THE FLORIDA NONPROFIT SECTOR: MORE THAN CHARITY

The nonprofit sector in Florida is large, diverse, and growing. Nonprofits are present in every county, bringing resources, services, and philanthropic dollars to local communities. These nonprofit organizations range from hospitals and universities to child day care centers and art galleries. Nonprofits create a caring community—one that strengthens and enhances the quality of life in our state.

Foundations and individuals in Florida express their confidence in our nonprofit sector through significant financial contributions and support. The strong presence of our 2,632 foundations in Florida and the generosity of Florida's citizens help our nonprofit organizations to meet the needs of our communities. Strong support from government, however, is crucial to the nonprofit sector as well.

Through this report, we hope to build appreciation for the essential role nonprofits play in Florida not just as service providers but also as employers; we seek to educate policymakers and the public about foundation and charitable giving; and we wish to cultivate support and strength within the established nonprofit community. The primary sources for these data are annual reports filed with the IRS by charitable nonprofits with over $25,000 in gross annual receipts and employment records collected by the state's employment security office. Some of the highlights of the report are:

- The number of Florida's reporting charitable nonprofits grew by 81% from 1990 to 2000. In 2000, they had $54.8 billion in total assets and almost $31 billion in total expenditures.
- The largest proportion of charitable nonprofits are human service organizations.
- Almost 43% of the total—4,227 organizations—had annual expenses under $100,000 in 2000.
- Charitable nonprofits in Florida paid over $9.7 billion in wages in 2000.
- Florida's foundations held over $13.6 billion in assets and gave almost $831 billion in grants.
- The average charitable contribution of Florida's itemizers in 2000 was $3,551.

Yet these numbers don't tell the whole story. In addition to the reporting 501(c)(3)s, there are at least three times as many organizations not required to file, including local PTAs, food kitchens, community theater troupes, and numerous other small organizations that are active in our communities, but whose limited finances exempt them from the IRS reporting requirement.

Nonprofit organizations also benefit Florida in ways that cannot easily be quantified: building community infrastructure, fostering civil society, and strengthening our social fabric. Each and every day, Florida citizens experience the strength of Florida nonprofits. FANO is pleased to present this report, in collaboration with the Urban Institute's National Center for Charitable Statistics and the Center for Civil Society Studies at Johns Hopkins University, to promote better understanding and appreciation of our state's nonprofit community.

Marina Pavlov
President of FANO

MORE THAN CHARITY
Nonprofit organizations also:
- Attract foundation and federal grants into the state.
- Help improve the work force. Many people gain valuable job training and work experience through volunteering with and working for nonprofit organizations.\
- Frequently hire underemployed or unemployed workers and often reduce labor force inequalities by offering upward mobility to otherwise disadvantaged groups.
- Help to define the character of Florida communities and improve the quality of life. Active nonprofits prove to be strong incentives for remaining in or relocating to a given community.

Number

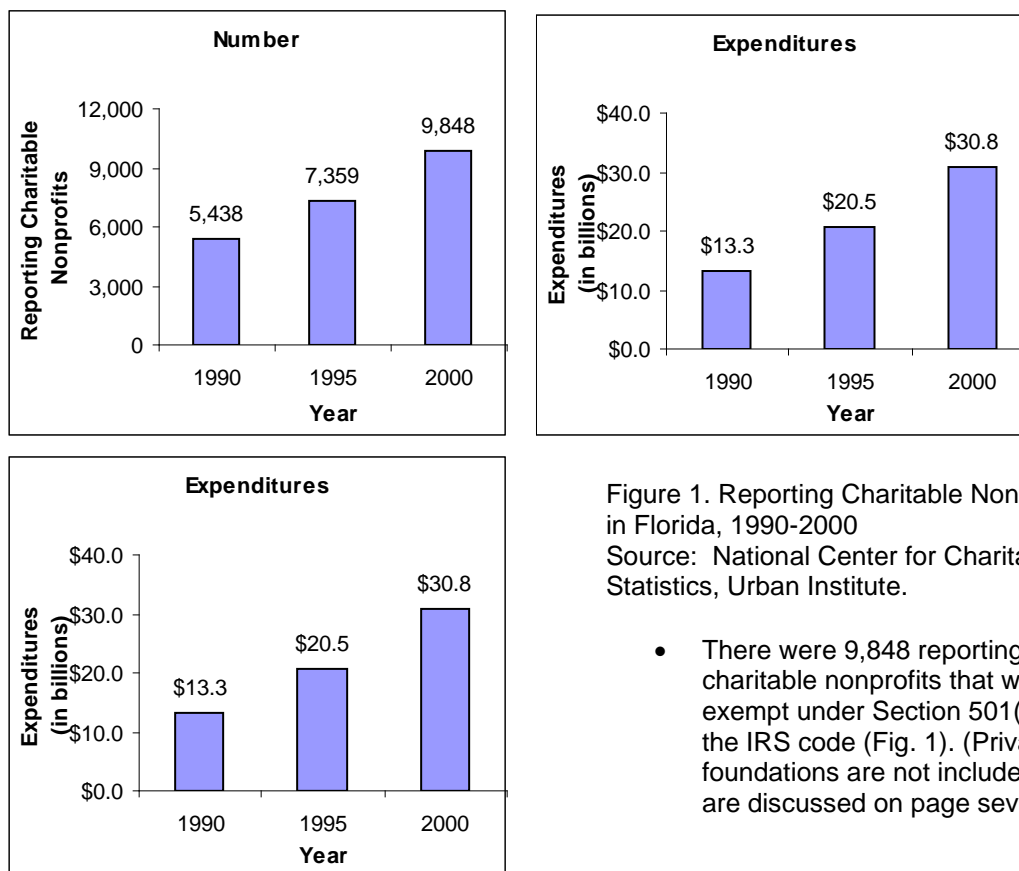**Expenditures**

Expenditures

Figure 1. Reporting Charitable Nonprofits in Florida, 1990-2000
Source: National Center for Charitable Statistics, Urban Institute.

- There were 9,848 reporting charitable nonprofits that were tax-exempt under Section 501(c)(3) of the IRS code (Fig. 1). (Private foundations are not included but are discussed on page seven.

Florida

- 13%
- □ Contributions from individuals, corporations, and foundations
- ■ Other (fees for services and goods, government grants and contracts, and investments, etc.)
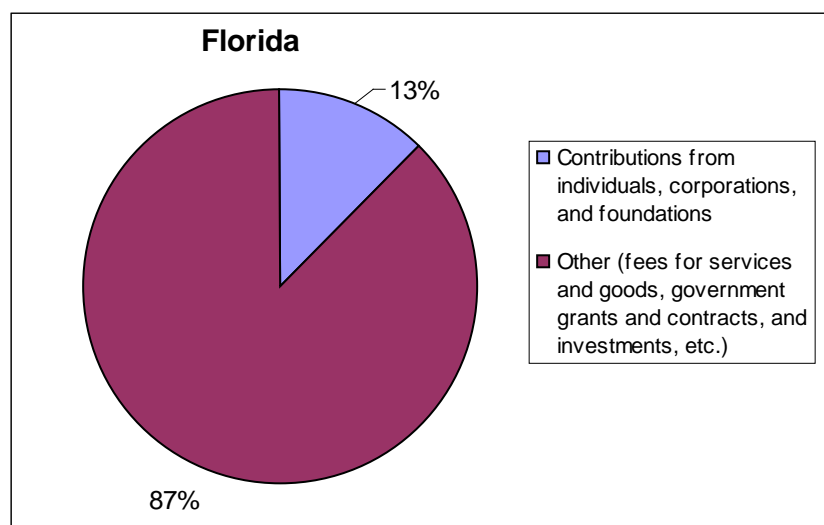
87%

Figure 2. Sources of Revenue for Reporting Charitable Nonprofits, 1999
Source: National Center for Charitable Statistics, Urban Institute.

- About 13% of total revenues for reporting charitable nonprofits in Florida were from contributions made by individuals, corporations, and foundations (Fig. 2).
- The major source of revenues is fees and charges. Other sources include government support and investment income.

Florida

13%

87%

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- Other (fees for services and goods, government grants and contracts, and investments, etc.)
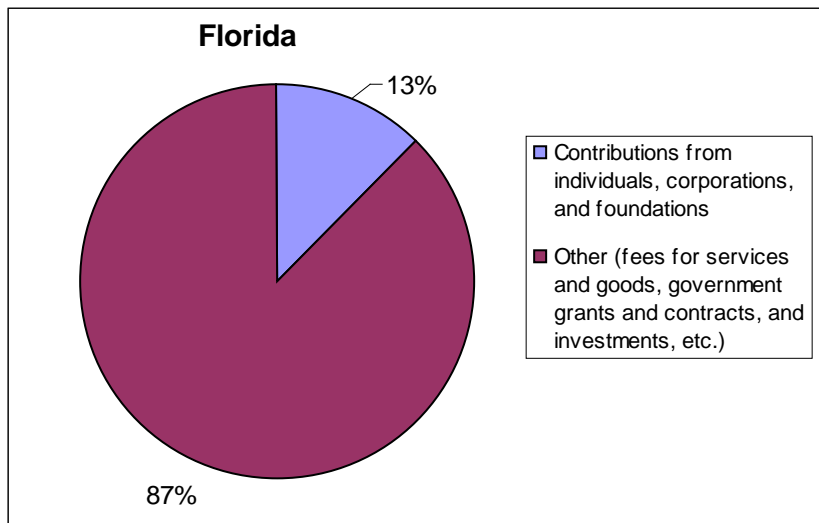
Figure 3. Reporting Charitable Nonprofits in Florida by Field, 2000
Source: National Center for Charitable Statistics, Urban Institute.

- Human services organizations make up the largest proportion of Florida's reporting charitable nonprofits (34%). These organizations provide a broad spectrum of services including youth development, disaster relief, housing services, and family support (Fig. 3).
- Education is the second largest field, with 16% of the total (Fig. 3). The health care/mental health field is not far behind, representing 15% of all organizations.
- Religiously-affiliated charitable nonprofits that provide specific programs, such as mental health services or day care, are placed with organizations providing similar services, not under religious-related.

Tax-Exempt Organizations	Registered with IRS (over $5,000 in gross receipts)	Filing Annual IRS Report (over $25,000 in gross receipts)	
Under 501(c)(3)*	**38,140**	**12,480**	
Private Foundations	2,632	2,632	(# Registered but don't file)
Charitable Nonprofits	35,508	9,848	25,660
Under Other 501(c) Subsections**	**4,143**	**4,520**	
501(c)(4) social welfare	683	768	
501(c)(5) labor/agricultural	528	569	
501(c)(6) business leagues	1,181	1,266	
501(c)(other)	1,751	1,917	

*Does not include religious congregations.
**Filing Totals Based on Fiscal Year 2000

Figure 4. The Florida Nonprofit Sector, 2000
Source: National Center for Charitable Statistics, Urban Institute.

- Over 38,000 nonprofits are registered as tax exempt under 501(c)(3), but only one-third of them are large enough (over $25,000 in annual gross receipts) to file an annual report with the IRS (Fig. 4).
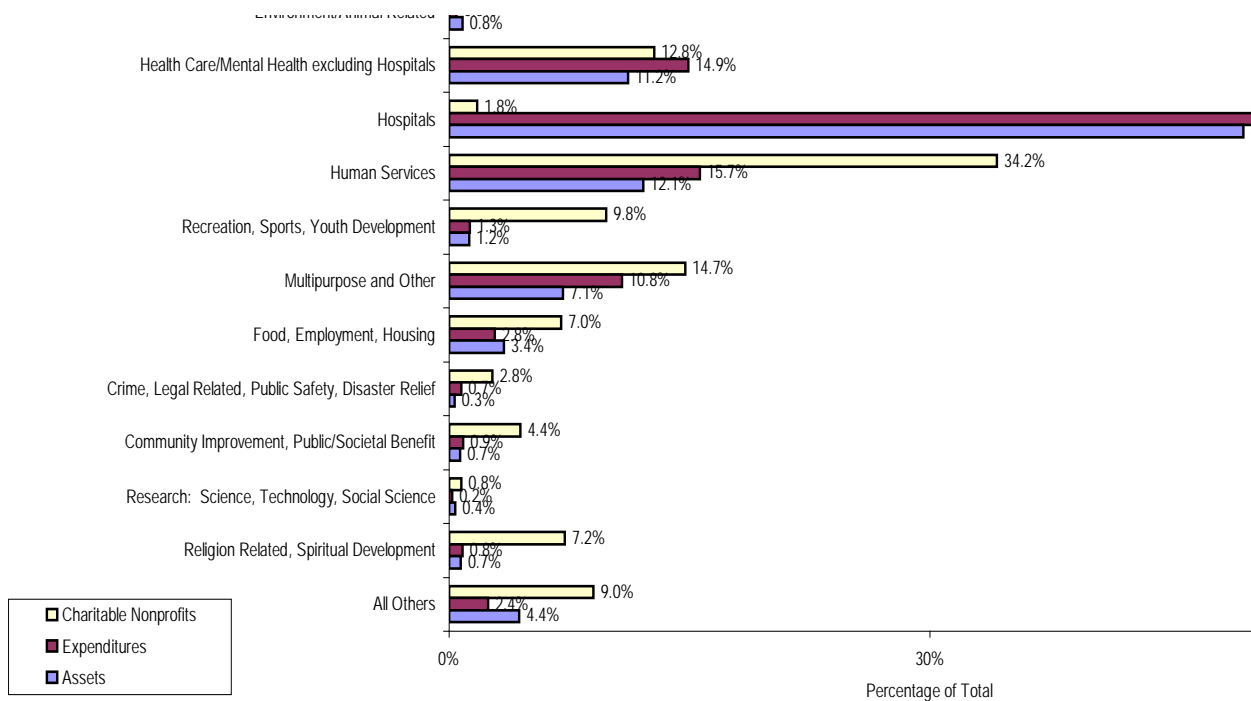
Figure 5. Number, Expenditures, and Assets of Reporting Charitable Nonprofits in Florida by Field, 2000
Source: National Center for Charitable Statistics, Urban Institute.

- In 2000, Florida hospitals represented only 1.8% of total reporting charitable nonprofits, but they had more than half (50.6%) of total expenditures. Higher education institutions—0.4% of total reporting organizations—had expenditures of 7% (Fig. 5).
- Human services organizations, representing 34% of the total number, had less than 16% of total expenditures (Fig. 5).
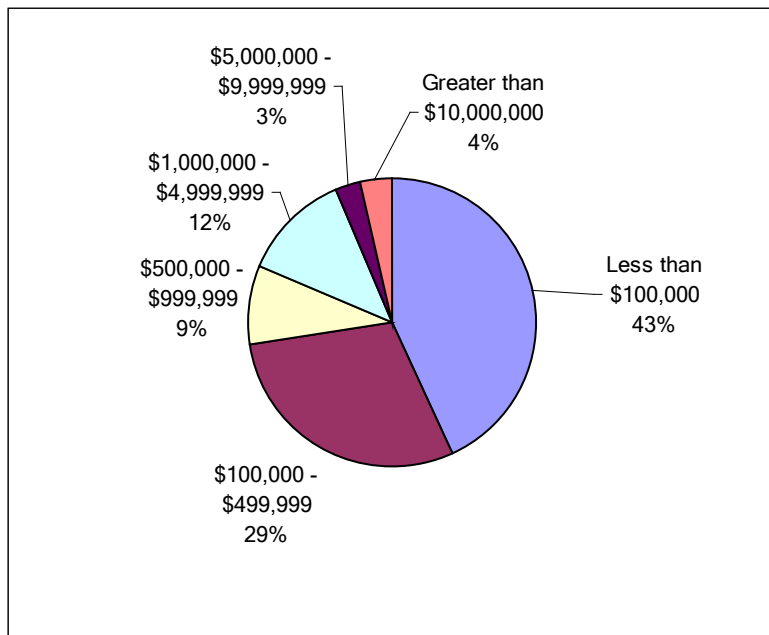
Figure 6. Reporting Charitable Nonprofits in Florida by Expenditure Level, 2000
Source: National Center for Charitable Statistics, Urban Institute.

- In 2000, only 6.3% of Florida's reporting charitable nonprofits (624 organizations) had annual expenditures greater than $5 million. However, these organizations accounted for over 80% of total assets and 86.3% of total expenditures (Fig. 6).
- In contrast, 81.4% (8,017 organizations) had annual expenditures under $1 million (Fig. 6).
- Not reflected in the chart are the 25,660 small charitable nonprofits registered with the IRS not required to file. This group includes organizations such as youth sports leagues and rescue squads.

Appendix A

- Eight counties—Alachua, Broward, Dade, Duval, Hillsborough, Orange, Palm Beach, and Pinellas—have over $1 billion in both total expenditures and total assets and represent 57.2% of nonprofits (Fig. 7./ Appendix A).
- Every county in Florida has at least one nonprofit organization (Fig. 7/Appendix A).

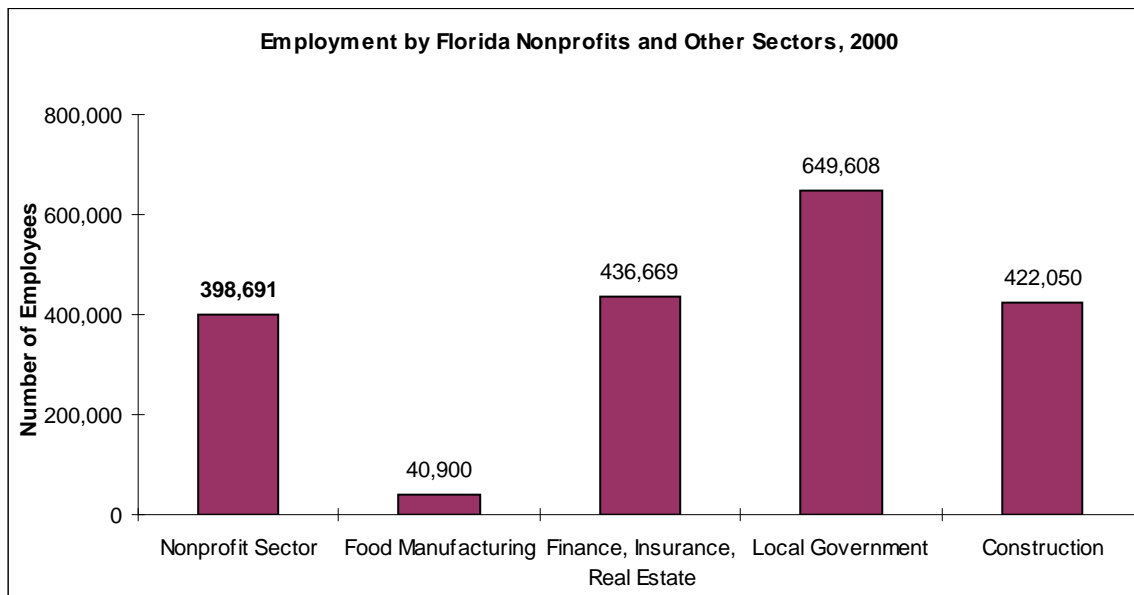**Employment by Florida Nonprofits and Other Sectors, 2000**

Figure 8. Employment by Florida Nonprofits and Other Sectors, 2000
Source: Johns Hopkins Center for Civil Society Studies.

- In 2000, nonprofit organizations employed 398,691 people. Entities exempt under section 501(c)3 employed 352,739 people, approximately 5.0% of the state's labor force. By comparison, 501(c)3 organizations comprise about 7.0% of employment nationwide (Fig. 8).

Wages Paid by Florida Nonprofits and Other Sectors, 2000
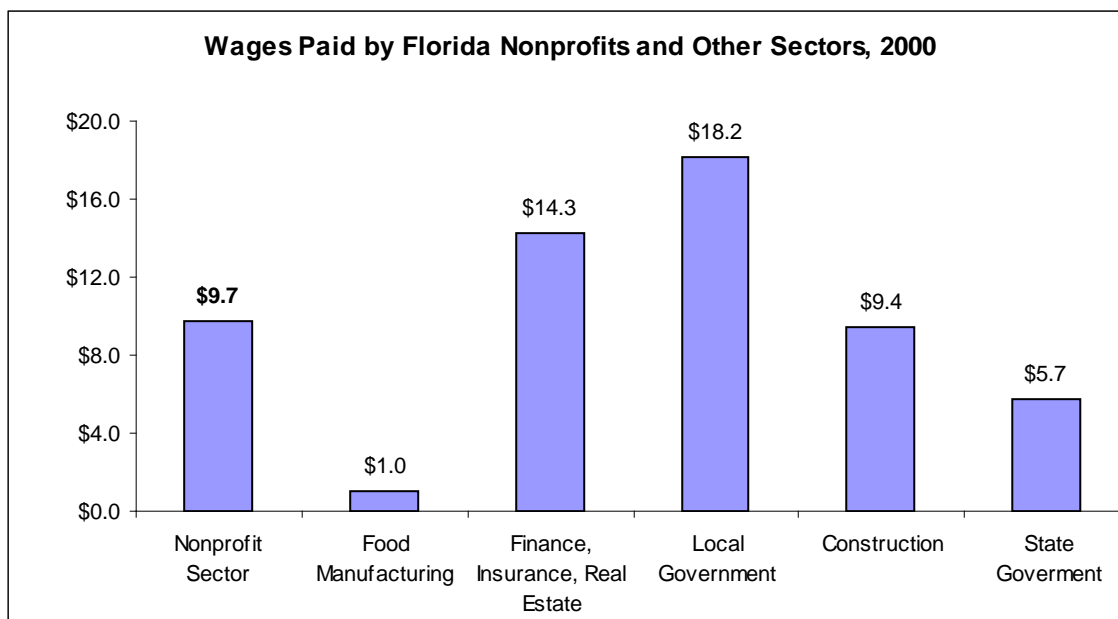
Figure 9. Wages Paid by Florida Nonprofits and Other Sectors, 2000
Source: Johns Hopkins Center for Civil Society Studies.

- Nonprofit employees earned $9.7 billion in wages, or about 5% of the state total (Fig. 9).
- This is approximately equal to the total wages paid in the state's construction industry, 70% more than the total wages paid to state government employees, and almost ten times more than the total wages paid in the state's food manufacturing industry (Fig. 9).

Wages Paid by Florida Nonprofits and Other Sectors, 2000

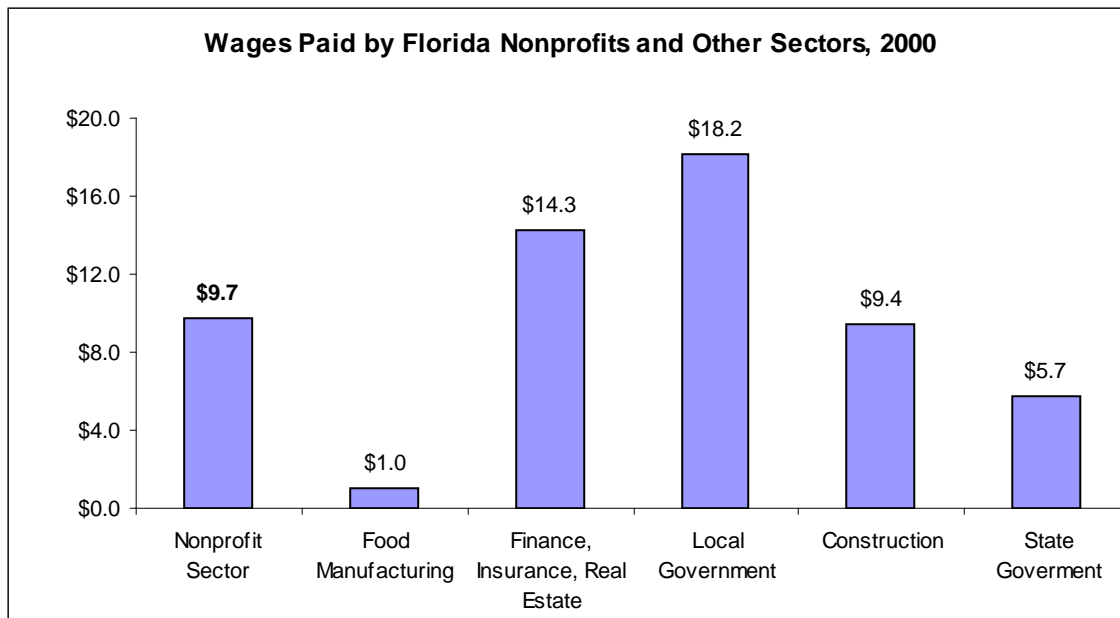| Sector	Value
Nonprofit Sector	$9.7
Food Manufacturing	$1.0
Finance, Insurance, Real Estate	$14.3
Local Government	$18.2
Construction	$9.4
State Goverment	$5.7

Figure 10. Nonprofit Employment in Florida by Field, 2000
Source: Johns Hopkins Center for Civil Society Studies.

- The health field accounts for the largest proportion of nonprofit employment in Florida, as in other states. Approximately 53% of all nonprofit employees in the state work for health organizations (Fig. 10).
- Though significantly lower than health organizations, social service and education organizations account for the next largest components of the nonprofit workforce in Florida, with 17% and 14% of the employees, respectively. Social service organizations include services to individuals and families, day care, residential care, and employment and training. Education includes elementary and secondary education as well as colleges and universities (Fig. 10).

Foundation Type	Number of Foundations	Assets	Total Giving
Independent Foundations	2,384	$12,324,298,457	$745,393,976
Corporate Foundations	35	$221,070,738	$27,330,460
Community Foundations	17	$591,252,070	$39,641,748
Operating Foundations	196	$494,781,912	$18,460,181
Total in Florida	**2632**	**$13,631,403,177**	**$830,826,365**
Total in United States	**56,582**	**$486,085,300,000**	**$27,563,200,000**
Florida as % of U.S.	**4.65%**	**2.80%**	**3.01%**

Figure 11. Overview of Florida Foundations, 2000
Source: Foundation Center.

- There were 2,632 foundations in Florida in 2000 (Fig. 11).
- The total assets of Florida foundations were over $13.6 billion and their giving totaled almost $831 million (Fig. 11).
- The 2,632 foundations in Florida represented 4.65% of all foundations in the United States in 2000 (Fig. 11).

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Figure 12. Top 10 Florida Foundations by Assets, 2000
Source: Foundation Center.

- The top 10 foundations had over $5.5 billion in assets, which was almost 41% of the total (Fig. 12).

Foundation Name	Total Giving	Foundation Type
Arthur S. DeMoss Foundation	$104,283,341	Independent
John S. and James L. Knight Foundation	$70,746,766	Independent
Publix Super Markets Charities	$23,956,325	Independent
The Picower Foundation	$22,099,883	Independent
Jessie Ball duPont Fund	$16,315,024	Independent
McKnight Brain Research Foundation	$14,863,622	Independent
Schmidt Family Foundation	$13,728,550	Independent
Arison Foundation, Inc.	$11,060,017	Independent
The Arthur Vining Davis Foundations	$10,866,578	Independent
Koch Foundation, Inc.	$10,756,718	Independent
Total	**$298,676,824**	

%of total 35.95%

Figure 13. Top 10 Florida Foundations by Total Giving, 2000
Source: Foundation Center.

- The top 10 gave almost $299 million or 36% of total giving by Florida foundations (Fig. 13).
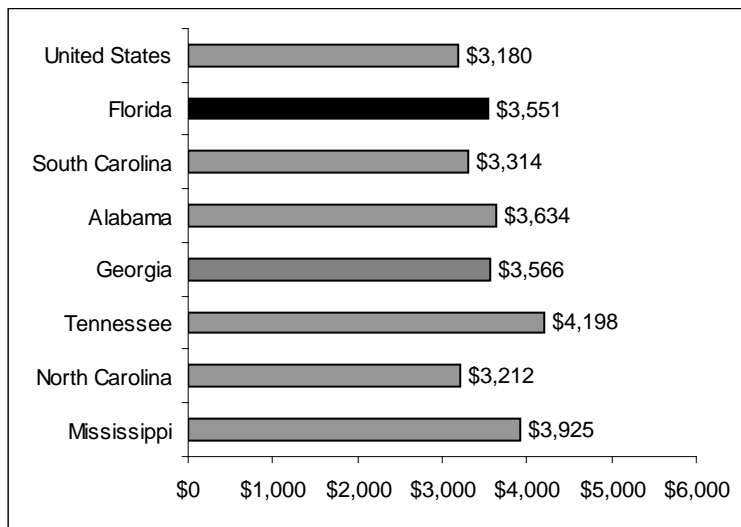
Figure 14. Average Charitable Contribution of Itemizers, 2000
Source: National Center for Charitable Statistics, Urban Institute.

- The average charitable contribution of those who itemized deductions was $3,551 in Florida in 2000 (Fig. 14).
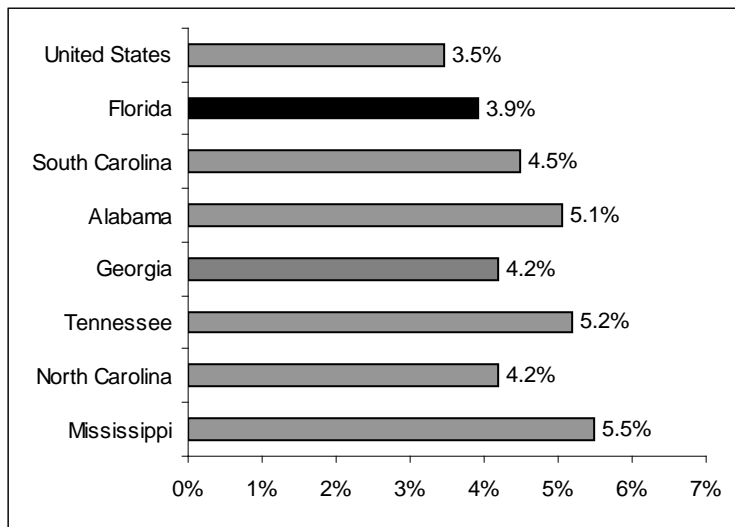
Figure 15. Percent of Income Contributed by Itemizers, 2000
Source: National Center for Charitable Statistics, Urban Institute.

- The percent of income contributed by these Florida itemizers was 3.9%, above the national average of 3.5% (Fig. 15).

For details on the methodology for this report, see http://www.nccs.urban.org/statereport.htm.

For more information, see:
National Center for Charitable Statistics at the Urban Institute (http://www.nccs.urban.org)
Johns Hopkins Center for Civil Society Studies (http://www.jhu.edu~ccss)
Foundation Center (http://www.fdcenter.org)
FANO (http://www.fano.org)

APPENDIX A

- Eight counties—Alachua, Broward, Dade, Duval, Hillsborough, Orange, Palm Beach, and Pinellas—have over $1 billion in both total expenditures and total assets and represent 57.2% of nonprofits (Fig. 7).
- Every county in Florida has at least one nonprofit organization (Fig. 7).

[

County	Number of Organizations	Expenditures	Assets	Number of Employees	Nonprofit employment as % of Total Emp. In County
Alachua	267	$1,774,021,680	$2,471,107,103	17,427	14.8%
Baker	3	$9,323,704	$20,785,304	61	1.1%
Bay	79	$54,014,328	$62,314,470	3,315	5.3%
Bradford	6	$1,782,101	$1,977,639	247	3.8%
Brevard	254	$999,462,436	$1,165,132,753	13,627	7.5%
Broward	763	$2,239,870,821	$2,602,678,659	33,554	5.2%
Calhoun	3	$1,109,816	$1,041,760	52	1.7%
Charlotte	85	$109,060,277	$133,136,633	1,917	5.2%
Citrus	55	$89,923,967	$130,180,278	1,351	4.9%
Clay	47	$59,347,985	$68,921,898	899	2.3%
Collier	174	$463,134,316	$772,400,732	7,172	6.9%
Columbia	26	$18,887,443	$13,430,756	893	4.7%
Dade	1,210	$5,050,988,497	$6,684,442,083	54,156	5.5%
De Soto	8	$22,944,555	$11,375,073	371	4.1%
Dixie	2	$140,273	$165,915	62	2.5%
Duval	573	$2,510,359,601	$3,841,708,479	27,743	6.4%
Escambia	219	$584,469,341	$860,454,105	5,237	4.1%
Flagler	20	$24,839,834	$26,500,542	593	4.9%
Franklin	8	$925,823	$1,364,443	66	2.2%
Gadsden	24	$10,715,742	$22,900,583	483	3.3%
Gilchrist	9	$4,794,594	$7,796,831	132	5.5%
Glades	1	$62,538	$102,196	111	8.7%
Gulf	6	$1,930,442	$1,701,328	135	4.1%
Hamilton	4	$3,452,890	$2,814,556	118	3.1%
Hardee	11	$1,934,074	$1,906,392	181	2.4%
Hendry	11	$4,551,488	$4,105,647	353	2.7%
Hernando	45	$21,125,932	$26,697,569	593	2.0%
Highlands	50	$29,366,624	$39,726,078	3,419	14.4%
Hillsborough	636	$2,856,183,985	$12,975,324,968	27,875	4.7%
Holmes	5	$7,878,859	$4,005,705	162	4.7%
Jackson	18	$8,392,042	$14,031,946	768	5.6%
Jefferson	6	$1,922,673	$2,016,785	173	6.2%
Lafayette	2	$215,493	$216,570	0	0.0%
Indian River	106	$306,231,932	$327,870,110	3,845	9.2%

Cont'd

County	Number of Organizations	Expenditures	Assets	Number of Employees	Nonprofit employment as % of Total Emp. In County

Lee	282	$272,664,432	$696,029,451	9,101	5.6%
Leon	341	$822,247,796	$1,374,762,591	10,319	7.2%
Levy	18	$9,321,677	$6,754,259	295	3.8%
Liberty	2	$1,600,959	$210,124	46	2.9%
Madison	10	$10,358,733	$5,723,006	508	8.6%
Manatee	176	$140,537,639	$265,316,306	2,457	2.1%
Marion	107	$276,725,828	$405,815,144	1,552	1.8%
Martin	113	$258,480,453	$374,481,742	4,743	9.3%
Monroe	123	$106,979,499	$152,901,484	1,431	3.8%
Nassau	34	$6,341,909	$8,950,159	676	4.1%
Okaloosa	96	$92,762,980	$280,540,530	1,566	2.1%
Okeechobee	16	$3,825,246	$3,302,929	435	4.3%
Orange	642	$4,623,690,501	$6,393,946,784	33,541	5.5%
Osceola	42	$52,589,164	$152,576,521	2,422	4.7%
Palm Beach	842	$1,799,380,431	$3,718,987,679	28,141	5.9%
Pasco	109	$118,761,381	$129,205,122	3,922	5.3%
Pinellas	698	$1,971,672,685	$3,351,376,792	26,492	6.1%
Polk	264	$744,529,655	$1,142,941,272	11,209	6.0%
Putnam	31	$21,798,863	$31,060,154	584	3.0%
St. Johns	109	$190,654,575	$455,579,527	3,617	8.5%
St. Lucie	70	$62,320,074	$85,345,555	2,872	5.5%
Santa Rosa	45	$10,423,218	$19,851,860	564	2.2%
Sarasota	325	$646,281,998	$1,133,674,080	11,106	7.9%
Seminole	179	$87,270,457	$111,515,152	4,576	3.3%
Sumter	9	$8,532,001	$23,548,528	346	4.0%
Suwannee	21	$39,989,084	$107,656,583	885	9.5%
Taylor	5	$22,360,659	$10,306,949	380	5.7%
Union	2	$507,108	$859,438	78	2.2%
Volusia	237	$690,058,585	$1,142,170,613	20,392	14.3%
Wakulla	6	$1,476,504	$1,298,222	83	1.9%
Walton	24	$7,271,778	$5,076,565	447	3.8%
Washington	8	$20,042,154	$12,958,485	432	6.9%

Figure 7. Reporting Charitable Nonprofits in Florida by County, 2000
Source: National Center for Charitable Statistics, Urban Institute.