

Charities and Other Tax-Exempt Organizations, 2002

by Data Release

Nonprofit charitable organizations exempt from income tax under Internal Revenue Code section 501(c)(3) filed nearly 252,000 information returns for Tax Year 2002, an increase of 5 percent from the previous year. These organizations held over \$1.7 trillion in assets, an increase of 6 percent from 2001, and reported \$955 billion in revenue, 72 percent of which came from program services and activities (Figure A).

The statistics in this data release were compiled from Form 990, *Return of Organization Exempt from Income Tax*, and Form 990-EZ, the short form version of this information return. The short form may be completed by smaller organizations, those with end-of-year assets of less than \$250,000 and gross receipts of less than \$100,000. Only condensed income statements and balance sheets are required from filers of the short form, which accounted for 19 percent of the returns filed by nonprofit charitable organizations for Tax Year 2002.

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. 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. Organizations that are exempt under Code section 501(c)(3) are those whose purposes are religious, charitable, scientific, literary, or educational. 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 allow net earnings to inure to the benefit of a shareholder or individual. Activity attempting to influence legislation cannot be a substantial part of an organization's activities, and the organization may not intervene in a political campaign on behalf of, or in opposition to, any candidate. Generally, a donor's contribution to one of these organizations is tax-deductible.

Of the 747,778 active nonprofit charitable organizations recognized by the Internal Revenue Service (IRS) under Code section 501(c)(3), some 251,676

This data release was prepared by Paul Arnsberger, an economist with the Special Studies Special Projects Section, under the direction of Barry Johnson, Chief.

Figure A

Selected Items for Nonprofit Charitable Organizations, Tax Years 2001 and 2002

(Money amounts are in millions of dollars)

Item	2001	2002	Percentage change, 2001-2002
	(1)	(2)	(3)
Number of returns, total.....	240,569	251,676	4.6
Forms 990.....	193,953	203,949	5.2
Forms 990-EZ.....	46,616	47,727	2.4
Total assets.....	1,631,719	1,733,852	6.3
Total liabilities.....	611,390	693,576	13.4
Total fund balance or net worth.....	1,020,329	1,040,275	1.9
Total revenue.....	896,974	955,267	6.5
Program service revenue.....	630,817	691,791	9.7
Contributions, gifts, and grants.....	212,427	214,484	1.0
Investment income ¹	23,678	20,518	-13.3
Net gain (loss) from sales of assets.....	-3,772	-6,763	-79.3
Other.....	33,824	35,237	4.2
Total expenses.....	862,721	934,672	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.

filed Form 990 or 990-EZ returns for accounting periods that began in 2002 [1]. 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. 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* [2].

Financial Characteristics of Nonprofit Charitable Organizations

The nonprofit charitable organizations in this study reported total revenue of \$955.3 billion for 2002, the majority of which came from "program service revenue." This revenue is comprised of the fees collected by organizations in support of their tax-exempt purposes and includes such income as tuition and fees at educational institutions, hospital patient charges, and admission fees at museums and performing arts centers. It is the primary revenue source for larger charitable organizations. Smaller organizations, those with assets less than \$1 million, received most of their revenue in the form of contributions, gifts, and grants.

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For the second year in a row, two sources of nonprofit revenue showed large decreases. Investment income, which primarily includes “interest on savings and temporary cash investments” and “dividends and interest from securities,” dropped 13 percent to \$20.5 billion between 2001 and 2002. Additionally, “net gain from sales of assets other than inventory” continued to plummet, from a total net loss of \$3.8 billion for 2001 to a net loss of \$6.8 billion for 2002.

Total expenses, as reported by 501(c)(3) organizations on Forms 990 and 990-EZ, increased 8 percent to \$934.7 billion for 2002. Eighty-six percent of total expenses were reported as program service expenses by organizations filing Form 990 [3]. Management and general expenses and fundraising expenses accounted for 13 percent and 1 percent of the total, respectively.

Figure B shows aggregate financial data for nonprofit charitable organizations broken out by NTEE code. 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 [4]. It recognizes 26 major groups, which are aggregated into the 10

program categories shown in Figure B. The organizations were classified for statistical purposes on the basis of information provided in the “Statement of Program Service Accomplishments” section of Forms 990 and 990-EZ.

Data Sources and Limitations

The statistics in this data release are based on a sample of the 2002 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 2002 forms when their accounting periods began in 2002 and ended any time between December 31, 2002, and November 30, 2003. The sample included only returns filed during Calendar Years 2003 and 2004, and only returns with gross 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 501(c)(9) [5]. Returns of organizations tax-exempt under other Code sections were excluded. The data presented were obtained from

Figure B

Selected Items for Nonprofit Charitable Organizations Classified by NTEE Category, Tax Year 2002

[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	251,676	1,733,852	1,040,275	955,267	214,484	691,791	934,672	20,595
Arts, culture, and humanities.....	27,129	68,838	56,054	22,251	12,820	6,256	21,577	675
Education.....	45,163	563,774	392,166	170,684	54,726	101,768	164,257	6,427
Environment, animals.....	9,663	25,504	20,914	8,708	5,570	2,089	7,800	908
Health.....	34,138	678,518	341,551	550,459	40,599	492,619	541,178	9,282
Human services.....	94,735	201,085	95,909	141,738	58,805	73,989	140,003	1,735
International, foreign affairs.....	3,505	12,338	9,396	12,600	11,403	957	12,200	400
Mutual, membership benefit.....	634	10,813	8,384	1,710	210	1,463	1,940	-231
Public, societal benefit.....	21,433	156,778	102,713	40,371	25,298	11,557	39,046	1,326
Religion related.....	15,269	16,082	13,080	6,731	5,035	1,091	6,661	71
Unknown, unclassified ²	6	122	109	15	17	--	12	3

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 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.

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 17,569 returns was selected from a population of 255,732. 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 10,483 returns was selected from a population of 108,296. 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 2002. 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 C 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.

Notes and References

- [1] 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 2002) and does not include private foundations filing Form 990-PF, *Return of Private Foundation*.
- [2] For information on private foundations, see Ludlum, Melissa, "Domestic Private Foundations, Tax Years 1993-2002," in this issue.

Figure C

Coefficients of Variation for Selected Items, by Selected Internal Revenue Code Sections, Tax Year 2002

Internal Revenue Code section	Total revenue	Total expenses	Total assets	Total liabilities
	Coefficient of variation (percentages)			
	(1)	(2)	(3)	(4)
501(c)(3).....	0.42	0.44	0.06	0.24
501(c)(4).....	1.00	1.03	0.31	0.36
501(c)(5).....	1.97	2.01	0.96	2.13
501(c)(6).....	1.48	1.44	0.57	0.47
501(c)(7).....	2.20	2.21	1.37	1.97
501(c)(8).....	0.60	0.58	0.17	0.08
501(c)(9).....	5.35	6.04	0.26	3.05

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

- [3] Total expenses are not broken out into program services, management and general, and fundraising on the Form 990-EZ.
- [4] For information on the National Taxonomy of Exempt Entities classification system, see the National Center for Charitable Statistics Web site: www.nccs.urban.org.
- [5] In addition to 501(c)(3) organizations, data were also collected from organizations exempt under the following IRC Sections:
 - 501(c)(4): Civic leagues and social welfare associations
 - 501(c)(5): Labor, agricultural, and horticultural organizations
 - 501(c)(6): Business leagues, chambers of commerce, and real estate boards
 - 501(c)(7): Social and recreational clubs
 - 501(c)(8): Voluntary employee beneficiary associations
 - 501(c)(9): Fraternal beneficiary societies

Aggregate data for these organizations can be found in Tables 2 through 4 on the following pages. For more information on the requirements for tax-exemption under 501(c) of the Internal Revenue Code, see IRS Publication 557, *Tax Exempt Status for Your Organization*.

Charities and Other Tax-Exempt Organizations, 2002

Table 1.--Form 990 Returns of Nonprofit Charitable Section 501(c)(3) Organizations: Selected Balance Sheet and Income Statement Items, by Asset Size, Tax Year 2002

[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.....	203,949	55,908	58,662	24,136	50,251	10,330	4,662
Total assets.....	1,731,708,627	2,283,974	14,951,233	17,076,285	160,729,028	220,160,535	1,316,507,572
Cash.....	39,126,945	946,124	2,656,219	1,918,557	8,893,264	7,126,033	17,586,750
Savings and temporary cash investments.....	119,201,687	588,577	4,288,290	3,515,393	19,214,699	18,681,671	72,913,056
Accounts receivable (net).....	102,293,785	109,576	839,763	1,024,526	9,500,912	12,427,577	78,391,431
Pledges receivable (net).....	34,374,472	*21,482	239,793	175,713	3,825,586	6,866,536	23,245,363
Grants receivable.....	11,704,139	57,625	375,469	384,324	3,487,297	2,721,703	4,677,721
Receivables due from officers, directors, trustees, and key employees.....	227,173	*6,498	11,476	*2,756	52,979	19,816	133,648
Other notes and loans receivable.....	63,534,143	5,887	199,078	271,517	3,207,711	4,748,226	55,101,725
Inventories for sale or use.....	10,703,063	36,189	221,899	186,554	1,484,509	1,734,894	7,039,018
Prepaid expenses and deferred charges.....	15,818,872	33,590	101,764	196,092	1,421,963	2,131,197	11,934,265
Investments in securities.....	573,564,546	54,402	1,087,380	2,137,704	27,434,200	55,767,322	487,083,539
Investments in land, buildings, and equipment minus accumulated depreciation.....	30,879,382	68,611	620,048	977,018	6,960,749	5,733,571	16,519,383
Other investments.....	150,827,838	*9,353	457,543	719,235	8,619,429	14,031,974	126,990,304
Land, buildings, and equipment minus accumulated depreciation.....	477,212,148	304,099	3,510,653	5,183,383	59,846,269	76,232,380	332,135,363
Other assets.....	102,240,429	41,961	341,856	383,512	6,779,459	11,937,635	82,756,006
Total liabilities.....	693,389,338	978,173	3,882,153	4,645,721	59,182,306	88,247,128	536,453,857
Accounts payable.....	126,823,508	482,825	1,102,524	1,079,321	12,882,541	17,255,367	94,020,931
Grants payable.....	8,327,353	24,667	95,817	109,504	1,243,785	1,747,420	5,106,159
Support and revenue designated for future periods.....	32,832,167	57,113	258,591	479,282	4,098,072	7,815,432	20,123,677
Loans from officers, directors, trustees, and key employees.....	624,122	50,035	93,594	48,665	312,976	108,086	10,767
Tax-exempt bond liabilities.....	220,374,053	--	*3,404	--	3,530,015	18,213,018	198,627,615
Mortgages and other notes payable.....	149,244,565	190,938	1,647,661	2,438,146	29,844,838	29,484,649	85,638,332
Other liabilities.....	155,163,570	172,594	680,562	490,803	7,270,080	13,623,156	132,926,376
Total fund balance or net worth.....	1,038,319,287	1,305,800	11,069,080	12,430,564	101,546,721	131,913,407	780,053,715

Footnotes at end of table.

Charities and Other Tax-Exempt Organizations, 2002

Table 1.--Form 990 Returns of Nonprofit Charitable Section 501(c)(3) Organizations: Selected Balance Sheet and Income Statement Items, by Asset Size, Tax Year 2002--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	953,072,271	10,785,729	22,545,886	18,936,823	136,565,406	139,624,744	624,613,684
Total contributions, gifts, and grants received	213,388,619	5,734,491	11,262,058	9,028,467	58,938,555	39,029,041	89,396,007
Contributions received from direct public support.....	102,802,550	3,727,525	5,680,417	4,006,835	22,907,014	20,949,024	45,531,735
Contributions received from indirect public support.....	15,223,713	455,186	557,442	344,233	2,964,944	2,102,217	8,799,690
Government grants.....	95,362,357	1,551,780	5,024,199	4,677,399	33,066,597	15,977,800	35,064,582
Program service revenue	691,309,597	3,986,978	9,267,953	8,129,491	70,207,987	93,733,853	505,983,334
Membership dues and assessments.....	7,698,700	334,776	657,628	590,811	1,839,133	1,910,450	2,365,902
Interest on savings and temporary cash investments.....	4,649,559	15,344	81,977	116,693	637,655	700,351	3,097,538
Dividends and interest from securities.....	14,511,797	3,206	44,157	159,078	925,235	1,676,256	11,703,865
Net rental income (loss).....	2,362,654	18,367	98,182	70,676	486,632	374,880	1,313,917
Gross rents.....	4,946,415	23,449	205,185	104,834	941,899	787,755	2,883,294
Rental expenses.....	2,583,761	*5,081	107,003	34,157	455,268	412,875	1,569,377
Other investment income.....	1,334,020	*87,603	21,272	-7,753	78,419	117,597	1,036,882
Total gain (loss) from sales of assets.....	-6,780,123	-43,719	-4,626	-22,196	-837,157	-1,128,266	-4,744,159
Gain (loss), sales of securities.....	-7,730,103	*-4,278	-19,499	-46,117	-772,382	-1,457,073	-5,430,754
Gross amount from sales.....	452,059,519	*19,988	357,831	585,293	12,548,292	27,810,895	410,737,220
Cost or other basis and sales expense.....	459,789,622	*24,266	377,330	631,410	13,320,674	29,267,967	416,167,974
Gain (loss), sales of other assets.....	949,980	-39,441	14,873	23,921	-64,775	328,806	686,596
Gross amount from sales.....	8,080,053	132,642	95,133	92,586	1,035,216	1,190,478	5,533,998
Cost or other basis and sales expense.....	7,130,072	172,083	80,260	68,665	1,099,990	861,671	4,847,402
Net income (loss), special events and activities.....	2,824,025	363,314	582,954	340,864	1,010,870	296,864	229,160
Gross revenue.....	8,328,440	1,113,853	2,469,943	897,419	2,462,883	675,555	708,787
Direct expenses.....	5,504,414	750,538	1,886,989	556,555	1,452,013	378,691	479,627
Gross profit (loss), sales of inventories.....	5,169,488	98,454	335,495	215,902	1,384,521	1,017,125	2,117,990
Gross sales minus returns and allowances.....	11,964,703	427,845	824,065	611,441	3,041,157	2,693,303	4,366,892
Cost of goods sold.....	6,795,216	329,390	488,571	395,540	1,656,636	1,676,178	2,248,901
Other revenue (loss).....	16,603,931	186,912	198,834	314,789	1,893,556	1,896,592	12,113,248
Total expenses ²	932,613,507	11,057,976	22,056,903	18,599,091	133,212,643	137,547,432	610,139,463
Program services.....	802,293,178	9,311,753	18,251,360	15,498,174	112,693,693	117,062,053	529,476,146
Management and general.....	116,194,010	1,461,254	3,343,855	2,679,241	16,917,473	17,799,136	73,993,051
Fundraising.....	10,402,320	251,502	442,397	397,120	2,266,476	2,107,676	4,937,149
Payments to affiliates.....	3,723,997	33,466	19,290	24,555	1,335,001	578,568	1,733,116
Excess of revenue over expenses (net)	20,458,763	-272,247	488,982	337,732	3,352,763	2,077,312	14,474,221

* 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, 2002

Table 2.--Form 990 Returns of Organizations Tax-Exempt Under Internal Revenue Code Sections 501(c)(3)-(9): Total Functional Expenditures, by Code Section, Tax Year 2002

[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.....	203,050	14,862	13,739	22,277	12,409	5,590	7,370
Total functional expenditures².....	928,889,507	51,923,136	14,738,105	28,228,533	9,742,769	12,691,922	112,224,648
Grants and allocations.....	54,753,745	2,729,971	648,273	636,091	45,579	252,282	1,347,268
Specific assistance to individuals.....	8,268,421	911,112	97,565	18,685	775	19,478	1,256,857
Benefits paid to or for members.....	5,592,723	13,820,726	1,554,113	771,716	18,145	9,210,500	98,016,583
Compensation of officers, directors, or trustees.....	12,587,559	327,567	1,279,826	1,498,728	140,524	77,861	238,729
Other salaries and wages.....	320,874,241	5,219,063	3,047,221	5,292,358	3,339,560	632,404	550,533
Pension plan contributions.....	12,885,501	116,568	543,376	460,419	56,992	95,293	91,497
Other employee benefits.....	43,392,494	692,387	680,626	866,390	320,761	479,701	1,216,883
Payroll taxes.....	22,291,937	193,343	443,131	451,207	381,164	85,013	62,664
Professional fundraising fees.....	767,631	31,744	78,762	79,815	3,285	1,779	6,087
Accounting fees.....	1,767,712	63,485	84,699	133,849	49,655	23,256	115,969
Legal fees.....	2,251,208	186,925	371,323	544,107	21,404	37,752	120,941
Supplies.....	79,020,983	461,724	161,478	216,529	339,275	54,330	40,250
Telephone.....	4,335,841	116,240	146,981	240,022	58,681	38,419	19,544
Postage and shipping.....	3,643,871	306,509	110,413	320,627	42,928	22,322	59,147
Occupancy.....	28,074,936	841,355	447,260	921,042	1,098,504	177,527	87,586
Equipment rental and maintenance.....	12,124,980	372,031	109,217	284,585	298,733	35,587	22,957
Printing and publications.....	6,130,796	404,048	226,511	855,172	83,117	53,209	39,419
Travel.....	7,362,367	281,967	390,706	676,956	30,666	37,181	10,162
Conferences, conventions, and meetings.....	3,582,566	160,667	277,727	1,863,480	49,584	53,416	20,414
Interest.....	14,566,770	1,560,229	57,084	215,567	219,231	21,688	22,835
Depreciation and depletion.....	39,723,504	1,208,017	272,960	590,816	889,590	111,363	58,010
Other expenses.....	244,888,399	21,917,455	3,708,850	11,290,370	2,254,613	1,171,559	8,820,311

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, 2002

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, Tax Year 2002

[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.....	203,949	15,045	13,772	22,279	12,556	5,590	7,396
Total assets.....	1,731,708,627	81,202,761	24,377,875	47,518,816	19,148,129	78,064,140	103,166,827
Cash.....	39,126,945	2,429,995	1,620,730	2,596,254	874,408	488,625	2,437,158
Savings and temporary cash investments.....	119,201,687	7,174,264	5,319,561	8,938,307	1,391,713	3,512,098	13,769,436
Accounts receivable (net).....	102,293,785	4,135,936	1,005,865	2,224,314	1,019,242	69,328	4,722,338
Pledges receivable (net).....	34,374,472	150,062	*3,336	261,313	6,313	*1,465	*5,342
Grants receivable.....	11,704,139	188,495	16,827	71,694	*944	*362	121,497
Receivables due from officers, directors, trustees, and key employees.....	227,173	21,538	3,117	7,912	6,354	*423	*2,446
Other notes and loans receivable.....	63,534,143	27,517,539	387,708	4,255,081	178,524	566,731	115,597
Inventories for sale or use.....	10,703,063	788,143	41,287	175,810	217,311	32,669	6,115
Prepaid expenses and deferred charges.....	15,818,872	807,403	171,958	692,192	219,056	20,219	265,874
Investments in securities.....	573,564,546	14,003,615	9,586,757	17,261,364	566,441	54,915,452	65,640,682
Investments in land, buildings, and equipment minus accumulated depreciation.....	30,879,382	1,212,974	474,652	523,582	1,598,373	500,924	152,430
Other investments.....	150,827,838	2,998,304	1,672,915	4,100,230	111,366	15,488,228	12,596,464
Land, buildings, and equipment minus accumulated depreciation.....	477,212,148	12,825,377	3,621,677	4,377,790	12,642,469	1,454,560	384,541
Other assets.....	102,240,429	6,949,115	451,485	2,032,971	315,613	1,013,054	2,946,905
Total liabilities.....	693,389,338	49,029,911	4,799,739	29,355,795	6,323,317	68,505,325	25,983,928
Accounts payable.....	126,823,508	6,952,281	1,876,267	5,054,869	922,334	306,249	10,024,168
Grants payable.....	8,327,353	396,833	29,187	59,450	3,018	45,647	122,608
Support and revenue designated for future periods.....	32,832,167	2,128,705	354,922	3,495,712	652,117	70,515	257,083
Loans from officers, directors, trustees, and key employees.....	624,122	4,655	*1,642	*3,700	13,026	*1,582	--
Tax-exempt bond liabilities.....	220,374,053	7,182,777	*10,064	*28,351	*1,610	*150,083	*24
Mortgages and other notes payable.....	149,244,565	24,406,066	1,254,166	3,461,602	3,867,370	276,814	182,461
Other liabilities.....	155,163,570	7,958,595	1,273,491	17,252,111	863,842	67,654,435	15,397,584
Total fund balance or net worth.....	1,038,319,287	32,172,849	19,578,135	18,163,021	12,824,811	9,558,814	77,182,899

Footnotes at end of table.

Charities and Other Tax-Exempt Organizations, 2002

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, Tax Year 2002--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	953,072,271	54,529,800	17,043,566	27,614,745	9,861,253	12,455,058	108,397,477
Total contributions, gifts, and grants received	213,388,619	8,984,056	554,607	1,901,662	102,635	76,162	--
Contributions received from direct public support.....	102,802,550	1,498,628	266,315	953,031	76,569	65,777	--
Contributions received from indirect public support.....	15,223,713	494,588	67,826	84,701	24,099	9,691	--
Government grants.....	95,362,357	6,990,840	220,466	863,929	1,967	*693	--
Program service revenue	691,309,597	40,075,762	3,546,362	11,949,191	1,773,136	8,776,136	103,813,790
Membership dues and assessments.....	7,698,700	2,051,203	11,443,912	10,893,164	5,861,852	330,957	2,752,317
Interest on savings and temporary cash investments.....	4,649,559	347,336	218,814	313,681	43,029	73,173	482,426
Dividends and interest from securities.....	14,511,797	381,634	365,402	560,482	13,892	2,886,919	2,447,915
Net rental income (loss).....	2,362,654	205,400	53,398	76,609	56,679	34,649	2,490
Gross rents.....	4,946,415	317,401	159,298	199,927	109,450	65,788	14,689
Rental expenses.....	2,583,761	112,001	105,899	123,318	52,771	31,139	12,199
Other investment income.....	1,334,020	1,110,179	26,214	51,350	6,963	59,077	-102,727
Total gain (loss) from sales of assets.....	-6,780,123	97,650	-143,047	-36,192	11,946	-134,432	-1,458,113
Gain (loss), sales of securities.....	-7,730,103	81,289	-149,379	-56,089	-7,975	-114,177	-1,456,484
Gross amount from sales.....	452,059,519	8,758,381	9,703,189	19,283,214	153,303	29,586,363	97,179,185
Cost or other basis and sales expense.....	459,789,622	8,677,092	9,852,568	19,339,302	161,278	29,700,540	98,635,669
Gain (loss), sales of other assets.....	949,980	16,361	6,332	19,896	19,921	-20,255	-1,629
Gross amount from sales.....	8,080,053	119,940	110,995	133,324	89,149	25,083	797,062
Cost or other basis and sales expense.....	7,130,072	103,579	104,663	113,427	69,227	45,339	798,691
Net income (loss), special events and activities.....	2,824,025	173,970	32,991	205,175	58,260	108,811	*4,613
Gross revenue.....	8,328,440	786,808	79,999	609,104	186,278	400,227	*9,291
Direct expenses.....	5,504,414	612,838	47,008	403,928	128,018	291,415	*4,678
Gross profit (loss), sales of inventories.....	5,169,488	126,729	17,382	144,441	1,598,946	138,553	*-4,667
Gross sales minus returns and allowances.....	11,964,703	474,845	49,100	354,314	3,361,950	373,254	*40,908
Cost of goods sold.....	6,795,216	348,116	31,718	209,873	1,763,005	234,700	*45,575
Other revenue (loss).....	16,603,931	975,879	927,529	1,555,182	333,914	105,052	459,432
Total expenses ²	932,613,507	52,415,403	16,686,420	28,433,454	9,769,470	12,722,821	112,240,434
Program services.....	802,293,178	47,249,754	(³)	(³)	(³)	(³)	(³)
Management and general.....	116,194,010	4,439,531	(³)	(³)	(³)	(³)	(³)
Fundraising.....	10,402,320	233,852	(³)	(³)	(³)	(³)	(³)
Payments to affiliates.....	3,723,997	492,265	1,948,315	204,921	26,702	30,897	15,785
Excess of revenue over expenses (net)	20,458,763	2,114,398	357,146	-818,709	91,783	-267,763	-3,842,956

* 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, 2002

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, Tax Year 2002

[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.....	47,727	8,662	6,967	8,013	5,274	1,406	287
Total assets.....	2,143,048	400,524	352,364	312,177	319,160	125,232	12,771
Cash, savings, and investments	1,490,933	281,200	311,437	291,627	154,872	78,767	12,256
Land and buildings (net)	412,863	96,999	25,786	8,882	126,418	45,104	--
Other assets	239,251	22,326	15,141	11,668	37,870	1,361	515
Total liabilities	187,012	58,994	30,158	14,166	40,935	4,735	172
Total fund balance or net worth	1,956,036	341,530	322,205	298,011	278,226	120,497	12,599
Total revenue	2,194,719	354,118	347,252	386,247	251,551	60,846	17,966
Contributions, gifts, and grants	1,095,317	82,393	15,948	54,239	10,902	12,449	--
Program service revenue	481,572	57,820	18,893	112,443	62,103	11,153	7,225
Dues and assessments	179,855	127,387	278,609	184,033	138,332	12,222	8,701
Investment income (loss)	22,804	7,080	7,427	4,373	3,358	2,901	301
Gain (loss) from sales of assets	16,645	*298	*945	*123	*-40	*106	--
Gross amount from sales	38,478	*2,772	*2,099	*820	*5,025	*1,058	--
Cost or other basis and sales expense	21,834	*2,474	*1,154	*697	*5,065	*953	--
Net income (loss), special events and activities	242,060	51,953	3,288	17,899	16,615	12,106	--
Gross revenue	579,739	136,184	15,073	69,060	39,440	25,813	--
Direct expenses	337,678	84,231	11,785	51,161	22,825	13,707	--
Gross profit (loss), sales of inventories	71,260	5,120	*73	*-556	6,958	*3,191	--
Gross sales minus returns and allowances	165,015	12,959	1,060	*378	21,113	*6,897	--
Cost of goods sold	93,753	7,838	*987	*934	14,155	*3,705	--
Other revenue (loss)	85,202	22,064	22,068	13,693	13,322	6,717	1,737
Total expenses.....	2,058,064	346,930	344,555	361,420	239,211	57,187	18,484
Grants paid	384,266	74,199	72,933	23,356	10,340	13,861	1,393
Benefits paid to or for members	24,638	14,860	15,057	14,849	14,073	*3,346	7,644
Salaries and compensation	311,187	22,770	83,770	46,019	24,900	4,344	3,229
Professional fees	181,810	20,208	17,929	60,174	10,722	2,666	131
Occupancy, rent, and utilities	225,062	31,263	24,143	15,785	77,051	11,498	528
Printing, publications, and postage	93,407	20,202	8,602	26,437	9,426	2,155	523
Other expenses	837,687	163,427	122,119	174,801	92,698	19,318	5,036
Excess of revenue over expenses (net).....	136,652	7,188	2,697	24,827	12,340	3,659	-519

*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.