

Nonprofit Charitable Organizations, 1996

Data Release

Nonprofit charitable organizations exempt from income tax under Internal Revenue Code section 501(c)(3) filed over 192,000 information returns for 1996, and reported nearly \$1.3 trillion in assets. These and other statistics presented in this data release are based on data compiled from Form 990, *Return of Organization Exempt from Income Tax*, and Form 990-EZ, *Short Form Return of Organization Exempt from Income Tax* [1].

Organizations that are exempt under Code section 501(c)(3) are those whose purposes are religious, charitable, scientific, literary, or educational. They may also foster national or international amateur sports competition, prevent cruelty to children or animals, or test for public safety. Their activities are restricted in that they must further one or more of these exempt purposes. Examples of these “charitable” organizations include nonprofit hospitals, educational institutions, youth organizations, community fundraising campaigns, public charities, local housing authorities, historical societies, and environmental preservation groups. Each must serve the public good (as opposed to private interests) to qualify for tax-exempt status, and may not distribute net earnings to a private shareholder or individual. In addition, they are restricted in activities that can influence legislation, and cannot participate in any political campaign on behalf of, or in opposition to, any candidate for public office. Such nonprofit charitable organizations are eligible to receive tax-deductible donations under Code section 170.

Of the 654,186 nonprofit charitable organizations recognized by the Internal Revenue Service (IRS) under Code section 501(c)(3), there were 192,059 returns filed for accounting periods that began in 1996 [2]. Those not required to file included religious organizations and organizations with annual gross receipts of less than \$25,000. (Private foundations exempt under section 501(c)(3) of the Internal Revenue Code file a different information return, and are not included in the data [3].) Figure A shows that the number of returns filed for 1996 increased by approximately 6 percent from 1995. The number of

This data release was written by Paul Arnsberger, an economist with the Special Studies Special Projects Section, under the direction of Michael Alexander, Chief.

Figure A

Selected Items for Nonprofit Charitable Organizations, Reporting Years 1995 and 1996

[Money amounts in millions of dollars]

Item	1995	1996	Percentage increase, 1995-1996
	(1)	(2)	
Number of returns.....	180,931	192,059	6.2
Form 990.....	142,790	149,902	5.0
Form 990-EZ.....	38,141	42,157	10.5
Total assets.....	1,143,079	1,293,439	13.2
Total liabilities.....	512,383	564,566	10.2
Total fund balance or net worth.....	630,696	728,873	15.6
Total revenue.....	663,371	704,346	6.2
Program service revenue.....	443,052	467,559	5.5
Contributions, gifts, and grants.....	127,743	137,666	7.8
Membership dues and assessments.....	6,148	6,347	3.2
Other.....	86,428	92,774	7.3
Total expenses.....	604,645	637,917	5.5
Excess of revenue over expenses.....	58,725	66,429	13.1

NOTES: Data are from both Forms 990 and 990-EZ for nonprofit charitable organizations that are tax-exempt under Internal Revenue Code section 501(c)(3) and exclude private foundations, most churches, and certain other types of religious organizations. Detail may not add to totals because of rounding and processing tolerances.

Form 990-EZ returns represented nearly 22 percent of total returns filed. This shortened return form is for organizations with gross receipts of less than \$100,000 and assets of less than \$250,000; however, over one-quarter of the organizations meeting these criteria filed the long form.

Total revenue of nonprofit charitable organizations exempt under Code section 501(c)(3) was \$704.3 billion for 1996, an increase of 6.2 percent from 1995. Nonprofit revenue exceeded expenses by \$66.4 billion; this figure represented an increase of 13.1 percent from 1995. Program service revenue—the fees collected by organizations for the programs operated in support of their tax-exempt purposes—was the primary source of revenue for charities. It totaled \$467.6 billion for 1996, which represented two-thirds of total revenue for these organizations. Charities filing returns also received \$137.7 billion dollars in contributions, gifts, and grants for 1996, an increase of 7.8 percent from 1995.

Total assets grew to \$1.3 trillion, an increase of 13.2 percent from 1995. Cash and investments of \$772.4 billion represented approximately 60 percent

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Figure B

Selected Items for Nonprofit Charitable Organizations Classified by NTEE Category, Reporting Year 1996

[Money amounts are in millions of dollars]

NTEE major category ¹	Number of returns	Total assets	Total liabilities	Total fund balance or net worth	Revenue			Total expenses	Excess of revenue over expenses
					Total	Contributions, gifts, and grants	Program service revenue		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total.....	192,059	1,293,439	564,566	728,873	704,346	137,666	467,559	637,917	66,429
Arts, culture, and humanities.....	23,602	43,650	6,265	37,385	17,931	9,073	4,321	14,167	3,764
Education ²	30,284	372,569	87,231	285,338	133,518	34,213	70,647	106,885	26,634
Environment, animals.....	6,405	12,930	2,337	10,592	5,285	2,801	1,201	4,064	1,221
Health.....	31,160	469,998	211,993	258,005	385,976	33,636	326,946	364,073	21,903
Human services.....	74,021	116,073	58,333	57,740	85,673	34,582	42,731	80,765	4,908
International, foreign affairs.....	1,345	6,786	1,942	4,844	6,999	5,818	762	6,445	554
Mutual, membership benefit.....	575	191,411	179,135	12,276	36,465	121	13,496	35,832	633
Public, societal benefit.....	15,842	72,290	16,181	56,109	28,703	14,921	6,962	22,453	6,250
Religion-related.....	7,628	7,212	998	6,214	3,635	2,457	466	3,137	498
Unknown, unclassified.....	1,198	519	150	370	161	44	26	96	65

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

² Excludes most colleges and universities operated by State and local Governments.

NOTES: Data are from Forms 990 and 990-EZ for nonprofit charitable organizations that are tax-exempt under Internal Revenue Code section 501(c)(3) and exclude private foundations, most churches, and certain other types of religious organizations. Detail may not add to totals because of rounding and processing tolerances.

of charitable organization assets. (See Table 1 for selected balance sheet and income statement items for Form 990 filers; Table 2 provides detailed functional expenditures for Form 990 filers; and Table 3 shows balance sheet and income statement items for Form 990-EZ filers.)

Figure B presents information on the types of nonprofit charitable organizations based on the National Taxonomy of Exempt Entities (NTEE), a classification system developed by the National Center for Charitable Statistics. The NTEE system classifies organizations by institutional purpose and major programs and activities [4]. It is comprised of 26 major groups, which are then aggregated into 10 categories. The organizations were coded on the basis of information provided on their Forms 990 or 990-EZ.

There were over 74,000 human service organizations in 1996, comprising almost 39 percent of the total number of nonprofit charities filing returns with the IRS. Educational and health-related organizations, while fewer in number, held the majority of assets, a combined \$843 billion. Organizations in the

health category received the most revenue for 1996, nearly \$386 billion. Eighty-five percent of this revenue was generated by program services, by far the largest portion of revenue of any of the 10 major categories.

Data Sources and Limitations

The statistics in this data release are based on a sample of the 1996 Forms 990, *Return of Organization Exempt from Income Tax*, and Forms 990-EZ, *Short Form Return of Organization Exempt from Income Tax*. Organizations used the 1996 forms when their accounting periods ended during the time period December 1996, through November 1997. These returns comprise the data for Reporting Year 1996 shown in this data release. Most churches and other religious organizations were excluded from the sample because they were not required to file Form 990 or Form 990-EZ. The sample included only those returns with receipts of more than \$25,000, the filing threshold.

The data presented were obtained from returns as originally filed with the Internal Revenue Service.

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They were subjected to comprehensive testing and correction procedures in order to improve statistical reliability and validity. However, in most cases, changes made to the original return as a result of either administrative processing or taxpayer amendment were not incorporated into the data base.

The sample was classified into strata based on size of total assets, with each stratum sampled at a different rate. A sample of 12,912 returns was selected from a population of 194,580. Sampling rates ranged from 0.47 percent for small asset classes to 100 percent for organizations with assets of \$10,000,000 or more. The populations for these organizations included some returns of terminated organizations, returns of inactive organizations, duplicate returns, and returns of organizations filed for reporting years prior to 1996. These returns were not included in the sample, nor in the estimated population counts.

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

Notes and References

[1] Data for 1995 were published in *Statistics of Income Bulletin*, Winter 1998-1999, Volume 18,

Number 3. See also Meckstroth, Alicia and Arnsberger, Paul, "A 20-Year Review of the Nonprofit Sector, 1975-1995," *Statistics of Income Bulletin*, Fall 1998, Volume 18, Number 2, and Riley, Margaret, "Unrelated Business Income of Nonprofit Organizations: Highlights of 1995 and a Review of 1991-1995," *Statistics of Income Bulletin*, Spring 1999, Volume 18, Number 4.

- [2] Data presented in this data release are from 1996 Forms 990 and 990-EZ. The total number of nonprofit charitable organizations, including those not required to file Form 990 or Form 990-EZ, was obtained from the Internal Revenue Service Exempt Organizations Business Master File, and does not include private foundations filing Form 990-PF, *Return of Private Foundation*. A file containing Business Master File records of exempt organizations is available on Statistics of Income's website, which can be accessed at: http://www.irs.ustreas.gov/prod/tax_stats/index.html.
- [3] Unlike an organization classified as a public charity, a private foundation is narrowly supported and controlled, usually by an individual, family, or corporation, and does not solicit funds from the general public. It usually carries on its charitable activities in an indirect manner by making grants to other organizations directly engaged in charitable activities. For more information on private foundations, see Whitten, Melissa, "Private Foundations and Charitable Trusts, 1996," *Statistics of Income Bulletin*, Fall 1999, Volume 19, Number 2.
- [4] For information on the National Taxonomy of Exempt Entities classification system, see Hodgkinson, Virginia A.; Weitzman, Murray S.; et al., *Nonprofit Almanac, 1996-1997: Dimensions of the Independent Sector*, Jossey-Bass, Inc., 1996; Stevenson, David R.; Pollak, Thomas H.; and Lampkin, Linda M.; et al., *State Nonprofit Almanac 1997: Profiles of Charitable Organizations*, The Urban Institute, 1997; and *The National Taxonomy of Exempt Entities Manual*, The Urban Institute, 1997.

Figure C

Coefficients of Variation for Selected Items, Reporting Year 1996

Item	Coefficient of variation (percentage)
Total revenue.....	1.43
Total expenses.....	1.57
Total assets.....	1.46
Total liabilities.....	3.16

NOTE: Includes data from Forms 990 and 990-EZ for nonprofit charitable organizations that are tax-exempt under Internal Revenue Code section 501(c)(3).

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SOURCE: IRS, Statistics of Income Bulletin, Winter 1999/2000, Publication 1136, Rev. 2/00.

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

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

Item	Total	Asset size					
		Under \$100,000 ¹	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns.....	149,902	41,917	41,902	19,206	36,175	7,310	3,393
Total assets.....	1,291,492,056	1,667,623	10,866,086	13,269,617	113,768,982	157,023,946	994,895,804
Cash.....	23,111,810	541,634	1,550,953	1,229,901	5,376,268	4,357,778	10,055,276
Savings and temporary cash investments.....	91,922,686	500,666	3,107,275	2,330,619	12,557,055	13,011,870	60,415,200
Accounts receivable (net).....	74,264,202	119,826	776,716	597,394	6,776,488	10,281,138	55,712,640
Pledges receivable (net).....	17,177,475	17,203	101,280	212,403	3,259,868	3,829,838	9,756,882
Grants receivable.....	6,719,163	56,288	403,312	139,599	2,357,918	1,410,667	2,351,379
Receivables due from officers, directors, trustees, and key employees.....	334,956	*2,434	*16,928	*5,363	75,636	63,571	171,023
Other notes and loans receivable.....	34,021,825	*1,486	*72,509	290,147	2,530,195	3,696,679	27,430,810
Inventories for sale or use.....	6,627,680	18,983	184,808	186,104	840,951	1,136,832	4,260,002
Prepaid expenses and deferred charges.....	10,368,639	22,992	120,488	170,640	969,650	1,765,491	7,319,379
Investments in securities.....	514,790,166	55,271	851,682	1,765,745	20,871,888	43,457,706	447,787,874
Investments in land, buildings, and equipment minus accumulated depreciation.....	23,836,312	56,887	465,587	709,886	5,705,458	3,450,587	13,447,905
Other investments.....	117,404,270	*9,934	176,807	454,956	5,811,010	9,907,280	101,044,282
Land, buildings, and equipment minus accumulated depreciation.....	307,640,180	231,444	2,739,205	4,760,521	41,812,718	52,243,469	205,852,823
Other assets.....	63,272,687	32,572	298,534	416,336	4,823,878	8,411,039	49,290,329
Total liabilities.....	564,324,841	657,420	4,158,336	3,723,252	42,489,450	60,060,006	453,236,376
Accounts payable.....	93,081,857	249,126	1,159,969	670,583	9,728,247	13,264,832	68,009,101
Grants payable.....	4,648,517	5,491	*65,674	*63,889	754,761	1,195,523	2,563,179
Support and revenue designated for future periods.....	17,060,979	87,090	342,259	325,292	3,094,769	4,549,171	8,662,399
Loans from officers, directors, trustees, and key employees.....	844,334	109,023	*85,677	*34,773	183,343	68,791	362,726
Tax-exempt bond liabilities.....	106,213,208	*57	--	*77,333	2,013,621	11,427,707	92,694,490
Mortgages and other notes payable.....	109,272,269	98,459	2,159,141	2,255,763	23,093,406	21,084,334	60,581,166
Other liabilities.....	233,203,675	108,175	345,616	295,619	3,621,302	8,469,648	220,363,315
Total fund balance or net worth.....	727,167,215	1,010,201	6,707,750	9,546,366	71,279,532	96,963,940	541,659,427

Footnotes at end of table.

Nonprofit Charitable Organizations, 1996

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

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

Item	Total	Asset size					
		Under \$100,000 ¹	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total revenue	702,291,352	8,399,705	18,427,595	11,860,995	102,860,451	102,817,178	457,925,429
Total contributions, gifts, and grants received	136,676,988	3,864,702	8,528,534	5,868,791	46,072,297	23,664,986	48,677,678
Contributions received from direct public support.....	69,419,764	2,063,839	3,902,219	3,056,164	21,291,424	13,095,466	26,010,650
Contributions received from indirect public support.....	10,230,304	388,264	346,562	278,616	2,318,760	2,473,630	4,424,473
Government grants.....	57,026,918	1,412,597	4,279,752	2,534,010	22,462,113	8,095,891	18,242,555
Program service revenue	467,103,299	3,550,198	8,120,969	4,395,550	48,195,350	68,917,037	333,924,195
Membership dues and assessments.....	6,134,210	251,673	619,788	281,923	1,409,769	1,099,726	2,471,330
Interest on savings and temporary cash investments.....	7,066,787	38,293	124,956	138,386	894,569	1,169,553	4,701,030
Dividends and interest from securities.....	22,265,758	6,580	63,747	116,843	1,123,764	2,000,196	18,954,628
Net rental income (loss).....	1,656,088	*10,748	53,455	57,609	382,226	290,948	861,101
Gross rents.....	3,706,860	*10,748	93,085	78,879	863,304	568,241	2,092,603
Rental expenses.....	2,050,772	--	*39,630	*21,270	481,078	277,293	1,231,502
Other investment income (loss).....	4,682,531	*3,217	*31,839	15,016	308,026	396,796	3,927,635
Total gain (loss) from sales of assets.....	32,128,468	*34,553	78,752	355,435	957,026	2,398,293	28,304,409
Gain (loss), sales of securities.....	21,985,087	*4,205	32,227	91,504	831,393	1,994,025	19,031,733
Gross amount from sales.....	290,959,928	*33,204	424,193	565,784	6,726,602	17,244,360	265,965,785
Cost or other basis and sales expense.....	268,974,840	*28,998	391,966	474,280	5,895,209	15,250,335	246,934,052
Gain (loss), sales of other assets.....	10,143,381	*30,348	46,526	263,931	125,632	404,269	9,272,675
Gross amount from sales.....	77,059,249	*31,026	68,691	317,428	412,075	900,161	75,329,868
Cost or other basis and sales expense.....	66,915,868	*678	*22,165	53,496	286,443	495,893	66,057,193
Net income (loss), special events and activities.....	2,104,517	400,093	441,335	220,576	798,486	214,789	29,237
Gross revenue.....	5,363,037	1,386,924	1,299,289	460,071	1,407,640	466,426	342,689
Direct expenses.....	3,258,520	986,829	857,954	239,495	609,154	251,636	313,452
Gross profit (loss), sales of inventories.....	3,635,680	162,209	221,213	125,399	809,869	699,835	1,617,154
Gross sales minus returns and allowances.....	8,289,237	431,097	467,093	505,004	1,958,615	1,719,890	3,207,539
Cost of goods sold.....	4,653,556	268,886	245,879	379,605	1,148,746	1,020,055	1,590,384
Other revenue (loss).....	18,837,020	77,436	143,003	285,466	1,909,067	1,965,018	14,457,030
Total expenses ²	636,064,609	8,842,023	17,560,311	10,973,368	95,875,396	93,841,480	408,972,030
Program services.....	549,856,781	7,406,203	14,605,741	8,683,705	82,093,199	78,939,944	358,127,989
Management and general.....	77,299,078	1,256,815	2,686,892	1,873,890	12,220,786	12,937,222	46,323,473
Fundraising.....	6,036,763	162,307	260,046	300,888	1,364,924	1,324,147	2,624,451
Payments to affiliates.....	2,871,984	*16,698	*7,630	*114,886	196,487	640,167	1,896,117
Excess (deficit) of revenue over expenses	66,226,742	-442,318	867,283	887,627	6,985,055	8,975,698	48,953,398

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

¹ Includes returns with zero assets or assets not reported.

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

NOTES: Nonprofit charitable organizations exclude private foundations, most churches, and certain other types of religious organizations. Detail may not add to totals because of rounding and processing tolerances.

Nonprofit Charitable Organizations, 1996

Table 2.--Form 990 Returns of Nonprofit Charitable 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 contributions received						
		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 returns reporting functional expenditures.....	149,333	25,208	24,124	30,033	42,166	10,449	15,671	1,683
Total functional expenditures ¹.....	633,192,620	109,748,867	42,589,568	37,709,540	78,527,498	48,279,646	166,729,723	149,607,777
Grants and allocations.....	28,633,454	1,812,630	486,027	1,228,729	1,479,033	1,119,062	7,888,796	14,619,178
Specific assistance to individuals.....	38,900,013	21,076,199	14,036,996	181,573	303,162	411,827	924,558	1,965,698
Benefits paid to or for members.....	3,462,361	2,893,935	*121,427	*1,867	*3,592	*49,133	279,003	113,404
Compensation of officers, directors, and trustees.....	7,451,950	1,164,746	649,392	673,287	1,394,007	603,989	2,157,897	808,631
Other salaries and wages.....	208,254,049	23,589,291	10,470,037	13,512,470	29,481,630	17,600,773	63,520,385	50,079,464
Pension plan contributions.....	7,437,547	669,771	237,115	362,898	755,881	512,221	2,045,123	2,854,537
Other employee benefits.....	24,544,595	3,167,005	1,208,790	1,504,875	3,294,574	1,982,907	7,192,687	6,193,757
Payroll taxes.....	14,553,227	1,572,391	846,201	1,061,235	2,146,732	1,265,974	4,426,769	3,233,924
Professional fees.....	465,061	13,431	11,862	66,886	62,325	46,887	157,544	106,126
Accounting fees.....	1,216,316	169,235	100,572	99,730	225,090	131,909	316,448	173,333
Legal fees.....	1,474,800	290,007	84,768	80,699	185,003	145,092	370,348	318,883
Supplies.....	49,198,592	6,119,880	2,257,060	3,493,888	7,596,353	4,849,905	14,337,310	10,544,197
Telephone.....	3,278,725	413,774	170,532	182,231	398,570	231,474	1,013,708	868,436
Postage and shipping.....	2,885,214	303,330	84,118	139,938	303,852	165,525	827,121	1,061,330
Occupancy.....	17,819,462	2,656,122	1,081,997	1,231,687	2,503,640	1,285,139	4,989,590	4,071,286
Equipment rental and maintenance.....	8,002,195	981,140	374,769	505,364	1,152,437	597,866	2,329,664	2,060,957
Printing and publications.....	4,813,201	496,041	186,426	277,339	594,929	311,672	1,592,590	1,354,204
Travel.....	5,050,176	503,294	231,088	279,203	507,567	305,422	1,519,285	1,704,317
Conferences, conventions, and meetings.....	2,413,011	449,140	131,214	243,675	344,922	107,301	650,227	486,532
Interest.....	11,793,161	2,855,798	603,405	837,313	1,529,369	948,601	2,757,888	2,260,787
Depreciation and depletion.....	25,625,049	3,528,982	1,205,104	1,685,413	3,900,111	2,198,363	7,292,419	5,814,657
Other expenses.....	165,920,424	35,022,724	8,010,657	10,059,234	20,364,705	13,408,602	40,140,363	38,914,140

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

¹ The differences between "total functional expenditures" shown in this table and "total expenses" shown in Table 1 are due to payments to affiliates, which are not considered functional expenditures, and certain processing tolerances.

NOTES: Nonprofit charitable organizations exclude private foundations, most churches, and certain other types of religious organizations. Detail may not add to totals because of rounding and processing tolerances.

Nonprofit Charitable Organizations, 1996

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

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

Item	Total	Asset size				
		Zero or unreported	\$1 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	42,157	635	21,170	7,833	6,563	5,956
Total assets	1,947,149	--	262,667	277,443	473,403	933,637
Cash, savings, and investments.....	1,306,533	--	217,177	242,771	338,513	508,073
Land and buildings (net)	430,595	--	9,625	4,779	103,783	312,408
Other assets	210,020	--	35,865	29,893	31,107	113,155
Total liabilities	241,071	2,903	79,378	11,767	52,220	94,803
Total fund balance or net worth	1,706,077	-2,903	183,289	265,675	421,182	838,833
Total revenue	2,054,251	28,723	954,107	392,517	341,182	337,723
Contributions, gifts, and grants	988,638	13,620	419,072	198,477	188,056	169,412
Program service revenue	455,641	8,480	279,045	52,719	57,541	57,857
Membership dues and assessments	212,744	6,177	79,329	52,499	32,019	42,721
Investment income (loss)	41,744	446	3,559	6,065	11,058	20,615
Gain (loss) from sales of assets	7,280	--	4,866	-129	--	2,544
Gross amount from sales	31,574	--	12,998	6,591	--	11,985
Cost or other basis and sales expense	24,294	--	8,132	6,720	--	9,441
Net income (loss), special events and activities	176,004	--	94,068	50,482	27,031	4,423
Gross revenue	380,026	--	196,446	102,035	75,272	6,272
Direct expenses	204,021	--	102,378	51,553	48,241	1,849
Gross profit (loss), sales of inventories	90,931	--	37,534	24,085	20,606	8,707
Gross sales minus returns and allowances	195,896	--	99,312	50,646	25,863	20,074
Cost of goods sold	104,963	--	61,778	26,561	5,257	11,367
Other revenue (loss)	81,263	--	36,632	8,318	4,870	31,443
Total expenses	1,851,922	33,892	929,005	330,096	279,089	279,840
Grants paid	190,929	128	71,844	52,996	37,535	28,426
Benefits paid to or for members	44,016	--	39,909	184	1,508	2,415
Salaries and compensation	402,366	13,486	191,077	53,334	59,275	85,194
Professional fees	145,072	4,407	77,127	21,615	27,246	14,678
Occupancy, rent, and utilities	217,626	3,101	98,837	37,515	37,984	40,189
Printing, publications, and postage	112,008	699	46,036	23,593	12,753	28,928
Other expenses	739,895	12,069	404,169	140,859	102,788	80,010
Excess (deficit) of revenue over expenses	202,327	-5,169	25,101	62,420	62,093	57,882

NOTES: Data exclude private foundations, most churches, and certain other types of religious organizations. Organizations with end-of-year total assets under \$250,000 and gross receipts under \$100,000 could elect to file Forms 990-EZ rather than Forms 990. Detail may not add to totals because of rounding and processing tolerances.