

Charities and Other Tax-Exempt Organizations, 2001

by Paul Arnsberger

Nonprofit charitable organizations exempt from income tax under Internal Revenue Code section 501(c)(3) filed over 240,000 information returns for Reporting Year 2001, an increase of 5 percent from the previous year. These organizations held over \$1.6 trillion in assets, an increase of 4 percent from 2000, and reported \$897 billion in revenue, 70 percent of which came from program services and activities (Figure A). The statistics in this article exclude private foundations, most organizations with receipts totaling less than \$25,000, as well as most churches and certain other types of religious organizations.

Data for certain other organizations, with tax-exempt status under Code sections 501(c)(4) through (9), are also presented in this article. Such organizations are generally diverse both in function and financial character. For 2001, voluntary employee benefit associations, exempt under Code section 501(c)(9), reported assets of \$110.6 billion and revenue of \$101.7 billion, larger amounts than those registered by organizations classified under each of the Code sections, 501(c)(4) through (8).

The statistics for charities and other tax-exempt organizations reported in this article are based on data compiled from Form 990, *Return of Organization Exempt from Income Tax*, and Form 990-EZ, the short form version of this information return. The latter form may be completed by smaller organizations, those with end-of-year assets of less than \$250,000 and gross receipts of \$25,000 to \$100,000. Only condensed income statements and balance sheets are required from filers of the short form, which accounted for 22 percent of the returns filed by organizations exempt under Code sections 501(c)(3) through (9) for Reporting Year 2001.

Charitable Organizations Tax-Exempt under Internal Revenue Code Section 501(c)(3)

In order to qualify for tax-exempt status, an organization must show that its purpose serves the public good, as opposed to a private interest. Organizations that are exempt under Code section 501(c)(3) are

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Figure A

Selected Items for Nonprofit Charitable Organizations, Reporting Years 2000 and 2001

[Money amounts are in millions of dollars]

Item	2000	2001	Percentage change, 2000-2001
	(1)	(2)	(3)
Number of returns.....	230,159	240,569	4.5
Forms 990.....	184,013	193,953	5.4
Forms 990-EZ.....	46,146	46,616	1.0
Total assets.....	1,562,536	1,631,719	4.4
Total liabilities.....	539,367	611,390	13.4
Total fund balance or net worth.....	1,023,169	1,020,329	-0.3
Total revenue.....	866,208	896,974	3.6
Program service revenue.....	579,081	630,817	8.9
Contributions, gifts, and grants.....	199,076	212,427	6.7
Investment income ¹	29,136	23,678	-18.7
Net gain (loss) from sales of assets.....	27,895	-3,772	-113.5
Other.....	31,021	33,824	9.0
Total expenses.....	796,434	862,721	8.3

¹ Includes "interest on savings and temporary cash investments," "dividends and interest from securities," and "other investment income" from Form 990 and "investment income" from Form 990-EZ.

NOTES: Data are from both Forms 990 and 990-EZ for nonprofit charitable organizations that are tax-exempt under Internal Revenue Code section 501(c)(3) and exclude private foundations, most organizations with receipts less than \$25,000, as well as most churches, and certain other types of religious organizations.

those whose purposes are religious, charitable, scientific, literary, or educational. They may also foster national or international amateur sports competition, prevent cruelty to children or animals, or test for public safety. The activities of nonprofit organizations are limited in that they must further one or more of the purposes for which they were granted tax-exempt status. Examples of these "charitable" organizations include nonprofit hospitals, educational institutions, youth organizations, community fundraising campaigns, public charities, local housing organizations, historical societies, and environmental preservation groups. These organizations may not distribute net earnings to a private shareholder or individual. Participation by an exempt organization in activities that can influence legislation, or in a political campaign on behalf of, or in opposition to, any candidate, is also restricted. Generally, a donor's contribution to one of these organizations is tax deductible [1].

Of the 713,288 active nonprofit charitable organizations recognized by the Internal Revenue Service

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(IRS) under Code section 501(c)(3), 240,569 filed Form 990 or 990-EZ returns for accounting periods that began in 2001 [2]. Those not required to file included churches and certain other religious organizations, as well as organizations with annual gross receipts totaling less than \$25,000 [3]. Nonprofit private foundations, which are also tax-exempt under Code section 501(c)(3), are required to file separately, on Form 990-PF, *Return of Private Foundation* [4]. The number of returns filed by nonprofit charitable organizations for 2001 was 5 percent more than for 2000. Form 990-EZ returns represented 19 percent of total returns filed by nonprofit charities.

Financial Characteristics of Nonprofit Charitable Organizations

Although 64 percent of the returns filed by section 501(c)(3) organizations for 2001 were filed by organizations with assets of less than \$500,000, these organizations held only 1 percent of the total assets

and reported less than 4 percent of total revenue (Figure B). In comparison, larger organizations, those with assets of \$10 million or more, represented just 6 percent of the returns filed, but accounted for 88 percent of the total asset holdings and 80 percent of the total revenue reported.

The assets of all nonprofit charitable organizations filing Forms 990 and 990-EZ for 2001 totalled \$1.6 trillion. "Cash, savings, and investments" was the primary component of assets for these organizations, accounting for 53 percent of the total. "Land, buildings, and equipment" owned by nonprofits (but not for investment purposes) represented 27 percent of total assets [5]. The total fund balance (also called "net assets" or "net worth") of Form 990 and 990-EZ filers remained virtually unchanged at \$1.0 trillion for 2001.

The nonprofit charitable organizations in this study reported total revenue of \$897.0 billion for 2001. "Program service revenue" was the major

Figure B

Nonprofit Charitable Organizations, by Size of Total Assets and Total Revenue, Reporting Year 2001

[Money amounts are in millions of dollars]

Size of organization	Returns		Total assets		Total fund balance		Total revenue	
	Number	Percentage of total	Amount	Percentage of total	Amount	Percentage of total	Amount	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Size of total assets								
Total.....	240,569	100.0	1,631,719	100.0	1,020,329	100.0	896,974	100.0
Under \$100,000 ¹	92,083	38.3	3,266	0.2	2,256	0.2	11,602	1.3
\$100,000 under \$500,000.....	61,854	25.7	15,127	0.9	11,592	1.1	20,890	2.3
\$500,000 under \$1,000,000.....	23,638	9.8	17,073	1.0	12,426	1.2	21,369	2.4
\$1,000,000 under \$10,000,000.....	48,643	20.2	154,988	9.5	98,783	9.7	129,765	14.5
\$10,000,000 under \$50,000,000.....	9,847	4.1	210,988	12.9	129,053	12.6	135,024	15.1
\$50,000,000 or more.....	4,504	1.9	1,230,278	75.4	766,218	75.1	578,323	64.5
Size of total revenue								
Total.....	240,569	100.0	1,631,719	100.0	1,020,329	100.0	896,974	100.0
Under \$100,000 ²	87,874	36.5	48,293	3.0	39,298	3.9	3,225	0.4
\$100,000 under \$500,000.....	76,634	31.9	46,391	2.8	34,866	3.4	18,045	2.0
\$500,000 under \$1,000,000.....	24,529	10.2	38,341	2.3	26,304	2.6	17,484	1.9
\$1,000,000 under \$10,000,000.....	41,003	17.0	246,912	15.1	163,471	16.0	125,198	14.0
\$10,000,000 under \$50,000,000.....	7,800	3.2	301,997	18.5	188,169	18.4	159,628	17.8
\$50,000,000 or more.....	2,730	1.1	949,785	58.2	568,221	55.7	573,394	63.9

¹ Includes returns with zero assets or assets not reported.

² Includes returns with no revenue or revenue not reported.

NOTES: Data are from Forms 990 and 990-EZ for nonprofit charitable organizations that are tax-exempt under Internal Revenue Code section 501(c)(3) and exclude private foundations, most organizations with receipts less than \$25,000, as well as most churches, and certain other types of religious organizations. Detail may not add to 100 percent because of rounding.

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source of revenue for these organizations. This revenue is comprised of the fees collected by organizations in support of their tax-exempt purposes and includes income such as tuition and fees at educational institutions, hospital patient charges (including Medicare and Medicaid payments), admission fees collected by museums or community performing arts groups, and YMCA/YWCA. Overall, program service revenue totaled \$630.8 billion, a 9-percent increase from 2000.

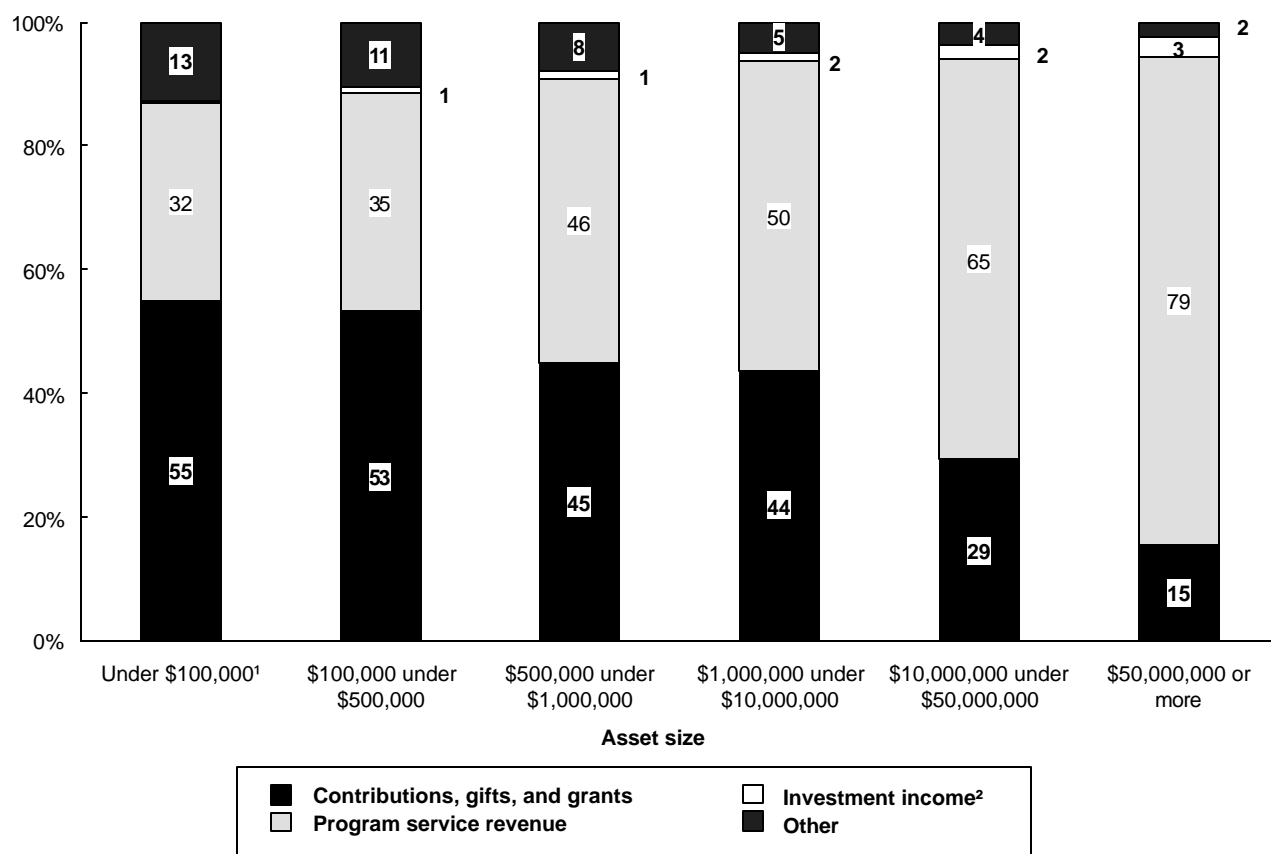
Two sources of nonprofit revenue showed dramatic decreases between Reporting Years 2000 and

2001. Investment income, which primarily includes "interest on savings and temporary cash investments," and "dividends and interest from securities," dropped 19 percent to \$23.7 billion in 2001. Additionally, "net gain (or loss) from sales of assets other than inventory" plummeted \$31.7 billion, from a net gain of \$27.9 billion in 2000 to a net loss of \$3.8 billion for 2001.

Figure C illustrates the types of revenue reported by organizations of different sizes. The largest organizations, those with assets of \$10 million or more, received over three-fourths of their total revenue

Figure C

Sources of Nonprofit Charitable Organization Revenue, by Asset Size, Reporting Year 2001



¹ Includes returns with zero assets or assets not reported.

² Includes "interest on savings and temporary cash investments," "dividends and interest from securities," and "other investment income" from Form 990 and "investment income" from Form 990-EZ.

NOTES: Data are from Forms 990 and 990-EZ for nonprofit charitable organizations that are tax-exempt under Internal Revenue Code section 501(c)(3) and exclude private foundations, most organizations with receipts less than \$25,000, as well as most churches, and certain other types of religious organizations. Detail may not add to 100 percent because of rounding.

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from program service revenue, while organizations with assets less than \$1 million received over half of their revenue from contributions, gifts, and grants.

Total expenses, as reported by 501(c)(3) organizations on Forms 990 and 990-EZ, increased 8 percent to \$862.7 billion for 2001. The two largest expense categories, "salaries, other compensation, and employee benefits" and "grants and similar amounts paid," increased to \$357.3 billion and \$60.9 billion, respectively, for 2001.

On the Form 990 (but not on the Form 990-EZ), expenses for nonprofit charitable organizations are grouped into four major categories: program services, fundraising, management and general, and payments to affiliates. Briefly, program service expenses are those associated with the activities that further an organization's exempt purpose; fundraising expenses are those incurred in soliciting contributions, gifts, and grants; and management and general expenses include those administrative and overhead costs that are not specifically related to program services or fundraising activities. Within these three broad areas are specific categories such as salaries and wages, grants and allocations, professional fees, and occu-

pancy. The fourth major category includes payments to organizations closely related to the reporting organizations, such as support and dues payments by local chapters to State and national agencies. Program service expenses accounted for the vast majority (86 percent) of total expenses reported by filers of the Form 990; management and general expenses totaled nearly 13 percent; and fundraising expenses and payments to affiliates, combined, accounted for less than 2 percent.

Nonprofit Charitable Organizations Classified by NTEE Codes

The National Taxonomy of Exempt Entities (NTEE) is a classification system developed by the National Center for Charitable Statistics, which classifies organizations by institutional purpose and major programs and activities [6]. It recognizes 26 major groups, which are aggregated into 10 program categories, as shown in Figure D. Within each program category, there is wide diversity in the types of organizations conducting the different functions. The organizations were classified for statistical purposes on the basis of information provided in the

Figure D

Selected Items for Nonprofit Charitable Organizations Classified by NTEE Category, Reporting Year 2001

[Money amounts are in millions of dollars]

NTEE major category ¹	Number of returns	Total assets	Total fund balance or net worth	Revenue			Total expenses	Excess of revenue over expenses (net)
				Total	Contributions, gifts, and grants	Program service revenue		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total.....	240,569	1,631,719	1,020,329	896,974	212,427	630,817	862,721	34,253
Arts, culture, and humanities.....	26,006	65,714	54,029	22,743	12,931	6,176	20,460	2,283
Education.....	41,153	518,738	377,772	157,307	52,472	90,788	148,375	8,931
Environment, animals.....	9,413	24,150	20,168	9,019	5,976	1,894	7,454	1,565
Health.....	32,195	646,979	339,370	509,017	39,615	450,046	497,124	11,893
Human services.....	91,131	189,449	94,498	135,846	59,091	67,229	131,187	4,659
International, foreign affairs.....	3,360	10,789	8,166	10,494	9,329	917	9,888	606
Mutual, membership benefit.....	583	10,262	8,299	1,667	341	1,160	1,612	55
Public, societal benefit.....	21,537	149,554	105,070	43,666	27,363	11,446	39,840	3,826
Religion related.....	14,989	15,932	12,838	7,163	5,275	1,144	6,730	433
Unknown, unclassified ²	202	153	120	52	35	17	51	2

¹ The National Taxonomy of Exempt Entities (NTEE) is a classification system that uses 26 major field areas that are aggregated into 10 categories, shown above. It was developed by the National Center for Charitable Statistics. The codes describe the purposes and activities of the organizations.

² Estimates in this row should be used with caution because of the small number of sample returns on which they are based.

NOTES: Data are from Forms 990 and 990-EZ for nonprofit charitable organizations that are tax-exempt under Code section 501(c)(3) and exclude private foundations, most organizations with receipts less than \$25,000, as well as most churches, and certain other types of religious organizations.

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“Statement of Program Service Accomplishments” section of Forms 990 and 990-EZ.

Based on the NTEE classification, health was the dominant program category in terms of revenue, accounting for 57 percent of the total. Organizations in the health category also held the largest portion of total assets (40 percent). This category includes organizations that promote the wellness of individuals, the general treatment and prevention of disease or illness (including mental health and illness), and the medical rehabilitation of people with physical disabilities. Examples are hospitals; nursing or convalescent facilities; health support services, such as blood banks, organ banks, and emergency medical transport services; health care financing activities; substance abuse treatment services; organizations that study ethics or promote the practice of ethical behavior in medical care and research; health associations active in the prevention or treatment of diseases; and medical research. Eighty-eight percent of the total revenue for nonprofit charitable organizations in the health category was derived from program services.

The education program category includes higher education, elementary and secondary schools, correspondence schools, libraries, educational testing services, organizations providing opportunities for continuing education outside the framework of formal education, and student services and organizations. Education ranked a distant second in terms of revenue, which totaled \$157.3 billion, slightly less than in 2000. This category also accounted for \$518.7 billion in assets—nearly one-third of the total for nonprofit charitable organizations.

Thirty-eight percent of the organizations that filed Forms 990 and 990-EZ for 2001 were classified as human service organizations. Program service revenue (\$67.2 billion) and contributions, gifts, and grants received (\$59.1 billion) together represented nearly all of the total revenue reported by these organizations. This category was comprised of organizations in several classifications performing a broad range of services focused on specific needs within the community: housing and shelter programs, including housing, construction, management, and services to assist in locating, acquiring, or sustaining housing; job training and placement services; public safety, disaster preparedness, and relief services, including activities related to the effects of disasters and providing

relief to accident victims; recreation and sports programs provided by organizations for camps, parks, and playgrounds, and amateur sports activities; crime prevention and legal services; and multipurpose organizations which provide a broad range of social or human services to individuals and families. (Included in this last category are organizations such as the American Red Cross, Salvation Army, Urban League, and YMCAs/YWCAs.)

Organizations Tax-Exempt under Internal Revenue Code Sections 501(c)(4)–(9)

The statistics presented in this section are based on the Forms 990 and 990-EZ filed by organizations tax-exempt under Code sections 501(c)(4) through (9) [7]. Figure E provides general descriptions of the organizations included under these sections. Unlike the nonprofit charitable organizations that are tax-exempt under Code section 501(c)(3), most contributions to these organizations are not tax-deductible. Financial data for organizations covered by these six Code sections are presented in Tables 2, 3, and 4.

Highlights of Financial Data

Voluntary employee beneficiary associations, Code section 501(c)(9), reported \$110.6 billion in assets for 2001, considerably more than organizations exempt under sections 501(c)(4) through (8) (Figure F). This amount represented a decrease of 4 percent from Reporting Year 2000. Fraternal beneficiary societies, section 501(c)(8), and civic leagues and social welfare associations, section 501(c)(4), reported \$71.1 billion and \$65.5 billion in assets, respectively, for 2001. With the exception of social and recreational clubs, section 501(c)(7), the majority of the asset holdings by organizations under these six Code sections was reported by the largest organizations (those with assets of \$10 million or more); for social and recreational clubs, however, the largest organizations reported just 38 percent of total assets. Social and recreational clubs differed from other types of organizations in the components of their assets as well. While organizations exempt under Code sections (c)(4), (5), (6), (8), and (9) held the majority of their assets in the form of cash, savings, and investments, or other assets (such as inventories and receivables), social and recreational clubs reported 65 percent of their assets as land and buildings.

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Figure E

Types of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(3)-(9)

Internal Revenue Code section	Description of organization	General nature of activities
501(c)(3)	Religious, educational, charitable, scientific, or literary organizations; testing for public safety organizations. Also, organizations preventing cruelty to children or animals, or fostering national or international amateur sports competition	Activities of a nature implied by the description of the class of organization
501(c)(4)	Civic leagues, social welfare organizations, and local associations of employees	Promotion of community welfare and activities, net earnings from which are devoted to charitable, educational, or recreational purposes
501(c)(5)	Labor, agriculture, and horticultural organizations	Educational or instructive groups whose purpose is to improve conditions of work, products, and efficiency
501(c)(6)	Business leagues, chambers of commerce, and real estate boards	Improving conditions in one or more lines of business
501(c)(7)	Social and recreational clubs	Pleasure, recreational, and social activities
501(c)(8)	Fraternal beneficiary societies and associations	Lodges providing for payment of life, sickness, accident, or other benefits to members
501(c)(9)	Voluntary employee beneficiary associations	Providing for payment of life, sickness, accident, or other benefits to members

In terms of revenue, voluntary employee beneficiary associations, section 501(c)(9), were also the largest of the six categories, with \$101.7 billion, virtually unchanged from 2000. Civic leagues and social welfare organizations, section 501(c)(4), ranked a distant second in terms of revenue, with \$46.1 billion, an increase of 3 percent from the previous year. Program service revenue was the primary

source of income for three types of organizations: civic leagues and social welfare organizations, section 501(c)(4); fraternal beneficiary societies, section 501(c)(8); and voluntary employee beneficiary associations, section 501(c)(9) (Figure G). These three types of organizations reported at least 73 percent of their revenue from program services. Membership dues and assessments were the principal source of

Figure F

Selected Financial Items for Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(4)-(9), Reporting Year 2001

[Money amounts are in millions of dollars]

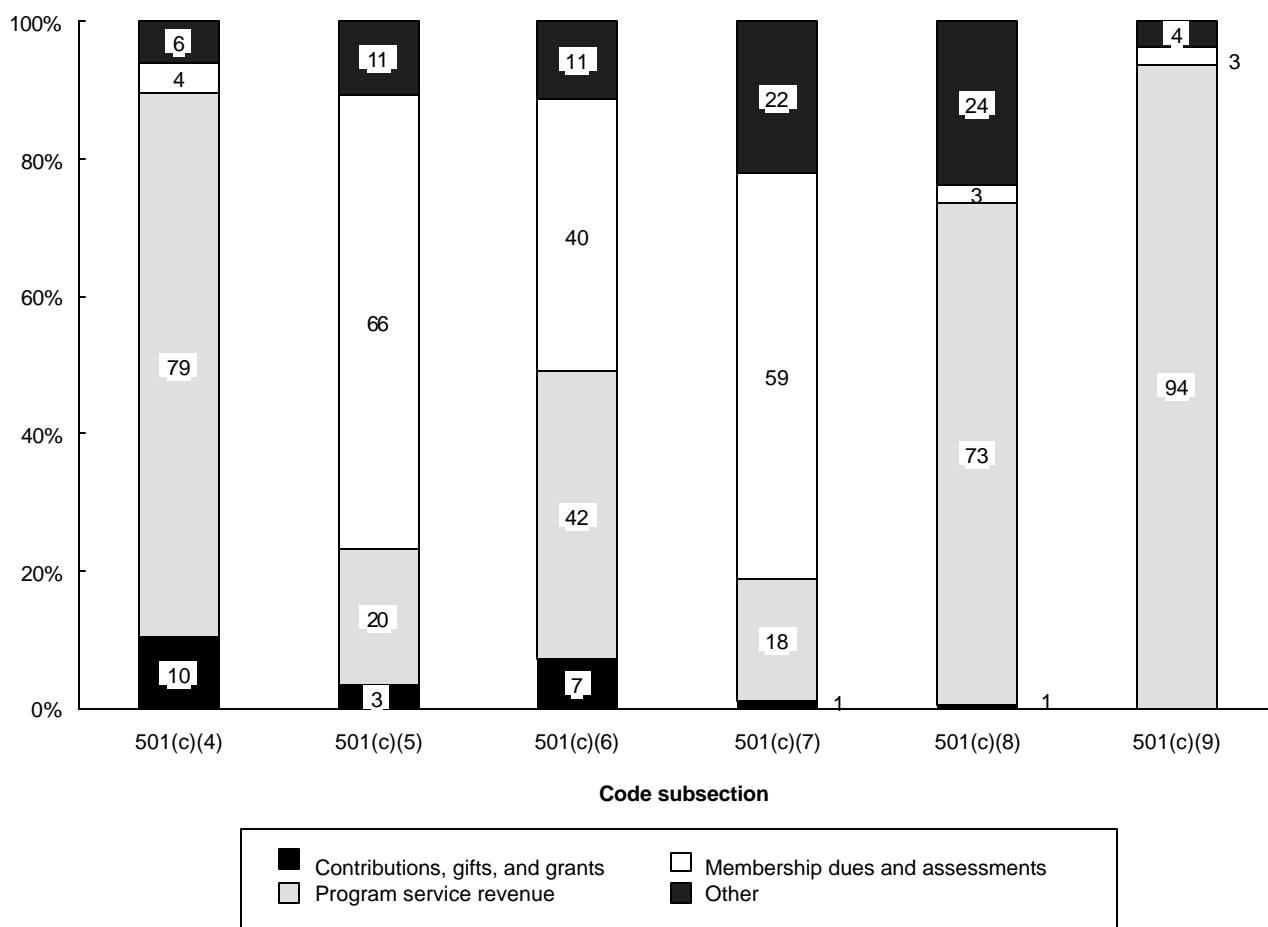
Internal Revenue Code section	Number of returns	Total assets	Total liabilities	Total fund balance or net worth	Total revenue	Total expenses
	(1)	(2)	(3)	(4)	(5)	(6)
501(c)(4).....	22,801	65,518	44,889	20,630	46,101	45,155
501(c)(5).....	21,045	23,817	4,370	19,448	17,234	16,537
501(c)(6).....	29,464	45,013	25,189	19,824	27,335	26,914
501(c)(7).....	17,251	18,654	5,969	12,685	9,682	9,465
501(c)(8).....	6,754	71,078	61,410	9,668	11,120	10,989
501(c)(9).....	8,240	110,571	23,982	86,589	101,689	107,853

NOTE: Data are from Forms 990 and 990-EZ and exclude most organizations with receipts less than \$25,000.

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Figure G

Sources of Revenue of Organizations Tax-Exempt Under Internal Revenue Code Sections 501 (c)(4)-(9), Reporting Year 2001



NOTES: Data are from Forms 990 and 990-EZ and exclude most organizations with receipts less than \$25,000. Detail may not add to 100 percent because of rounding.

revenue for labor, agricultural, and horticultural organizations, section 501(c)(5), and social and recreational clubs, section 501(c)(7). Unlike nonprofit charities exempt under 501(c)(3), contributions, gifts, and grants were a minor source of income for those organizations tax-exempt under sections 501(c)(4) through (9).

Organizations Filing Form 990-EZ

Organizations that are tax-exempt under Internal Revenue Code section 501(c), with annual gross receipts of less than \$100,000 and assets under

\$250,000, are eligible to file the Form 990-EZ. This form requires less detailed reporting than the long form, especially on the balance sheet portion of the return.

Table 4 presents detailed data on Form 990-EZ filers, by Internal Revenue Code section. With the exception of section 501(c)(9) voluntary employee beneficiary associations, Forms 990-EZ represented between 20 and 33 percent of all information returns filed for 2001. (The short form accounted for only 5 percent of the total number of returns filed by organizations exempt under 501(c)(9).) Nonprofit charitable organizations reporting on Form 990-EZ ac-

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counted for a very small proportion of the total assets reported by all filers of Forms 990 and 990-EZ. The assets of nonprofit charitable organizations that filed the Form 990-EZ represented just one-tenth of one percent of the total assets of reporting organizations exempt under section 501(c)(3). (Data for organizations that were eligible to file Form 990-EZ but instead filed the longer Form 990 are included with the data for the filers of Form 990.)

Summary

For 2001, nonprofit charitable organizations (excluding private foundations) tax-exempt under section 501(c)(3) reported \$1.6 trillion in total assets and \$897.0 billion in revenue. The number of returns filed by these organizations was 240,569, including both the Form 990 and the shorter Form 990-EZ.

Program service revenue, the fees received for the programs conducted in support of the purposes for which the tax exemptions under section 501(c)(3) were granted, was \$630.8 billion for Reporting Year 2001. It represented more than two-thirds of the total revenue reported by charitable organizations. Contributions, gifts, and grants increased to \$212.4 billion, 7 percent more than in 2000. This source of revenue accounted for more than one-half of the total revenue of organizations with asset holdings of less than \$1 million, but for a much smaller share of the total revenue of the larger organizations. Expenses rose by 8 percent over those reported in 2000, to \$862.7 billion.

Using the National Taxonomy of Exempt Entities codes (which classify organizations by institutional purpose and major programs and activities), health care was the predominant major category, accounting for 40 percent of the assets and 57 percent of total revenue reported by nonprofit charitable organizations.

Organizations exempt under Internal Revenue Code sections 501(c)(4) through (9) are diverse in both their purposes and financial characteristics. Voluntary employee beneficiary associations, section 501(c)(9), led these organizations in terms of both assets and revenue, with totals of \$110.6 billion and \$101.7 billion, respectively. Program service revenue was the principal source of revenue and consisted of payments for health and welfare benefits. Membership dues and assessments were the principal source of revenue for labor, agricultural, and horticultural organizations, section 501(c)(5), and social and recreational clubs, section 501(c)(7).

Data Sources and Limitations

The statistics in this article are based on a sample of the 2001 Forms 990, *Return of Organization Exempt From Income Tax*, and Forms 990-EZ, *Short Form Return of Organization Exempt From Income Tax*. Organizations used the 2001 forms when their accounting periods ended any time between December 31, 2001, and November 30, 2002. The sample did not include private foundations, which were required to file separate return forms. Most churches and certain other types of religious organizations were also excluded from the sample, because they were not required to file a Form 990 or a Form 990-EZ. The sample included only those returns with receipts of more than \$25,000, the filing threshold.

The sample design was split into two parts: the first part was comprised of returns of organizations exempt under section 501(c)(3), and the second part contained organizations exempt under sections 501(c)(4) through (9). Returns of organizations tax-exempt under other Code sections were excluded. The data presented were obtained from returns as originally filed with the Internal Revenue Service. They were subjected to comprehensive testing and correction procedures in order to improve statistical reliability and validity. However, in most cases, changes made to the original return as a result of either administrative processing or taxpayer amendment were not incorporated into the database.

Each part of the sample was classified into strata based on size of total assets, with each stratum sampled at a different rate. For section 501(c)(3) organizations, a sample of 17,003 returns was selected from a population of 244,129. Sampling rates ranged from 1.03 percent for organizations reporting total assets less than \$500,000 to 100 percent for organizations with total assets of \$30,000,000 or more. For organizations filing under sections 501(c)(4) through (9), a sample of 10,393 returns was selected from a population of 107,321. Sampling rates ranged from 2.00 percent for organizations reporting total assets less than \$125,000 to 100 percent for organizations with assets of \$10,000,000 or more. The filing populations for these organizations included some returns of terminated organizations, returns of inactive organizations, duplicate returns, and returns of organizations filed with tax periods prior to 2001.

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However, these returns were excluded from the final sample and the estimated population counts.

Because the data are based on samples, they are subject to sampling error. In order to use these statistics properly, the magnitude of the sampling error, measured by the coefficient of variation (CV), should be taken into account. Figure H shows CV's for selected financial data. A discussion of methods for evaluating the nonsampling error can be found in the general Appendix of this issue.

Figure H

Coefficients of Variation for Selected Items, by Selected Internal Revenue Code Sections, Reporting Year 2001

Internal Revenue Code section	Total revenue	Total expenses	Total assets	Total liabilities
Coefficient of variation (percentages)				
	(1)	(2)	(3)	(4)
501(c)(3).....	0.46	0.48	0.07	0.23
501(c)(4).....	1.11	1.15	0.36	0.36
501(c)(5).....	1.84	1.91	1.08	2.34
501(c)(6).....	1.57	1.60	0.61	0.54
501(c)(7).....	2.10	2.15	1.43	2.14
501(c)(8).....	0.64	0.64	0.19	0.09
501(c)(9).....	3.10	3.17	0.25	1.05

NOTE: Includes data from Forms 990 and 990-EZ and excludes most organizations with receipts less than \$25,000.

Notes and References

- [1] For more information on the requirements for tax-exemption under 501(c)(3) and other Code sections, see Internal Revenue Service Publication 557: *Tax Exempt Status for Your Organization*.
- [2] Data presented in this article are from 2001 Forms 990 and 990-EZ filed in calendar years 2002 and 2003. The total number of nonprofit charitable organizations, including those not required to file Form 990 or Form 990-EZ, was obtained from the Internal Revenue Service

Exempt Organizations Business Master File (December 2001) and does not include private foundations filing Form 990-PF, *Return of Private Foundation*.

- [3] The \$25,000 filing threshold is an average of an organization's gross receipts over the previous three years.
- [4] For information on private foundations, see Whitten, Melissa, "Private Foundations and Charitable Trusts, 2001," in this issue.
- [5] The Form 990 includes a detailed balance sheet on which organizations classify their assets among a number of different components. The balance sheet on the shorter Form 990-EZ provides for only three types of assets: cash, savings, and investments; land and buildings; and other assets. For the sake of consistency, the assets of organizations filing the long form are collapsed into these three categories for this article. Detailed balance sheet data for Form 990 filers are provided in Tables 1 and 3. Form 990-EZ data are found in Table 4.
- [6] For information on the National Taxonomy of Exempt Entities classification system, see Hodgkinson, Virginia A., Weitzman, Murray S., et al., *Nonprofit Almanac, 1996-1997: Dimensions of the Independent Sector*, Jossey-Bass, Inc., 1996; Stevenson, David R., Pollak, Thomas H., and Lampkin, Linda M., et al., *State Nonprofit Almanac 1997: Profiles of Charitable Organizations*, The Urban Institute, 1997; and *The National Taxonomy of Exempt Entities Manual*, The Urban Institute, 1997.
- [7] Tax-exempt organizations are described under Sections 501(c)(1) through (21) of the Internal Revenue Code. The statistics in this article are based only on those tax-exempt under Sections 501(c)(3)-(9) because these organizations tend to constitute the bulk of the financial activity for the nonprofit sector.

SOURCE: IRS, Statistics of Income Bulletin, Fall 2004, Publication 1136. (Rev. 12-04.)

Charities and Other Tax-Exempt Organizations, 2001

Table 1.--Form 990 Returns of Nonprofit Charitable Section 501(c)(3) Organizations: Selected Balance Sheet and Income Statement Items, by Asset Size

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Total	Asset size					
		Under \$100,000 ¹	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns.....	193,953	51,402	55,919	23,638	48,643	9,847	4,504
Total assets.....	1,629,617,136	2,078,437	14,212,424	17,072,937	154,987,931	210,987,892	1,230,277,515
Cash.....	37,366,452	841,708	2,712,940	2,025,624	9,136,189	6,560,905	16,089,086
Savings and temporary cash investments.....	110,042,708	562,482	3,890,021	3,535,315	19,020,380	18,290,338	64,744,174
Accounts receivable (net).....	97,850,761	79,668	844,587	988,580	8,982,530	12,427,440	74,527,956
Pledges receivable (net).....	33,850,747	12,393	200,123	229,116	3,910,411	6,551,789	22,946,914
Grants receivable.....	11,277,269	58,807	312,026	573,096	3,457,649	2,689,718	4,185,973
Receivables due from officers, directors, trustees, and key employees.....	191,638	1,753	*9,731	*4,053	44,222	28,308	103,571
Other notes and loans receivable.....	51,317,871	*5,267	215,218	299,496	3,092,846	4,809,943	42,895,103
Inventories for sale or use.....	10,288,983	41,983	264,783	189,592	1,412,907	1,735,838	6,643,879
Prepaid expenses and deferred charges.....	14,387,794	26,475	81,432	198,241	1,315,565	2,015,883	10,750,199
Investments in securities.....	549,269,609	46,687	1,036,965	1,904,455	26,538,733	53,989,887	465,752,883
Investments in land, buildings, and equipment minus accumulated depreciation.....	28,986,262	88,014	612,314	919,834	6,147,309	5,883,176	15,335,616
Other investments.....	139,915,156	9,257	387,056	619,760	8,629,366	13,430,227	116,839,490
Land, buildings, and equipment minus accumulated depreciation.....	441,432,889	261,098	3,365,522	5,166,916	56,629,371	70,707,094	305,302,888
Other assets.....	103,438,993	42,846	279,707	418,858	6,670,452	11,867,346	84,159,783
Total liabilities.....	611,188,827	897,109	3,445,872	4,646,855	56,204,846	81,934,932	464,059,212
Accounts payable.....	111,393,501	446,977	992,180	1,321,925	12,303,885	15,330,869	80,997,666
Grants payable.....	8,184,038	*18,482	136,129	68,697	1,162,458	1,694,230	5,104,042
Support and revenue designated for future periods.....	28,861,758	65,070	208,520	534,471	3,918,086	7,417,998	16,717,614
Loans from officers, directors, trustees, and key employees.....	563,035	65,649	93,497	*16,242	298,632	72,338	16,677
Tax-exempt bond liabilities.....	195,882,489	--	--	--	3,021,702	17,158,861	175,701,926
Mortgages and other notes payable.....	137,268,327	170,630	1,399,899	2,271,274	28,423,458	27,011,689	77,991,378
Other liabilities.....	129,035,677	130,302	615,647	434,247	7,076,625	13,248,947	107,529,909
Total fund balance or net worth.....	1,018,428,309	1,181,327	10,766,553	12,426,082	98,783,084	129,052,960	766,218,302

Footnotes at end of table.

Charities and Other Tax-Exempt Organizations, 2001

Table 1.--Form 990 Returns of Nonprofit Charitable Section 501(c)(3) Organizations: Selected Balance Sheet and Income Statement Items, by Asset Size--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Total	Asset size					
		Under \$100,000 ¹	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total revenue.....	894,813,218	9,739,435	20,592,658	21,369,415	129,764,537	135,024,146	578,323,027
Total contributions, gifts, and grants received	211,340,114	5,421,358	10,980,198	9,578,937	56,523,999	39,500,696	89,334,926
Contributions received from direct public support.....	108,065,595	3,150,811	5,977,544	4,070,041	21,979,807	22,011,304	50,876,087
Contributions received from indirect public support.....	14,561,940	467,394	531,508	461,349	3,119,599	2,391,296	7,590,793
Government grants.....	88,712,578	1,803,151	4,471,146	5,047,547	31,424,592	15,098,096	30,868,046
Program service revenue	630,357,976	3,323,157	7,296,308	9,846,659	65,002,798	87,613,828	457,275,225
Membership dues and assessments.....	7,033,270	292,195	718,596	662,242	1,752,074	1,645,297	1,962,866
Interest on savings and temporary cash investments.....	6,056,900	21,601	129,416	168,363	887,670	934,170	3,915,680
Dividends and interest from securities.....	16,502,973	4,675	50,779	74,877	1,037,757	1,877,941	13,456,944
Net rental income (loss).....	2,176,796	14,091	105,815	62,508	480,933	381,027	1,132,423
Gross rents.....	4,804,656	19,417	176,629	88,221	968,905	782,586	2,768,899
Rental expenses.....	2,627,860	*5,326	70,814	25,713	487,972	401,559	1,636,477
Other investment income.....	1,083,398	463	-4,001	2,054	23,616	34,597	1,026,669
Total gain (loss) from sales of assets.....	-3,783,593	5,432	27,821	-48,330	-30,011	-407,425	-3,331,082
Gain (loss), sales of securities.....	-5,519,778	*-503	513	-23,483	-272,082	-579,558	-4,644,665
Gross amount from sales.....	393,721,713	*26,104	234,214	496,711	10,871,354	26,498,305	355,595,026
Cost or other basis and sales expense.....	399,241,491	*26,607	233,701	520,194	11,143,436	27,077,863	360,239,691
Gain (loss), sales of other assets.....	1,736,185	5,935	27,309	-24,847	242,072	172,133	1,313,583
Gross amount from sales.....	9,552,030	33,646	197,676	447,753	1,325,234	1,285,337	6,262,384
Cost or other basis and sales expense.....	7,815,845	27,711	170,367	472,599	1,083,162	1,113,204	4,948,802
Net income (loss), special events and activities.....	2,689,726	389,878	446,449	324,154	1,056,621	284,722	187,902
Gross revenue.....	7,798,668	1,261,489	1,962,088	970,602	2,326,106	631,231	647,153
Direct expenses.....	5,108,943	871,611	1,515,639	646,448	1,269,486	346,510	459,250
Gross profit (loss), sales of inventories.....	5,040,496	144,099	383,922	248,970	1,359,531	927,541	1,976,433
Gross sales minus returns and allowances.....	11,577,268	471,022	942,820	544,330	3,060,874	2,407,233	4,150,988
Cost of goods sold.....	6,536,771	326,923	558,898	295,360	1,701,343	1,479,693	2,174,555
Other revenue (loss).....	16,315,157	122,483	457,353	448,979	1,669,549	2,231,752	11,385,041
Total expenses².....	860,774,983	9,872,253	19,736,894	20,465,548	124,708,817	130,391,940	555,599,530
Program services.....	738,710,249	8,322,850	16,203,677	17,245,127	105,883,418	111,129,244	479,925,933
Management and general.....	108,686,582	1,292,280	3,053,190	2,752,503	15,858,934	16,946,093	68,783,582
Fundraising.....	10,099,921	199,895	468,230	408,489	2,233,587	2,052,486	4,737,234
Payments to affiliates.....	3,278,225	57,226	11,797	59,428	732,878	264,118	2,152,780
Excess of revenue over expenses (net).....	34,038,236	-132,818	855,764	903,867	5,055,720	4,632,205	22,723,497

* Estimate should be used with caution because of the small number of sample returns on which it is based.

¹ Includes returns with zero assets or assets not reported.

² The differences between "total expenses" shown in this table and "total functional expenditures" shown in Table 2 are due to payments to affiliates, which are not considered functional expenditures.

NOTES: Data exclude private foundations, most organizations with receipts less than \$25,000, most churches, and certain other types of religious organizations. Detail may not add to totals because of rounding.

Charities and Other Tax-Exempt Organizations, 2001

Table 2.--Form 990 Returns of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(3)-(9): Total Functional Expenditures, by Code Section

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Organizations tax-exempt under Internal Revenue Code section--						
	501(c)(3) ¹	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns reporting functional expenditures.....	193,092	14,991	14,165	22,018	11,997	5,370	7,765
Total functional expenditures².....	857,496,753	44,525,391	14,321,543	26,438,978	9,227,851	10,910,161	107,533,034
Grants and allocations.....	52,488,627	2,159,107	632,402	632,915	44,567	255,966	1,362,476
Specific assistance to individuals.....	8,084,513	633,929	65,562	14,580	3,031	21,548	1,560,647
Benefits paid to or for members.....	4,659,103	14,117,665	1,477,004	631,242	13,077	7,608,748	90,638,328
Compensation of officers, directors, or trustees.....	11,825,308	375,646	1,224,568	1,437,223	104,423	73,889	347,835
Other salaries and wages.....	298,189,670	3,153,643	2,931,259	5,156,755	3,222,943	679,445	544,589
Pension plan contributions.....	9,705,887	123,624	472,470	390,038	47,447	78,996	87,575
Other employee benefits.....	37,227,785	578,133	669,755	809,682	281,243	492,152	1,385,108
Payroll taxes.....	20,397,349	192,988	437,794	439,378	376,348	79,077	62,973
Professional fundraising fees.....	723,555	23,035	76,084	113,574	3,270	1,691	8,773
Accounting fees.....	1,641,109	64,429	84,829	132,802	47,949	22,302	89,664
Legal fees.....	2,103,285	145,023	370,615	470,967	18,693	22,712	105,802
Supplies.....	72,600,679	338,384	161,820	238,021	339,954	49,336	42,033
Telephone.....	4,367,946	116,311	146,203	249,887	51,909	22,737	20,613
Postage and shipping.....	3,447,681	292,340	113,823	333,546	38,416	30,077	60,674
Occupancy.....	25,837,765	851,149	411,515	886,650	1,038,482	269,597	83,409
Equipment rental and maintenance.....	11,336,688	217,979	111,854	288,678	286,555	43,718	26,976
Printing and publications.....	5,879,560	365,284	242,144	928,062	84,387	48,248	39,899
Travel.....	7,039,863	186,188	380,120	669,816	27,702	27,366	10,443
Conferences, conventions, and meetings.....	3,470,221	142,601	339,077	1,742,161	60,311	54,702	18,301
Interest.....	14,563,242	1,563,473	55,008	235,358	216,879	19,705	60,904
Depreciation and depletion.....	37,071,820	748,995	249,012	556,228	834,302	100,608	55,555
Other expenses.....	224,835,076	18,135,463	3,668,623	10,081,415	2,085,959	907,537	10,920,457

¹ Excludes private foundations, most churches, and certain other types of religious organizations.

² The differences between "total functional expenditures" shown in this table and "total expenses" shown in Tables 1 and 3 are due to payments to affiliates, which are not considered functional expenditures.

NOTES: Data exclude most organizations with receipts less than \$25,000. Detail may not add to totals because of rounding.

Charities and Other Tax-Exempt Organizations, 2001

Table 3.--Form 990 Returns of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(3)-(9): Selected Balance Sheet and Income Statement Items, by Code Section

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Organizations tax-exempt under Internal Revenue Code section--						
	501(c)(3) ¹	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns.....	193,953	15,176	14,197	22,023	12,068	5,380	7,816
Total assets.....	1,629,617,136	65,151,828	23,469,044	44,714,176	18,330,680	70,952,724	110,543,599
Cash.....	37,366,452	2,134,081	1,782,676	2,535,965	771,023	374,543	2,523,584
Savings and temporary cash investments.....	110,042,708	6,296,274	5,072,628	7,961,208	1,446,506	1,337,079	13,436,248
Accounts receivable (net).....	97,850,761	3,414,041	1,056,114	2,329,936	984,985	69,888	5,002,156
Pledges receivable (net).....	33,850,747	109,790	*8,291	208,000	7,491	*3,893	*7,409
Grants receivable.....	11,277,269	247,624	13,885	79,853	*582	*214	85,280
Receivables due from officers, directors, trustees, and key employees.....	191,638	*13,396	2,664	18,582	4,580	*489	*4,519
Other notes and loans receivable.....	51,317,871	22,478,291	388,427	3,811,334	175,226	265,589	110,136
Inventories for sale or use.....	10,288,983	616,156	29,424	183,488	211,990	33,650	5,221
Prepaid expenses and deferred charges.....	14,387,794	783,694	171,303	700,790	185,118	15,475	181,395
Investments in securities.....	549,269,609	11,963,504	8,898,133	16,333,311	535,116	40,049,576	77,104,776
Investments in land, buildings, and equipment minus accumulated depreciation.....	28,986,262	1,290,630	387,695	579,410	1,580,245	376,569	40,573
Other investments.....	139,915,156	2,957,129	1,694,939	4,220,534	136,133	26,223,083	8,028,800
Land, buildings, and equipment minus accumulated depreciation.....	441,432,889	7,328,148	3,455,528	4,262,301	11,996,825	1,526,211	354,777
Other assets.....	103,438,993	5,519,070	507,339	1,489,464	294,859	676,465	3,658,726
Total liabilities.....	611,188,827	44,841,899	4,335,294	25,151,101	5,939,115	61,405,764	23,981,280
Accounts payable.....	111,393,501	5,791,503	1,632,364	4,012,670	885,597	356,662	8,780,176
Grants payable.....	8,184,038	353,293	31,281	62,897	*5,517	*47,678	159,121
Support and revenue designated for future periods.....	28,861,758	1,945,311	319,033	3,359,303	625,850	73,401	250,058
Loans from officers, directors, trustees, and key employees.....	563,035	*8,212	*44	*7,533	*14,940	*1,582	--
Tax-exempt bond liabilities.....	195,882,489	6,740,671	*10,259	*24,909	*6,639	*69,963	--
Mortgages and other notes payable.....	137,268,327	22,679,007	1,204,064	2,557,566	3,540,954	265,093	725,020
Other liabilities.....	129,035,677	7,323,903	1,138,248	15,126,223	859,618	60,591,385	14,066,905
Total fund balance or net worth.....	1,018,428,309	20,309,929	19,133,749	19,563,075	12,391,564	9,546,959	86,562,319

Footnotes at end of table.

Charities and Other Tax-Exempt Organizations, 2001

Table 3.--Form 990 Returns of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(3)-(9): Selected Balance Sheet and Income Statement Items, by Code Section--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Organizations tax-exempt under Internal Revenue Code section--						
	501(c)(3) ¹	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total revenue.....	894,813,218	45,795,024	16,886,568	26,991,229	9,458,992	11,064,910	101,663,353
Total contributions, gifts, and grants received	211,340,114	4,692,785	549,610	1,923,451	99,086	64,818	300
Contributions received from direct public support.....	108,065,595	1,833,171	318,319	842,092	75,096	56,378	--
Contributions received from indirect public support.....	14,561,940	662,992	70,937	81,638	20,468	8,018	--
Government grants.....	88,712,578	2,196,621	160,355	999,720	3,523	*421	300
Program service revenue	630,357,976	36,505,740	3,438,557	11,357,635	1,664,560	8,090,094	95,287,870
Membership dues and assessments.....	7,033,270	1,945,226	11,100,138	10,647,149	5,605,587	287,940	2,612,025
Interest on savings and temporary cash investments.....	6,056,900	410,011	292,502	452,971	68,672	56,902	1,011,861
Dividends and interest from securities.....	16,502,973	444,482	403,252	661,865	17,020	2,138,657	2,508,915
Net rental income (loss).....	2,176,796	188,362	57,267	75,025	60,599	31,010	40
Gross rents.....	4,804,656	298,052	140,036	197,740	106,450	52,489	15,498
Rental expenses.....	2,627,860	109,690	82,769	122,715	45,851	21,479	15,457
Other investment income.....	1,083,398	370,477	25,672	61,314	8,292	63,013	-59,127
Total gain (loss) from sales of assets.....	-3,783,593	63,746	-9,867	48,683	4,372	51,516	-311,782
Gain (loss), sales of securities.....	-5,519,778	-39,617	-53,001	-7,696	7,964	55,149	-331,476
Gross amount from sales.....	393,721,713	16,948,582	6,837,782	17,596,326	155,453	9,458,459	114,749,136
Cost or other basis and sales expense.....	399,241,491	16,988,199	6,890,782	17,604,022	147,489	9,403,310	115,080,612
Gain (loss), sales of other assets.....	1,736,185	103,363	43,134	56,379	-3,591	-3,633	19,694
Gross amount from sales.....	9,552,030	197,323	137,153	155,914	28,268	31,367	560,329
Cost or other basis and sales expense.....	7,815,845	93,959	94,019	99,535	31,859	35,000	540,636
Net income (loss), special events and activities.....	2,689,726	188,897	28,879	176,501	51,974	95,100	3,238
Gross revenue.....	7,798,668	913,223	72,571	544,124	172,654	378,869	*8,449
Direct expenses.....	5,108,943	724,326	43,693	367,622	120,680	283,769	*5,211
Gross profit (loss), sales of inventories.....	5,040,496	154,304	17,657	142,007	1,558,498	130,811	*-1,828
Gross sales minus returns and allowances.....	11,577,268	448,557	50,672	360,527	3,279,242	363,329	*39,858
Cost of goods sold.....	6,536,771	294,252	33,016	218,520	1,720,744	232,518	*41,686
Other revenue (loss).....	16,315,157	830,994	982,902	1,444,627	320,331	55,048	611,840
Total expenses².....	860,774,983	44,859,989	16,217,493	26,574,694	9,249,460	10,938,363	107,826,933
Program services.....	738,710,249	39,978,593	(³)	(³)	(³)	(³)	(³)
Management and general.....	108,686,582	4,226,630	(³)	(³)	(³)	(³)	(³)
Fundraising.....	10,099,921	320,168	(³)	(³)	(³)	(³)	(³)
Payments to affiliates.....	3,278,225	334,598	1,895,950	135,716	21,609	28,202	293,899
Excess of revenue over expenses (net).....	34,038,236	935,035	669,075	416,535	209,532	126,547	-6,163,580

* Estimate should be used with caution because of the small number of sample returns on which it is based.

¹ Excludes private foundations, most churches, and certain other types of religious organizations.

² The differences between "total expenses" shown in this table and "total functional expenditures" shown in Table 2 are due to payments to affiliates, which are not considered functional expenditures.

³ Not required to be reported.

NOTES: Data exclude most organizations with receipts less than \$25,000. Detail may not add to totals because of rounding.

Charities and Other Tax-Exempt Organizations, 2001

Table 4.--Form 990-EZ Returns of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(3)-(9): Selected Balance Sheet and Income Statement Items, by Code Section

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Organizations tax-exempt under Internal Revenue Code section--						
	501(c)(3) ¹	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)*
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns.....	46,616	7,625	6,848	7,441	5,183	1,374	424
Total assets.....	2,102,200	366,577	348,338	298,860	323,473	125,285	27,482
Cash, savings, and investments	1,469,777	268,552	302,002	279,118	155,618	77,999	25,944
Land and buildings (net)	408,107	81,096	32,761	7,185	134,626	43,551	--
Other assets	224,317	16,929	13,576	12,557	33,229	3,735	1,538
Total liabilities	201,281	46,722	34,528	38,132	29,672	4,258	1,069
Total fund balance or net worth	1,900,919	319,856	313,810	260,728	293,801	121,027	26,413
Total revenue	2,160,321	305,947	347,884	344,082	223,318	54,837	25,743
Contributions, gifts, and grants	1,087,365	73,226	19,621	46,320	9,439	8,388	1,240
Program service revenue	459,018	50,922	16,789	87,068	59,335	10,747	13,789
Dues and assessments	205,928	99,202	267,110	167,902	113,698	11,940	8,504
Investment income (loss)	34,998	9,002	12,247	7,499	5,620	4,714	724
Gain (loss) from sales of assets	11,671	*-310	*258	*342	3,759	*82	--
Gross amount from sales	46,017	*3,320	*4,698	*742	16,682	*510	--
Cost or other basis and sales expense	34,345	*3,629	*4,440	*400	*12,923	*428	--
Net income (loss), special events and activities	217,715	50,509	6,937	18,958	8,416	10,053	329
Gross revenue	536,104	128,459	18,727	69,938	32,496	24,268	360
Direct expenses	318,387	77,951	11,791	50,980	24,080	14,214	31
Gross profit (loss), sales of inventories	70,947	4,695	*74	*-74	8,043	*2,021	--
Gross sales minus returns and allowances	158,206	14,040	*947	*1,424	23,597	*4,585	--
Cost of goods sold	87,258	9,345	*874	*1,498	15,554	*2,564	--
Other revenue (loss)	72,674	18,700	24,849	16,067	15,007	6,892	1,156
Total expenses.....	1,945,625	294,933	319,423	339,119	215,100	50,612	25,916
Grants paid	323,869	59,411	56,063	20,668	6,621	10,672	1,943
Benefits paid to or for members	23,216	16,327	13,338	8,126	11,871	*4,093	12,389
Salaries and compensation	356,548	11,698	81,234	42,882	22,083	2,976	2,593
Professional fees	164,596	14,544	17,164	56,806	11,823	426	439
Occupancy, rent, and utilities	247,532	31,359	21,845	13,583	70,376	10,116	536
Printing, publications, and postage	81,454	12,475	6,986	26,573	9,299	2,060	365
Other expenses	748,405	149,117	122,791	170,481	83,028	20,269	7,652
Excess of revenue over expenses (net).....	206,596	11,014	28,461	4,963	8,153	4,225	-173

*Estimate(s) should be used with caution because of the small number of sample returns on which they are based.

¹ Excludes private foundations, most churches, and certain other types of religious organizations.

NOTES: Organizations with end-of-year total assets under \$250,000 and gross receipts under \$100,000 could elect to file Forms 990-EZ rather than Forms 990. Data exclude most organizations with receipts less than \$25,000. Detail may not add to totals because of rounding.