

State of the Sector

How Northeast Florida's nonprofits have changed and adapted in good times and bad

In 2005, the Jessie Ball duPont Fund and the then-young Nonprofit Center of Northeast Florida asked a fundamental question: how many nonprofits operate in our community and what do they do? When the answer was not readily available, the two organizations launched a research project - The State of The Sector - that continues today and has captured 13 years of data on more than 1,500 nonprofits in the five counties of Northeast Florida.

Through that data, we see a nonprofit sector that has changed in size and composition over time. We see the influence of emerging technology and communications on compliance with government regulations. We see the influence of the region's strong religious culture. We see the impact of population growth on the sector. We see the differences in resources between rural and suburban counties.

And, to no one's surprise, we see vivid evidence that nonprofits soar or struggle with the broader economy.

Why does this matter?

Nonprofits are an important and significant part of the Northeast Florida economy. They generate \$5.8 billion in revenues and expend \$5.5 billion, or about \$4,083 per capita (2010 data).

In 2010, Northeast Florida's nonprofits employed more than 56,000 individuals -- equivalent to 9% of all civilian employees in the five-county region. Nonprofit

payrolls totaled more than \$2.3 billion. And nonprofits also provided constructive activities for more than 114,000 volunteers.

For these and other reasons, the nonprofit sector directly influences the region's economic health.

But the nonprofit sector also has a major influence on our broader community health. How?

Nonprofits provide vital services and address critical community needs. Don't believe it? Consider what downtown Jacksonville would be like if the Sulzbacher Center or Salvation Army closed its doors.

Nonprofits contract with government -- federal, state and local -- to deliver public services. Did you know that Family Support Services, a Jacksonville-based nonprofit, now provides all child protection services previously delivered by the Florida Department of Children and Families in Duval County?



The State of the Sector research project is underwritten by the Jessie Ball duPont Fund. Data compilation is managed by Jacksonville University's Division of Social Sciences under the direction of Dr. Ray Oldakowski. Data analysis is by Mary Kress Littlepage, KBT & Associates.

Nonprofits provide the bulk of the health care delivered in the region, whether through hospitals, free clinics, nursing homes or hospice. Of the dozen major hospitals in the region, only three are for-profit institutions.

Nonprofits provide the intangibles that give Jacksonville a high quality of life. From the St. John's Riverkeeper to scores of youth sports organizations, the symphony, museums and the Jacksonville Zoo, it is nonprofits that make the difference.

Nonprofits operate much like for-profit businesses: they must take in enough money (revenues) to cover their expenses, which include staff, overhead and the cost of providing goods and services.

But there is a fundamental difference between the for-profit's business model and the nonprofit's:

In the for-profit world, when demand grows, revenue follows, allowing the business to grow. In much of the nonprofit world, rising demand generates little, if any, additional revenue even though it increases costs.

In general, nonprofits receive between one-third and one-half of their revenue from fees for services; the remainder comes from a mix of contributions, grants, government funding, investment and other income.

In recessionary times, demand for nonprofit services rises – whether it is longer lines at the homeless shelter and clothing closet, or increased demand for subsidized day care, affordable health care, job training services or financial counseling. Meanwhile, contributions decline, grants shrink and government funding is cut (and contract payments often are delayed by months) straining the nonprofit's ability to keep revenues and expenses in balance.

At the same time, the local economy is depending upon the nonprofit's ability to provide these sustaining services to its citizens. A community without adequate shelter for the homeless, accessible quality child care, affordable housing and health care, and education and job-training for struggling workers pays the price in greater economic distress for all.

Just as a healthy body is better able to fight off disease, a healthy community is better able to fight off crime, strife and dysfunction. The nonprofit sector's ability to provide the needed services is key to the overall community's health.

Understanding the state of the local nonprofit sector helps us understand an influential, but often under-valued, segment of our community's economic engine.

A Quick Q&A on Northeast Florida's Nonprofit Sector

Q. What is a nonprofit, and how are nonprofits counted?

A. A nonprofit organization is one that is formed for the purpose of benefitting society rather than for making and distributing profits. Nonprofits may earn a profit, but they may not distribute that profit, or equity, to any individual -- there are no shareholders, no equity investors, no owners.

In the United States, the IRS determines an organization's nonprofit status. The IRS recognizes many different types of nonprofits, from churches to political organizations, private foundations and, the most familiar, charitable organizations.

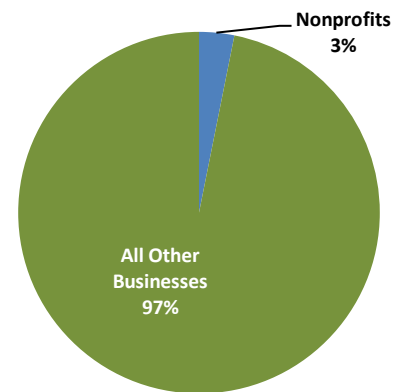
This study examines only those organizations to which the IRS has given a 501(c)(3) classification -- generally, the charitable nonprofits for whom your contributions are tax deductible. In general, these nonprofits are required to file an informational tax return with the IRS, called a Form 990.¹ The number of nonprofits is determined by the number of organizations filing a Form 990 with the IRS in any given year.

Q. How big is Northeast Florida's nonprofit sector?

A. There are 1,081 nonprofits in the five-county area (Baker, Clay, Duval, Nassau and St. Johns). If that sounds like a lot, consider that there are about 34,400 private, non-farm business establishments in the five counties, according to the U.S. Census.

As with businesses, the vast majority of nonprofits -- 71% -- are small, with less than \$500,000 in annual revenue. Only 235 nonprofit organizations have annual revenues of \$1 million or more, and that number includes the

First Coast For-Profits and Nonprofits,
Circa 2009-2010



region's universities, hospitals, nursing homes and major health institutions.

Q. What kind of work do most nonprofits do?

A. The largest group -- 24% of the region's nonprofits -- provide basic human services to children, adults and seniors.

The second largest group -- 12% of the region's nonprofits -- are what we call associations -- a group comprised of PTAs, sports and recreation leagues and booster clubs.

Three groups, each with about 10% of the region's nonprofits, work in the fields of arts & culture, general education and religion (ministry, evangelism or religious education).

Q. Are the region's nonprofits financially healthy?

A. The recession has exacted a heavy toll on the region's nonprofits. In normal times, about one-third of the region's nonprofits end the year with expenses in excess of revenues. But since 2007, that percentage has been higher than 40% -- as high as 45% in 2009. In 2010, 41% of the area's nonprofits reported annual revenues less than their annual expenses.

How Many Nonprofits Operate in Northeast Florida?

Before we answer that question, let's look at who gets counted.

While the IRS recognizes many different types of nonprofits, this study examines only organizations to which the IRS has given a 501(c)(3) classification -- generally, the nonprofits for whom your contributions are tax deductible.

Each of these nonprofits with annual revenues greater than \$25,000 is required to file an annual informational tax return with the IRS, called a Form 990.² We determine the number of nonprofits by counting the number of organizations filing a Form 990 with the IRS in any given year. (For more details on who is included and who is excluded, see Methodology.)

Since 1998, more than 1,500 unique nonprofit organizations have existed for at least one year in Northeast Florida.

But, like businesses, nonprofits come and go. Not every nonprofit files with the IRS every year. New nonprofits are started and existing ones merge, go out of business or relocate out of the area.

The current best snapshot³ of the region's nonprofit sector shows:

1,081 organizations

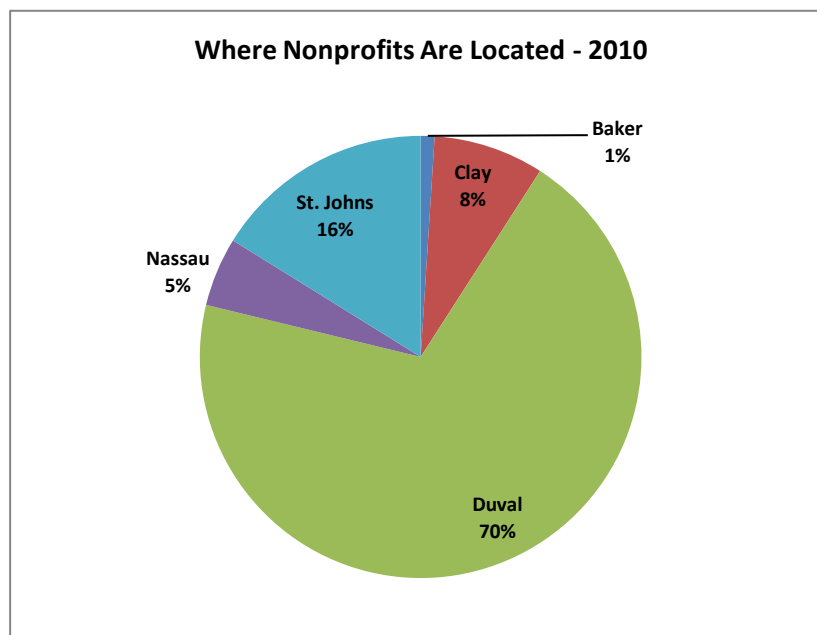
70% located in Duval County

Given the number of organizations, it should come as no surprise that the sector is extraordinarily diverse.

It is diverse in size. Revenues range from more than \$800 million in one year, to zero, with the vast majority reporting less than \$500,000 in revenues a year.

And it is diverse in mission. From state-of-the-art hospitals to stray cat shelters, from soccer leagues in the suburbs to after school programs in the urban core, from radio ministry to major university, the nonprofit sector includes one of almost every flavor.

In some respects, the only things that bind these organizations are their tax-exempt status and the belief that what they are doing, whether with a paid staff of 1,000 or two volunteers, will make this community a better place to live.

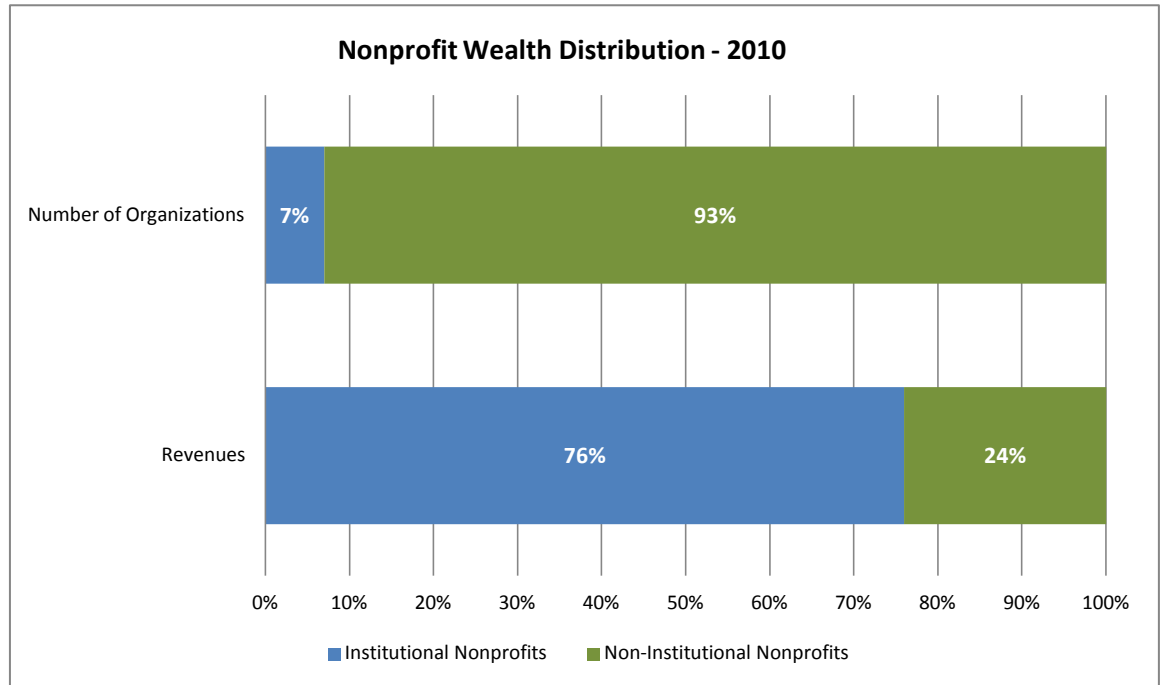


How Wealthy Are Northeast Florida's Nonprofits?

The wealth profile of the five-county nonprofit sector looks something like a dumbbell, with most of the wealth at one end, and most of the organizations at the other.

In 2010, area nonprofits earned just over \$5.8 billion in revenues.

It is critically important, however, to understand where that money went:



This figure shows the degree to which the revenues of hospitals, large health institutions and higher education institutions dwarf those generated by the remainder of the area's nonprofit sector. Seventy-three nonprofits earned 76% of the sector's revenue in 2010, leaving 1,008 nonprofits to operate on less than one-third of that amount.

7% of the organizations -- nonprofit hospitals, institutional health organizations and higher education institutions -- received 76% of that revenue.

93% of the area's nonprofits operated on an amount that was less than one-third of the revenues earned by the big institutions.

This circumstance is not unique to Northeast Florida, nor is it untoward. It reflects the robust fundraising capacity of these large "institutional" nonprofits, the financial structures that enable them to draw down large amounts of government revenue -- i.e. Medicare and Medicaid reimbursements and Pell grant funds -- and their ability to generate revenue through fees such as tuition and commercial insurance payments.

Take a look at the 10 largest nonprofits in the five-county area (based on 2010 revenues) -- they all are hospitals or large health institutions with the exception of Jacksonville University.

10 LARGEST NONPROFITS RANKED BY REVENUES (2010)

1. Southern Baptist Hospital of Florida (Baptist Health)
2. Nemours Foundation
3. Mayo Clinic Jacksonville
4. St. Vincent's Medical Center Inc.
5. Mayo Clinic Florida

6. University of Florida Jacksonville Physicians
7. Baptist Medical Center Beaches
8. St. Luke's - St. Vincent's Healthcare Inc.
9. Jacksonville University
10. Community Hospice

When we remove these "institutional nonprofits," the list of the largest nonprofits looks quite different:

10 LARGEST NON-INSTITUTIONAL NONPROFITS RANKED BY REVENUES (2010)

- | | |
|---|------------------------------------|
| 1. Duval County School Readiness Coalition | 6. The Blood Alliance, Inc. |
| 2. Family Support Services of Northeast Florida | 7. YMCA of Florida's First Coast |
| 3. Wounded Warrior Project, Inc. | 8. United Way of Northeast Florida |
| 4. Episcopal Children's Services | 9. Pace Center for Girls Inc. |
| 5. Mental Health Resource Center | 10. The Bolles School |

Even this listing includes organizations that may not be considered typical "community-based service providers":

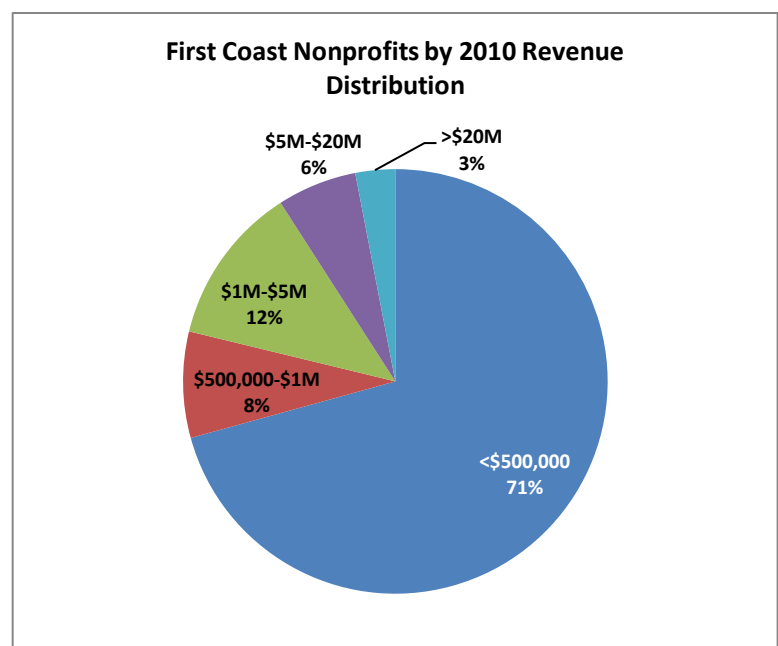
- **Duval County School Readiness Coalition** was created by the Florida Legislature in 1999 to ensure that pre-school-aged children entered kindergarten ready to learn. Today, the organization helps to administer the state Voluntary Pre-K program; 95% of its 2010 revenues came from government funds.
- **Family Support Services** was appointed by the State of Florida in 2002 to provide all child protection services previously performed by the Department of Children and Families in Duval County. (Responsibilities for Nassau County were added in 2007); 99% of its 2010 revenues came from government funds.
- The **Wounded Warrior Project** is a national nonprofit organization based in Jacksonville.
- **Episcopal Children's Services** provides a host of early-child-care services, including state-supported early-learning services to children in counties outside of Duval; 97% of its 2010 revenues came from government funds.
- **Pace Center for Girls** is a statewide nonprofit based in Jacksonville.

In fact, large nonprofits with multi-million-dollar budgets are the exception in Northeast Florida, as in most communities. In the five-county area, only 167 non-institutional nonprofits had revenues of \$1 million or more in 2010, and these tend to be widely-recognized nonprofits: the Cummer Museum, the Jacksonville Zoo, Goodwill, Jacksonville Area Legal Aid, the Sulzbacher Center, Lutheran Social Services, Boys & Girls Clubs of Northeast Florida, Girl Scouts and Boy Scouts, Habijax, for example.

Outside of these high-profile nonprofits are hundreds of smaller organizations doing grass-roots work in the community.

The reality is this:

3 out of 4 of the area's nonprofits had revenues of less than \$1 million in 2010.



What Kind of Work Do Northeast Florida's Nonprofits Do?

When people think of nonprofits, they often think of organizations that help the needy, such as soup kitchens, or organizations that help children, such as Boys & Girls Clubs, or museums, theaters and other cultural organizations.

Indeed, the nonprofit sector is incredibly varied. It includes all of those mentioned above plus athletic leagues, private schools, volunteer awards programs, scholarship funds, trusts established to benefit organizations outside of Jacksonville and employee assistance funds, as well as hospitals, colleges and universities, nursing homes and assisted living communities.

For this research, we classify nonprofits into 13 broad fields based on the generally accepted taxonomy⁴ and the characteristics of this community.

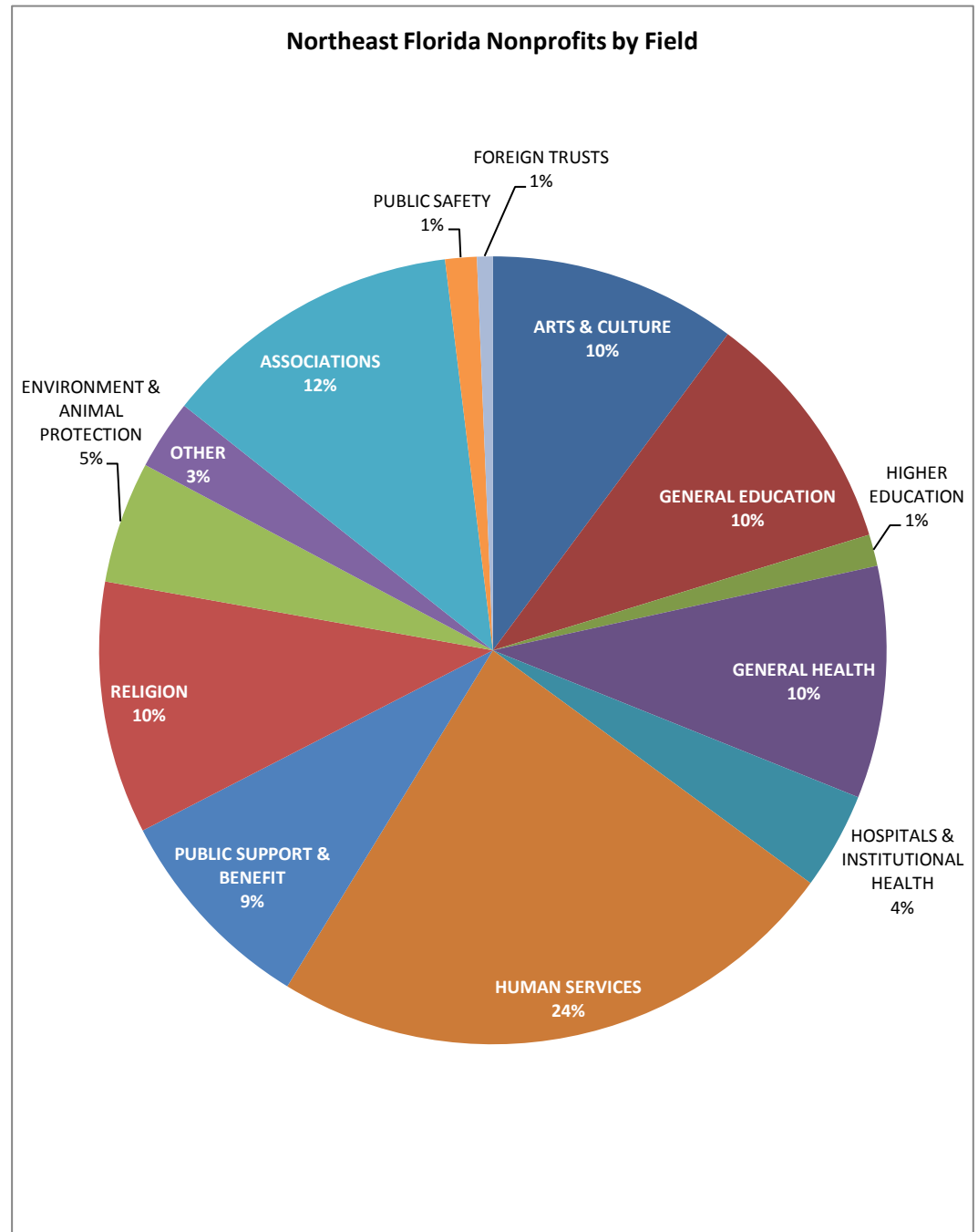
Human Services At the Top

Not surprisingly, the Human Services field has the most organizations -- almost one out of four nonprofits has the provision of human services, to adults, children or the elderly, as its primary mission. That was also true in 1998.

A Boom in Associations

The second most populated field today is one that is not in the national taxonomy. The "associations" field is comprised of Parent-Teacher Associations, youth and recreational sports organizations and booster clubs. This cohort of organizations now makes up 12% of the nonprofit sector in Northeast Florida.⁵

(In earlier reports, these organizations were included in the "Other" category. But the growth of this cohort prompted creation of this category with this report.)



The growth in associations may be fueled in part by population growth and development of new neighborhoods. Population migrates to a previously undeveloped area, a community grows, a new school is built, a new PTA is formed, youth sports leagues are organized and the high school band or football team gets a booster club.

In rapidly-growing St. Johns County, for instance, population increased 54% in the decade of the 2000s and the county boasts the highest median household income in the region. There, nonprofits classified as associations comprise 21% of all nonprofits, up from 11% in 1998.

In Duval County, by contrast, population increased 11%, median household income is the lowest in the region, and nonprofits classified as associations comprise 11% of the sector, up from 10% in 1998.

The Prominence of Religion

More than one out of every 10 nonprofits in the region is a religion-focused nonprofit. These are not faith-based social service organizations – those programs are classified according to the service they provide (Catholic Charities, for example, is classified as a human service organization).

Those classified as religion-focused have as their primary mission ministry, evangelism or religious education (teaching the Gospel, for instance, but not parochial schools). These are organizations that provide church teaching materials, plant new churches in inner city locations, provide religious radio broadcasting or develop Christian leadership, for example.

The large number of organizations in this field is somewhat unique to this region. In similar studies in other communities, religion-focused nonprofits have not figured as prominently in the nonprofit sector landscape as they do in greater Jacksonville. In the state of Delaware, for example, which is about the same size as Duval County, fewer than 5% of nonprofits are classified as religion-focused organizations. We believe this is both a reflection and an outgrowth of the deep religious culture that exists in the region.

Is Northeast Florida's Nonprofit Sector Growing?

In 1998, 497 nonprofits in the five-county area reported to the IRS. In 2010, 1,081 nonprofits reported, down slightly from the peak of 1,145 in 2009. That would suggest that the number of nonprofits has increased 118 % in the last dozen years.

But that is not the case.

Rather, our findings suggest that the bulk of the increase is due to more nonprofits filing with the IRS, rather than more nonprofits being created.

Most nonprofits are required to file an informational Form 990 (or its shortened version, Form 990EZ) with the Internal Revenue Service annually.

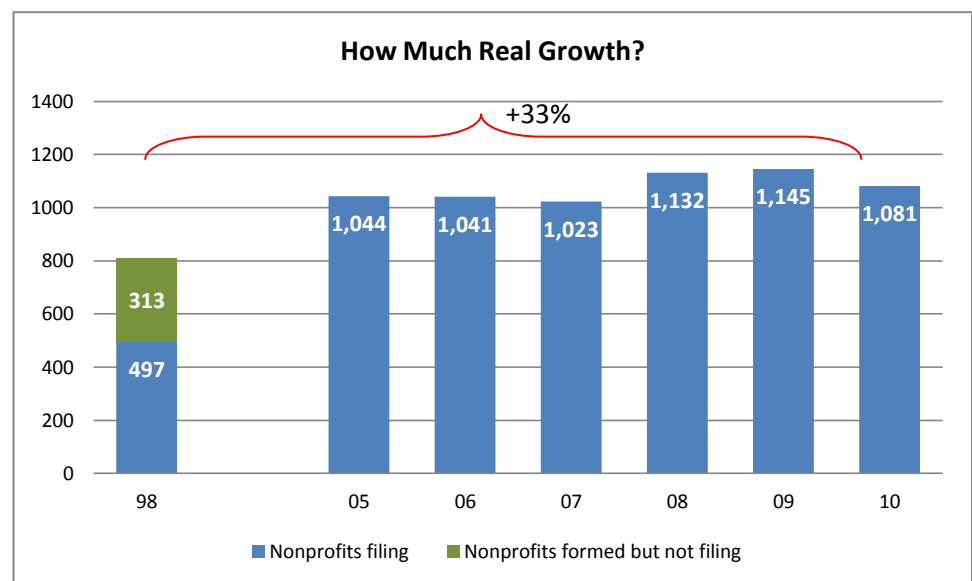
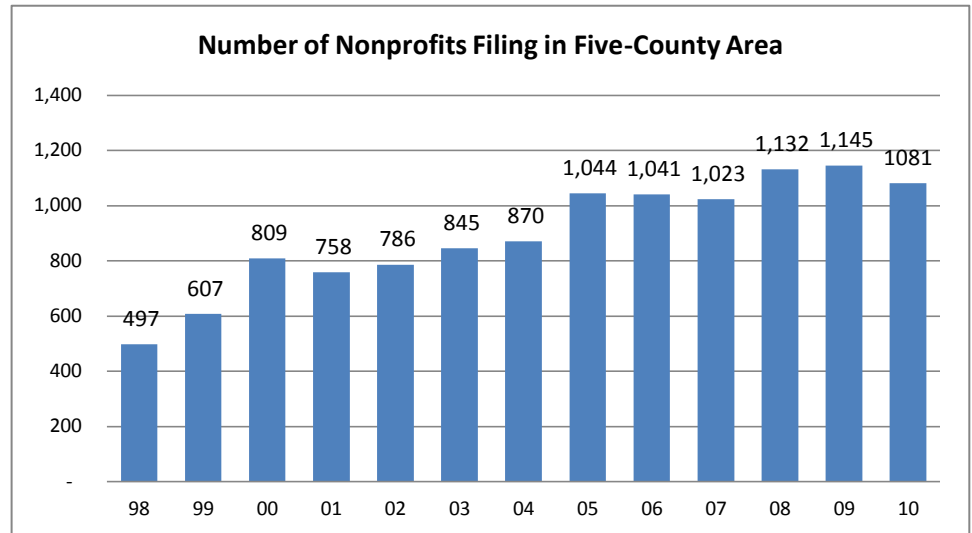
As recently as the 1990s, awareness of this filing requirement was not universal within the sector. The IRS was not aggressive in pursuing non-filers. And the lack of Internet technology made it cumbersome for the public to monitor the returns of those organizations that did file, even though they were public records.

In recent years, however, pressure has increased on nonprofits to comply with IRS filing requirements. The technology to make filing easy has improved dramatically, the IRS has encouraged use of electronic filing⁶, and the Internet has given the

public easy access to nonprofits' filings. Finally, the Pension Protection Act of 2006 required the IRS to revoke the exempt status of any nonprofit that failed to file a Form 990, or its equivalent, for three consecutive years. As of 2010, 116 First Coast nonprofits had seen their tax-exemptions revoked for failing to file the required returns.

The most significant jump in the number of area nonprofits filing with the IRS occurred between 1998 and 2005. A sampling of 469 nonprofits that filed with the IRS in 2005 but did not file in 1998 found that 57% of those organizations had been founded in 1998 or earlier⁷. In other words, they were operating in 1998, they just did not file a Form 990 with the IRS⁸. Only 43% had been created after 1998. This suggests that the universe of nonprofits in 1998 actually numbered about 810.

Thus, it is reasonable to conclude that the region's nonprofit sector grew 33% between 1998 and 2010, or less than 3% per year.

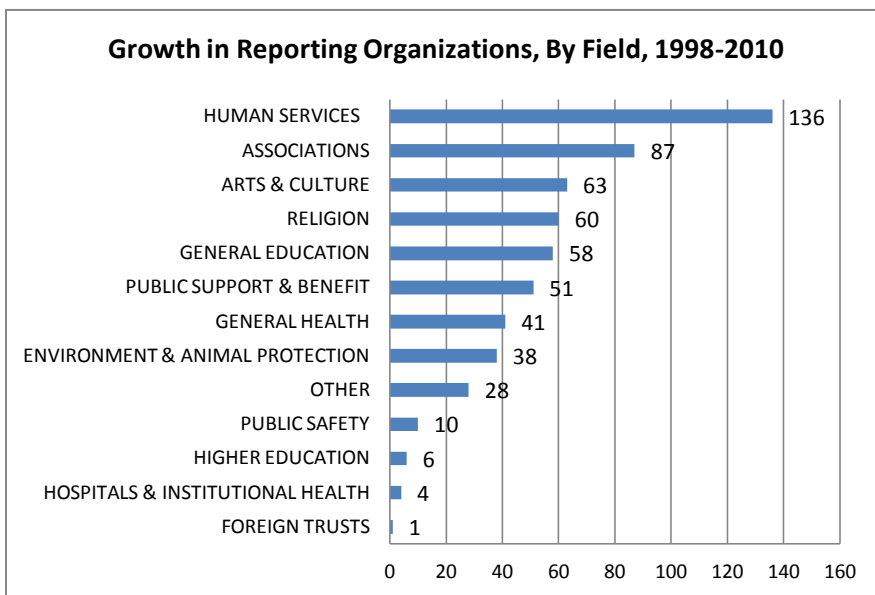


What Are We Growing?

Human services is the largest field -- and has been since 1998 -- and, not surprisingly, it is the field in which the most new organizations (136) have filed since 1998. But human services' share of the sector remained stable, at 24 %.

Other fields have added organizations and gained share.

Associations -- The Association field added 87 reporting organizations since 1998 and jumped from 9% to 12% of the region's sector. In St. Johns County, Association nonprofits jumped from 11% of the county's total sector in 1998 to 21% in 2010.



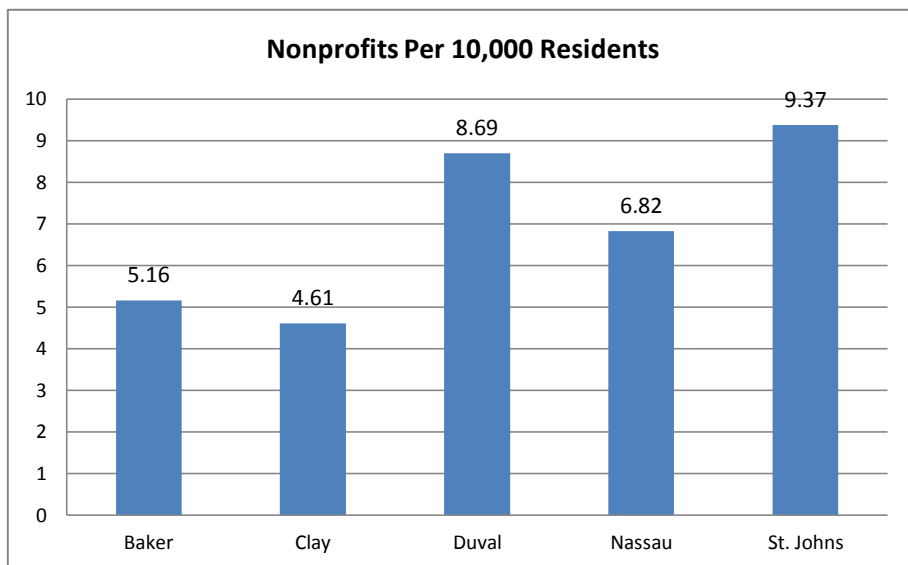
Environment & Animal Protection -- This field added 25 reporting organizations since 1998 and grew in share from 3% to 5% of the region's sector. The increase has been driven by changes in Clay, Nassau and St. Johns counties, particularly, Nassau County, where almost one out of 10 nonprofits now works in this field.

Urban vs. Rural Counties

The availability of nonprofit services varies greatly from county to county, even when taking into account the many "branches" operated by some nonprofits.

Not surprisingly, more rural areas have significantly fewer nonprofits than more heavily populated urban and suburban areas.

Baker County, for example, was home to 14 reporting nonprofits in 2010, and a population of about 27,000. By comparison, St. Johns County was home to 178 reporting nonprofits, and a population of about 190,000.



How Financially Healthy Are Northeast Florida's Nonprofits?

Regardless of the size of the nonprofit organization, it must remain financially healthy to provide effective services to the community. That holds true whether the organization is providing medical care to the needy, or tutoring middle school students or organizing soccer leagues for youth.

A basic measure of financial health is the ratio of revenues to expenses -- are the organization's revenues greater than or less than its expenses ?

Being a nonprofit organization *does not mean the organization cannot earn a profit*. In fact, many nonprofits *do* earn a profit and put excess revenues in reserve as a cushion against bad times or as savings for future growth or investments.

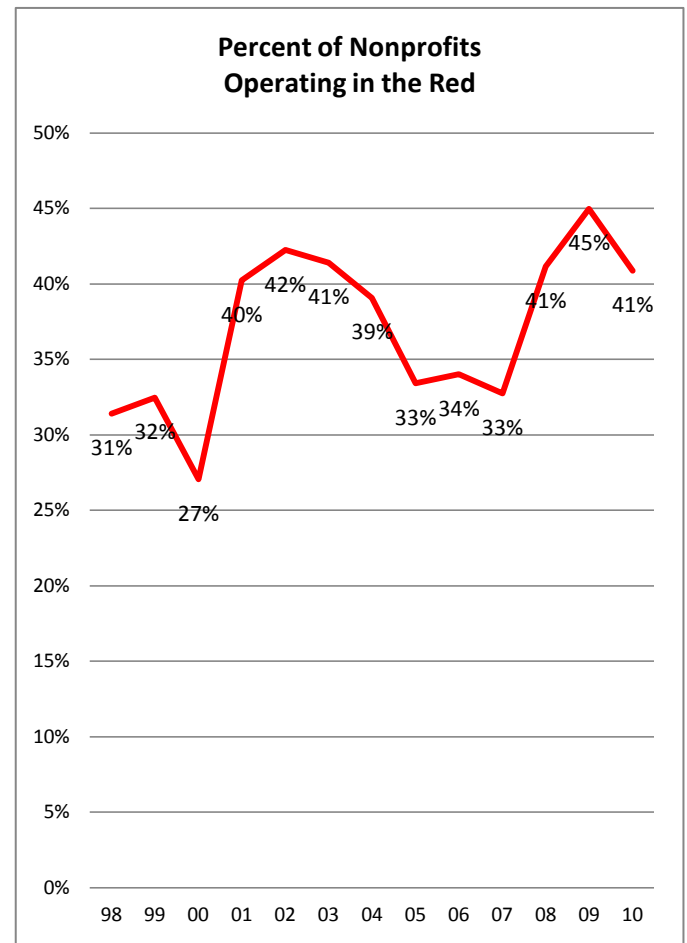
Most nonprofit organizations strive to keep expenses and revenues carefully balanced, and in so doing they frequently live close to the bone. The data covering 13 years of Northeast Florida nonprofits' financial performance suggests:

- In a typical year, at least one of three nonprofits will operate in the red -- that is, have expenses that exceed revenues.
- A typical nonprofit will operate in the red -- have expenses that exceed revenues -- at least once in every three years.

Notice the word "typical." The last several years have been anything but typical.

Nonprofit organizations, like all other businesses, must deal with the ebb and flow of the economy. In good economic times, donor generosity, high investment returns and government largesse can swell the tide of gifts, grants and contracts that comprise most of nonprofit revenue. And for those nonprofits that rely on earned income (membership dues, ticket sales, service fees, product revenues and the like), a rising economy is a boon.

In poor times, though, contributions dry up, investment earnings disappear, government tightens the purse



strings and spending slows. But the nonprofit is expected to continue providing services -- often in greater volume -- whether sheltering battered women, feeding the hungry, providing art lessons for school children or home visitation for the aging.

As a result, nonprofits are far more likely to operate in the red during difficult economic times.

We track the percentage of nonprofits that operate in the red as a measure of the financial health of the sector.

Since 2007, the percentage of nonprofits operating in the red has risen, reaching 45 % in 2009, the highest since this research began, indicating the gravity of the recession's impact.

How Many Jobs Do Northeast Florida's Nonprofits Provide?

In recent years, the IRS has asked nonprofit organizations to report the number of individuals they employed and the number of volunteers who provided services during the year. In 2010, about one-third of nonprofits on the First Coast provided this data. (Nonprofits filing Form 990 EZ are not required to provide employment and volunteer data; many other nonprofits filing Form 990 simply fail to provide the information.)

In the five-county area, nonprofits reported employing 56,935 employees during 2010 -- equivalent to about 9% of the civilian labor force, according to the U.S. Census.

The vast majority of those employees were hired by nonprofits based in Duval County.

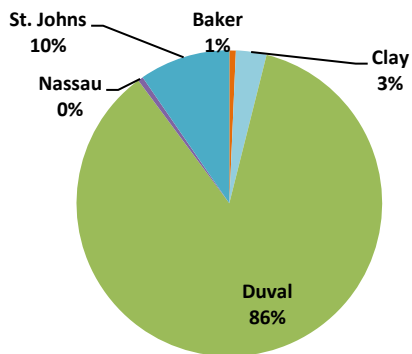
Nonprofits also are required to report the amount spent on salaries and wages. Based on the salaries and wages reported, the payroll for nonprofit employees was at least \$2.3 billion and the average annual wage was \$40,314.

The largest cohort of nonprofit employees were found in hospitals and large health institutions -- more than half of nonprofit employees worked for these institutions. These employees enjoyed the highest average annual wage -- almost \$55,000.

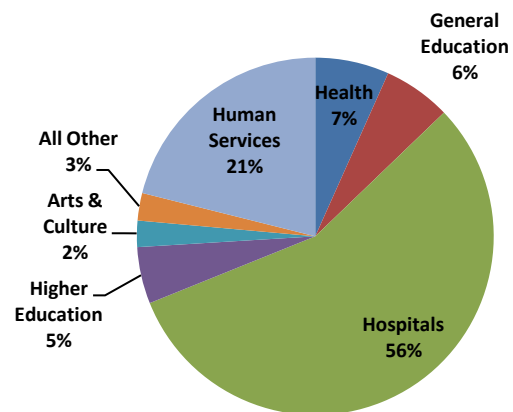
The second largest cohort of employees worked for human service organizations and received among the lowest average annual wages -- slightly less than \$19,000.

Nonprofit Employees	56,935
<i>9% of area's civilian labor force</i>	
2010 Nonprofit Payroll	\$2.3 billion
Average Wage	\$40,314
Nonprofit Volunteers	114,146
Value of Volunteer Hours	\$44 million

Where the Employees Are -- Geographically



Where the Employees Are -- Field



The Role of Volunteers

In addition to paid employees, nonprofits benefit from the work of volunteers.

In 2010, Northeast Florida nonprofits reported benefitting from the help of 114,146 volunteers.

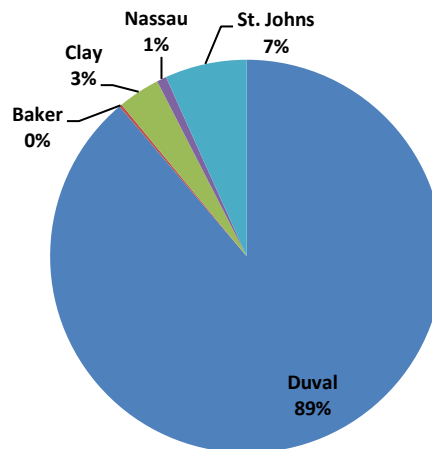
Again, the vast majority -- 89% -- volunteered for nonprofits based in Duval County.

More than half -- 55% -- of volunteers supported human service organizations.

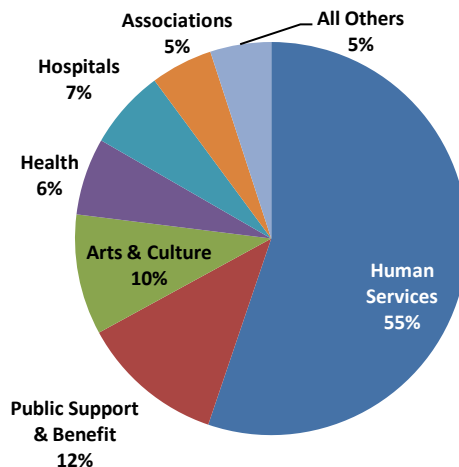
It is possible to estimate the value of the time contributed by volunteers.

According to Independent Sector, an hour of volunteer time in Florida is valued at \$18.66. Volunteering in America reports that the average Florida volunteer contributes 31.5 hours per year. This calculation does not distinguish where the volunteer contributes his or her time, and it can be assumed that a good portion -- a third or more of those hours (based on national giving trends) -- are volunteered in churches and faith communities, which are not included in this review of the nonprofit sector. If we estimate that the average volunteer contributes 20.5 hours per year to secular nonprofit work, and the value per hour is \$18.66, we can estimate the value of nonprofit volunteer labor at Northeast Florida nonprofits at \$43.66 million in 2010.

Where Volunteers Are -- Geographically



Where Volunteers Are -- Field



A Closer Look at Human Service Organizations

The largest component of Northeast Florida's nonprofit sector are those organizations that fall into the broad "human services" field -- that is, their mission is to improve, or support improvement of, the general welfare of children, adults or seniors.

In 2010, there were 256 of these organizations -- 24% of the entire sector.

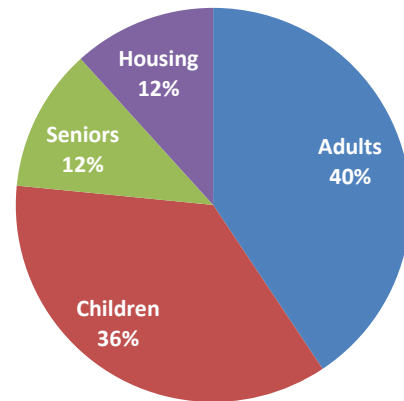
This is a broad category and includes organizations that engage in a variety of activities. Among those included are:

- Organizations that serve as the community's "safety net" for those in need, providing food, shelter, emergency assistance, clothing and other basic services.
- Organizations that provide shelter for those in crisis, such as battered women and children, runaways or abandoned youth.
- Organizations that provide services for the handicapped or disabled, whether housing, job training and placement or social services.
- Organizations providing an array of community programs for all ages, such as YMCAs and similar community centers.
- Organizations focused on the well-being of children and youth, such as the scouts, 4-H, Boys & Girls Clubs, mentoring organizations and those that provide residential care for displaced youth.
- Organizations that provide non-medical services for the elderly, such as social and educational programs, general wellness programs, councils on aging and non-skilled-nursing housing for seniors.
- Organizations that focus on the development of adequate housing, particularly affordable housing, in the community.

The vast majority -- 75% -- of these organizations are located in Duval County, but in many cases, they provide services, or have branch operations, throughout the five-county area. The First Coast YMCA, for instance, is counted as only one organization, based in Duval County, but it operates at 18 different locations across the region.

While organizations such as the Y serve all ages, many human service organizations focus on children and youth, or seniors, or primarily adults. In 2010, 36 % of the human service organizations had children and youth as their primary clientele, and 12% had seniors as their primary clientele.

Human Service Nonprofits by Mission Focus



About the Research

The State of the Sector research is based upon data found in the informational tax returns (Forms 990 and Forms 990EZ) filed with the Internal Revenue Service by 501 (c) 3 organizations located within the five counties of Baker, Clay, Duval, Nassau and St. Johns and reporting at least \$25,000 in revenue in the given year.

Not included in this universe of organizations are private foundations (which file a 990PF) or organizations designated by the IRS as other types of nonprofits (i.e. fraternal societies, social clubs, veterans organizations and political organizations).

Nonprofit classifications are based on the organization's stated mission, its IRS classification and/or local knowledge.

The source for all documents is Guidestar, Inc.

While the research captures data on all organizations that file, there are many 501(c)(3) organizations that are not included:

- Those local chapters of national organizations that choose to file a consolidated tax return, such as the American Red Cross, Salvation Army and LISC. In these cases, only the national office files with the IRS, so there are no filings from the local offices. Not all national organizations choose this option, so organizations such as YMCA, Boy Scouts and Girls Scouts are included because they file IRS returns by chapter.
- Most churches and religious congregations. While some churches choose to file, churches and congregations generally are not required to file with the IRS.
- Many faith-based nonprofits, such as Downtown Ecumenical Services Council or Riverside Presbyterian Day School, which fall under the umbrella of a church and thus are not required to file.

Taxonomy

STATE OF THE SECTOR TAXONOMY	
Field	Description
ARTS & CULTURE	Arts, arts education, cultural heritage & ethnic awareness, history, historical preservation, genealogy, literature, media & communications, museums & curated exhibits, performing arts, visual arts
GENERAL EDUCATION	Pre-schools through high school (including day care); community libraries; non-degreed adult education & professional training programs, including trade programs
HIGHER EDUCATION	Post-secondary degree-granting institutions & their supporting organizations
GENERAL HEALTH	All health care, including ambulatory primary care facilities, Wish organizations, mental health services, disease specific programs and organizations that advocate for health/mental health issues, AA and addiction recovery (excludes hospitals, skilled nursing homes and their supporting organizations)
HOSPITALS & INSTITUTIONAL HEALTH	In-patient hospitals and health facilities and their supporting organizations; nursing homes providing skilled nursing care, hospice.
HUMAN SERVICES	General human services for adults, children, youth and seniors, including the provision of housing.
PUBLIC SUPPORT & BENEFIT	Organizations providing public support to the sector (excluding private grantmaking foundations), intermediary organizations, volunteer and leadership development, community and economic development
RELIGION	Religion-focused organizations where ministry, evangelism and religious education are the primary objective
ENVIRONMENT & ANIMAL PROTECTION	Environmental protection, conservation, land use, climate change, energy conservation; animal care and protection; zoos
INTERNATIONAL & OTHER	Organizations primarily providing services abroad; quasi governmental entities; miscellaneous
ASSOCIATIONS	PTAs, youth and recreational sports organizations, booster clubs
PUBLIC SAFETY	Volunteer rescue squads, fire departments, disaster preparedness organizations
FOREIGN TRUSTS	Trusts based in Northeast Florida with all grantmaking going out of the region

ENDNOTES

¹ Beginning with the 2011 tax year, an exempt organization (other than a private foundation) that normally has annual gross receipts of \$50,000 or less is eligible to file an annual electronic notice Form 990-N instead of an annual information return). For more information, see Methodology.

² Nonprofits also may file a Form 990EZ, or short form. Starting in 2006, nonprofits with revenues of less than \$25,000 also were required to file with the IRS, though providing only minimal information.

³ Because of the lag in filings, the data from 2010 provides the most complete and current picture of the First Coast's nonprofit sector.

⁴ The National Taxonomy of Exempt Entities - Core Codes used by the Internal Revenue Service

⁵ The National Center of Charitable Statistics has begun aggregating data on a group it calls "Bonding Social Capital," which it says is an "effort to capture small "club-like" organizations that offer opportunities for personal interaction around activities of mutual interest." NCCS takes a much broader view, however, including youth development and performing arts organizations, among others.

⁶ The Internal Revenue Service Restructuring and Reform Act of 1998 required that the IRS take action to receive 80 % of all filed returns electronically by 2007. In 2002, more than 72 % of charities surveyed reported that they would be likely to try electronic filing or recommend e-filing to their external preparer. (Source: Charities Ready and Willing to E-file Final Report, June 2002, Prepared by: Zin a Poletz, Tom Pollak, Linda Lampkin. The National Center for Charitable Statistics, Center on Nonprofits and Philanthropy The Urban Institute.)

⁷ Based on the year that the IRS awarded their tax-exempt status.

⁸ In some cases, organizations may have filed with the IRS but the forms were improperly processed either by the IRS or other reporting organizations.