

# Brevard County Nonprofit Sector in Brief 2015

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*This brief explores the trends in the number and finances of 501(c)(3) public charities in Brevard County.*

## Highlights

- In 2015, the Internal Revenue Service reported just over 2,100 nonprofits in Brevard County.
- Over the last 10 years, the number of registered public charities in Brevard has grown by 32 percent.
- Brevard County experienced a boom in the number of new public charities in 2014 with 172 new organizations reported in that year alone—more than 3 times the birth rate of previous years.
- In 2013, Brevard County public charities reported \$1.5 billion in total revenue, \$1.4 billion in expenses, and held \$2.5 billion in assets.
- Hospitals and higher education organizations dominate the financials, accounting for approximately 75 percent of total revenues, expenses, and assets.
- The vast majority of public charities in Brevard County are small—the typical (or median) annual budget is \$114,900.
- Both public charity revenues and expenses declined from 2003 to 2013—a 19 percent decrease in revenues and a 22 percent decrease in expenses after adjusting for inflation.
- Brevard county public charities saw relatively steady growth in total contributions (government grants and private contributions) from 2003 to 2012, but declined sharply in 2013.

## More than 2,100 Nonprofits in Brevard County—the Vast Majority 501(c)(3) Public Charities

In 2015, the Internal Revenue Service reported just over 2,100 nonprofits in Brevard County.<sup>1</sup> This number includes a diverse group of organizations ranging from hospitals and human service organizations to advocacy groups and chambers of commerce. Just over 1,600, or three-quarters, of these nonprofits are 501(c)(3) public charities—these are the nonprofits that people typically think of when they hear “nonprofit”: homeless shelters, theatres, museums, hospitals, and community service organizations.

*Religion-related* organizations are the most common type of public charity in Brevard County. The more than 500 religion-related organizations account for 32 percent of all public charities. (These include approximately two-thirds of religious congregations, which are not required to register with the IRS

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<sup>1</sup> This analysis uses the IRS Business Master File, the list of organizations with tax-exempt status published by the IRS, to examine the number of organizations in Brevard County registered with the IRS.

although many do.) *Human service* charities account for 23 percent of Brevard Charities and *other public and social service* charities account for 14 percent of charities. *Higher education* (0.06 percent) and *hospitals and primary care facilities* (1 percent) account for the smallest proportion of public charities in terms of number. (See appendix 1 for a detailed description of each type of organization.)

## Number of Public Charities in Brevard County Grew by 32 percent from 2005 to 2015—with Record Growth in 2014

Over the last 10 years, the number of registered public charities in Brevard county has grown by 32 percent (Table 1), with the largest annual growth occurring between 2013 and 2014 (9 percent increase overall). In fact, 11 percent of all registered public charities in Brevard County were newly registered in 2014—an unprecedented increase.<sup>2</sup> As a point of comparison, the average birth rate from 2005 to 2013 was approximately 4 percent.

**Table 1. Number of Registered Public Charities by Type, 2005 to 2015**

Type of Organization	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	% Change 2005 to 2015
Arts, culture, and humanities	95	103	108	102	118	124	110	112	116	123	125	32
Higher education	1	1	1	1	1	1	1	1	1	1	1	0
Other education	138	141	141	145	155	161	142	146	140	162	168	22
Environment	24	23	26	26	28	35	31	33	30	33	34	42
Animals	31	32	30	34	36	39	37	37	36	43	45	45
Hospitals and primary care facilities	21	21	21	21	20	23	23	20	19	20	20	-5
Other health care	68	71	74	78	80	88	73	73	65	85	90	32
Human services	297	305	312	321	339	371	342	352	324	342	363	22
International	17	16	19	20	25	28	24	22	21	25	23	35
Other-public and social benefit	154	159	162	179	192	205	204	204	202	218	224	45
Religion-related	373	388	402	412	445	467	461	473	482	511	518	39
<b>All Public Charities</b>	<b>1219</b>	<b>1260</b>	<b>1296</b>	<b>1339</b>	<b>1439</b>	<b>1542</b>	<b>1448</b>	<b>1473</b>	<b>1436</b>	<b>1563</b>	<b>1611</b>	<b>32</b>
<b>Annual % Change</b>	-	3	3	3	7	7	-6	2	-3	9	3	

Source: IRS Business Master File, 04/2015

As displayed in Table 1, the growth rate by type of organization varied greatly. *Other public and social benefit* organizations and *animal-related* organizations each grew by 45 percent from 2005 to 2015.

<sup>2</sup> At both the state and national level, we see a spike in the number of new organizations with tax-exempt status in 2014. The spike in the number of new public charities in 2014 is the result of the IRS clearing out a backlog of approximately 60,000 organizations (all US) plus the introduction of the new online 1023-EZ, the application for tax-exempt status. Released in July 2014, this new form made applying for tax-exempt status much less cumbersome for smaller organizations and cut down on IRS processing time to rule on the application. For more information see IRS Data Book, Table 24 (2014) and GuideStar assessment of impact at [http://trust.guidestar.org/2015/06/24/the-impact-of-form-1023-ez-2/?cm\\_mid=4821528&cm\\_crmid=afd0cd5e-3e30-e411-adbd-0050569e1644&cm\\_medium=email&utm\\_source=all&utm\\_medium=email&utm\\_campaign=2015/3/19%20-%20Newsletter%20-%20Nonprofits](http://trust.guidestar.org/2015/06/24/the-impact-of-form-1023-ez-2/?cm_mid=4821528&cm_crmid=afd0cd5e-3e30-e411-adbd-0050569e1644&cm_medium=email&utm_source=all&utm_medium=email&utm_campaign=2015/3/19%20-%20Newsletter%20-%20Nonprofits)

*Other public and social benefit* organizations grew from 154 public charities in 2005 to 224 in 2015, and *animal-related* public charities grew from 31 public charities in 2005 to 45 public charities in 2015. The number of *environment* public charities also experienced high growth—increasing by 42 percent over the 10 year period.

## **Brevard County Public Charities—2013 Financial Snapshot**

Using 2013 IRS Form 990 and Form 990-EZ data, the latest year of data available, we examine Brevard County public charity finances. Charities that receive more than \$50,000 in annual gross receipts are required to file a Form 990 or Form 990-EZ, which require organizations to provide detailed financial information, with the IRS.

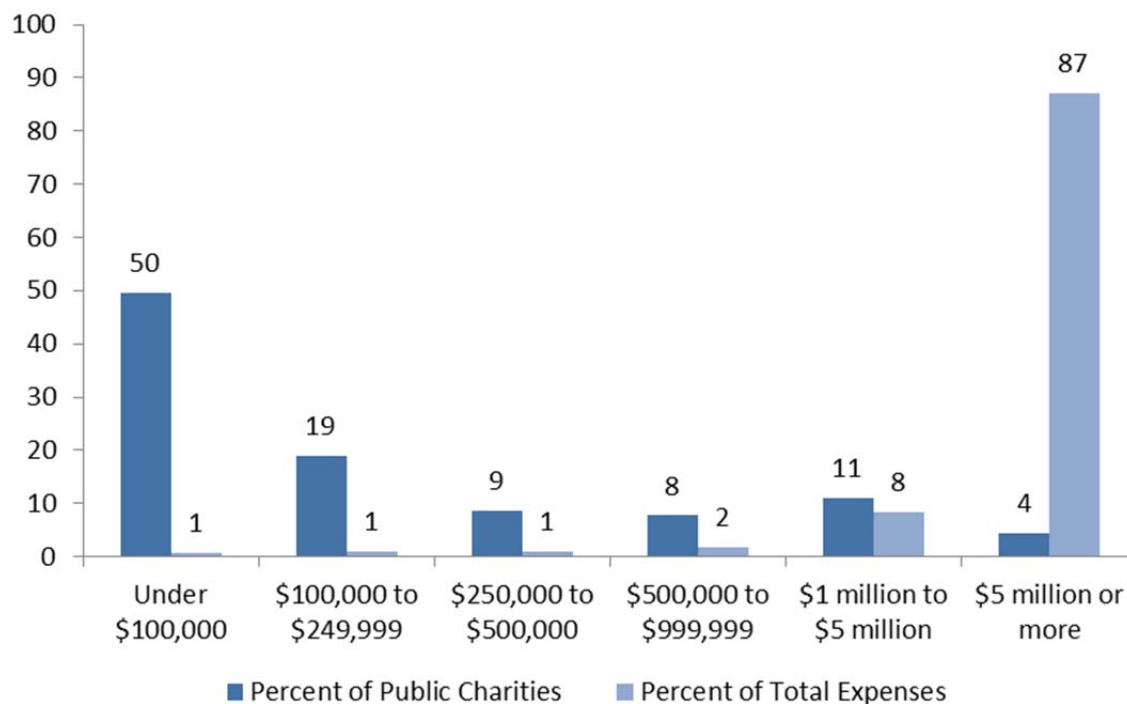
Approximately one-third of public charities in Brevard County filed a Form 990 or Form 990-EZ. (We refer to these as reporting public charities throughout the brief.) In 2013, the 467 reporting public charities had nearly \$1.5 billion in total revenue and \$1.4 billion in expenses. These organizations held \$2.5 billion in assets, which may include savings, investments, and real estate.

On a per capita basis, this translates to \$2,638 in revenues, \$2,433 in expenses, and \$4,461 in assets. If we compare per capita expenses in Brevard County to Florida and the U.S. overall, it falls slightly behind. In 2013, Florida public charities spent \$3,194 per capita and U.S. public charities spent \$5,100 per capita. Brevard County also had lower per capita spending than Deltona-Daytona Beach-Ormond Beach, Florida, which spent \$3,041 per resident in 2013.

## **Majority of Public Charities Operate on Small Budgets**

Similar to what we see at the national and state level, the vast majority of nonprofits have relatively small budgets. As displayed in Figure 1, 69 percent of reporting public charities in Brevard County operate on less than \$250,000 a year. In fact, the typical (or median) budget of public charities in Brevard County is \$114,900. The largest organizations, those with more than \$5 million in annual expenses, account for only 4 percent of all public charities in the county, but account for 87 percent of public charity expenses.

**Figure 1. Number and Expenses of Reporting Public Charities as a Percentage of All Reporting Public Charities, 2013**



Source: NCCS Core Public Charity File (Beta), 2013

### Hospitals Dominate Public Charity Finances

Nearly one-third of reporting public charities in Brevard County are *human service* organizations, which include senior centers, crisis pregnancy centers, job training organizations, little league teams and hospice organizations (Table 2). *Religion-related* organizations and *other education* organizations (excluding higher education) like charter schools, parent teacher organizations, scholarship organizations, and after-school enrichment programs account for another 13 percent each.

Brevard County public charity finances are dominated by *hospitals and primary care facilities*, though. The 12 hospitals and primary care facilities make up only 3 percent of public charities, but account for 60 percent of revenues and expenses and 68 percent of assets. Florida Institute of Technology, the only nonprofit *higher education* organization reporting from Brevard County, accounts for 14 percent of charity revenues and 13 percent of expenses. *Human service* organizations account for 12 percent of revenues and expenses.

**Table 2. Number, Revenue, Expenses, and Assets of Reporting Public Charities by Type of Organization, 2013**

Type of Organization	Public Charities		Revenue		Expenses		Assets	
	N	%	\$	%	\$	%	\$	%
Arts, culture, and humanities	42	9	14,581,270	1	14,769,603	1	30,766,050	1
Higher education	1	0	201,573,754	14	181,848,509	13	231,500,454	9
Other education	62	13	64,074,265	4	63,548,571	5	68,960,896	3
Environment	8	2	1,164,594	0	1,308,963	0	2,421,738	0
Animals	24	5	19,067,794	1	18,002,964	1	26,338,065	1
Hospitals and primary care facilities	12	3	883,801,782	60	815,576,155	60	1,697,632,168	68
Other health care	36	8	56,271,932	4	53,913,586	4	58,141,410	2
Human services	150	32	172,417,187	12	157,274,036	12	239,688,879	10
International	14	3	2,341,712	0	1,996,813	0	6,796,914	0
Other-public and social benefit	58	12	36,534,947	2	31,886,099	2	39,218,996	2
Religion-related	60	13	17,176,458	1	14,510,364	1	82,655,396	3
<b>All Public Charities</b>	<b>467</b>	<b>100</b>	<b>1,469,005,695</b>	<b>100</b>	<b>1,354,635,663</b>	<b>100</b>	<b>2,484,120,966</b>	<b>100</b>
<i>Excluding Hospitals and Higher Education</i>	454	-	383,630,159	-	357,210,999	-	554,988,344	-

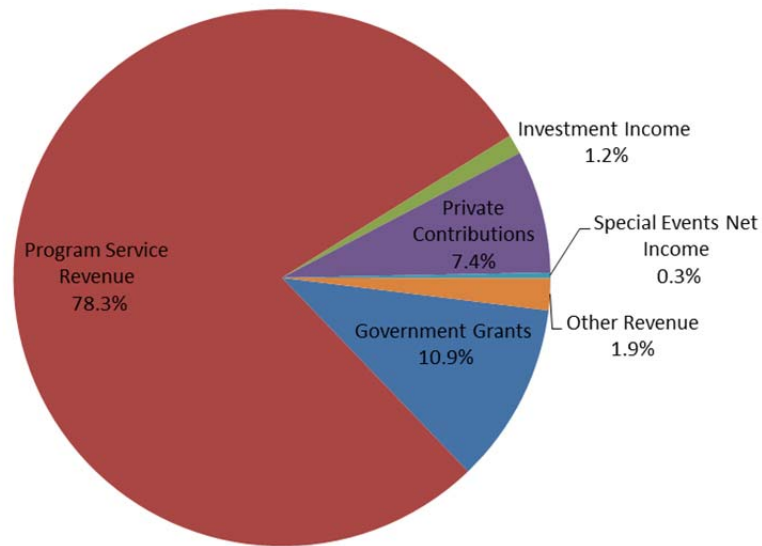
Source: NCCS Core Public Charity File (Beta), 2013

## Program Service Revenue Accounts for More than Three-Quarters of Public Charity Revenue in Brevard County

Program Service Revenue accounts for 78 percent of Brevard County public charity revenue (Figure 2). Program Service Revenue is a term for revenue from fee-based services and programs such as tuition payments, government contracts, patient revenues, and ticket sales. Government grants account for 11 percent of public charity revenue and private contributions account for 7 percent.

Sources of revenue vary widely by type of organization. *International* and *religion-related* organizations rely much more heavily on private contributions than other types of organizations with 82 percent and 65 percent of revenue from this source respectively. Government grants account for more than half of *other education* (excluding higher education) and *other public and social benefit* organizations. *Hospitals, higher education, animals, arts* and *other health care* charities receive more than half of their revenue from program service revenue. (See appendix 2 for more detailed breakout of revenue sources.)

**Figure 2. Revenue Sources for Reporting Public Charities, 2013**



Source: NCCS Core Public Charity File (Beta), 2013

### ***Special Events Income***

Special events benefitting nonprofit organizations abound in Brevard County and are an important part of the county's social life. In 2013, 137 reporting public charities hosted an event to raise money. These charities received \$10.7 million in gross revenue from the event, but once the \$5.6 million in expenses to host the event were taken into account only \$5.1 million, or 47 percent of revenue raised, ended up going towards the actual programs and services of these charities. That said, these events can play an important role as part of a larger community engagement, volunteering, and fundraising strategy.

## **Brevard County's Average Public Charity Endowment is Less than Both the Average Florida and U.S. Endowment**

In 2013, Brevard County public charities reported more than \$1.4 billion in net assets (assets minus liabilities). Typically, these net assets are divided into 3 categories depending on the type of restriction the donor has placed on the funds—unrestricted, temporarily restricted, or permanently restricted. Permanently restricted net assets, or endowments, are funds set aside for a specific purpose or general operating support of a public charity. The principal of these funds remains intact and the and only the investment income earned from the endowment is used.

In 2013, 23 organizations (5 percent of reporting public charities) reported permanently restricted net assets of \$89 million.<sup>3</sup> This is slightly lower than the percent of public charities reporting endowments in Florida (6 percent) and in the U.S. overall (7 percent). Brevard County public charity endowments range from just over \$5,000 to more than \$50 million, with an average endowment of \$3.9 million. If we compare Brevard's average endowment to the average endowment of Florida and U.S. public charities, Brevard County lags behind. The average endowment of Florida public charities is \$7.1 million and the average endowment in the U.S. is \$8.8 million.

In addition to public charity endowments, private foundation assets are another source of financial support to public charities. In 2013, private foundations in Brevard County reported \$101 million in assets. On a per capita basis, this translates to \$181 per resident. If we compare this to Florida and the U.S., Brevard has much fewer private foundation assets available per resident. Florida private foundations held \$1,173 per capita in assets in 2013 and U.S. private foundations held \$2,284 per capita in assets.

## Financial Trends: 2003 to 2013

In this section we'll look at trends through 2013 -- the most complete and current year for which data is available. (End-of-year financial data typically takes a year before all reports are received by the IRS.) We focus on the changes in key financial figures of the charities, such as revenue, expenses, assets and net assets.

### Public Charity Revenues and Expenses Declined from 2003 to 2013

Revenues declined by 19 percent (inflation-adjusted) and expenses declined by 22 percent (inflation-adjusted) from 2003 to 2013. Brevard County saw similar growth in public charity expenses and assets to that of Florida and the U.S. from 2003 to 2008 with both revenues and expenses growing by more than 30 percent after adjusting for inflation. However, between 2008 and 2013 public charity revenues dropped from \$2.1 billion to \$1.5 billion and expenses dropped from \$2.1 billion to \$1.4 billion—a decline of 36 percent (inflation-adjusted) in total revenue and 40 percent (inflation-adjusted) in expenses. (See appendix 3 for more detailed revenue/expense breakout.) Both Florida and U.S. public charities experienced slower growth rates from 2008 to 2013 than was seen between 2003 and 2008, though both still saw positive growth. Public charity revenues and expenses, both at the state and national level, grew approximately 11 percent after adjusting for inflation.

Growth in revenue from 2003 to 2013 for different types of organization ranged from a decline of 35 percent to an increase of 158 percent after adjusting for inflation (Table 3). *Animal-related* public charities saw the greatest increase in revenues over the 10 year period, growing from \$6 million in revenue in 2003 to \$19 million in 2013. *International* organizations also grew substantially with just under \$1 million in revenues in 2003 to \$2.3 million in 2013—a 95 percent increase after adjusting for

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<sup>3</sup> Because the Form 990 only asks organizations to report the book value of the endowment, the dollar figures we report in this section are probably lower than the actual market value of the endowments.

inflation. *Hospitals, other health care* organizations, and *environment* organizations all saw a decline in revenue from 2003 to 2013. The loss of revenue in both types of *health care* organizations is primarily due to the buyout of the nonprofit Wuesthoff Health System in 2011 by a for-profit corporation. Because hospitals play such a big role in public charity finance in Brevard County, the buyout of Wuesthoff explains much of the decline in revenues and expenses we see from 2003 to 2013.

Growth in expenses from 2003 to 2013 also varied greatly depending on the type of organization. *Religion-related* expenses grew from \$4.3 million in 2003 to \$14.5 million in 2013—a 173 percent increase after adjusting for inflation. *Animal-related* organizations also saw significant growth in expenses from 2003 to 2013, growing from \$6.2 million in expenses to \$18 million. Mirroring the decline in revenues, *hospitals, other health care, and environment* organizations all saw a drop in expenses from 2003 to 2013.

**Table 3. Percent Change in Revenue, Expenses, Assets, and Net Assets by Type of Organization, 2003 to 2013**

Type of Organization	% Change 2003-2013 (inflation-adjusted)			
	Revenue	Expenses	Assets	Net Assets
Arts, culture, and humanities	5	12	70	74
Higher education	56	59	38	55
Other education	52	54	124	81
Environment	-26	-20	-47	-45
Animals	158	139	58	37
Hospitals and primary care facilities	-35	-39	43	84
Other health care	-7	-9	17	12
Human services	4	4	69	208
International	95	112	97	240
Other-public and social benefit	45	126	46	46
Religion-related	87	173	72	63
All Public Charities	-19	-22	47	84

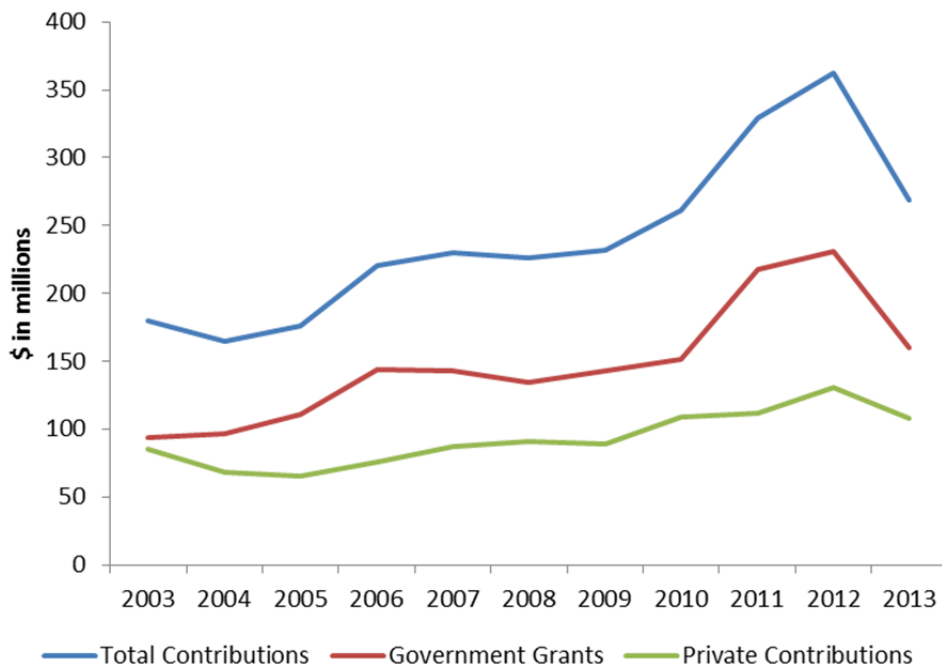
Source: NCCS Core Public Charity Files 2003, 2013 (Beta Version)

### Relatively Steady Growth in Contributions from 2003 to 2012, but Decline of More than 25 percent in 2013

Total contributions (government grants plus private contributions) grew from \$180 million in 2003 to \$362 million in 2012, more than doubling in size (figure 3). The growth was the greatest from 2010 to 2011 when total contributions grew by 26 percent. Contributions then experienced a steep decline from 2012 to 2013 when they dropped \$94 million (See appendix 2 for more detail.). The rapid rise and decline of contributions appears to be primarily caused by a huge influx of government grant money to Florida Tech in 2011 and 2012. In 2011, Florida Tech’s government grants grew from \$26 million to \$87 million, increased to \$99 million in 2012, and then dropped to \$9 million in 2013.



**Figure 3. Total Contributions, Government Grants, and Private Contributions, 2003 to 2013**



Source: NCCS Core Public Charity Files 2003-2013

Growth in contributions varied greatly by type of organization. *Hospitals and primary care facilities* had the highest average annual growth rate from 2003 to 2013, growing by 30 percent. *Animal-related* public charity contributions grew by 27 percent. *Higher education* and *religion-related* public charities also saw high growth—each seeing an average annual growth rate of approximately 20 percent from 2003 to 2013. *Human service* public charities saw the lowest growth with an average annual growth rate of only 4 percent.

If we look at the growth rate in contributions over the last 5 years, 2008 to 2013, they vary greatly by type of organization. *Higher Education* charities had the highest average annual growth rate from 2008 to 2013, growing by more than 45 percent on average. *Hospitals* also saw high average annual growth rates over the 5 year period—around 27 percent. *Environment* and *human service* organizations saw a negative average annual growth rate from 2008 to 2013.

### **Brevard County Saw Average Growth in Assets from 2003 to 2013; Net Assets Grew Significantly**

Brevard County public charity assets, which can include savings, investments, buildings, and equipment, grew from \$1.4 billion in 2003 to \$2.5 billion in 2013, an increase of 47 percent once we adjust for inflation. This growth rate is only slightly lower than the rate seen across Florida public charities (55 percent) and the U.S. overall (50 percent). Net assets (assets minus liabilities) among public charities

increased significantly from 2003 to 2013, growing from \$639 million in 2003 to \$1.4 billion in 2013—an 84 percent growth rate after adjusting for inflation. When compared to the percent change in net assets from 2003 to 2013 among Florida public charities (50 percent) and U.S. public charities (51 percent), Brevard County saw much higher growth in net assets over the 10 year period.

As we have seen with other financial trends, the growth in assets and net assets varied substantially by type of organization.

**Total Assets.** *Other education* (excluding higher education) assets grew from \$25 million in 2003 to \$69 million in 2013—a growth rate of 124 percent after adjusting for inflation. The growth in assets for these organizations seems to be driven primarily by secondary schools purchasing real estate.

*International* assets also grew significantly. In 2003 *international* charities held \$2.8 million compared to \$6.8 million in 2013—this is a 97 percent increase after adjusting for inflation.<sup>4</sup> *Environment* charities are the only type of organization to see a decline in assets over the 10 year period. The assets of these organizations dropped from \$3.7 million in 2003 to \$2.4 million in 2013—a 47 percent decrease after adjusting for inflation.

**Net Assets.** Both *international* and *human service* charities experienced tremendous growth in net assets from 2003 to 2013. Net assets of *international* organizations grew from \$1.6 million in 2003 to \$6.7 million in 2013, a 240 percent increase after adjusting for inflation.<sup>5</sup> *Human service* net assets grew from \$54 million in 2003 to \$204 million in 2013—an increase of 208 percent after adjusting for inflation. Much of the *human service* growth in assets due to the growth in investment funds by several organizations. The National Foundation for Youth, for example, doubled its investments from approximately \$30 million in 2003 to \$60 million in 2013. Although \$22 million is designated as permanently restricted net assets (endowment), the remaining investments do not appear to be part of a restricted endowment. These investments may be board-designated or quasi-endowment—funds set aside by board members but not bound to a specific purpose by the donor and able to be drawn down by a decision of the board if necessary in the future, even if the initial intent of the board is to keep the funds set aside permanently. (See Appendix 4 for more detailed breakout of assets/liabilities/net assets.)

## Summary

Brevard County experienced record growth in the number of registered charities in 2014. In fact, 11 percent of Brevard County public charities were founded in 2014. Though this boom in the number of new charities may change the financial outlook of Brevard County's nonprofit sector, from 2003 to 2013 (the latest year of financial data available) public charity revenues decreased by 19 percent (inflation adjusted) and expenses decreased by 22 percent (inflation adjusted). Contributions also declined steeply from 2012 to 2013—dropping \$94 million from 2012. Public charity assets and net assets, on the other

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<sup>4</sup> More than \$5 million of international assets in 2013 is due to AIDS Orphans and Street Children, an international organization based in Merritt Island, which loaned money to an affiliated organization and lists the loan receivable as an asset.

<sup>5</sup> This is again due to AIDS Orphans and Street Children and their loan to an affiliated organization—this organization has very few liabilities when compared to the \$5 million loan.

hand, both saw healthy growth from 2003 to 2013. Assets grew by 47 percent after adjusting for inflation and net assets (assets minus liabilities) grew by more than 80 percent, also inflation adjusted.

The Brevard County nonprofit sector has certainly experienced both highs and lows over the last 10 years. This brief, while providing an important statistical profile of the sector, does not capture the many remarkable stories of the sector that proved dire forecasts wrong of Brevard County less than 10 years ago as we witnessed the end of the space shuttle program and a deep housing crisis that put Brevard in the nation's top 10 for loan defaults and home foreclosures. We hope the data provided in this brief will lend insight and understanding to the size, scope, and contributions of the nonprofit sector to Brevard County as well as the opportunities and challenges the sector faces.

## Appendix 1. Definitions and Example of Organization Types

Arts, culture and Humanities	Higher education	Other education
Organizations whose primary purpose is to promote appreciation for and enjoyment and understanding of the visual, performing, folk, and media arts; the humanities; history and historical events; and/or communications. May include Includes museums, theaters, arts agencies, and historical societies.	Includes colleges, universities, graduate, and professional schools.	Includes private elementary and secondary schools, vocational schools, adult education programs, literacy programs, libraries, scholarship organizations, and after-school programs.
Environment	Animals	Hospitals and primary care facilities
Organizations whose primary purpose is to preserve, protect and improve the environment. Includes recycling programs, natural resources conservation organizations, botanical gardens, garden clubs, and environmental beautification programs.	Includes animal protection and welfare programs, wildlife preservation and protection organizations, animal hospitals, zoos, and aquariums.	Hospitals, health systems, and health clinics.
Other health care	Human services	International
Includes reproductive health care clinics, rehabilitative care, blood banks, emergency care, public health organizations, nursing homes, home health care, mental health hospitals and clinics, medical research organizations, and voluntary health organizations that focus on prevention and treatment of specific diseases.	Includes crime prevention organizations, legal aid societies, job training programs, food banks, homeless shelters, low income housing, public safety organizations, sports and recreation clubs, youth development organizations, children and youth services, hospices, and group homes.	Organizations whose primary purpose is to provide services or other forms of support to increase mutual understanding across countries, and encourage social, economic or political development outside of the United States. Includes cultural exchange organizations, international development organizations, and international human rights organizations.
Other public and social benefit	Religion-related	
Includes veteran’s organizations, leadership development organizations, civil rights organizations, community and economic development organizations, community foundations, volunteerism promotion organizations, and scientific research organizations.	Religiously focused organizations such as houses of worship, missions programs, religious education (excluding primary and secondary schools and degree granting schools) and religious media and communication organizations.	

## Appendix 2. Sources of Revenue by Type of Organization, 2008-2013

Year	Type of Organization	Number of Organizations	Total Contributions (Government Grants + Private Contributions)	Government Grants	Private Contributions	Total Program Service Revenue	Total Investment Income	Special Events Net Income	Other Revenue
2008	Arts, culture, and humanities	38	5,508,484	334,265	5,174,219	10,009,020	227,014	228,570	1,651,684
2008	Higher education	7	28,872,261	18,966,819	9,905,442	126,078,135	1,254,591	-97,120	-3,591,679
2008	Other education	55	40,519,893	31,759,471	8,760,422	12,690,118	-110,355	933,188	662,728
2008	Environment	9	760,779	212,996	547,783	974,063	42,941	66,017	30,468
2008	Animals	16	3,555,951	303,524	3,252,427	7,153,243	140,639	587,926	860,147
2008	Hospitals and primary care facilities	13	8,565,769	5,167,356	3,398,413	1,542,259,418	10,999,294	136,502	9,960,759
2008	Other health care	33	52,996,222	36,740,439	16,255,783	78,625,372	1,194,332	1,878,757	964,808
2008	Human services	155	64,207,850	37,881,634	26,326,216	58,981,801	3,161,135	588,882	4,291,148
2008	International	11	1,941,431	0	1,941,431	8,018	376,904	9,657	9,356
2008	Other-public and social benefit	43	13,339,201	3,066,568	10,272,633	1,783,109	786,590	280,403	1,860,422
2008	Religion-related	39	5,722,044	0	5,722,044	1,116,764	4,209,566	52,866	780,456
	<b>Total</b>	<b>419</b>	<b>225,989,885</b>	<b>134,433,072</b>	<b>91,556,813</b>	<b>1,839,679,061</b>	<b>22,282,651</b>	<b>4,665,648</b>	<b>17,480,297</b>
2009	Arts, culture, and humanities	38	3,663,452	307,557	3,355,895	8,820,515	406,313	266,741	389,192
2009	Higher education	1	32,467,772	26,372,633	6,095,139	143,292,442	955,287	14,744	861,231
2009	Other education	60	40,718,273	33,659,855	7,058,418	13,748,875	898,498	891,483	254,019
2009	Environment	10	752,559	145,400	607,159	1,314,394	58,771	-14,648	32,385
2009	Animals	18	2,674,358	149,320	2,525,038	8,170,675	81,686	726,901	995,596
2009	Hospitals and primary care facilities	16	14,081,218	8,928,036	5,153,182	1,648,284,461	7,228,658	-6,834	16,921,925
2009	Other health care	37	25,411,456	14,240,352	11,171,104	47,702,808	-19,766	1,101,780	890,592
2009	Human services	159	84,527,692	55,318,548	29,209,144	70,852,827	2,177,057	928,741	2,331,933
2009	International	12	3,314,027	0	3,314,027	0	349,602	7,220	-3,194
2009	Other-public and social benefit	40	14,448,967	3,875,454	10,573,513	3,046,256	690,859	190,059	-954,305
2009	Religion-related	54	10,285,431	11,977	10,273,454	1,620,549	3,615,580	55,097	1,245,095
	<b>Total</b>	<b>445</b>	<b>232,345,205</b>	<b>143,009,132</b>	<b>89,336,073</b>	<b>1,946,853,802</b>	<b>16,442,545</b>	<b>4,161,284</b>	<b>22,964,469</b>
2010	Arts, culture, and humanities	43	4,336,362	345,947	3,990,415	7,811,641	271,755	442,605	1,549,492
2010	Higher education	1	32,467,772	26,372,633	6,095,139	143,292,442	955,287	14,744	861,231
2010	Other education	62	42,588,587	37,097,779	5,490,808	15,248,217	1,012,011	937,842	677,872
2010	Environment	12	1,397,578	816,191	581,387	1,031,426	40,554	49,700	21,592
2010	Animals	21	3,455,259	144,039	3,311,220	8,323,742	70,320	452,186	729,652
2010	Hospitals and primary care facilities	14	34,056,072	6,775,609	27,280,463	1,647,836,671	2,546,094	0	10,464,230
2010	Other health care	36	25,160,444	13,807,506	11,352,938	49,526,307	108,715	849,686	433,181
2010	Human services	163	90,592,673	63,280,539	27,312,134	69,562,084	1,986,018	831,274	4,352,364
2010	International	12	3,226,530	0	3,226,530	5,771	388,365	8,365	-40,521
2010	Other-public and social benefit	42	12,714,211	2,114,367	10,599,844	3,047,513	656,610	316,836	598,203
2010	Religion-related	51	11,324,371	1,057,091	10,267,280	1,362,968	3,143,577	-832	1,038,913
	<b>Total</b>	<b>457</b>	<b>261,319,859</b>	<b>151,811,701</b>	<b>109,508,158</b>	<b>1,947,048,782</b>	<b>11,179,306</b>	<b>3,902,406</b>	<b>20,686,209</b>

## Appendix 2. Sources of Revenue by Type of Organization, 2008-2013 (continued)

Year	Type of Organization	Number of Organizations	Total Contributions (Government Grants + Private Contributions)	Government Grants	Private Contributions	Total Program Service Revenue	Total Investment Income	Special Events Net Income	Other Revenue
2011	Arts, culture, and humanities	43	3,805,455	313,005	3,492,450	8,123,091	280,424	456,470	1,741,805
2011	Higher education	1	92,276,600	86,848,418	5,428,182	158,953,362	1,032,866	136,198	5,482,152
2011	Other education	65	47,780,467	42,410,778	5,369,689	12,832,443	634,475	961,218	237,459
2011	Environment	12	1,321,763	588,925	732,838	852,244	21,152	93,282	20,815
2011	Animals	26	4,508,260	169,417	4,338,843	10,117,191	59,559	452,798	602,283
2011	Hospitals and primary care facilities	12	39,579,164	6,636,787	32,942,377	768,485,433	2,466,093	0	43,831,013
2011	Other health care	33	22,641,006	13,398,851	9,242,155	30,251,868	422,948	917,806	753,544
2011	Human services	164	88,838,033	61,362,352	27,475,681	70,527,767	1,887,378	779,254	9,425,834
2011	International	11	1,562,611	0	1,562,611	437	302,684	11,694	27,526
2011	Other-public and social benefit	52	15,780,764	4,720,859	11,059,905	1,735,320	415,319	359,543	849,217
2011	Religion-related	55	10,971,192	1,094,915	9,876,277	1,672,258	4,940,322	127,774	1,026,574
	<b>Total</b>	<b>474</b>	<b>329,065,315</b>	<b>217,544,307</b>	<b>111,521,008</b>	<b>1,063,551,414</b>	<b>12,463,220</b>	<b>4,296,037</b>	<b>63,998,222</b>
2012	Arts, culture, and humanities	41	4,410,061	499,168	3,910,893	8,746,028	334,638	490,985	1,134,305
2012	Higher education	1	110,077,760	99,363,634	10,714,126	187,075,098	1,153,440	361,072	1,558,136
2012	Other education	65	49,402,806	42,046,721	7,356,085	12,221,514	834,365	1,013,752	315,033
2012	Environment	9	888,814	9,912	878,902	741,339	21,443	50,607	23,254
2012	Animals	23	3,618,235	542,410	3,075,825	11,910,207	192,759	534,998	773,480
2012	Hospitals and primary care facilities	11	48,501,503	4,692,138	43,809,365	805,547,344	3,740,865	1,989	2,601,584
2012	Other health care	37	21,559,842	13,723,356	7,836,486	32,886,523	579,696	1,018,017	715,652
2012	Human services	155	79,875,973	53,362,996	26,512,977	72,233,650	1,842,490	1,075,664	3,240,478
2012	International	13	1,503,761	0	1,503,761	94,323	259,867	12,030	58,490
2012	Other-public and social benefit	53	30,196,903	16,860,965	13,335,938	1,541,627	580,955	251,719	1,492,716
2012	Religion-related	60	11,875,032	128,513	11,746,519	1,427,325	2,317,704	8,986	1,245,551
	<b>Total</b>	<b>468</b>	<b>361,910,690</b>	<b>231,229,813</b>	<b>130,680,877</b>	<b>1,134,424,978</b>	<b>11,858,222</b>	<b>4,819,819</b>	<b>13,158,679</b>
2013	Arts, culture, and humanities	42	4,292,739	353,146	3,939,593	8,909,811	316,876	483,790	578,054
2013	Higher education	1	39,667,713	26,323,494	13,344,219	157,218,747	1,818,938	430,288	2,438,068
2013	Other education	62	48,258,384	40,972,021	7,286,363	13,549,930	834,028	695,359	736,564
2013	Environment	8	391,363	47,509	343,854	560,266	17,811	134,837	60,317
2013	Animals	24	4,425,946	216,728	4,209,218	13,139,505	47,991	593,475	860,877
2013	Hospitals and primary care facilities	12	15,492,413	4,923,454	10,568,959	851,027,376	7,894,231	5,811	9,381,951
2013	Other health care	36	23,318,021	14,433,965	8,884,056	30,271,933	803,839	1,107,124	771,015
2013	Human services	150	86,340,572	53,703,291	32,637,281	72,058,321	2,163,224	1,223,388	10,631,682
2013	International	14	1,909,220	0	1,909,220	94,433	295,985	30,860	11,214
2013	Other-public and social benefit	58	32,682,979	18,551,153	14,131,826	1,723,395	656,755	316,840	1,154,978
2013	Religion-related	60	11,526,812	324,633	11,202,179	1,709,222	2,421,821	45,678	1,472,925
	<b>Total</b>	<b>467</b>	<b>268,306,162</b>	<b>159,849,394</b>	<b>108,456,768</b>	<b>1,150,262,939</b>	<b>17,271,499</b>	<b>5,067,450</b>	<b>28,097,645</b>

Source: NCCS Core Public Charity Files: 2008-2013(Beta)

### Appendix 3. Revenues and Expenses by Type of Organization: 2003, 2008, and 2013

Type of Organization	2003			2008			2013		
	Number	Total Revenue	Total Expenses	Number	Total Revenue	Total Expenses	Number	Total Revenue	Total Expenses
Arts, culture, and humanities	29	11,324,017	10,796,345	36	16,330,874	17,457,548	42	14,581,270	14,769,603
Higher education	1	105,372,491	93,361,165	1	152,197,320	151,621,069	1	201,573,754	181,848,509
Other education	49	34,370,024	33,669,758	56	57,148,953	54,179,346	62	64,074,265	63,548,571
Environment	8	1,288,767	1,330,542	9	1,874,268	1,839,154	8	1,164,594	1,308,963
Animals	13	6,039,127	6,151,840	17	13,506,974	12,353,807	24	19,067,794	18,002,964
Hospitals and primary care facilities	13	1,107,083,044	1,086,064,908	14	1,607,519,472	1,603,016,071	12	883,801,782	815,576,155
Other health care	26	49,475,202	48,298,042	31	73,985,267	67,984,277	36	56,271,932	53,913,586
Human services	127	135,047,356	123,876,690	154	150,753,670	147,775,932	150	172,417,187	157,274,036
International	6	980,043	769,849	10	2,190,984	1,737,787	14	2,341,712	1,996,813
Other-public and social benefit	35	20,519,754	11,509,721	40	17,286,716	15,764,476	58	36,534,947	31,886,099
Religion-related	31	7,498,226	4,330,872	51	17,303,044	13,082,949	60	17,176,458	14,510,364
Totals	338	1,478,998,051	1,420,159,732	419	2,110,097,542	2,086,812,416	467	1,469,005,695	1,354,635,663

Source: NCCS Core Public Charity Files: 2003, 2008, 2013 (Beta)

## Appendix 4. Assets, Liabilities, and Net Assets by Type of Organization: 2003, 2008, and 2013

Type of Organization	2003				2008				2013			
	Number	Assets	Liabilities	Net Assets	Number	Assets	Liabilities	Net Assets	Number	Assets	Liabilities	Net Assets
Arts, culture, and humanities	29	14,739,402	1,526,250	13,213,152	36	14,739,402	1,526,250	13,213,152	42	30,766,050	2,609,527	28,156,523
Higher education	1	136,591,981	60,304,157	76,287,824	1	136,591,981	60,304,157	76,287,824	1	231,500,454	86,562,861	144,937,593
Other education	49	25,078,733	7,155,292	17,923,441	56	25,078,733	7,155,292	17,923,441	62	68,960,896	29,082,863	39,878,033
Environment	8	3,705,403	174,017	3,531,386	9	3,705,403	174,017	3,531,386	8	2,421,738	39,818	2,381,920
Animals	13	13,628,163	2,675,238	10,952,925	17	13,628,163	2,675,238	10,952,925	24	26,338,065	7,988,906	18,349,159
Hospitals and primary care facilities	13	967,528,281	590,597,796	376,930,485	14	967,528,281	590,597,796	376,930,485	12	1,697,632,168	846,054,716	851,577,452
Other health care	26	40,554,102	9,085,195	31,468,907	31	40,554,102	9,085,195	31,468,907	36	58,141,410	15,011,954	43,129,456
Human services	127	115,420,005	61,437,518	53,982,487	154	115,420,005	61,437,518	53,982,487	150	239,688,879	35,890,759	203,798,120
International	6	2,812,250	1,206,850	1,605,400	10	2,812,250	1,206,850	1,605,400	14	6,796,914	110,742	6,686,172
Other-public and social benefit	35	21,902,898	3,848,249	18,054,649	40	21,902,898	3,848,249	18,054,649	58	39,218,996	6,851,799	32,367,197
Religion-related	31	39,287,388	4,183,088	35,104,300	51	39,287,388	4,183,088	35,104,300	60	82,655,396	12,610,499	70,044,897
Totals	338	1,381,248,606	742,193,650	639,054,956	419	1,381,248,606	742,193,650	639,054,956	467	2,484,120,966	1,042,814,444	1,441,306,522

Source: NCCS Core Public Charity Files: 2003, 2008, 2013 (Beta)



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