

Nonprofit Charitable Organizations, 1983

By Cecelia Hilgert*

Nonprofit charitable organizations filing returns for 1983 showed increases in the major sources of revenue and other financial items reported by these organizations [1]. Total revenues and expenses both rose by more than 14 percent over the previous year [2]. Fees collected from the public for services performed (program service revenue) comprised two-thirds of the total revenue of these organizations and increased by 19 percent to \$147.5 billion (Figure A). Contributions received, on the other hand, comprised only about one-fifth of total revenue and increased by 12 percent to \$46.4 billion. These data were obtained from Form 990, the information form which is filed by charitable organizations with annual gross receipts of more than \$25,000.

Figure A.—Selected Data Items for Nonprofit Charitable Organizations, 1982 and 1983

[Money amounts are in billions of dollars]

Item	1982	1983
	(1)	(2)
Number of returns	75,738	89,052
Total assets	\$279.6	\$331.2
Total revenue	196.3	224.0
Contributions, gifts, and grants	41.3	46.4
Dues and assessments	2.5	3.1
Program service revenue	124.4	147.5
Total expenses	181.3	207.5
Program service expenses	151.7	173.6
Fundraising expenses	1.7	1.8
Management and general expenses	27.4	31.8

Source: Data for 1982 are from *Statistics of Income Bulletin*, Winter 1985-86, Volume 5, Number 3, p.21.

The Internal Revenue Code classified nonprofit organizations into 23 groups, certain of which could receive tax deductible contributions; those organizations that were exempt under section 501(c)(3) received the major share of the tax deductible donations. Tax-exempt status was typically granted to organizations having purposes that were religious, educational, scientific, health-related, or literary, or that were related to testing for public safety. Examples of the diversity of organizations meeting tax-exempt criteria under section 501(c)(3) were universities, hospitals, art museums, YMCA activities, community theaters, and environmental support groups such as the National Audubon Society. Data in this article refer only to the tax-exempt section 501(c)(3) organizations (exclusive of private foundations), hereinafter called "nonprofit charitable organizations" [3]. Churches, including a convention of churches, or an association of churches, were not required to file Form 990 and were not included in these data; in 1982, there were 338,000 churches in the United States [4]. Some

religious-affiliated organizations did file Form 990, and these were included in the data.

In 1983, an estimated 89,052 of the 279,895 organizations recognized by the Internal Revenue Service as nonprofit charities filed Form 990, up markedly from the 75,738 organizations that filed for 1982 [5]. These organizations were granted tax-exempt status with the qualification that their activities had to be substantially related to the exempt purpose of the organization and had to serve public interests. A further stipulation was that net earnings could not flow to a private shareholder or individual, and there were restrictions also on activities to influence legislation. Finally, these organizations could not participate in any political campaign on behalf of any candidate for political office.

The asset holdings of nonprofit charitable organizations increased from 1982 to 1983 by an inflation-adjusted 14 percent to \$331.2 billion [6]. Four-fifths of the total assets was held by the 5 percent of the organizations with assets of \$10,000,000 or more. Likewise, these larger organizations received three-fourths of the total revenue; most of the \$28-billion increase in total revenue over the previous year can be attributed to these organizations with assets of \$10,000,000 or more. Figures B and C present the leading organizations in revenues and assets, respectively, for 1983.

Figure B
Top Ten Section 501(c)(3)
Organizations Ranked by Total
Revenue, 1983
[Money amounts are in millions of dollars]

Name	Total Revenue
Teachers Insurance and Annuity Association of America	\$4,118
Kaiser Foundation Health Plan	2,514
College Retirement Equities Fund	2,430
New York City Health and Hospitals Corporation	1,745
Kaiser Foundation Hospitals	1,322
University of Pennsylvania	830
American National Red Cross	786
University of Chicago	781
Sisters of Mercy Health Corporation	771
Stanford University	759

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Figure C
**Top Ten Section 501(c)(3)
 Organizations Ranked by Total
 Assets, 1983**
 [Money amounts are in millions of dollars]

Name	Total Assets
Teachers Insurance and Annuity Association of America	\$16,144
College Retirement Equities Fund	14,748
Harvard College	3,558
Stanford University	1,949
Yale University	1,878
Princeton University	1,611
Shriners Hospital for Crippled Children	1,480
New York City Health and Hospitals Corporation	1,315
Kaiser Foundation Hospitals	1,197
University of Pennsylvania	1,188

In contrast, as would be expected, the large increase in the number of returns filed primarily reflected the increasing number of organizations with assets of less than \$10,000,000. Organizations of this size filed 84,282 returns for 1983, an increase of almost 13,000 over 1982. Organizations having \$500,000 to \$1,000,000 in assets, principally publicly-supported organizations, showed a particularly notable rate of increase for 1983. Organizations of this size filed 75 percent more returns than for 1982, reported 58 percent more total revenue, and reported a 70-percent increase in total assets.

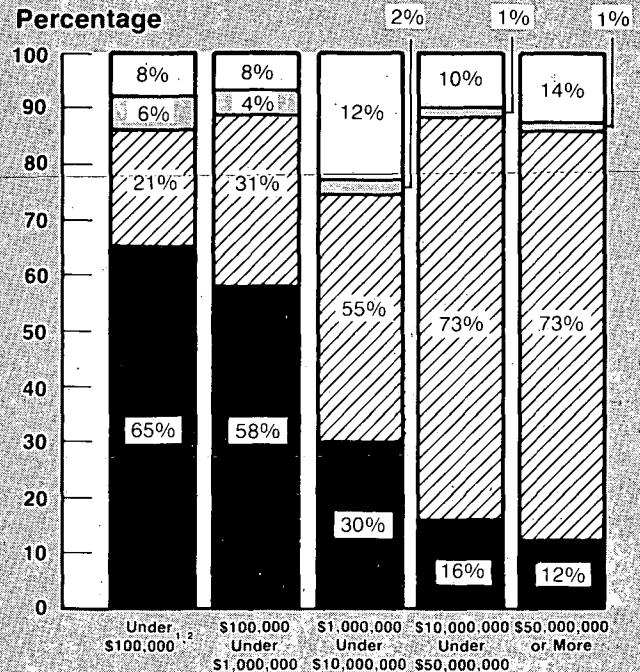
1983 FINANCIAL CHARACTERISTICS

Program service revenue—the term used for the fees collected for the programs operated by nonprofit institutions—remained the leading type of revenue received for 1983, totaling \$147.5 billion and accounting for two-thirds of their total revenue. Program service revenue included hospital patient care charges (whether paid by the patients or through Medicare, Medicaid, or other third-party reimbursement); tuition, fees, and day care charges at educational institutions; admissions to museums, concerts or other performing arts events; educational workshop fees; document research fees collected by historical societies; charges for athletic programs and housing facilities at YM-CA's; and payments received for insurance and retirement coverage by pension and annuity funds. With an increase of nearly 19 percent, program service revenue represented a slightly greater proportion of total revenue for 1983 than it had for 1982, reflecting the increasing need felt by these tax-exempt organizations to generate more revenue from

their own programs rather than rely on contributions and grants [7].

Ninety-four percent of the organizations reporting contributions as a source of revenue for 1983 had assets of less than \$10,000,000. Reliance on contributions was inversely related to the asset size of nonprofit charitable organizations (Figure D). Thus, while organizations with assets of less than \$100,000 relied on contributions for 65 percent of their total revenue, organizations with assets of between \$10,000,000 and \$50,000,000 relied on contributions for only 16 percent, and those with assets of \$50,000,000 or more for only 12 percent of their total revenue.

Figure D
Components of Revenue, by Asset Size, 1983



- Other
- Dues and Assessments
- Program Service Revenue
- Contributions

¹Estimates should be used with caution because of the small number of sample returns on which they are based.
²Includes also returns with zero assets or assets not reported.

Contributions represented 21 percent of the total revenue of nonprofit charitable organizations. The contributions total was almost equally divided between direct public support (\$20.1 billion) and Government grants (\$22.0 billion). The nearly \$5 billion increase in contributions reported for 1983 was divided fairly equally between the smaller organizations (those with assets of less than \$10,000,000) and the larger organizations (Figure E).

Figure E.—Contributions Received by Nonprofit Charitable Organizations, by Asset Size , 1983

[Money amounts are in millions of dollars]

Asset size	Total contributions	Contributions received through direct support ¹	Contributions received through indirect support ¹	Contributions received through Government grants
	(1)	(2)	(3)	(4)
Total	\$46,383	\$20,130	\$4,275	\$21,978
Under \$100,000	3,316	1,147	31	2,137
\$100,000 under \$500,000	4,510	1,128	458	2,923
\$500,000 under \$1,000,000	5,241	1,547	333	3,361
\$1,000,000 under \$10,000,000	10,731	4,872	1,189	4,670
\$10,000,000 under \$50,000,000	9,798	5,763	1,214	2,821
\$50,000,000 or more	12,787	5,672	1,050	6,065

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.

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

Total expenses of the nonprofit charitable organizations, comprising such functional classifications as salaries and wages, pension plan contributions, other employee benefits, legal fees, rent, interest, supplies and travel, totaled \$207.5 billion for 1983. The expenses attributable to program services (the activities the organization was created to conduct and which formed the basis of its tax exemption) represented 84 percent of total expenses; salaries and wages totaling \$68 billion were the single largest component of program service expenses. Management and general expenses, relating to the overall management and functioning of the organization rather than to the direct conduct of program services or fundraising, ranked second—15 percent of total expenses. Fundraising expenses and payments to affiliates together comprised only 1 percent of total expenses. Payments to affiliates were payments to organizations closely related to the reporting agency, such as support and dues payments by local agencies to their State and national agencies.

These percentage relationships were about the same for organizations regardless of asset size, although organizations with holdings of \$10,000,000 or more accounted for 74 percent of all expenses. Organizations having assets of \$500,000 to \$1,000,000 showed the biggest increase in expenses for 1983, increasing by more than 60 percent from 1982 to almost \$8 billion.

Land, buildings and equipment accounted for the major proportion of assets held by the charitable organizations. Cash and savings accounts were the second largest component (30 percent) of the assets of organizations with total assets of less than \$1,000,000. Investments in securities

increased as asset size increased, ranging from a low of 7 percent for organizations with asset holdings of less than \$1,000,000 to 32 percent for organizations with holdings of \$50,000,000 or more.

Mortgages and other notes payable were the largest liability item, totaling \$64.2 billion for 1983, a 24-percent increase from 1982. One-third of the nonprofit charitable organizations reported liabilities of this type.

The balance sheet of a tax-exempt 501(c)(3) organization does not have an owner's equity section; earnings accrue instead to the net worth/fund balance section. Since these organizations must operate for the public good, their income and assets must be held and used to further the stated purposes of the organization. The net worth fund balance total for these organizations did increase to \$190.7 billion for 1983, up 17 percent from 1982.

TYPES OF ORGANIZATIONS

Figures F and G display information available on the types of nonprofit charitable organizations that filed Form 990. This information was based on the section of the return which asked an organization to supply a reason for its not being classified in the "less-favored" tax category of private foundation. (A private foundation is subject to an excise tax on investment income and to certain types of taxes for activities that are not allowed by the Internal Revenue Code because it has private sources of funding. Also, the donors to a private foundation have a generally lower limit of deductibility for contributions.)

Figure F

Educational Institutions, Hospitals and Support Organizations as Percentages of All Nonprofit Charitable Organizations, 1983

Percentage

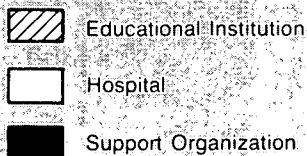
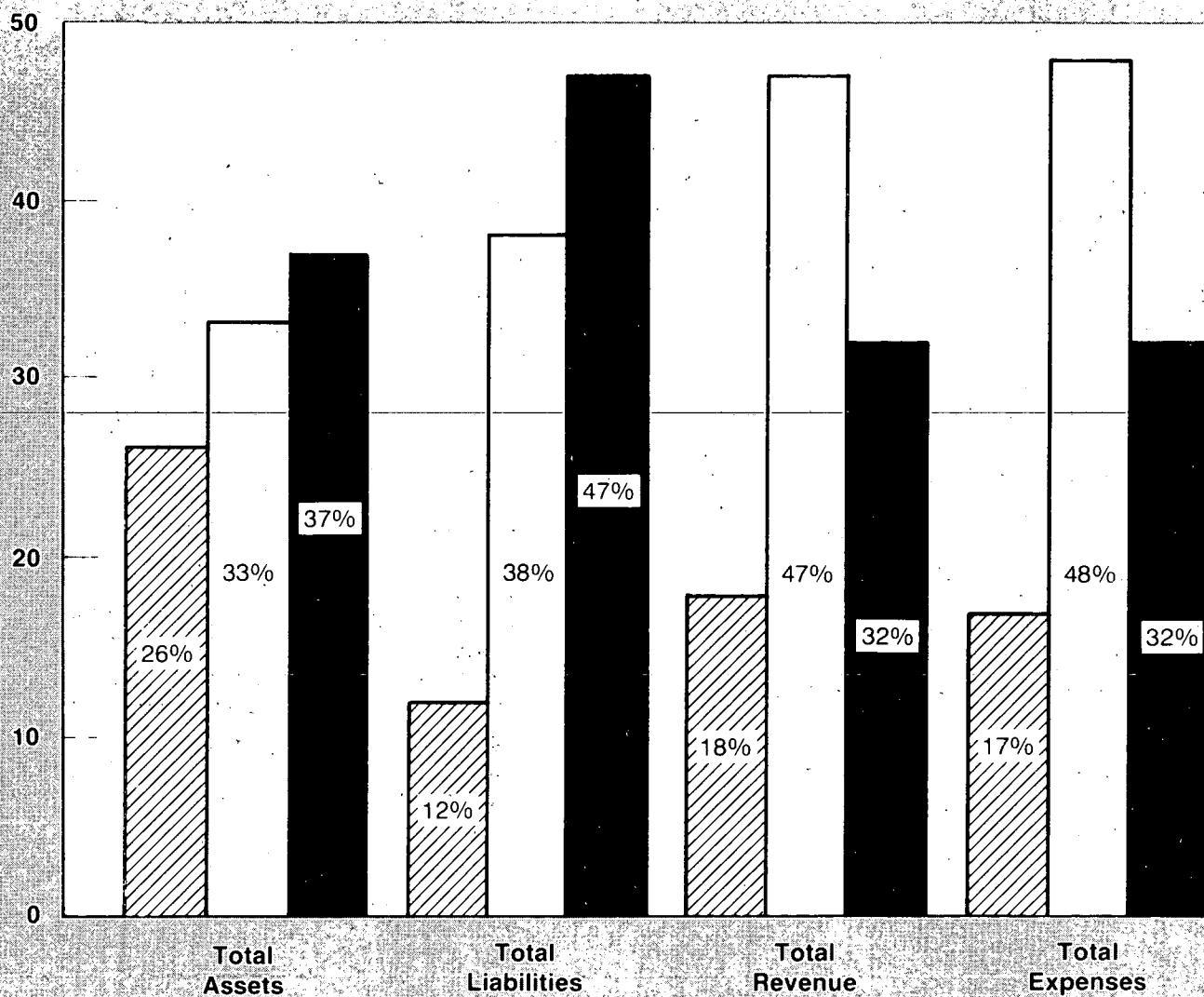


Figure G.—Selected Balance Sheet and Income Statement Items, by Type of Charitable Organization, 1983

[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	\$331,227	\$140,505	\$224,048	\$147,513	\$207,532
Church or religious-affiliated organization ¹	3,900	1,145	2,273	1,297	1,994
Educational institution	85,841	16,598	41,076	24,192	36,312
Hospital	109,698	53,767	104,593	93,828	99,044
Government unit	1,342	411	1,481	895	1,410
Hospital research organization	766	168	525	190	459
Organization supporting a public college	4,323	959	2,138	184	1,664
Publicly-supported organization	70,788	29,644	55,297	17,758	51,877
Organization supporting charitable organizations	53,195	36,717	15,515	8,594	13,697
Organization testing for public safety	(?)	(?)	(?)	(?)	(?)
Type not reported	1,373	736	1,150	1,075	577

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.

² None present in the sample.

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

Three categories—hospitals, educational institutions, and publicly-supported charities together with organizations that supported each charities—dominated the financial statistics. These organizations had \$216.5 billion in revenue and \$319.5 billion in assets, or more than 96 percent of the total revenue and total assets, respectively, for nonprofit charitable organizations.

Hospitals accounted for nearly one-half of total revenue and expenses, while publicly-supported charities and organizations that supported these charities ranked first in assets and liabilities. Examples of publicly-supported charities were the American Heart Association, Kaiser Foundation Health Plan, National Geographic Society, and United Way Organizations. Examples of organizations which supported public charities were Sisters of Mercy Health Corporation, College Retirement Equities Fund, Teachers Insurance and Annuity Association, and the National Collegiate Athletic Association.

The components of assets varied among these major types of organizations. Hospitals and educational institutions held one-half of their assets in land, buildings and equipment, with investments ranking as their second largest category of assets. The publicly-supported charities and organizations that supported these charities, in contrast, had one-half of their assets in investments and only 25 percent in land, buildings and equipment [8].

While program service revenue represented two-thirds of the combined revenue total for all nonprofit charitable organizations for 1983, this figure varied considerably by type of organization. It was the principal source of revenue for hospitals (90 percent) and schools (60 percent), but constituted

only 38 percent of the total revenue of publicly-supported charities and organizations that supported such charities. Nevertheless, this latter group of organizations registered the biggest gain in program service revenue, rising by more than \$6 billion to \$26.4 billion, a 33-percent increase from 1982. The publicly-supported charities together with organizations that supported such charities in the asset-size class of \$500,000-to-\$1,000,000 filed 71 percent more returns for 1983 and as a group reported nearly 50 percent more revenue (\$6.4 billion total) and 150 percent more program service revenue (\$1.4 billion total).

Figure H shows the contributions received by the three major types of nonprofit charitable organizations for 1983. Contributions represented 25 percent of the total revenue of schools, 43 percent of the total revenue of publicly-supported charities together with organizations that supported such charities, but only 2 percent of hospital revenue. The total direct support and Government grants components of contributions to all nonprofit charitable organizations each rose from 1982 to 1983 by \$2.8 billion, while the indirect support segment, which consisted of the contributions received indirectly from the public through solicitation campaigns conducted by fundraising organizations (such as a United Way organization), fell by 11 percent to \$4.3 billion. Publicly-supported charities together with organizations that supported such charities and educational institutions were the leading recipients of contributions, representing almost 90 percent of the total contributions to all nonprofit charitable organizations. Government grants to educational institutions rose by nearly 20 percent for 1983 and by 13 percent to publicly-supported charities together with organizations that supported such charities, while hospitals reported negligible increases [9].

Figure H.—Contributions, by Major Type of Recipient Organization, 1983

[Money amounts are in millions of dollars]

Type of recipient organization	Total contributions		Direct support		Indirect support		Government grants	
	Amount	Percentage change, 1982 to 1983	Amount	Percentage change, 1982 to 1983	Amount	Percentage change, 1982 to 1983	Amount	Percentage change, 1982 to 1983
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total, all charitable organizations	\$46,383	12.4%	\$20,130	16.4%	\$4,275	-11.0%	\$21,978	14.6%
Educational institution	10,205	16.4	4,496	14.9	333	-12.1	5,376	20.0
Hospital	2,541	7.9	1,501	8.6	427	17.3	613	0.3
Support ¹ organization	30,304	11.4	12,273	19.0	3,264	-15.4	14,767	13.2

¹ Includes publicly-supported organizations and organizations supporting charitable organizations.**SUMMARY**

Nonprofit charitable organizations reported increases in all financial items for 1983. Total revenue and expenses both rose by more than 14 percent from 1982. Revenues received from their operating programs represented the major portion of total revenue (66 percent).

Asset holdings rose by 18 percent, from \$279.6 billion to \$331.2 billion. Organizations with assets of \$10,000,000 or more accounted for three-fourths of total assets for all nonprofit charitable organizations. Land, buildings and equipment represented 38 percent of total assets due mainly to the predominance of hospitals and educational institutions.

Publicly-supported charities and organizations that supported such charities; e.g., United Way associations, Boy Scouts and Girl Scouts, YMCA's, and the American Cancer Society, led in total asset holdings and liabilities. Hospitals had the highest level of revenues.

DATA SOURCES AND LIMITATIONS

The statistics in this article are based on a sample of Tax Year 1983 Forms 990 filed by organizations classified under Internal Revenue Code section 501(c)(3) and having accounting periods ending December 1983 through November 1984. Forms 990-PF filed by private foundations under section 501(c)(3) were excluded. Calendar-year filers represented 44 percent of the population, while 39 percent of the noncalendar-year filers had accounting periods ending in June. The sample included 44 "group returns" [10].

The estimates of nonprofit charitable organizations were based on a random probability sample of 1983 unaudited information returns stratified by asset level. The sample was drawn from a multi-year sample frame of 105,391 organizations based on the latest return filed by each. Consequently, the sampling frame of 105,391 organizations included some whose last return filed was prior to 1983, for instance, terminated organizations and inactive organizations. A sample of 4,894 returns was drawn from the frame,

and either a 1983 return was secured or a determination was made that there was no 1983 return. (Resource constraints necessitated a small sample size.) To compensate for the fact that not all 1983 returns were secured, the sample weight was increased for the asset classes under \$10,000,000. For returns of organizations with assets of \$10,000,000 or more all of which were to be selected, prior-year returns of the same organization were substituted in some cases and a weight of slightly more than one applied. The rates in the sample design ranged from .0021 for returns with assets of less than \$500,000 to 1.00 (all returns) for returns of organizations with assets of \$10,000,000 or more. Because of the small number of returns in the sample with assets of less than \$100,000, such estimates have been pooled with other classes.

Because the data in this article are estimates based on a sample, they are subject to sampling and nonsampling error. To use the statistical data properly, the magnitude of the sampling error should be known. The size of the sampling error is estimated by the approximate coefficients of variation (CV's) as shown in Figure I. Returns with assets of \$10,000,000 or more were selected at a prescribed rate of 100 percent; therefore, this category is not subject to sampling error. The approximate CV's shown here are intended only as a general indication of the reliability of the data. For a number other than those shown below, the corresponding CV's can be estimated by interpolation.

Figure I.—Coefficient of Variation for Number of Returns Determined for Specified Asset Size Classes

Coefficient of variation	Size of total assets		
	Under \$500,000 ¹	\$500,000 under \$2,500,000	\$2,500,000 under \$10,000,000
	(1)	(2)	(3)
0.020	—	17,900	7,500
0.050	54,500	13,800	5,700
0.075	41,200	10,300	4,200
0.100	30,700	7,600	3,100
0.150	17,800	4,400	1,700
0.200	11,200	2,700	1,100
0.250	7,600	1,800	700

¹ Includes returns with no assets or unreported assets.

NOTES AND REFERENCES

- [1] See "Data Sources and Limitations" section of this article for a description of accounting periods included in the 1983 study.
- [2] Heuchan, Laura M., "Nonprofit Charitable Organizations, 1982," *Statistics of Income Bulletin*, Winter 1985-86, Volume 5, Number 3, pp. 21-40.
- [3] See Riley, Margaret, "A Private Foundation Profile for 1983," *Statistics of Income Bulletin*, Winter 1986-87, Volume 6, Number 3, pp. 11-24.
- [4] National Council of the Churches of Christ in the United States of America, *Yearbook of American and Canadian Churches*, New York, NY: 1983.
- [5] The total number of organizations from the Internal Revenue Service Exempt Organizations Business Master File, Monthly Exempt Organizations Statistical Summary, unpublished tables.
- [6] All inflation-adjusted figures cited in this article were derived using the Gross National Product Implicit Price Deflator, 1982 = 100, calculated by the U.S. Department of Commerce, Bureau of Economic Analysis. For discussions of the deflator, see U. S. Department of Commerce, *Survey of Current Business*, U.S. Government Printing Office, April 1987, Volume 66, Number 4.
- [7] A statistical study of the business income unrelated to the organization's exempt purpose (from the Form 990-T) is planned for Tax Year 1987.
- [8] See Skelly, Daniel F., "Focus on Nonprofit Charitable Organizations, 1982," *Statistics of Income and Related Administrative Research: 1986*, U.S. Department of the Treasury, Internal Revenue Service, 1986.
- [9] See Sullivan, John, and Coleman, Michael, "Nonprofit Organizations, 1975-1978," *Statistics of Income Bulletin*, Fall 1981, Volume 1, Number 2, pp. 6-38.
- [10] A parent organization could file a return for affiliated organizations that were subject to the parent's control and were tax-exempt under a current group exemption letter. All the organizations on a group return had to have the same accounting period.

Nonprofit Charitable Organizations, 1983

Table 1.—Returns of Tax-Exempt Section 501(C)(3) Organizations: Selected Income and Balance Sheet Items, by Size of Total Assets, 1983¹

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

Items	Size of total assets						
	Total	Under \$100,000 ²	\$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)
Returns of Section 501(C)(3) organizations ¹	89,052	34,650	23,625	10,574	15,433	3,653	1,113
Total assets	331,226,616	1,153,191	4,650,584	7,236,697	53,026,851	84,167,245	180,992,045
Cash (non-interest bearing):							
Number of returns	79,337	31,500	21,000	9,172	13,605	3,108	948
Amount	5,177,582	195,694	400,769	403,850	915,662	1,279,372	1,982,232
Savings and temporary cash investments:							
Number of returns	61,780	19,425	17,850	8,408	12,260	2,970	864
Amount	28,430,078	435,277	1,138,774	1,265,268	6,300,457	7,205,393	12,084,906
Accounts receivable (net):							
Number of returns	40,887	7,350	11,550	6,497	11,190	3,251	1,047
Amount	23,580,826	58,648	432,236	528,488	3,155,484	7,708,455	11,697,512
Pledges receivable (net):							
Number of returns	5,175	525	525	509	2,562	763	289
Amount	3,875,209	*68,113	*35,263	81,074	1,308,796	1,318,098	1,063,861
Grants receivable:							
Number of returns	8,024	3,150	1,575	1,146	1,498	436	218
Amount	2,167,786	*40,210	*163,792	149,968	938,060	379,018	496,735
Receivables due from officers, directors, trustees and key employees:							
Number of returns	2,651	525	1,050	127	685	178	84
Amount	212,643	*348	*5,122	1,420	5,689	60,607	139,455
Other notes and loans receivable (net):							
Number of returns	12,205	2,100	2,100	2,038	3,810	1,561	594
Amount	6,276,645	*5,892	*38,919	118,101	685,741	1,938,135	3,489,854
Inventories for sale or use:							
Number of returns	20,134	2,625	5,775	2,548	5,582	2,666	937
Amount	3,152,735	*10,777	156,899	84,621	626,050	1,065,942	1,208,443
Prepaid expenses and deferred charges:							
Number of returns	33,272	7,350	8,925	4,331	9,008	2,760	896
Amount	2,272,661	17,704	62,026	49,309	391,886	659,111	1,092,621
Investments—securities:							
Number of returns	17,138	2,100	2,100	2,548	7,105	2,467	817
Amount	82,034,330	*48,461	*206,829	677,998	8,319,665	14,309,651	58,471,722
Investments—land, buildings and equipment (minus accumulated depreciation):							
Number of returns	9,429	2,625	3,150	382	2,285	713	273
Amount	7,445,320	*15,732	*218,099	194,651	1,591,968	1,751,594	3,673,272
Investments—other:							
Number of returns	8,659	525	2,100	1,401	2,867	1,254	511
Amount	19,947,679	*5,633	*99,318	210,882	1,539,439	3,235,204	14,857,201
Land, buildings, and equipment (minus accumulated depreciation):							
Number of returns	50,190	10,500	14,175	8,281	12,867	3,328	1,037
Amount	127,187,031	219,556	1,538,580	3,180,313	24,616,003	38,096,358	59,536,220
Other assets:							
Number of returns	40,460	9,450	10,500	7,516	9,160	2,895	938
Amount	19,466,086	31,135	153,953	290,747	2,631,944	5,160,300	11,198,006
Total liabilities	140,505,336	705,415	1,313,774	2,215,040	21,338,092	32,383,454	82,549,558
Accounts payable and accrued expenses:							
Number of returns	59,819	17,325	16,800	7,644	13,528	3,436	1,084
Amount	18,048,125	322,069	404,265	613,239	2,786,716	5,355,720	8,566,113
Grants payable:							
Number of returns	3,970	1,050	525	509	1,551	249	84
Amount	2,344,597	*283	*62,899	55,975	535,480	655,497	1,034,460
Support and revenue designated for future periods:							
Number of returns	12,409	2,625	3,675	1,656	3,656	615	180
Amount	4,304,999	*26,486	*232,819	159,648	1,474,061	1,351,140	1,060,842
Loans from officers, directors, trustees and key employees:							
Number of returns	2,832	1,050	1,575	—	151	47	08
Amount	219,657	*40,367	*23,888	—	9,167	96,282	49,952
Mortgages and other notes payable:							
Number of returns	29,808	4,725	7,875	4,713	8,931	2,661	901
Amount	64,229,778	*215,930	464,167	974,342	13,986,132	18,346,086	30,243,117
Other liabilities:							
Number of returns	34,556	8,925	7,875	5,350	8,702	2,767	934
Amount	51,358,177	100,276	125,733	411,834	2,546,534	6,578,725	41,595,072
Total fund balances/net worth:							
Number of returns	88,346	34,125	23,625	10,574	15,255	3,653	1,110
Amount	190,721,279	447,775	3,336,810	5,021,657	31,688,758	51,783,790	98,442,487
Total liabilities and fund balances/net worth:							
Number of returns	88,527	34,125	23,625	10,574	15,433	3,653	1,113
Amount	331,226,616	1,153,191	4,650,584	7,236,697	53,026,851	84,167,245	180,992,045
Total revenue	224,047,813	5,068,114	8,502,146	8,236,211	35,623,820	63,070,897	103,546,621
Total contributions	46,382,698	3,316,005	4,509,542	5,241,078	10,731,424	9,798,114	12,786,531
Contributions, gifts and grants received through direct public support:							
Number of returns	66,942	23,100	19,950	8,281	11,599	3,071	939
Amount	20,129,939	1,147,050	1,127,948	1,547,264	4,872,385	5,763,076	5,672,213
Contributions, gifts and grants received through indirect public support:							
Number of returns	15,392	2,625	4,725	3,057	4,065	675	243
Amount	4,275,000	*31,241	*458,197	332,855	1,189,028	1,213,939	1,049,738
Contributions, gifts and grants received through government grants:							
Number of returns	24,897	8,400	7,350	3,312	4,010	1,313	511
Amount	21,977,758	2,137,712	2,923,396	3,360,959	4,670,010	2,821,099	6,064,579

Footnotes at end of table.

Nonprofit Charitable Organizations, 1983

Table 1.—Returns of Tax-Exempt 501(C)(3) Organizations: Selected Income and Balance Sheet Items, by Size of Total Assets, 1983¹—Continued

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

Items	Total	Size of total assets					
		Under \$100,000 ²	\$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)
Program service revenue:							
Number of returns	55,415	19,950	14,700	5,860	10,885	3,030	987
Amount	147,513,210	1,046,302	2,914,868	2,195,381	19,737,934	46,000,197	75,618,524
Membership dues and assessments:							
Number of returns	22,211	11,550	4,725	2,420	3,074	358	82
Amount	3,116,177	323,735	*441,229	169,624	718,332	753,093	710,160
Interest on savings and temporary cash investments:							
Number of returns	64,513	22,050	17,325	9,045	12,361	2,872	857
Amount	3,845,825	47,630	118,204	139,175	764,087	1,054,705	1,722,021
Dividends and interest from securities:							
Number of returns	17,092	2,625	4,200	2,675	4,995	1,940	655
Amount	5,858,805	*7,470	*28,945	58,652	685,613	1,072,139	4,005,984
Gross rents:							
Number of returns	14,396	2,625	3,150	2,420	4,413	1,299	487
Amount	1,664,265	*160,500	*33,886	107,698	718,053	216,096	428,028
Rental expenses:							
Number of returns	6,200	1,575	1,050	637	1,951	687	299
Amount	980,468	*98,115	*27,108	113,613	392,170	127,916	221,543
Net rental income (loss):							
Number of returns	14,388	2,625	3,150	2,420	4,413	1,296	483
Amount	683,795	*62,384	*6,777	-5,914	325,883	88,180	206,484
Other investment income:							
Number of returns	3,218	525	—	509	1,573	422	187
Amount	1,146,903	*738	—	43,224	66,033	103,882	933,024
Gross amount from sale of assets—securities:							
Number of returns	8,132	525	1,050	1,401	3,397	1,302	454
Amount	36,949,396	*17,629	*31,738	200,205	1,895,766	6,683,284	28,120,772
Cost or other basis and sales expenses—securities:							
Number of returns	7,232	525	525	1,274	3,347	1,154	405
Amount	34,228,518	*12,362	*30,896	166,933	1,698,019	6,261,865	26,058,441
Gain (loss)—securities:							
Number of returns	8,000	525	1,050	1,274	3,397	1,297	455
Amount	2,720,877	*5,267	*841	33,271	197,747	421,419	2,062,330
Gross amount from sale of other assets:							
Number of returns	7,164	525	2,100	1,019	2,131	981	406
Amount	1,123,463	*735	*24,267	48,059	109,997	406,661	533,741
Cost or other basis and sales expenses—other assets:							
Number of returns	4,423	—	1,050	637	1,676	744	315
Amount	694,294	—	*10,307	66,419	37,908	262,634	317,023
Gain (loss)—other assets:							
Number of returns	6,533	525	1,575	891	2,131	1,000	410
Amount	429,169	*735	*13,960	-18,360	72,088	144,027	216,718
Total gain (loss) from sale of assets:							
Number of returns	13,123	1,050	2,625	2,038	4,767	1,936	705
Amount	3,150,047	*6,002	*14,801	14,911	269,835	565,446	2,279,049
Gross revenue—special fundraising events:							
Number of returns	18,583	8,925	5,250	2,038	2,006	281	81
Amount	1,893,932	300,190	338,035	206,317	795,800	116,121	137,466
Direct expenses:							
Number of returns	15,640	7,350	4,725	1,401	1,854	236	72
Amount	917,254	195,903	*139,731	118,328	391,007	42,252	30,030
Net income (loss):							
Number of returns	18,697	8,925	5,250	2,038	2,133	272	77
Amount	976,677	104,286	198,304	87,988	404,793	73,868	107,436
Gross sales minus returns and allowances:							
Number of returns	16,400	3,675	7,875	1,274	2,463	814	297
Amount	8,059,851	*123,592	403,298	46,592	1,600,627	2,910,170	2,975,569
Cost of goods sold:							
Number of returns	14,597	3,675	6,825	1,146	1,955	719	275
Amount	3,197,772	*104,155	263,304	32,863	578,363	1,019,944	1,199,139
Gross profit (loss):							
Number of returns	16,400	3,675	7,875	1,274	2,463	813	298
Amount	4,862,079	*19,436	139,993	13,729	1,022,263	1,890,225	1,776,430
Other revenue:							
Number of returns	46,706	14,700	13,650	5,733	9,186	2,615	820
Amount	6,511,592	134,118	129,478	278,359	897,618	1,671,043	3,400,972
Total expenses	207,531,660	5,189,809	7,892,137	7,991,643	33,201,583	58,417,329	94,839,157
Program services:							
Number of returns	82,674	31,500	22,050	10,319	14,214	3,509	1,079
Amount	173,579,388	4,339,823	6,106,422	6,727,988	27,154,303	47,992,308	81,258,542
Management and general:							
Number of returns	74,500	28,350	19,425	9,172	13,530	3,072	947
Amount	31,780,544	706,129	1,656,739	1,188,198	5,600,986	9,706,650	12,921,839
Fundraising:							
Number of returns	23,902	6,825	6,825	3,185	5,078	1,476	512
Amount	1,779,220	124,637	74,659	74,835	423,028	542,005	540,053
Payments to affiliates:							
Number of returns	3,951	1,575	1,575	127	533	101	38
Amount	392,507	*19,217	*54,315	620	23,264	176,365	118,722

¹Excluding Private Foundations.

²Includes zero assets or not reported.

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

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

Nonprofit Charitable Organizations, 1983

Table 2.—Returns of Tax-Exempt Section 501(C)(3) Organizations: Selected Income and Balance Sheet Items, by State, 1983¹

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

State	Number of returns	Total receipts	Selected receipts							
			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)	(9)	(10)	
United States, total	89,052	224,047,813	72,434	46,382,698	66,942	20,129,939	15,392	4,275,000	24,897	21,977,758
Alabama	332	1,743,502	321	350,313	192	136,143	113	27,569	194	186,601
Alaska	56	174,130	56	149,836	55	125,642	—	—	5	24,194
Arizona	464	1,278,182	456	380,271	455	368,504	5	8,086	7	3,680
Arkansas	1,036	1,393,006	506	340,618	504	95,852	132	35,693	134	209,073
California	10,716	23,807,773	8,367	5,008,655	7,359	2,499,316	931	661,540	2,714	1,847,798
Colorado	366	2,269,534	354	349,153	174	186,540	262	19,213	69	143,400
Connecticut	1,025	4,339,212	1,020	509,292	1,017	441,453	66	21,807	44	46,032
Delaware	22	607,811	18	36,463	18	33,076	4	1,497	9	1,890
Florida	2,776	6,242,421	2,623	1,743,758	2,613	478,689	671	78,542	1,352	1,186,527
Georgia	1,295	3,432,157	1,280	819,764	1,278	356,796	496	64,580	283	398,389
Hawaii	404	709,594	147	134,766	146	41,069	3	5,281	135	88,416
Idaho	138	581,739	136	375,444	135	49,211	2	119	133	326,114
Illinois	3,898	15,045,895	3,456	3,936,812	3,397	1,065,007	1,403	487,475	2,026	2,384,329
Indiana	2,465	4,902,977	2,318	911,370	1,260	258,235	549	8,448	1,628	644,687
Iowa	943	1,629,875	941	301,917	940	143,046	188	11,078	86	147,792
Kansas	569	1,370,479	566	244,714	566	112,799	6	644	547	131,271
Kentucky	1,044	1,927,510	859	264,338	331	134,198	62	10,811	602	119,329
Louisiana	740	2,167,734	734	739,243	605	255,314	5	8,173	663	475,756
Maine	553	744,929	552	38,157	551	20,528	531	12,633	13	4,992
Maryland (incl. D.C.)	4,235	8,658,379	1,895	2,214,975	1,834	823,282	154	266,227	440	1,125,466
Massachusetts	4,611	11,964,830	3,024	4,008,089	3,015	1,233,181	328	56,073	1,741	2,718,834
Michigan	2,475	7,698,572	2,313	608,610	1,728	354,937	349	51,014	575	202,659
Minnesota	1,578	3,231,929	1,041	787,525	1,040	342,621	147	115,447	290	329,458
Mississippi	737	1,371,163	731	131,473	724	49,340	529	33,813	193	48,319
Missouri	2,495	5,372,798	1,302	1,100,645	1,296	461,335	251	79,490	317	559,820
Montana	16	320,154	13	7,001	13	4,876	3	502	6	1,624
Nebraska	161	871,698	30	83,815	27	65,616	10	5,976	13	12,224
Nevada	105	407,183	105	16,474	105	14,568	51	1,906	—	—
New Hampshire	334	816,986	333	119,947	332	114,137	131	1,405	8	4,404
New Jersey	3,261	6,904,926	2,972	1,071,305	2,967	386,579	1,164	204,883	1,118	479,844
New Mexico	17	461,377	12	16,325	11	9,380	3	2,149	4	4,797
New York	9,942	31,261,534	8,167	6,345,557	7,715	3,153,120	1,106	1,009,377	4,469	2,183,059
North Carolina	1,875	4,517,106	1,868	1,322,948	1,737	606,532	677	155,856	883	560,560
North Dakota	18	592,257	16	12,806	14	11,517	1	715	3	574
Ohio	4,380	10,715,207	4,185	2,403,923	3,518	696,549	1,151	248,477	1,057	1,458,896
Oklahoma	1,215	2,060,013	898	329,863	897	215,897	5	3,074	62	110,893
Oregon	2,630	2,228,782	2,442	277,117	2,313	225,482	259	21,444	142	30,190
Pennsylvania	5,226	18,558,118	4,237	2,279,166	4,221	1,310,764	831	119,727	1,121	848,676
Rhode Island	1,131	1,200,180	1,129	171,929	1,125	102,634	8	55,646	14	13,649
South Carolina	94	958,215	88	118,425	85	79,460	60	15,587	14	23,378
South Dakota	449	830,790	448	33,258	448	26,503	127	4,616	6	2,139
Tennessee	1,636	3,038,715	1,496	542,633	1,494	345,354	669	83,373	27	113,905
Texas	5,664	9,288,256	4,201	2,276,545	4,063	1,475,379	989	124,633	1,291	676,533
Utah	7	761,198	3	24,207	3	23,976	1	28	1	203
Vermont	192	381,281	191	21,249	191	17,418	2	74	9	3,758
Virginia	1,648	4,043,076	1,637	750,078	1,633	559,565	29	37,706	213	152,807
Washington	1,812	2,778,004	757	185,307	755	127,621	144	13,122	28	44,564
West Virginia	740	1,136,375	736	182,270	607	24,720	56	14,874	141	142,676
Wisconsin	1,448	3,652,786	1,391	276,139	1,385	201,068	719	54,751	27	20,320
Wyoming	3	9,522	2	2,613	2	2,578	—	—	1	35
Foreign ²	74	3,587,941	61	2,025,597	46	262,533	9	29,840	40	1,733,224

Footnote(s) at end of table.

Nonprofit Charitable Organizations, 1983

Table 2.—Returns of Tax-Exempt 501(C)(3) Organizations: Selected Income and Balance Sheet Items, by State, 1983¹—Continued

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

State	Selected receipts — 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	
	(11)	(12)	(13)	(14)		(15)	(16)	(17)	(18)
United States, total	55,415	147,513,210	22,211	3,116,177	207,531,660	82,674	173,579,388	23,902	1,779,220
Alabama	321	1,096,379	106	40,735	1,645,926	326	1,253,528	69	7,154
Alaska	5	10,603	2	4	123,492	56	100,637	54	6,004
Arizona	328	678,842	129	7,598	1,201,659	461	1,036,582	182	19,885
Arkansas	1,035	956,984	2	1	1,321,942	1,036	1,062,772	184	9,925
California	4,812	16,403,996	3,215	536,556	22,141,004	9,414	18,368,434	2,700	197,227
Colorado	227	1,696,029	10	44,646	2,081,865	364	1,809,134	148	24,627
Connecticut	762	3,388,584	538	42,297	4,006,251	1,022	3,325,985	418	36,842
Delaware	17	403,346	4	4,758	538,505	21	444,424	8	1,902
Florida	2,321	3,694,185	536	13,870	5,705,518	2,769	4,594,525	428	23,578
Georgia	1,097	2,077,902	656	54,584	3,060,264	1,293	2,574,091	365	27,271
Hawaii	146	367,988	1	472	644,089	277	450,656	138	2,309
Idaho	11	196,178	—	—	625,919	138	586,410	7	826
Illinois	2,579	9,117,902	312	350,071	14,008,658	3,767	11,999,472	2,037	160,206
Indiana	1,401	3,465,024	13	49,630	4,619,831	2,462	4,009,635	93	17,197
Iowa	409	1,131,891	259	53,567	1,506,160	942	1,184,918	29	9,365
Kansas	567	1,019,144	5	670	1,205,260	569	1,015,147	23	4,994
Kentucky	329	1,440,129	530	3,356	1,745,856	514	1,453,981	124	13,593
Louisiana	555	1,273,267	—	(²)	1,965,034	210	1,351,705	60	12,321
Maine	27	658,772	—	—	683,467	24	552,496	8	2,854
Maryland (incl. D.C.)	2,745	4,625,425	2,482	668,227	7,898,968	3,654	6,706,662	115	51,942
Massachusetts	2,720	6,756,808	775	26,095	11,184,370	4,477	9,644,064	581	113,995
Michigan	1,932	6,265,246	276	140,416	7,302,396	2,472	5,604,588	838	31,114
Minnesota	915	2,103,172	661	26,768	2,978,875	1,578	2,662,219	301	25,326
Mississippi	77	1,099,840	127	1,651	1,261,329	736	1,132,030	7	1,615
Missouri	1,707	3,624,564	185	60,511	4,869,745	2,491	4,208,623	294	20,967
Montana	15	286,710	2	2,891	292,562	16	246,891	7	1,178
Nebraska	29	644,159	3	1,353	752,988	34	612,777	17	11,033
Nevada	105	319,771	1	11	426,027	105	398,743	52	397
New Hampshire	206	620,897	127	3,042	721,083	333	563,499	193	12,372
New Jersey	2,582	4,683,495	1,195	98,745	6,619,753	3,103	5,009,994	1,236	56,428
New Mexico	10	260,278	—	—	415,832	15	330,994	3	430
New York	6,591	18,020,630	3,319	395,779	29,728,616	9,280	26,039,912	3,974	383,687
North Carolina	1,557	2,855,451	3	54	4,024,172	1,824	3,621,775	272	24,195
North Dakota	18	564,675	—	—	567,952	17	473,192	3	342
Ohio	2,190	7,255,811	602	95,430	9,803,391	3,323	7,962,651	1,330	35,830
Oklahoma	260	1,338,148	7	2,610	1,852,594	1,157	1,481,366	18	7,767
Oregon	1,571	1,773,969	130	3,377	2,158,947	2,628	1,710,544	589	24,388
Pennsylvania	3,623	14,806,805	1,337	31,531	17,525,400	5,165	15,047,432	1,823	168,170
Rhode Island	602	800,976	579	45,715	1,049,204	1,131	918,571	538	5,954
South Carolina	87	681,636	53	21,427	848,504	93	662,555	20	3,554
South Dakota	449	753,357	255	21,867	781,324	449	681,383	3	1,079
Tennessee	1,624	2,128,405	526	6,018	2,640,798	1,632	2,265,613	942	27,918
Texas	3,682	5,445,599	1,501	141,474	8,097,052	5,396	6,375,619	1,386	80,929
Utah	3	526,942	—	—	670,734	4	609,632	1	554
Vermont	192	327,588	1	34	348,812	192	279,872	7	2,025
Virginia	577	2,707,894	662	22,162	3,550,618	1,644	2,786,262	424	61,702
Washington	1,279	2,390,689	132	3,223	2,582,718	1,809	2,156,186	1,077	11,567
West Virginia	208	769,554	577	9,361	1,059,785	737	938,902	536	5,753
Wisconsin	865	2,976,303	361	20,547	3,387,706	1,446	2,848,612	214	11,084
Wyoming	3	2,956	—	—	6,678	3	5,082	1	249
Foreign ³	43	1,018,312	11	63,044	3,292,009	64	2,418,612	22	17,594

¹ Footnote(s) at end of table.

Nonprofit Charitable Organizations, 1983

Table 2.—Returns of Tax-Exempt 501(C)(3) Organizations: Selected Income and Balance Sheet Items, by State, 1983¹—Continued

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

	Total assets		Information items		
	Number of returns	Amount	Total Liabilities	Total fund balances/net worth	
				Number of returns	Amount
	(20)	(21)	(22)	(23)	(24)
United States, total	88,527	331,226,616	140,505,336	88,346	190,721,279
Alabama	332	2,725,349	1,033,919	332	1,691,430
Alaska	56	319,112	157,379	56	161,733
Arizona	464	2,051,022	1,292,920	464	758,101
Arkansas	1,036	1,993,054	798,116	1,036	1,194,938
California	10,716	27,121,085	10,934,995	10,665	16,186,090
Colorado	366	3,030,822	973,493	366	2,057,329
Connecticut	1,025	7,278,770	1,512,186	1,025	5,766,584
Delaware	22	1,428,852	331,418	22	1,097,433
Florida	2,776	8,929,773	3,456,005	2,776	5,473,768
Georgia	1,295	5,707,726	1,516,242	1,295	4,191,484
Hawaii	404	1,722,129	555,862	404	1,166,268
Idaho	138	488,164	146,704	138	341,460
Illinois	3,898	17,581,022	6,652,964	3,898	10,928,058
Indiana	2,465	6,712,987	2,845,399	2,465	3,867,588
Iowa	943	2,813,495	1,191,372	943	1,622,122
Kansas	569	1,640,044	576,281	569	1,063,763
Kentucky	1,044	3,620,074	1,348,101	1,044	2,271,973
Louisiana	740	2,895,787	1,208,255	740	1,687,533
Maine	553	1,019,329	359,828	553	659,501
Maryland (Incl. D.C.)	4,235	11,654,422	4,572,550	4,235	7,081,872
Massachusetts	4,611	18,440,159	5,523,179	4,611	12,916,980
Michigan	2,475	9,123,174	4,152,505	2,475	4,970,669
Minnesota	1,578	4,534,977	1,945,596	1,578	2,589,381
Mississippi	737	1,681,617	554,734	737	1,126,883
Missouri	2,495	7,891,587	2,851,233	2,495	5,040,354
Montana	16	411,434	213,538	16	197,896
Nebraska	161	2,058,016	682,820	161	1,375,196
Nevada	105	722,130	310,828	105	411,302
New Hampshire	334	1,546,470	481,769	334	1,064,701
New Jersey	3,261	10,979,120	5,020,382	3,261	5,958,738
New Mexico	17	786,504	413,832	17	372,672
New York	9,417	62,635,012	42,479,369	9,414	20,155,643
North Carolina	1,875	6,449,695	1,777,803	1,747	4,671,892
North Dakota	18	684,448	410,638	18	273,810
Ohio	4,380	14,075,206	5,514,088	4,380	8,561,118
Oklahoma	1,215	4,447,272	1,165,937	1,215	3,281,335
Oregon	2,630	2,656,739	1,210,973	2,630	1,445,765
Pennsylvania	5,226	22,117,923	8,053,944	5,226	14,063,979
Rhode Island	1,131	1,943,204	613,366	1,131	1,329,839
South Carolina	94	1,628,914	610,194	94	1,018,720
South Dakota	449	1,449,991	836,981	449	613,010
Tennessee	1,636	4,398,345	1,362,215	1,636	3,036,130
Texas	5,664	14,486,624	5,061,925	5,664	9,424,699
Utah	7	1,231,472	426,311	7	805,161
Vermont	192	858,929	272,426	192	586,502
Virginia	1,648	6,278,357	1,787,646	1,648	4,490,711
Washington	1,812	3,569,329	1,517,961	1,812	2,051,368
West Virginia	740	1,500,049	545,311	740	954,737
Wisconsin	1,448	5,965,921	2,082,896	1,448	3,883,025
Wyoming	3	77,452	41,660	3	35,792
Foreign ³	74	5,863,627	1,119,283	74	4,744,244

¹Excluding Private Foundations.²Less than \$500.

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

³Includes 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.