table 4. Israel and overseas, assembled across four corridors, against the education destinations.

Route or destination	Dollars of the $100
Delivered at the first stop to operators abroad	$4.62
The direct United Israel Appeal wire	$6.14
Through the national body	$5.55
American fundraising arms	$1.39
Federation-to-federation dollars, fractal term	$1.13
Israel and overseas, all corridors	$18.83
Universities and general schools	$8.98
Synagogues	$3.93
Jewish day schools	$3.79

***Note.* The Israel rows are a floor: donor-advised destinations and any Israel work inside the federations' own $13.75 of program spending are excluded.**

Table 5. Jewish day schools against secular universities, by kind, grant dollars 2014 to 2024.

Kind	Jewish day schools	Secular universities
Metro allocator	$765m	$407m
Operator	$12m	under $1m
Hometown federation	$53m	$3m
Donor bank	$467m	$1,111m

***Note.* $891m of the donor banks' university total flows through a single sponsor, New York's Jewish Communal Fund.**

How to read the results

Table 1 answers the essay's first question and misleads on its own, because its rows average machines that allocate nothing alike. Table 3 is the correction. Reading down the donor bank column gives the profile of donor-directed money, a quarter of it to universities and general schools, and reading across the day school row shows every other kind favoring Jewish schools over what the blend suggests. The hometown column is the most communally Jewish allocation in the system, with roughly seventy cents of each delivered dollar going to local services, camps, synagogues and day schools.

Table 4 answers the question the landing chart cannot, because Israel money is the one destination that travels every corridor at once. Five overseas dollars move for every day school dollar, and the comparison holds even against the floor definition. Table 5 resolves the schools question cleanly: universities out-raise day schools only where donors direct the money themselves.

What the numbers do not claim

The category split is approximate to within a few tenths of a dollar per row, because the conduit share of overseas giving is removed as a residual and the unmatched bucket is excluded. The typology is a sort, and a handful of assignments follow corporate structure rather than behavior; the three known cases are named above and every assignment is published. The Israel total is a floor and mixes Israel with other overseas relief. The method still cannot see time, so a dollar parked in a donor-advised fund counts as moving even when it has waited for years, and none of this traces any particular gift.

Reproducing the analysis

The essay's additions run as a single pass over two exports of the federation database: grant dollars by entity, category and year, and per-entity financials by year. The delivered-dollar definition removes four hub categories and the unmatched bucket; the typology applies the three thresholds reported above; the Israel accounting applies five corridor rates read from the cascade's transition table. The entity-by-entity assignment, with each entity's spending, grants paid and delivered dollars, is published as federation_four_kinds.csv alongside this companion, and aggregate grant dollars reconcile exactly to the source database.