

Nonprofit Charitable Organizations, 1986 and 1987

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The total revenue and total assets of organizations exempt under Internal Revenue Code section 501(c)(3), except private foundations and religious organizations, increased for 1986 and 1987. Total revenue rose 9 percent from 1985 to \$292.5 billion for 1986, and 6 percent from 1986 to \$310.8 billion for 1987. The organizations' program activities provided more than two-thirds of total revenue (\$211.9 billion) for 1987, while contributions, gifts, and grants provided 20 percent (\$61.7 billion). These proportions were approximately the same for 1986. Total expenses were \$263.5 billion for 1986 and \$288.7 billion for 1987. For 1986 and 1987, 84 percent of total expenses were attributable to costs of conducting programs.

BACKGROUND

Statistics of Income Studies

The statistics presented in this article are based on data from Form 990, Return for Organization Exempt from Income Tax, the annual information return filed by organizations with annual gross receipts of more than \$25,000 (Figure A). The statistics do not include private foundations, because they are required to file a separate return form, and they do not include religious organizations, because they are not required to file Form 990.

The Statistics of Income Division has conducted studies on nonprofit charitable organizations exempt under section 501(c)(3) for reporting years 1975, 1982, 1983, and 1985 through 1987. Data for 1985 and earlier years and highlights of the 1986 data have been published in the *Compendium of Studies of Tax-Exempt Organizations, 1974-87*, and the *Statistics of Income Bulletin* [1]. Some of the data discussed in this article are based on previously unpublished statistical tabulations from the Statistics of Income Division.

Figure A.--Selected Data for Nonprofit Charitable Organizations, Reporting Years 1985, 1986, and 1987

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

Item	1985	1986	1987
	(1)	(2)	(3)
Number of returns.....	106,449	113,072	122,018
Total assets.....	\$423.5	\$489.2	\$529.5
Total revenue.....	268.4	292.5	310.8
Contributions, gifts and grants.....	55.8	60.1	61.7
Dues and assessments.....	3.8	3.7	4.2
Program service revenue.....	167.9	187.9	211.9
Total expenses.....	244.2	263.5	288.7
Program service expenses.....	206.6	221.9	242.2
Fundraising services.....	2.2	2.5	2.9
Management and general expenses....	34.6	38.2	42.6

Organizations and Activities

Organizations that are tax-exempt under Code section 501(c)(3) include, for the most part, those with purposes that are religious, charitable, educational, or scientific. Their activities are restricted in that they must be in furtherance of one or more of these exempt purposes. Examples of the types of organizations that meet this criteria are nonprofit universities and schools, hospitals, Girl Scout/Boy Scout programs, United Way campaigns, community performing-arts associations, and environmental support groups. These organizations must serve the public (as opposed to private) interests. Under the Code, these organizations may not distribute net earnings to a private shareholder or individual. In addition, these organizations are restricted in their activities to influence legislation, and cannot participate in any political campaign on behalf of or in opposition to any candidate for political office.

The Internal Revenue Code classifies nonprofit organizations into 25 subsections, some of which may receive tax-deductible donations under section 170.

*Foreign Special Projects Section. Prepared under the direction of Michael Alexander, Chief.

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Those organizations exempt under section 501(c)(3) receive the largest part of tax-deductible donations and are the largest providers of philanthropic goods and services.

FINANCIAL CHARACTERISTICS

The assets of the nonprofit charitable organizations increased from \$423.5 billion for 1985 to \$489.2 billion for 1986 and to \$529.5 billion for 1987. These increases were 15 and 8 percent, respectively. Most of the assets (85 percent) for 1986 and 1987 were owned by organizations with holdings of \$10 million or more (Figure B). These organizations also received three-quarters of the total revenue (\$226.4 billion for 1986 and \$238.9 billion for 1987). Revenue and asset data for the largest 501(c)(3) organizations are presented in Figures C and D, respectively.

A total of 113,072 of the 376,688 nonprofit charitable organizations recognized by the Internal Revenue Service (IRS) filed returns for 1986 and 122,018 of the 400,394 organizations recognized by the IRS filed returns for 1987 [2]. The number of returns filed increased by 15 percent from 1985 to 1986 and by 8 percent from 1986 to 1987. Over two-thirds of the returns for 1986 and 1987 were filed by organizations with assets of less than \$500,000. The number of returns filed by organizations in this asset-size class increased by 8 percent between 1986 and 1987, and the number of returns filed by organizations with assets of \$50 million or more increased by 11 percent from 1986 to 1987. Organizations in this asset-size class, however, filed less than 2 percent of the total number of returns. (Detailed financial data are provided by asset-size class in Table 1 and by State in Table 2 [3].)

Revenue

Program service revenue, which is generated through programs operated by nonprofit charitable organizations

in support of their tax-exempt purposes, continued to grow both as a total amount and as a percentage of total revenue. This revenue was \$187.9 billion for 1986 (64 percent of total revenue) and \$211.9 billion for 1987 (68 percent of total revenue). Program service revenue increased by 12 percent between 1985 and 1986 and by 13 percent between 1986 and 1987. Some examples of program service revenue include tuition and fees at educational institutions, hospital patient care charges (including Medicare-Medicaid payments), admission fees collected by museums or community performing-arts groups, YMCA/YWCA activity fees, and payments received for insurance and retirement coverage by selected pension and annuity funds.

As shown in Figure E, program service revenue comprised nearly three-quarters of the total revenue of organizations with assets of \$10 million or more. While program service revenue as a source of funding is less important to smaller organizations than contributions, it has increased as a percentage of total revenue over time. This increase reflects, in part, the need for nonprofit charitable organizations to raise additional funds through their own programs. For both 1986 and 1987, program service revenue represented 38 percent of total revenue of organizations with assets of less than \$1 million, in contrast to 33 percent for 1985.

Contributions, gifts and grants increased to \$61.7 billion for 1987 from \$60.1 billion for 1986, less than a 3-percent increase (Figure F). The leveling-off in these revenues may be due to the 8-percent decline from 1986 to 1987 in the portion of those contributions, gifts, grants and bequests that were received directly from the public. This may have resulted, at least in part, from changes in the tax code as part of the Tax Reform Act of 1986, which lowered marginal tax rates for corporations and individuals and eliminated the charitable deduction for individuals who do not itemize their deductions. Direct public support was 54 percent of total contributions for

Figure B.--Nonprofit Charitable Organizations by Asset Size, Reporting Years 1986 and 1987

[All figures are estimates based on samples—money amounts are in millions of dollars]

Asset size	Number of returns		Percent		Total assets		Percent	
	1986	1987	1986	1987	1986	1987	1986	1987
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total.....	113,072	122,018	100.0	100.0	\$489,180	\$529,514	100.0	100.0
Under \$100,000 1,2/.....	47,786	51,005	42.3	41.8	1,596	1,708	0.3	0.3
\$100,000 under \$500,000 1/.....	30,363	33,051	26.9	27.1	7,042	7,930	1.4	1.5
\$500,000 under \$1,000,000.....	9,925	10,693	8.8	8.8	7,020	7,576	1.4	1.4
\$1,000,000 under \$10,000,000.....	19,285	21,165	17.1	17.3	59,045	65,017	12.2	12.3
\$10,000,000 under \$50,000,000.....	4,077	4,290	3.6	3.5	92,097	94,685	18.8	17.9
\$50,000,000 or more.....	1,637	1,813	1.5	1.5	321,579	352,599	65.7	66.6

1/ Estimates should be used with caution because of the small number of sample returns on which they are based.

2/ Includes also returns with zero assets or assets not reported.

Note: Detail may not add to total due to rounding.

Figure C--Top Ten Section 501(c)(3) Organizations Ranked by Total Revenue, Reporting Years 1987 and 1986

[Money amounts are in millions of dollars]

<u>Name</u>	<u>Total Revenue 1987</u>	<u>Total Revenue 1986</u>
1. Teachers Insurance and Annuity Association of America	\$8,130	\$6,160
2. Kaiser Foundation Health Plan	4,108	3,875
3. New York City Health and Hospitals Corporation	2,359	2,359
4. Kaiser Foundation Hospitals	2,141	2,034
5. California Institute of Technology	1,294	1,137
6. University of Pennsylvania	1,192	1,134
7. Harvard College	1,152	1,608
8. Massachusetts Institute of Technology	1,115	1,048
9. Sisters of Mercy Health Corporation	1,074	974
10. Stanford University	1,070	1,143

Figure D--Top Ten Section 501(c)(3) Organizations Ranked by Total Assets, Reporting Years 1987 and 1986

[Money amounts are in millions of dollars]

<u>Name</u>	<u>Total Assets 1987</u>	<u>Total Assets 1986</u>
1. Teachers Insurance and Annuity Association of America	\$33,210	\$27,887
2. College Retirement Equities Fund	27,913	30,498
3. Harvard College	6,213	6,177
4. Howard Hughes Medical Institute	5,188	5,274
5. Common Fund for Nonprofit Organizations	4,079	4,127
6. Stanford University	3,631	3,341
7. Yale University	3,434	3,468
8. Princeton University	2,721	2,436
9. Shriners' Hospital for Crippled Children	2,448	2,133
10. Kaiser Foundation Hospitals	2,371	2,314

1986 and 49 percent of contributions for 1987 (Figure F). However, direct public support represented 42 percent of total contributions to organizations with assets of less than \$1 million for 1986 and 43 percent for 1987, up from 30 percent for 1985.

Contributions represented approximately the same proportion, 20 percent, of total revenue for all organizations for both 1986 and 1987. Contributions represented a larger source of revenue for smaller organizations than larger ones. They accounted for one-half of total revenue for organizations with assets of less than \$1 million. By contrast, for organizations with assets between \$10 million and \$50 million, contributions represented 17 percent of total revenue, and for organizations with assets of

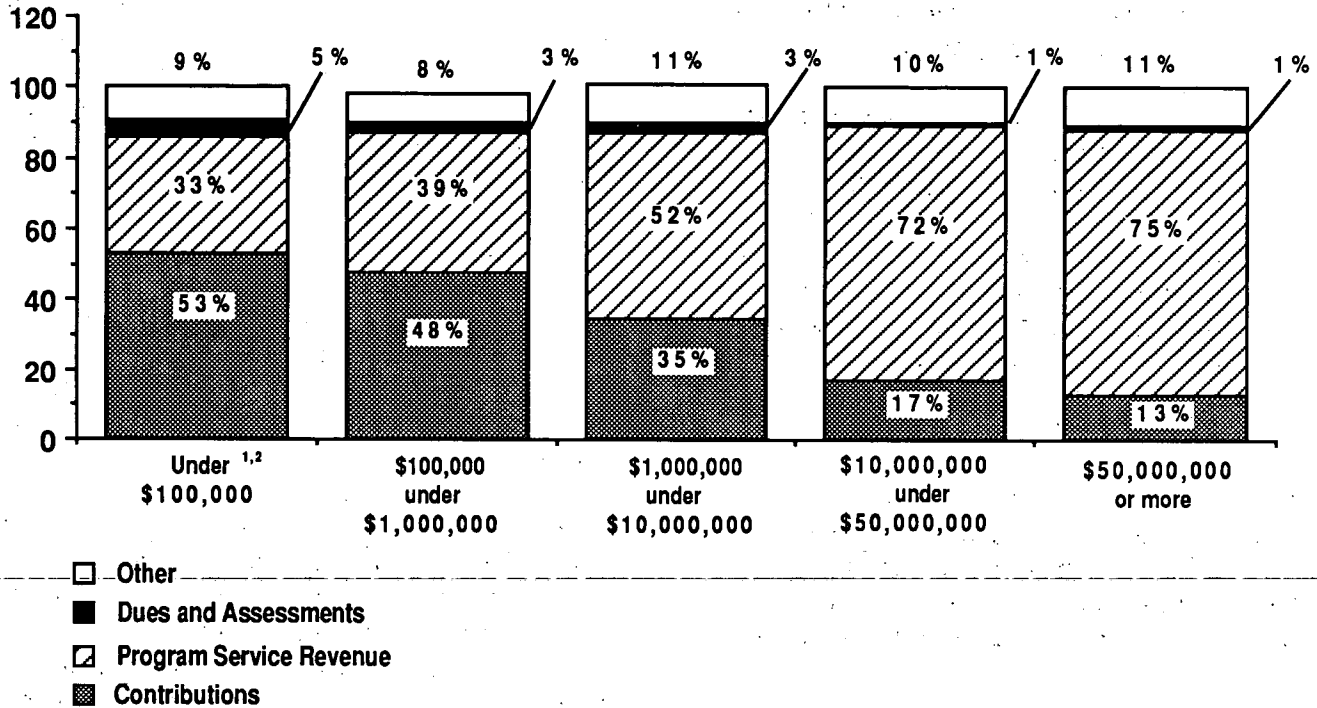
\$50,000,000 or more, contributions represented only 13 percent of total revenue.

Government grants increased from \$22.3 billion for 1986 to \$25.4 billion for 1987, which maintained the 1986 level as a proportion of total revenue. For both 1986 and 1987, these grants were 8 percent of total revenue, compared to 9 percent for 1985. Within the various asset-size classes, Government grants were 24 percent of total revenue for small organizations with assets of less than \$1 million. This was a decline from 25 percent of the total for 1986 and 35 percent of the total for 1985. For organizations with assets of \$10 million or more, Government grants represented 5 percent of total revenue for each of the 3 years -- 1985, 1986, and 1987.

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Figure E
Components of Revenue, by Asset Size, 1987

Percentage



¹ Estimates should be used with caution because of the small number of returns on which they are based.

² Includes also returns with zero assets or assets not reported.

Figure F.--Contributions Received by Nonprofit Charitable Organizations, by Asset Size, Reporting Years 1986 and 1987

[All figures are estimates based on samples—money amounts are in millions of dollars]

Asset size	Total contributions		Contributions received through direct support ^{1/}		Contributions received through indirect support ^{2/}		Contributions received through Government grants	
	1986	1987	1986	1987	1986	1987	1986	1987
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total.....	\$60,115	\$61,686	\$32,398	\$29,927	\$5,403	\$6,376	\$22,315	\$25,383
Under \$100,000 ^{3,4/}	3,481	3,184	1,508	1,593	287	350	1,686	1,241
\$100,000 under \$500,000 ^{3/}	4,934	4,822	2,181	2,043	441	461	2,312	2,317
\$500,000 under \$1,000,000.....	3,868	4,383	1,422	1,659	329	361	2,117	2,363
\$1,000,000 under \$10,000,000.....	13,935	16,134	6,882	7,142	1,274	1,653	5,779	7,339
\$10,000,000 under \$50,000,000.....	9,758	10,619	6,832	6,490	1,025	1,543	1,900	2,587
\$50,000,000 or more.....	24,140	22,544	13,573	11,000	2,046	2,008	8,521	9,536

^{1/} Includes contributions, gifts, grants and bequests received directly from the public.

^{2/} Includes contributions received indirectly from the public through solicitation campaigns conducted by fundraising agencies.

^{3/} Estimates should be used with caution because of the small number of sample returns on which they are based.

^{4/} Includes also returns with zero assets or assets not reported.

Note: Detail may not add to total because of rounding.

Expenses

Expenses of nonprofit charitable organizations, including such items as salaries and wages, pension plan contributions and other employee benefits, interest, rents,

supplies, and travel totaled \$263.5 billion for 1986 and \$288.7 billion for 1987. The expenses that were attributable to specific program activities represented 84 percent of total expenses for both years. For 1987, expenses related to program activities ranged from \$19.0 billion,

representing 80 percent of total expenses for organizations with assets of less than \$1 million, to \$187.3 billion, representing 85 percent of the total expenses of organizations with assets of more than \$10 million. Within these program activities, salaries and wages represented 30 percent of total expenses for both 1986 and 1987, totaling \$79.9 billion and \$88.6 billion, respectively.

Management and general expenses, which support the overall organization rather than specific programs, were \$38.2 billion for 1986 and \$42.6 billion for 1987, accounting for 14 percent of total expenses for 1986 and 15 percent for 1987. Fundraising expenses and payments to affiliates together comprised only 1 percent of total expenses. Payments to affiliates are payments to organizations closely related to the reporting organization, such as support and dues payments by local chapters to their State and national agencies.

Organizations with assets of \$10 million or more accounted for more than three-quarters of all expenses, even though organizations with assets of less than \$500,000 filed 70 percent of the returns for both 1986 and 1987. Detailed data on expenses for 1987 are presented in Table 3.

Assets and Liabilities

Assets increased to \$489.2 billion for 1986 and to \$529.5 billion for 1987, representing yearly increases of 15 percent and 8 percent, respectively. Land, buildings, and equipment represented the major asset holdings of nonprofit charitable organizations. These assets were \$157.6 billion for 1986 and \$172.6 billion for 1987, representing one-third of total assets for each year. These holdings grew annually by 10 percent from 1985 to 1987. For organizations with assets of \$10,000,000 or more, land, buildings, and equipment represented nearly one-third of total holdings for both years. However, for organizations with assets of \$50 million or more, investments in securities were the largest single component, \$123.1 billion for 1987. These investments were 35 percent of the total assets of these organizations, which was less than the 37 percent that they had represented for 1986. For the smaller organizations -- those with assets of less than \$500,000 -- total assets rose by 12 percent, largely from an increase in cash and savings. Together, these two assets represented 42 percent of total assets for both years.

Mortgages and other notes payable were the largest single liability item, totaling \$85.7 billion for 1986 and \$96.4 billion for 1987. Organizations with assets of \$50 million

or more accounted for approximately 60 percent of these totals for each year, and those with assets between \$10 million and \$50 million accounted for an additional 20 percent (\$18.5 billion and \$19.2 billion, respectively).

The balance sheet of a tax-exempt section 501(c)(3) organization does not have an owner's equity section; instead, earnings accrue to a net worth/fund balance. The net worth/fund balance total for nonprofit charitable organizations was \$278.3 billion for 1986 and \$297.7 billion for 1987, representing nearly three-fifths of total assets.

TYPES OF ORGANIZATIONS

Figures G, H, and I display information on the types of nonprofit charitable organizations that filed Form 990 for 1987. This information is based on responses to a question on the return identifying the reason that an organization was not classified as a private foundation [4].

Figure H shows that hospitals, educational institutions, and "publicly-supported organizations" were the major categories of nonprofit charities in terms of selected balance sheet and income statement items. Publicly-supported organizations are comprised of qualified organizations that are operated for purposes that are beneficial to the public interest and that receive support from a broad cross-section of the public. (Examples include the United Way, the YMCA's and YWCA's, and the American Heart Association. Other examples include community cultural organizations such as the Portland Repertory Theater, and community foundations such as the Cleveland Foundation [5].) Together, the assets of these three types of organizations totaled \$402.0 billion for 1987 and their revenue, \$281.1 billion. They represented 76 percent and 90 percent, respectively, of the totals for all the nonprofit charitable organizations. These percentages are up from 1986, when these three types of organizations had assets totaling \$363.8 billion and revenues, \$254.7 billion -- 74 percent and 87 percent, respectively, of the totals for all organizations.

Hospitals accounted for 46 percent of total revenue and 30 percent of total assets, but, just 5 percent of the number of returns filed and 6 percent of the contributions received. (Most of their revenue was program service revenue.) While publicly-supported organizations comprised 72 percent of the total returns, they accounted for only 27 percent of total revenue and 22 percent of asset holdings. Educational institutions accounted for only 9 percent of returns but ranked second in terms of assets and contributions received with 24 and 22 percent, respectively.

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Figure G

Financial Data by Major Type of Nonprofit Charitable Organization, 1987

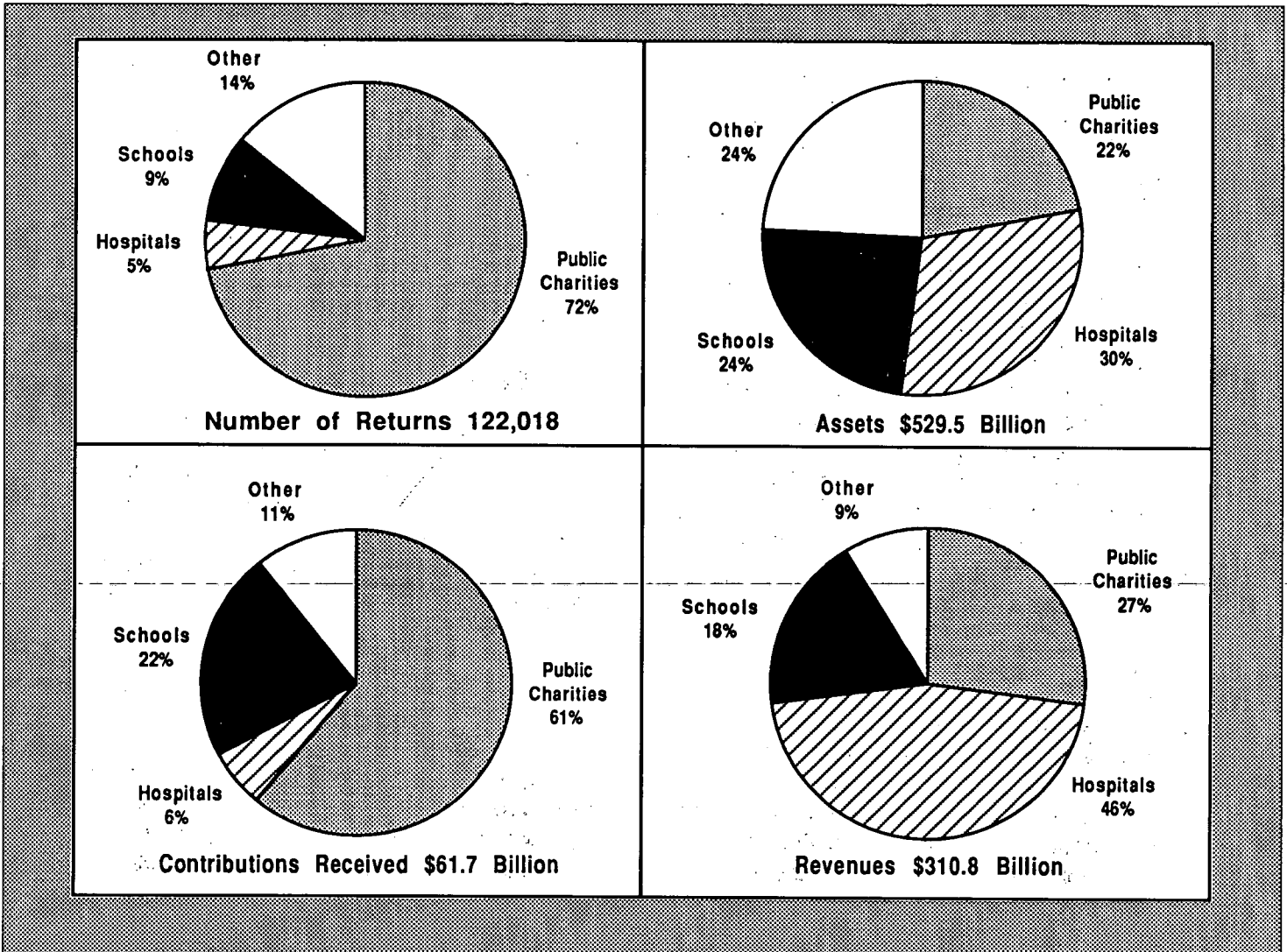


Figure H.--Selected Balance Sheet and Income Statement Items, by Type of Nonprofit Charitable Organization, Reporting Year 1987

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

Type of organization	Total assets	Total liabilities	Total revenue	Program service revenue	Total expenses
	(1)	(2)	(3)	(4)	(5)
Total, nonprofit charitable organizations.....	\$529,514	\$231,765	\$310,766	\$211,904	\$288,681
Church or religious-affiliated organization 1/.....	4,425	2,094	3,186	2,118	3,003
Educational institution or school.....	125,659	24,260	55,056	32,811	48,357
Hospital.....	159,937	79,877	141,960	129,543	136,336
Governmental unit.....	2,154	728	1,188	480	1,101
Hospital research organization.....	7,250	783	1,350	544	1,207
Organization supporting a public college.....	6,017	868	3,001	865	2,373
Publicly-supported organization.....	116,407	49,308	84,041	34,729	78,360
Organization supporting charitable organizations.....	107,386	73,746	20,716	10,565	17,684
Organization testing for public safety.....	194	29	163	159	149
Type not reported.....	86	73	106	89	111

1/ Churches are not required to file a Form 990. Most of the organizations in this category either filed voluntarily or misreported their type of organization. The estimate is, therefore, not inclusive of the majority of religious organizations.

Note: Detail may not add to total because of rounding.

Figure 1.--Contributions Received, by Major Type of Recipient Nonprofit Charitable Organization, Reporting Year 1987

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

Major type of organization	Total contributions		Direct support		Indirect support		Government grants	
	Amount	Percentage of total	Amount	Percentage of total	Amount	Percentage of total	Amount	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total, nonprofit charitable organizations.....	\$61,686	100.0	\$29,927	100.0	\$6,376	100.0	\$25,383	100.0
Educational institution or school.....	13,530	21.9	6,259	20.9	805	12.6	6,466	25.5
Hospital.....	3,792	6.1	2,278	7.6	337	5.3	1,177	4.6
Publicly-supported organization.....	37,414	60.7	17,070	57.0	4,038	63.3	16,306	64.2
Organization supporting charitable organizations..	3,494	5.7	2,443	8.2	745	11.7	305	1.2

The largest asset holdings for these three major types of organizations were in the form of land, buildings, and equipment, representing 40 percent of the total asset holdings for these groups. For hospitals, these assets represented 46 percent of total assets; for educational institutions, 40 percent; and for publicly-supported organizations, 33 percent. In contrast, another category of nonprofit charitable organization identified on Form 990 -- one that supports other charitable organizations -- held 59 percent of total assets in investment securities and only 6 percent in land, buildings, and equipment. Among the largest of these organizations are the Common Fund for Nonprofit Organizations, the Teachers Insurance and Annuity Association, and the American Cancer Society. Investment securities for this group were a slightly smaller proportion of assets than for 1986 (64 percent), possibly as a result of the stock market decline in October 1987.

Program service revenue represented an increasing share of total revenue for all organizations. For hospitals, it represented mainly charges to patients and comprised 91 percent of hospital revenue for both 1986 and 1987. For educational institutions, it comprised 61 percent of total revenue for 1986 and 60 percent for 1987, an increase from 55 percent for 1985. For publicly-supported organizations, program service revenue represented 41 percent of total revenue for both 1986 and 1987, up from 36 percent for 1985. For this latter group, contributions showed a decline as a proportion of total revenue -- from one-half of total revenue for 1985 to 44 percent for 1986 and 45 percent for 1987. Despite this, publicly-supported organizations received three-fifths of total contributions. Government grants to these organizations, after dropping by 15 percent from 1985 to 1986, rose from \$14.2 billion for 1986 to \$16.3 billion for 1987.

Another category of nonprofit charitable organizations -- those engaged in medical research -- reported assets of \$1.6 billion for 1985, \$6.8 billion for 1986 and \$7.3 billion for 1987. The large increase from 1985 to 1986 was due to the inclusion of the Howard Hughes Medical Institute, whose nonprofit status was not affirmed by the IRS until

1986. It reported assets of \$5.2 billion for both 1986 and 1987, with revenues of \$269 million for 1986 and \$212 million for 1987.

SUMMARY

For 1986 and 1987, nonprofit charitable organizations continued to report growth in their financial statistics. Revenue increased to \$310.8 billion for 1987, up from \$292.5 billion for 1986, a gain of 6 percent; assets were \$529.5 billion for 1987, up from \$489.2 billion for 1986, an increase of 8 percent. Hospitals, as a group, led all other types of organizations in both revenues and assets. The number of returns filed by nonprofit charitable organizations was 122,018 for 1987 and 113,072 for 1986, up from 106,449 for 1985.

Program service revenue -- the fees received for the programs conducted in support of the purposes for which the tax exemptions were granted -- was \$187.9 billion for 1986 and \$211.9 billion for 1987, representing 64 percent of total revenue for 1986 and 68 percent for 1987. Contributions remained relatively steady for the 2 years, \$60.1 billion for 1986 and \$61.7 billion for 1987. This source of revenue accounted for one-half of the revenue for organizations with asset holdings of less than \$1 million, and a smaller share for the larger organizations. Expenses were \$263.5 billion for 1986 and \$288.7 billion for 1987, of which 84 percent was in support of the organizations' program services.

DATA SOURCES AND LIMITATIONS

The statistics in this article are based on samples of Form 990, Return of Organization Exempt from Income Tax, filed by organizations classified under Internal Revenue Code section 501(c)(3) for 1986 and 1987. The samples included only those organizations with receipts in excess of \$25,000, the filing threshold. The samples did not include private foundations, which were required

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to file a separate return form. The 1986 sample included 8,731 returns, while the 1987 sample included 10,756 returns. The returns in the samples were unaudited.

The samples were stratified by the size of assets of the organizations. For both samples, all returns of organizations with assets of \$50 million or more were selected. For 1986, 26 percent of the returns of organizations with assets of between \$10 million and \$50 million were in the sample, while for 1987, 96 percent of the returns of this asset-size were included. Lower sampling rates were used in the smaller asset classes.

NOTES AND REFERENCES

- [1] Data for previous years were published in the *Compendium of Studies of Tax-Exempt Organizations, 1974-87*, Internal Revenue Service, Statistics of Income, U.S. Government Printing Office, Washington 1991. For selected financial data for 1986, see Hilgert, Cecelia, "Nonprofit Charitable Organizations: Highlights of Tax Year 1986 Data," pp. 167-8. For 1985 data, see Hilgert, Cecelia, and Mahler, Susan J., "Nonprofit Charitable Organizations, 1985," *Statistics of Income Bulletin*, Fall 1989, Volume 9, Number 2, pp. 53-65.
- [2] The total number of tax-exempt organizations, including those not required to file Form 990, was obtained from the Internal Revenue Service Exempt Organizations Business Master File, Monthly Exempt Organizations Statistical Summary (unpublished).
- [3] In Table 2, data for Puerto Rico are included in "Foreign."
- [4] See Meckstroth, Alicia, and Riley, Margaret, "Private Foundation Returns, 1986 and 1987," *Statistics of Income Bulletin*, Spring 1991, Volume 10, Number 4.
- [5] Community foundations are organizations with broad based public support that file Forms 990, as opposed to private foundations which have a narrower source of funding and file Forms 990-PF.

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Table 1.—Returns of Tax-Exempt Section 501(c)(3) Organizations: Selected Income and Balance Sheet Items, by Size of Total Assets

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

Item	Total	Size of total assets					
		Under \$100,000 2,3/	\$100,000 under \$500,000 3/	\$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)
Number of 501(c)(3) returns 1/.....	122,018	51,005	33,051	10,693	21,165	4,290	1,813
Total assets.....	529,514,044	1,707,652	7,929,741	7,575,773	65,016,825	94,685,309	352,598,743
Cash (non-interest bearing):							
Number of returns.....	98,131	40,984	26,691	8,567	17,162	3,381	1,346
Amount.....	11,432,250	403,581	704,861	528,525	2,414,673	1,838,060	5,542,550
Savings and temporary cash investments:							
Number of returns.....	84,236	29,402	25,907	7,982	16,297	3,281	1,367
Amount.....	44,378,892	663,367	2,275,748	1,466,582	8,805,188	8,773,052	22,394,954
Accounts receivable (net):							
Number of returns.....	51,205	11,563	14,178	5,794	14,369	3,620	1,681
Amount.....	37,662,887	99,020	545,473	508,218	3,886,081	7,983,791	24,640,302
Pledges receivable (net):							
Number of returns.....	6,617	605	1,377	793	2,733	770	339
Amount.....	4,893,839	5,645	44,285	116,155	1,523,057	1,591,418	1,613,278
Grants receivable:							
Number of returns.....	9,643	2,643	2,698	1,382	2,126	483	311
Amount.....	2,644,755	44,142	103,888	173,517	796,004	565,472	961,732
Receivables due from officers, directors, trustees, and key employees:							
Number of returns.....	2,763	991	771	134	543	195	128
Amount.....	299,902	4,014	11,766	9,487	67,158	56,649	150,828
Other notes and loans receivable (net):							
Number of returns.....	13,341	1,432	2,656	1,570	4,810	1,885	989
Amount.....	13,479,040	4,800	172,374	148,024	1,571,921	2,476,389	9,105,531
Inventories for sale or use:							
Number of returns.....	24,698	4,845	6,442	2,585	6,767	2,640	1,419
Amount.....	4,034,131	38,391	135,264	103,220	646,802	964,695	2,145,759
Prepaid expenses and deferred charges:							
Number of returns.....	43,908	8,534	12,361	4,947	13,179	3,333	1,553
Amount.....	4,788,006	19,716	98,328	74,076	610,343	1,042,589	2,942,955
Investments—securities:							
Number of returns.....	22,890	1,541	5,354	3,255	8,799	2,693	1,246
Amount.....	155,173,185	18,118	702,258	996,174	10,570,017	19,833,558	123,053,061
Investments—land, buildings and equipment (minus accumulated depreciation):							
Number of returns.....	11,782	3,420	3,372	1,235	2,560	795	400
Amount.....	8,757,577	41,449	366,831	298,801	1,733,544	2,009,708	4,307,246
Investments—other:							
Number of returns.....	9,026	771	1,720	1,088	3,265	1,345	836
Amount.....	39,063,780	24,403	132,097	264,101	2,234,935	4,062,797	32,345,447
Land, buildings and equipment (minus accumulated depreciation):							
Number of returns.....	73,342	20,275	22,658	7,862	17,065	3,802	1,679
Amount.....	172,580,687	315,169	2,447,484	2,654,297	27,291,946	37,836,974	102,034,816
Other assets:							
Number of returns.....	42,166	9,966	10,626	4,745	12,024	3,256	1,549
Amount.....	30,325,100	25,832	189,079	234,595	2,865,155	5,650,156	21,360,284
Total liabilities and fund balance/net worth:							
Number of returns.....	121,576	50,564	33,051	10,693	21,165	4,290	1,813
Amount.....	529,514,042	1,707,653	7,929,739	7,575,773	65,016,824	94,685,309	352,598,743
Total liabilities.....	231,764,942	583,417	2,224,906	2,345,514	26,552,348	35,824,675	164,234,083
Accounts payable:							
Number of returns.....	73,194	21,603	20,345	7,713	17,804	3,968	1,761
Amount.....	31,411,479	235,381	662,754	566,338	4,097,438	6,447,080	19,402,487
Grants payable:							
Number of returns.....	4,752	991	1,542	659	1,104	326	131
Amount.....	2,909,470	22,186	55,603	88,154	564,217	766,887	1,412,422
Support and revenue designated for future periods:							
Number of returns.....	13,941	2,368	3,799	2,000	4,469	965	341
Amount.....	7,620,942	38,445	150,017	256,359	2,184,264	2,388,886	2,602,972
Loans from officers, directors, trustees, and key employees:							
Number of returns.....	4,426	2,588	1,156	174	445	53	10
Amount.....	503,704	31,687	41,300	14,905	140,790	62,233	212,789
Mortgages and other notes payable:							
Number of returns.....	38,275	7,158	10,724	4,597	11,573	2,808	1,415
Amount.....	96,353,323	165,571	1,008,053	1,054,120	15,455,897	19,176,002	59,493,680
Other liabilities:							
Number of returns.....	38,609	9,201	9,884	3,732	11,413	2,929	1,451
Amount.....	92,968,023	90,145	307,179	365,638	4,109,740	6,983,587	81,109,733
Total fund balance/net worth:							
Number of returns.....	121,142	50,234	33,038	10,680	21,098	4,282	1,810
Amount.....	297,749,097	1,124,236	5,704,832	5,230,259	38,464,476	58,860,634	188,364,660
Total revenue:							
Number of returns.....	122,018	51,005	33,051	10,693	21,165	4,290	1,813
Amount.....	310,765,938	5,976,224	10,886,717	8,140,602	46,826,579	60,964,830	177,970,984
Total contributions received:							
Number of returns.....	101,149	42,739	27,353	8,908	17,022	3,546	1,580
Amount.....	61,686,060	3,184,081	4,821,812	4,383,492	16,133,741	10,619,400	22,543,534
Contributions received from direct public support:							
Number of returns.....	91,739	38,431	25,150	8,157	15,290	3,285	1,425
Amount.....	29,927,466	1,593,144	2,043,169	1,659,229	7,141,694	6,489,839	11,000,392
Contributions received from indirect public support:							
Number of returns.....	24,470	9,209	6,788	2,606	4,710	751	406
Amount.....	6,375,864	350,308	461,241	361,143	1,652,751	1,542,916	2,007,505

Footnotes at end of table.

Nonprofit Charitable Organizations, 1987

Table 1.—Returns of Tax-Exempt Section 501(c)(3) Organizations: Selected Income and Balance Sheet Items, by Size of Total Assets—Continued

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

Item	Total	Size of total assets					
		Under \$100,000 2/3/	\$100,000 under \$500,000 3/	\$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 (continued):							
Government grants:							
Number of returns.....	35,476	14,274	9,814	3,444	5,898	1,294	751
Amount.....	25,382,730	1,240,629	2,317,402	2,363,121	7,339,296	2,586,645	9,535,638
Program service revenue:							
Number of returns.....	70,659	26,228	18,459	6,518	14,389	3,464	1,600
Amount.....	211,903,775	1,962,164	4,802,988	2,857,242	24,553,126	43,728,612	133,999,644
Membership dues and assessments:							
Number of returns.....	32,492	16,573	9,153	2,417	3,769	436	144
Amount.....	4,187,301	293,402	316,707	188,069	1,229,513	699,996	1,459,614
Interest on savings and temporary cash investments:							
Number of returns.....	96,769	37,936	27,787	9,083	17,282	3,295	1,406
Amount.....	4,570,969	50,367	158,907	125,452	849,204	949,113	2,437,926
Dividends and interest from securities:							
Number of returns.....	22,635	3,083	5,960	2,927	7,423	2,204	1,038
Amount.....	9,512,714	4,775	60,743	77,034	769,435	1,258,730	7,341,997
Net rental income (loss):							
Number of returns.....	16,273	2,918	3,910	1,993	5,378	1,364	710
Amount.....	772,173	18,274	41,652	28,471	283,808	136,164	263,804
Gross rents:							
Number of returns.....	16,497	3,029	4,020	1,993	5,378	1,368	708
Amount.....	1,736,713	39,039	79,110	54,116	641,788	297,320	625,340
Rental expenses:							
Number of returns.....	6,639	1,101	1,488	611	2,364	658	416
Amount.....	964,541	20,764	37,459	25,646	357,980	161,156	361,536
Other investment income (loss):							
Number of returns.....	3,653	220	771	443	1,415	489	315
Amount.....	2,108,333	366	10,503	5,945	101,181	143,639	1,846,700
Total gain (loss) from sales of assets:							
Number of returns.....	19,954	1,762	4,859	2,619	7,236	2,283	1,195
Amount.....	9,995,162	9,502	28,741	96,641	588,935	756,615	8,514,727
Gain (loss), sales of securities:							
Number of returns.....	11,874	605	2,546	1,625	4,809	1,565	723
Amount.....	8,859,690	5,927	29,621	39,486	378,046	576,159	7,830,450
Gross amount from sales:							
Number of returns.....	11,744	661	2,533	1,612	4,738	1,511	689
Amount.....	127,949,216	39,070	203,080	306,807	3,899,885	7,449,831	116,050,543
Cost or other basis and sales expenses:							
Number of returns.....	10,855	605	2,271	1,558	4,439	1,378	604
Amount.....	119,089,525	33,143	173,458	267,320	3,521,839	6,873,671	108,220,093
Gain (loss), sales of other assets:							
Number of returns.....	10,240	1,157	2,643	1,209	3,334	1,152	747
Amount.....	1,135,472	3,575	-880	57,155	210,889	180,456	684,277
Gross amount from sales of other assets:							
Number of returns.....	9,022	1,102	2,423	1,034	2,802	1,002	660
Amount.....	2,730,382	5,241	130,302	108,892	445,962	540,573	1,499,412
Cost or other basis and sales expenses:							
Number of returns.....	6,913	605	1,597	846	2,425	864	575
Amount.....	1,594,910	1,666	131,182	51,737	235,073	360,117	815,136
Net income (loss), fundraising:							
Number of returns.....	27,900	15,032	7,502	1,895	2,987	363	122
Amount.....	1,122,151	210,963	241,735	125,170	341,810	134,988	67,485
Gross revenue:							
Number of returns.....	28,315	15,142	7,612	1,962	3,086	381	133
Amount.....	2,569,399	530,774	423,869	253,518	619,091	233,011	509,135
Direct expenses:							
Number of returns.....	24,066	13,104	6,400	1,693	2,416	330	122
Amount.....	1,447,246	319,810	182,134	128,348	277,281	98,023	441,650
Gross profit (loss), sales of inventory:							
Number of returns.....	18,092	7,213	5,079	1,666	3,080	679	375
Amount.....	4,651,694	135,121	212,746	91,748	868,061	991,730	2,352,268
Gross sales minus returns and allowances:							
Number of returns.....	18,304	7,323	5,189	1,680	3,059	678	375
Amount.....	8,364,847	289,279	426,412	279,526	1,630,881	1,869,873	3,868,876
Cost of goods sold:							
Number of returns.....	14,996	6,002	3,923	1,438	2,663	620	350
Amount.....	3,713,151	154,157	213,665	187,779	762,820	878,143	1,516,588
Other revenue:							
Number of returns.....	50,617	16,408	13,255	5,040	11,647	2,904	1,363
Amount.....	255,592	107,201	190,179	161,339	1,107,763	1,545,843	-2,856,734
Total expenses:							
Number of returns.....	121,042	50,620	32,886	10,559	20,895	4,271	1,810
Amount.....	288,661,056	5,883,130	10,322,996	7,630,056	44,040,182	56,925,454	163,879,240
Program services:							
Number of returns.....	112,333	46,985	30,105	9,940	19,439	4,098	1,765
Amount.....	242,187,728	4,512,061	8,283,334	6,188,346	35,875,847	46,722,979	140,605,161
Management and general:							
Number of returns.....	97,599	38,452	26,361	9,231	18,288	3,698	1,569
Amount.....	42,629,142	1,174,805	1,792,717	1,192,483	7,277,974	9,242,173	21,948,991
Fundraising:							
Number of returns.....	32,962	12,609	8,259	3,275	6,509	1,601	709
Amount.....	2,877,750	159,954	229,200	163,868	690,221	662,767	971,739
Payments to affiliates:							
Number of returns.....	4,659	1,872	1,170	590	779	160	88
Amount.....	921,995	36,306	17,744	85,358	196,139	297,535	288,914

1/ Excludes Private Foundations.

2/ Includes zero assets or not reported.

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

NOTE: Detail may not add to total due to rounding.

Nonprofit Charitable Organizations, 1987

Table 2.--Returns of Tax-Exempt Section 501(c)(3) Organizations: Selected Income and Balance Sheet Items, by State

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

State	Number of returns	Total revenue	Selected sources of revenue							
			Total contributions received		Direct public support		Indirect public support		Government grants	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
United States, total 1/.....	122,018	310,765,938	101,149	61,686,060	91,739	29,927,466	24,470	6,375,864	35,476	25,382,730
Alabama.....	1,763	2,566,776	1,560	598,756	1,346	275,825	381	65,185	514	257,745
Alaska.....	203	256,236	145	166,087	136	39,794	7	2,167	139	124,126
Arizona.....	1,511	3,084,984	1,258	424,233	1,024	205,067	325	63,110	312	156,056
Arkansas.....	509	1,313,654	432	368,030	370	157,465	51	18,991	220	191,573
California.....	14,727	35,197,455	12,516	6,749,042	11,388	3,389,957	2,449	538,531	2,854	2,820,555
Colorado.....	1,610	3,608,813	1,522	693,177	1,472	397,743	471	41,820	304	253,615
Connecticut.....	2,297	6,412,415	2,039	986,738	1,954	454,223	523	56,485	571	476,030
Delaware.....	219	1,116,577	208	145,379	208	58,762	106	17,850	146	68,767
District of Columbia.....	1,693	6,685,049	1,526	2,595,414	1,494	1,160,458	274	79,692	436	1,355,254
Florida.....	4,960	10,670,857	4,031	2,135,632	3,797	1,067,324	666	188,338	1,192	879,970
Georgia.....	2,181	5,283,595	1,839	1,571,077	1,755	909,948	383	292,966	430	368,163
Hawaii.....	599	1,271,983	541	312,629	537	76,630	248	65,963	386	170,036
Idaho.....	316	401,037	295	121,684	239	81,608	22	1,033	99	39,043
Illinois.....	4,951	16,421,105	4,324	3,085,146	3,948	1,412,337	999	394,552	1,899	1,278,257
Indiana.....	2,829	6,654,586	2,460	956,525	2,221	616,307	634	62,215	858	278,003
Iowa.....	1,586	2,364,323	1,444	359,664	1,332	237,666	342	37,835	470	84,163
Kansas.....	1,688	2,217,266	1,310	307,214	1,233	171,967	295	39,261	470	95,986
Kentucky.....	1,358	2,529,100	1,163	488,540	1,033	231,261	425	38,495	745	218,784
Louisiana.....	1,077	2,310,678	845	332,165	644	161,859	248	15,051	296	155,255
Maine.....	755	1,503,568	630	207,767	617	101,531	145	16,566	227	89,650
Maryland.....	2,532	5,296,422	1,813	787,864	1,661	460,011	530	107,365	568	220,487
Massachusetts.....	5,111	16,353,283	3,857	4,058,505	3,542	1,621,072	663	235,948	953	2,201,485
Michigan.....	3,012	11,210,842	2,528	1,534,504	2,295	810,134	779	146,811	999	577,559
Minnesota.....	3,042	5,382,220	2,505	932,096	2,327	562,025	466	95,887	683	274,184
Mississippi.....	743	1,463,220	657	177,238	392	79,756	250	16,795	351	80,688
Missouri.....	2,488	6,908,072	2,192	904,218	2,071	428,179	608	139,995	619	336,044
Montana.....	765	890,286	613	209,519	558	74,783	28	17,787	234	116,949
Nebraska.....	667	1,524,833	639	250,668	626	199,125	148	17,187	159	34,356
Nevada.....	413	376,728	303	77,651	295	65,794	27	2,742	28	9,116
New Hampshire.....	823	1,342,694	493	180,831	478	100,530	313	8,898	269	71,403
New Jersey.....	2,960	8,660,425	2,421	1,304,403	2,186	524,365	771	129,649	1,026	650,389
New Mexico.....	806	955,907	657	115,209	598	34,566	226	8,113	183	72,531
New York.....	10,280	44,258,814	8,648	10,612,661	7,844	5,044,254	1,822	1,552,995	4,597	4,015,412
North Carolina.....	3,540	5,853,297	2,986	1,332,810	2,701	700,705	946	95,296	1,595	536,808
North Dakota.....	407	1,001,264	364	155,309	336	31,263	146	2,550	131	121,497
Ohio.....	6,717	13,871,711	5,357	2,596,547	4,676	1,152,745	1,719	203,384	2,312	1,240,418
Oklahoma.....	1,018	2,184,015	912	375,038	842	275,667	197	19,305	221	80,065
Oregon.....	1,766	1,981,098	1,536	283,109	1,424	164,056	305	19,003	338	100,050
Pennsylvania.....	6,730	23,093,130	5,442	3,218,760	4,783	1,354,102	1,396	289,139	2,150	1,575,520
Rhode Island.....	800	2,131,267	567	446,113	460	241,746	94	100,414	227	103,953
South Carolina.....	1,075	1,746,576	867	227,206	735	130,630	237	32,609	293	63,966
South Dakota.....	415	1,073,832	391	95,653	323	41,682	42	1,188	134	52,783
Tennessee.....	2,520	4,803,326	1,933	1,033,988	1,730	571,016	391	114,265	795	348,706
Texas.....	6,426	12,063,597	5,063	2,547,717	4,599	1,526,413	1,248	329,240	1,338	692,064
Utah.....	304	1,388,921	231	272,236	230	20,834	70	175,057	76	76,345
Vermont.....	430	809,087	382	98,314	270	44,625	71	987	154	52,703
Virginia.....	2,933	7,312,060	2,394	1,956,645	2,215	1,231,719	273	362,591	771	362,336
Washington.....	2,649	4,450,956	1,963	585,766	1,828	245,729	517	29,590	661	310,447
West Virginia.....	848	1,647,738	802	193,760	642	119,815	175	7,675	395	66,269
Wisconsin.....	2,393	4,568,682	2,076	507,080	1,896	343,028	844	59,948	493	104,104
Wyoming.....	311	164,648	235	60,460	235	12,245	82	997	82	47,219
Foreign 2/.....	264	4,126,927	232	1,949,281	191	507,120	91	16,328	72	1,425,832

Footnote(s) at end of table.

Nonprofit Charitable Organizations, 1987

Table 2.--Returns of Tax-Exempt Section 501(c)(3) Organizations: Selected Income and Balance Sheet Items, by State--Continued

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

State	Selected sources of revenue--continued				Total expenses	Selected expenses			
	Program service revenue		Membership dues and assessments			Program service		Fundraising	
	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)		(15)	(16)	(17)	(18)
United States, total 1/.....	70,659	211,903,775	32,492	4,187,301	288,681,058	112,333	242,187,728	32,962	2,877,750
Alabama.....	813	1,629,560	413	25,345	2,428,281	1,673	2,056,211	363	16,784
Alaska.....	120	66,295	74	4,230	249,519	202	201,220	69	2,986
Arizona.....	942	2,491,627	413	17,486	3,019,170	1,368	2,619,651	453	21,994
Arkansas.....	249	841,511	7	5,656	1,215,675	498	966,651	112	25,707
California.....	7,746	25,196,014	4,479	615,811	33,296,432	13,344	28,544,453	4,332	343,450
Colorado.....	997	2,585,248	326	77,459	3,351,474	1,568	2,778,797	477	50,099
Connecticut.....	1,326	4,102,991	761	168,946	5,640,558	2,259	4,721,531	623	56,624
Delaware.....	106	686,183	97	27,589	993,765	219	790,650	20	6,019
District of Columbia.....	999	2,824,762	653	579,564	6,185,216	1,633	5,308,013	601	87,515
Florida.....	2,887	7,206,637	1,590	70,303	9,672,079	4,330	8,216,033	1,051	94,495
Georgia.....	925	2,977,394	474	136,624	4,770,790	2,028	3,955,507	491	79,215
Hawaii.....	370	576,015	244	6,528	953,990	579	748,610	322	7,833
Idaho.....	98	246,074	110	1,517	339,422	235	254,545	33	1,426
Illinois.....	2,685	11,580,418	1,143	179,669	15,417,490	4,654	13,062,753	1,655	250,785
Indiana.....	1,691	4,956,866	914	84,363	6,023,620	2,622	5,013,476	805	49,311
Iowa.....	910	1,727,525	408	23,510	2,175,765	1,567	1,709,853	460	28,330
Kansas.....	853	1,638,414	697	42,244	2,070,653	1,447	1,727,786	509	12,960
Kentucky.....	778	1,809,789	425	11,576	2,356,808	1,085	2,049,822	308	19,866
Louisiana.....	391	1,591,396	128	54,558	2,183,694	951	1,682,507	212	8,820
Maine.....	543	1,180,785	137	4,210	1,401,865	630	1,137,172	77	7,607
Maryland.....	1,720	3,853,927	696	72,722	4,956,487	2,368	3,968,770	795	42,323
Massachusetts.....	3,176	10,253,147	1,137	100,954	15,330,663	4,787	12,753,680	1,421	140,442
Michigan.....	1,906	8,682,337	672	259,501	10,642,778	2,829	8,409,132	903	68,228
Minnesota.....	2,089	3,884,423	641	28,257	4,916,714	2,848	4,281,768	883	48,798
Mississippi.....	517	1,125,509	205	5,704	1,359,931	729	1,214,345	157	4,624
Missouri.....	1,536	5,367,190	605	33,011	6,316,233	2,194	5,430,246	600	34,156
Montana.....	430	605,187	125	6,555	863,082	738	746,540	124	6,831
Nebraska.....	230	992,996	224	84,866	1,318,078	613	1,079,303	194	36,453
Nevada.....	122	247,452	56	19	328,830	413	235,067	95	3,819
New Hampshire.....	748	943,975	164	17,836	1,187,593	823	953,241	175	11,555
New Jersey.....	1,716	6,165,514	876	76,226	8,031,452	2,689	6,444,284	1,076	75,640
New Mexico.....	583	755,958	227	1,581	924,042	792	761,044	139	697
New York.....	6,137	27,450,217	3,356	290,067	41,985,054	9,536	36,610,647	3,767	494,401
North Carolina.....	1,853	3,937,463	704	31,054	5,254,451	3,271	4,568,198	865	32,219
North Dakota.....	259	784,778	152	792	946,096	393	809,544	72	7,302
Ohio.....	4,222	9,801,637	1,792	110,970	12,839,037	6,010	9,831,565	1,442	101,847
Oklahoma.....	566	1,526,729	155	19,265	2,029,934	890	1,611,736	295	12,540
Oregon.....	1,209	1,541,774	536	11,182	1,854,248	1,703	1,529,799	481	16,302
Pennsylvania.....	4,451	17,685,011	1,829	155,874	21,519,805	6,106	18,280,844	1,459	139,113
Rhode Island.....	543	1,359,181	194	86,266	1,945,483	766	1,671,632	159	15,638
South Carolina.....	519	1,318,435	459	27,541	1,561,263	868	1,217,576	228	9,048
South Dakota.....	312	910,069	88	3,000	1,007,812	401	869,076	31	1,111
Tennessee.....	1,311	3,284,297	456	7,789	4,402,716	2,202	3,639,591	824	52,034
Texas.....	2,856	7,737,877	1,313	96,699	10,971,339	5,933	9,141,525	1,503	138,136
Utah.....	165	996,260	179	3,604	1,273,472	304	1,192,614	23	1,954
Vermont.....	421	653,480	138	9,620	773,652	413	638,497	146	6,624
Virginia.....	1,653	4,309,588	888	239,977	6,682,785	2,783	5,480,300	822	115,272
Washington.....	1,760	3,600,386	514	20,308	4,211,613	2,524	3,328,651	423	29,101
West Virginia.....	577	1,287,698	150	6,643	1,591,091	682	1,391,376	126	7,996
Wisconsin.....	1,349	3,555,029	409	94,158	4,230,675	2,255	3,521,533	605	30,990
Wyoming.....	153	69,374	13	2,122	140,134	298	109,220	98	2,868
Foreign 2/.....	143	1,301,372	45	145,951	3,538,247	257	2,921,145	57	17,862

Footnote(s) at end of table.

Nonprofit Charitable Organizations, 1987

Table 2.--Returns of Tax-Exempt Section 501(c)(3) Organizations: Selected Income and Balance Sheet Items, by State--Continued

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

State	Information Items				
	Total assets		Total liabilities	Total liabilities and fund balance/net worth	
	Number of returns	Amount		Number of returns	Amount
	(20)	(21)	(22)	(23)	(24)
United States, total 1/.....	121,576	529,514,044	231,764,942	121,576	529,514,042
Alabama.....	1,763	4,044,019	1,839,569	1,763	4,044,019
Alaska.....	203	496,510	195,319	203	496,510
Arizona.....	1,456	4,025,693	2,605,989	1,456	4,025,693
Arkansas.....	509	2,001,093	773,236	509	2,001,093
California.....	14,561	44,030,955	19,504,744	14,561	44,030,954
Colorado.....	1,610	5,353,871	2,053,895	1,610	5,353,871
Connecticut.....	2,297	14,991,140	3,263,598	2,297	14,991,140
Delaware.....	219	2,865,696	1,121,474	219	2,865,696
District of Columbia.....	1,693	8,718,108	2,951,952	1,693	8,718,108
Florida.....	4,960	17,704,377	7,345,740	4,960	17,704,377
Georgia.....	2,181	8,245,341	2,469,746	2,181	8,245,341
Hawaii.....	599	2,394,779	536,857	599	2,394,779
Idaho.....	316	707,512	223,543	316	707,512
Illinois.....	4,896	24,493,737	8,631,917	4,896	24,493,737
Indiana.....	2,829	10,222,371	3,566,988	2,829	10,222,371
Iowa.....	1,586	3,906,072	1,528,989	1,586	3,906,072
Kansas.....	1,688	3,757,438	1,485,129	1,688	3,757,438
Kentucky.....	1,358	4,286,710	1,936,171	1,358	4,286,710
Louisiana.....	1,077	4,280,924	1,899,145	1,077	4,280,924
Maine.....	755	2,233,020	881,253	755	2,233,020
Maryland.....	2,532	11,851,787	2,761,594	2,532	11,851,787
Massachusetts.....	5,056	29,978,016	9,738,260	5,056	29,978,016
Michigan.....	3,012	14,531,816	6,004,401	3,012	14,531,816
Minnesota.....	3,042	7,960,620	3,054,316	3,042	7,960,620
Mississippi.....	743	2,224,262	848,396	743	2,224,260
Missouri.....	2,488	10,540,923	3,471,158	2,488	10,540,923
Montana.....	765	1,114,325	537,399	765	1,114,325
Nebraska.....	667	3,766,092	1,644,694	667	3,766,092
Nevada.....	413	629,700	259,428	413	629,700
New Hampshire.....	823	2,828,164	773,454	823	2,828,164
New Jersey.....	2,960	13,229,118	5,395,023	2,960	13,229,118
New Mexico.....	806	1,386,083	600,013	806	1,386,083
New York.....	10,280	112,653,652	79,990,909	10,280	112,653,651
North Carolina.....	3,540	9,765,417	2,489,193	3,540	9,765,419
North Dakota.....	407	1,182,918	593,213	407	1,182,918
Ohio.....	6,717	20,583,792	7,263,907	6,717	20,583,792
Oklahoma.....	1,018	4,585,161	1,256,911	1,018	4,585,161
Oregon.....	1,766	2,976,598	1,123,570	1,766	2,976,598
Pennsylvania.....	6,675	32,060,292	12,410,696	6,675	32,060,292
Rhode Island.....	800	2,985,140	859,459	800	2,985,140
South Carolina.....	1,075	3,072,198	1,039,833	1,075	3,072,198
South Dakota.....	415	1,850,101	1,087,508	415	1,850,101
Tennessee.....	2,520	7,560,719	2,450,598	2,520	7,560,719
Texas.....	6,426	22,613,427	8,988,262	6,426	22,613,427
Utah.....	304	1,835,116	612,053	304	1,835,116
Vermont.....	430	1,266,351	433,451	430	1,266,351
Virginia.....	2,878	11,348,044	3,504,322	2,878	11,348,044
Washington.....	2,649	5,979,216	2,571,529	2,649	5,979,216
West Virginia.....	848	2,181,699	914,674	848	2,181,699
Wisconsin.....	2,393	7,328,501	2,632,434	2,393	7,328,501
Wyoming.....	311	331,279	111,591	311	331,279
Foreign 2/.....	264	8,554,151	1,527,439	264	8,554,151

1/ Excludes Private Foundations.

2/ Includes entities organized outside the United States that have received tax-exempt recognition under Internal Revenue Code section 501(c)(3) and that conduct part of their activities in the United States. Also includes entities organized in Puerto Rico.

NOTE: Detail may not add to total because of rounding.

Nonprofit Charitable Organizations, 1987

Table 3.--Returns of Tax-Exempt Section 501(c)(3) Organizations: Functional Expenditures, by Size of Total Contributions Received

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

Item	Total	Size of total contributions received						
		Contributions zero or unreported	\$1 under \$25,000	\$25,000 under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number of 501(c)(3) returns 1/.....	122,018	20,869	28,471	29,975	27,264	6,843	7,928	668
Total functional expenditures:								
Number of returns.....	120,862	20,117	28,376	29,727	27,223	6,829	7,924	666
Amount.....	287,759,051	37,822,967	26,886,285	23,442,311	51,614,348	22,378,023	68,712,459	56,902,658
Total grants and allocations:								
Number of returns.....	28,099	4,733	6,742	5,977	5,759	1,818	2,688	382
Amount.....	13,994,150	939,964	388,935	318,220	865,380	697,762	4,381,048	6,402,842
Total specific assistance to individuals:								
Number of returns.....	9,490	628	1,762	2,049	3,238	737	1,025	51
Amount.....	9,606,642	163,721	7,922,797	34,994	142,775	60,882	786,066	495,407
Total benefits paid to or for members:								
Number of returns.....	2,277	655	537	531	426	39	77	12
Amount.....	986,290	403,398	206,036	43,827	79,722	52,002	58,491	142,814
Total compensation of officers and directors:								
Number of returns.....	33,636	5,374	5,448	8,045	8,840	2,301	3,250	377
Amount.....	3,249,540	556,838	325,136	279,103	786,753	273,828	798,683	229,198
Total other salaries and wages:								
Number of returns.....	82,272	10,890	15,397	19,815	22,068	6,148	7,341	613
Amount.....	104,390,802	10,801,527	7,092,620	9,052,382	20,183,650	9,258,757	26,786,894	21,214,971
Total pension plan contributions:								
Number of returns.....	18,827	2,617	1,878	3,278	5,545	1,782	3,329	398
Amount.....	2,824,671	309,107	135,695	148,359	364,597	168,798	685,667	1,012,448
Total other employee benefits:								
Number of returns.....	50,877	5,584	7,245	11,102	15,413	4,969	6,060	504
Amount.....	9,874,052	1,092,023	616,447	816,320	1,872,786	813,762	2,479,757	2,182,958
Total payroll taxes:								
Number of returns.....	71,072	9,621	12,832	17,460	19,533	5,195	5,949	482
Amount.....	6,674,489	652,009	507,918	592,575	1,342,768	620,431	1,688,995	1,269,794
Total professional fundraising fees:								
Number of returns.....	4,861	133	651	1,204	1,376	529	880	88
Amount.....	154,830	2,158	2,686	8,604	26,130	39,225	61,452	14,575
Total accounting fees:								
Number of returns.....	68,939	11,713	14,355	15,114	17,553	4,523	5,242	439
Amount.....	651,079	88,813	64,829	67,716	140,171	65,286	166,773	57,492
Total legal fees:								
Number of returns.....	29,116	5,538	5,248	5,070	7,090	2,227	3,547	395
Amount.....	738,492	107,352	57,039	55,209	159,279	47,479	206,849	105,284
Total supplies:								
Number of returns.....	96,491	13,598	22,160	24,277	23,037	5,876	6,985	558
Amount.....	23,298,785	2,596,486	1,818,311	2,339,802	5,118,967	2,181,897	5,556,599	3,686,724
Total telephone:								
Number of returns.....	86,600	11,809	17,858	22,336	21,857	5,623	6,595	523
Amount.....	1,784,504	177,082	119,936	131,063	303,578	139,683	471,538	441,624
Total postage and shipping:								
Number of returns.....	73,806	8,746	16,658	19,220	18,316	4,846	5,542	478
Amount.....	1,394,423	116,568	67,901	70,999	148,607	140,477	351,390	498,481
Total occupancy:								
Number of returns.....	76,619	9,860	15,728	18,672	19,801	5,569	6,462	527
Amount.....	7,666,231	865,016	578,224	597,781	1,358,254	651,317	2,142,342	1,473,297
Total equipment rental and maintenance:								
Number of returns.....	60,603	8,074	11,764	13,801	15,975	4,844	5,627	518
Amount.....	3,677,675	427,835	265,241	303,144	729,597	301,777	966,466	683,615
Total printing and publications:								
Number of returns.....	66,856	7,785	14,607	17,145	16,888	4,491	5,445	493
Amount.....	2,212,526	215,794	124,219	149,962	280,874	323,940	593,954	523,784
Total travel:								
Number of returns.....	68,649	7,583	11,665	18,140	18,667	5,473	6,601	521
Amount.....	2,226,726	209,072	109,877	126,350	275,213	150,667	689,973	665,573
Total conferences, conventions and meetings:								
Number of returns.....	50,306	6,444	11,159	12,185	12,675	3,422	4,073	348
Amount.....	825,216	96,329	83,038	79,431	143,677	61,999	218,023	142,720
Total interest:								
Number of returns.....	39,934	6,640	7,136	8,364	10,330	3,193	3,935	337
Amount.....	6,607,717	1,585,759	549,091	615,566	1,341,039	576,152	1,183,981	756,129
Total depreciation and depletion:								
Number of returns.....	65,035	9,718	12,204	14,426	17,876	4,830	5,543	438
Amount.....	9,845,757	1,403,654	881,414	1,079,420	2,383,812	951,866	2,170,587	975,003
Total other expenses:								
Number of returns.....	117,828	19,381	27,471	28,887	26,756	6,798	7,875	660
Amount.....	75,074,403	15,012,454	4,968,882	6,531,468	13,566,710	4,800,035	16,266,931	13,927,924

1/ Excludes Private Foundations.

NOTE: Detail may not add to total due to rounding.