



UNDERSTANDING ONE ATTA TIME'S CHARITY NAVIGATOR RATING

At One ATTA Time, we are committed to transparency, financial responsibility, and measurable impact. While Charity Navigator is a widely recognized nonprofit evaluation tool, it presents certain challenges, particularly for smaller, high-impact organizations like ours. Our current rating of 72% does not fully reflect the depth of our work, the impact we make, or our commitment to financial stewardship.

Here's why our rating appears lower and why it doesn't tell the full story:

Liabilities to Assets Ratio – 99.23%

- ✦ Why We Were Dinged: Charity Navigator penalizes nonprofits with a high liabilities-to-assets ratio, assuming that financial stability is tied to large reserves.
- ✦ Reality: One ATTA Time prioritizes deploying funds into the field immediately, rather than stockpiling assets. Our mission is to get clean water to those who need it now, not sit on excess cash. Many smaller, impact-driven organizations operate this way, but Charity Navigator's system favors organizations with larger financial reserves.

990 Not Posted on Website – But It Is

- ✦ Why We Were Dinged: Charity Navigator flagged us for not posting our IRS Form 990 on our website.
- ✦ Reality: Our 990s are publicly posted and accessible on our website, yet Charity Navigator's system has not updated this information. Unfortunately, their automated evaluation process sometimes misses real-time updates made by nonprofits.
<https://oneattatime.org/donate/990-filings/>

No Audited Financial Statement – But We Conduct Audits Every Other Year

- ✦ Why We Were Dinged: Charity Navigator expects nonprofits to publish an annual audit, which can be costly.
- ✦ Reality: We conduct independent audits every other year instead of annually because a single audit costs approximately \$10,000—resources we believe are better spent directly funding clean water programs. This is a financially responsible decision, yet Charity Navigator's rating system penalizes nonprofits that don't audit annually, even when they maintain full financial transparency.

No Data Collection & Analysis – But We Invest Heavily in It

- ✦ Why We Were Dinged: Charity Navigator's system flagged us for not tracking impact data.
- ✦ Reality: We conduct extensive data collection and analysis. We even contract with Aquora, a scientific research group, to track our impact with real, measurable results. Our work is backed by rigorous field data, tracking reductions in waterborne diseases and improvements in community health.

💡 The challenge: Charity Navigator's evaluation system does not always recognize contracted third-party research, even when it ensures higher-quality data collection. Aquora Research & Consulting (<https://www.aquorarc.com/>)



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The Challenge of Charity Navigator's Rating System for Smaller NGOs

Beyond these specific rating factors, **Charity Navigator's evaluation model presents challenges for grassroots organizations like ours:**

- **Overemphasis on Financial Ratios:** The system prioritizes financial metrics over real-world impact, failing to capture how much good an organization actually does.
- **Bias Toward Large Nonprofits:** Their methodology favors organizations with bigger budgets and financial reserves, penalizing smaller, highly effective organizations.
- **Limited Consideration of International Work:** Since we operate internationally, our financial and operational model differs from domestic-focused nonprofits—yet the system doesn't account for these variations.
- **Delayed Data Updates:** Ratings rely on 990s that are often outdated by a year or more, failing to reflect the most recent financial and operational improvements.

Why One ATTA Time Remains a Highly Trustworthy Organization

Despite these limitations, **One ATTA Time is a Platinum-level nonprofit on GuideStar**, which provides a **more accurate reflection of our transparency, financial health, and impact.**

We remain committed to:

- ✓ **Deploying resources efficiently** – Prioritizing immediate clean water solutions over excessive financial reserves.
- ✓ **Financial transparency** – Posting our 990s and audits publicly and maintaining open accountability.
- ✓ **Impact-driven programming** – Using third-party scientific research to track our success in reducing waterborne diseases.
- ✓ **Smart financial stewardship** – Conducting audits every other year to ensure funds go where they are needed most.

We welcome any questions and are happy to provide additional financial or impact data upon request. 💧🌍