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CharityWatch REPORT

Issued July 2016 (/charitywatch-

criteria-

methodology/192#IssuedDate)

All Charities

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Contact & General Information () (/charitywatch-criteria-methodology/192#address)

Southern Poverty Law Center

P.O. Box 548

Montgomery, AL 36104

www.splcenter.org (http://www.splcenter.org)

Tax Status: 501(c)3 (/charitywatch-criteria-methodology/192#taxStatus)

Other Names (//charitywatch-criteria-methodology/192#names)

SPLC

Charities often solicit donors under multiple names. CharityWatch is aware of this charity soliciting donors using the above names.

RATING: (/charitywatch-criteria-methodology/192#rating)

Downgraded for High Assets **1** (/high-asset-charities)

This rating has been downgraded from "C+" due to the charity having 7.00 years worth of available assets in reserve.

Stated Mission (/charitywatch-criteria-methodology/192#statedMission)

Dedicated to fighting hate and bigotry and to seeking justice for the most vulnerable members of our society.

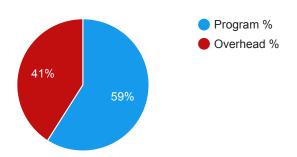
Large Asset Reserves ((/charitywatch-criteria-methodology/192#YearsOfAvailableAssets)

CharityWatch reduces the grade of any charity that has available assets equal to three to five years of operating expenses. Charities with "years of available assets" of more than five years receive an "F" grade regardless of other measurements. In CharityWatch's view, a reserve of less than three years is reasonable and does not affect a charity's grade. These reductions in grades are based solely on the charities' asset reserves as compared to budget. The CharityWatch definition of "years of available assets" includes funds currently available for the charity's use, including investments that the charity has set aside as a reserve but could choose to spend if it wanted to do so. **Southern Poverty Law Center's** letter grade rating has been downgraded because it has 3 or more years of available assets.

See <u>CRITERIA</u> (/charitywatch-criteria-methodology/192#YearsOfAvailableAssets) to learn more about how CharityWatch considers a charity's asset reserves and the <u>HIGH ASSET CHART</u> (/high-asset-charities) for a list of charities whose ratings have been reduced due to high assets.

Fiscal Year Ended 10/31/15 (/charitywatch-criteria-methodology/192#fiscalYear3)

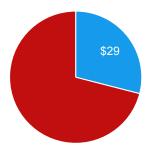
Program Percentage: 59 % (/charitywatch-criteria-methodology/192#ProgramPercentage)



Calculated Total Expenses (rounded): \$45,000,000

A charity's **Program** % is the percentage of its cash budget it spends on Programs relative to Overhead (Fundraising and Management & General Expenses)

Cost to Raise \$100: \$29 (/charitywatch-criteria-methodology/192#CostToRaise)



\$45,000,000

'raising to raise each \$100 of

Contributions.

Joint Costs ((/charitywatch-criteria-methodology/192#JointCosts)

Southern Poverty Law Center's rating was adjusted for Joint Costs. If you are a donor who considers direct mail, telemarketing, and other Joint Cost solicitations to be true charitable programs, the below efficiency ratios, which were not adjusted for joint costs, may better reflect your goals.

Program %	Cost to Raise \$100
66%	\$22

Accounting rules allow charities to report some telemarketing, direct mail, and other solicitation costs as Program expenses. CharityWatch believes that most donors do not consider a charity's solicitation activities to be the Programs they are intending to support with their donations. We therefore adjust such expenses out of a charity's reported Program expense and add it to Fundraising expense prior to calculating its rating. See the CRITERIA (/charitywatch-criteria-methodology/192) to learn more about Joint Costs. (/charitywatch-criteria-methodology/192#JointCosts)

Government Funding (/charitywatch-criteria-methodology/192#GovernmentSupport)

CharityWatch calculates the percentage of a charity's cash revenue received from government sources for informational purposes for those donors who would like to factor a charity's range of government funding into their giving decisions. Donors should keep in mind that funding from the government does not automatically signal that a charity is well-governed and/or more efficient than other charities. For the reporting year rated by CharityWatch, this charity received cash grants/contributions from government sources within a range of:

0% to 24%

Financial Documents ()_(/charitywatch-criteria-methodology/192#FinancialDocuments)

Southern Poverty Law Center's rating is based on CharityWatch's in-depth analysis of the following documents for the fiscal year represented:

Entity	Document Type	Tax Id#
Southern Poverty Law Center	IRS Form 990	63-0598743
Southern Poverty Law Center	Audited Financial Statements	63-0598743

See the <u>CRITERIA</u> (/charitywatch-criteria-methodology/192#treatmentOfRelatedOrganizations) to learn why CharityWatch analyzes multiple documents before computing a charity's rating.

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