



ECONOMIC IMPACT OF THE NONPROFIT SECTOR IN MIAMI-DADE COUNTY

2020



HIGHLIGHTS

The nonprofit sector is an integral part of the economy that has not received sufficient attention, comparable to other sectors such as hospitality and tourism, manufacturing and high tech. Nonprofits serve important functions that are not fulfilled by any other sector as they respond to unmet needs in communities. This report's focus on nonprofits, designated as 501(c) by the Internal Revenue Service, highlights their importance and contribution to the local economy and community.

Quality of Life Challenges in Miami-Dade

Through their programs and services, many nonprofits seek to address the quality of life challenges of their communities. South Florida residents, especially in Miami-Dade County, have median household incomes below the state average. Many of these same residents struggle to pay for health insurance and apply for food stamps through programs such as the Supplemental Nutrition Assistance Program (SNAP). Housing costs in Miami-Dade have risen faster than the living wage, resulting in 61.4 percent of renters and 45.3 percent of homeowners being cost-burdened; meaning they spend 30 percent or more of their income on housing. The high cost of living and low wages have resulted in residents living without health insurance, struggling to support their families and needing extensive social services. It is the nonprofit charitable organizations that step in to support the community as they "feed, heal, shelter, educate, inspire, enlighten, and nurture people of every age, gender, race, and socioeconomic status, foster civic engagement and leadership, drive economic growth, and strengthen the fabric of our communities." (National Council of Nonprofits)

Defining the Nonprofit Sector

Although technically distinct, the terms "nonprofit," "tax-exempt," and "charitable" are often used interchangeably. **Nonprofits** are sometimes referred to as "**501(c)**" entities, after the section of the U.S. Internal Revenue Code that defines their tax status. According to the Internal Revenue Service (IRS) nonprofit organizations include charitable nonprofits, private foundations, and noncharitable nonprofits. Nonprofit entities that are tax-exempt as a **501(c)(3) organization**, are commonly referred to as charitable organizations. According to the IRS, the exempt purposes set forth in section 501(c)(3) are charitable, religious, educational, scientific, literary, testing for public safety, fostering national or international amateur sports competition, and preventing cruelty to children or animals.¹

The Nonprofit Sector in Florida

- **91,841** total nonprofit organizations in Florida (IRS 2018)
- **About 32 percent** of nonprofit organizations in the State of Florida are in the Southeast Region
- In Florida, public charities employ **6 percent** of Florida's total workforce
- **63,888** public charities account for 6 percent of Florida's total workforce
- **Adventist Health System** in the Orlando area had the highest revenues among 501(c)(3) nonprofits in the State of Florida in 2018

The Nonprofit Sector in Miami-Dade

- The total number of employees in these charitable organizations represents 9.1 percent of the Miami-Dade workforce
- Charitable nonprofits employ almost 115,000 people – 9.1 percent of the county's workforce
- **Health** is the leading sector in nonprofit organizations in Miami-Dade County for revenue and assets
- **Educational** nonprofit organizations make up 13.0 percent of total nonprofits in Miami-Dade County
- 94 percent of charitable nonprofits in Miami-Dade are local, rather than national
- Only 2,472 of the 10,058 501c3 organizations reported revenues in 2019.
- The average revenues of charitable organizations in 2019 was over \$5 million.
- The majority (71 percent), or 1,748 of charitable nonprofits with revenues had revenues under \$500,000
- 38.9 percent, or 2,222 of charitable nonprofits had no revenue in the year 2019

¹ IRS, <https://www.irs.gov/charities-non-profits/charitable-organizations/exempt-purposes-internal-revenue-code-section-501c3>



This report will discuss both **501(c)** (nonprofits) and **501(c)(3)** nonprofits (otherwise known as charitable organizations), based on available data from the IRS, GuideStar, and other recognized sources.

The Impact of Nonprofits

Miami-Dade's charitable organizations vary in functions, with the top five social functions in Miami-Dade County, according to number of nonprofit organizations, are the following:

- Unclassified Nonprofits² (24.1 percent)
- Human Services (21.0 percent)
- Religion (15.9 percent)
- Public and Societal Benefit (12.7 percent)
- Education (9.0 percent)

Unclassified Nonprofits are the top social function in terms of the number of nonprofit organizations. The unclassified category is comprised of nonprofit organizations that cannot be categorized strictly within the National Taxonomy of Exempt Entities groupings or it may be used as a temporary code for organizations until information is available to classify the entity into a major group³. More information on the Unclassified sector can be found in **Appendix B: Social Functions/Sectors Definitions**. In terms of distribution by function, the proportion of nonprofits has remained the same between 2010 and 2019. However, overall, the number of charitable organizations reporting revenues in Miami-Dade decreased by 44 percent from 2010 to 2018. Notably, the decrease in the number of organizations reporting revenues was accompanied by an increase in total and average revenues. In 2018, the 501c3 organizations in Miami-Dade reported revenues of almost \$13.59 billion, up from \$9.96 billion in 2010 and \$11.82 billion in 2013. Adjusting for inflation in 2018 dollar value, that was an increase of 16 percent from 2010. Preliminary figures for 2019 shows the continuation of the trend.

Nonprofit organizations, designated as 501(c), have significantly contributed to the local economy in Miami-Dade County. This local revenue has grown 17.2 percent in all sectors from 2010 to 2019. Most sectors have increased in revenue in Miami-Dade County except for arts, culture, and humanities, public and societal benefit, and religion sectors. These sectors made up 5.9 percent of the total revenue in 2019 according to the Internal Revenue Service (IRS). The total assets for all sectors have increased 33.0 percent from 2010 to 2019, while the income for the public and societal benefit and religion sectors have decreased their income by 20.6 percent.

The nonprofit sector does not receive as much attention as the private sector and governmental services sector. Nevertheless, the local economy in Miami-Dade is fueled by the nonprofit sector with billions in revenues and millions in expenditures, including wages. As of 2016, employment in nonprofit organizations accounted for 7.2 percent (521,840) of total private employment in the state of Florida⁴. In Miami-Dade (7.26 million jobs), employees in charitable organizations are 9.1 percent of the Miami-Dade workforce. Furthermore, higher education institutions and hospitals employed 72.6 percent (83,292) of employees in the charitable organization workforce in 2016.

² According to the National Center for Charitable Statistics' Urban Institute, organizations in the unclassified nonprofits category are given a temporary 'Z' code until information is available to classify the entity in one of the following major groups: A through Y. <https://nccs.urban.org/publication/irs-activity-codes>

³ National Center for Charitable Statistics, <https://nccs.urban.org/publication/irs-activity-codes>

⁴ Bureau of Labor Statistics, 2018 <https://www.bls.gov/opub/ted/2018/nonprofits-account-for-12-3-million-jobs-10-2-percent-of-private-sector-employment-in-2016.htm>



Wages in the charitable organizations vary by sector. The average wage in the sector was slightly below \$49,000, higher than the average wage in Miami-Dade County for all employees, across sectors in 2016 - \$44,425. Wages in the Health and Education sectors tend to be above average and therefore skew the average wage in Miami-Dade County across all sectors.

Economic impact modeling using IMPLAN estimates the direct economic contributions or effects that a business, project, governmental policy, industry sector or economic event has on the economy of a geographic area. It takes into account the associated multiplier or “ripple” effect that could be generated through demand on suppliers of goods and services and employee spending in the economy. Economic impact analysis of the charitable organizations in Miami-Dade shows that they contribute over \$23 billion in the local economy. The “added value” of the almost \$13 billion in annual expenses is circulated in the economy is an additional \$10 billion.



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ABOUT THIS REPORT

The impact of the nonprofit sector as a whole in South Florida, has not been studied and reported on in the last decade. The last report which highlighted the impact of nonprofits in the county was published in 2006 by the Dade Community Foundation (the predecessor to the Miami Foundation) in collaboration with the Beacon Council. The report showed the growth of the nonprofit sector over the previous decade, especially for nonprofits with human services functions. The health and educational nonprofits were the two categories with the largest number of organizations and revenues in the original 2006 report, same as in the more current data presented in this report.

The current report updates the information from the previous edition and outlines some of the changes that have occurred over the last decade. It uses the same definitions of nonprofit and distinction among types of nonprofits, in order to highlight the contributions and impact specifically of *charitable* nonprofits.

This report assesses the expansion of nonprofits, as well as their social and economic effects, and how they contribute to the advancement of the community. The comparisons of Miami-Dade with other counties, and with national data, puts the sector in perspective and within a larger context. This data is supplemented with information from interviews with some nonprofits, which provided their perspective on community needs, resources and the work of their organizations. The first section, **Community Needs in Miami-Dade County**, discusses various aspects of Miami-Dade County's quality of life indicators. As nonprofits are created to address existing and emerging needs, this section provides a roadmap to the quality of life issues Miami-Dade's nonprofits may seek to address. The next section, **Nonprofit Role in Miami-Dade County**, describes the social functions of nonprofits in Miami-Dade County. In **Public Charity Landscape of Miami-Dade County** the report highlights the 501(c)(3) charities in Miami, with information on employees, volunteers, and revenues, expenses, and contributions. The **Impact** section covers the effects of philanthropic organizations in the local community—including alleviating burdens on local government, the financial resilience of the sector, and employment and wages.

Organization Examples

Child services: Kristi House provides treatment, advocacy, and coordination of services, within a healing environment, for all child victims of sexual abuse and their families

Child Care: Le Jardin is an Early Learning organization with six locations in Homestead/Florida City, Florida. Le Jardin opened in 1986 and since then has grown to 6 Centers and provides services year-round under Head Start, Early Head Start, Voluntary Pre-k, School Readiness, and Parenting programs.

Community food services: Farm Share Inc. was established in 1991 with the mission to alleviate hunger and malnutrition by distributing fresh food free of charge to families, children, seniors, and individuals in need throughout Florida.

Museums: Vizcaya Museum and Gardens Trust support the operations of the museum, a national historic landmark.

Grantmaking: The National YoungArts Foundation identifies and nurtures the most accomplished young artists in the visual, literary, design and performing arts and assists them at critical junctures in their educational and professional development.

Social Advocacy: Since 2001, the Haitian Neighborhood Center Sant La, has served the Haitian/Haitian-American community through outreach, capacity building, and advocacy



COMMUNITY NEEDS IN MIAMI-DADE COUNTY

The nonprofit sector provides essential resources for the community, in a time when government spending on social services has decreased. For example, federal funds for health and child care services programs created to help families with low-incomes continue to decrease, resulting in residents relying on state and local governments for social services. As of fiscal year 2017, proposed budget cuts amount to a reduction of \$346 billion of four entitlement programs in the United States by the year 2027. More than half the states have been struggling to close gaps between ongoing costs and revenues in their budgets⁵. Miami-Dade County is particularly at risk to the decrease in government spending due to residents' demographics and their socio-economic status, as will be described in more detail in this section.

There are a number of government programs and subsidies aimed at assisting low and moderate income individuals and families. Programs such as the Temporary Assistance for Needy Families (TANF) grant, Medicaid, and Supplemental Nutrition Assistance Program (SNAP) derived from federal and state funding, provide States with social services, healthcare, and more. Medicaid provided health coverage for children, adults, seniors, and persons with disabilities for 97 million low-income Americans in 2015 alone. SNAP features services that provide basic food needs to Americans with both federal and state government funding the administrative costs. The Social Services Block Grant (SSBG) is an additional program that directly gives assistance to the most vulnerable populations – low income and the elderly. Similar to the SSBG, the Community Services Block Grant (CSBG) funds projects that lessen poverty in communities and address the needs of low-income households that provide services for employment, education, housing, and emergency services. CSBG are federal grants awarded to states based on a statutory formula and are then disbursed through a network of local entities. In FY17, the CSBG has served 7,335,240 families, of those 41.1 percent were children and 21.1 percent were persons 55 years and older⁶.

If the proposed budget cuts go into effect, state governments will have to pay a larger portion for these programs either through an increase in taxation or eventually cut the programs altogether. These budget cuts directly impact residents who already live in poverty, from low-income families to persons with disabilities.

The following quality of life indicators explore the need for nonprofits in Miami-Dade County based on social environment and demographics, housing and the economy, education, access to health services, prevention and safety, and arts/museums. These indicators have been recognized in previous reports on Miami-Dade County, including the Our Miami report, which provides a

Nonprofit Interviews - On Quality of Life

Nonprofit organizations interviewed had varying opinions on what should be improved in their communities. This ranges from job availability to seeking more support for families with sick and/or children with disabilities, with the answers dependent on the specific focus of the organization. Most of these organizations agree on the significant needs of the community as a result of financial factors, as well as on the need for an educated public to not only better support their organizations, but to also provide for their communities. Nonprofits provide critical services that contribute to financial stability and mobility.

⁵ Center on Budget and Policy Priorities, <https://www.cbpp.org/research/state-budget-and-tax/the-trump-budgets-massive-cuts-to-state-and-local-services-and>

⁶ Office of Community Services, <https://www.acf.hhs.gov/ocs/resource/csbg-fact-sheet>



snapshot of vital issues shaping Greater Miami's quality of life⁷, and Miami Matters, an initiative of the Health Council of South Florida⁸.

Social Environment/Demographics

Over 500,000 people in Miami-Dade —or almost 19 percent, have incomes below poverty level⁹. The 2009 poverty rate was 17 percent, showing that poverty has increased. In 2017, Broward County had approximately 262,306 (14 percent of the population) living below poverty, compared to 189,156 (13.4 percent) in Palm Beach. These are significant numbers because they indicate the need for additional support that nonprofits can provide—with some even offering sliding scales for fees based on personal or household income (for instance, organizations like Better Way of Greater Miami, Borinquen Health Center, and Camillus House¹⁰). In Miami-Dade, 858,000 households received public assistance in 2017. Broward and Palm Beach had 675,828 and 543,591, respectively¹¹. Approximately 25 percent of the Miami-Dade County population—or 218,911 individuals—received food stamp/SNAP benefits in 2017. Broward had 91,537 residents (13.5 percent), and Palm Beach had 55,941 residents (10.3 percent) receiving food stamps/SNAP benefits¹².

Both Miami-Dade and Broward counties have negative domestic migration—in 2017, Miami lost almost 52,000 residents while Broward lost about 10,800¹³. Domestic migration in this context refers to the number of people within the county who left within a year—either to go to another county or state. According to the United States Census Current Population Survey, in 2017, 43 percent of movers reported moving for a housing-related reason. In comparison, 27.9 percent said they moved for a family-related reason, 18.5 percent said they moved for an employment-related reason, and 10.6 percent said they moved for some other reason. If it were not for immigrants, both Miami Dade and Broward would have had negative migration growth. Instead, due to immigrants, Miami had an increase of 0.6 percent from 2017-2018 (16,703 new residents), while Broward had a growth of 0.9 percent. In fact, about 52 percent of the Miami-Dade County population is foreign-born¹⁴. The population churn and the continued influx of international migrants affects the overall economy and possibly sustains the need for social services. Some immigrants may not qualify for governmental social service benefits due to their status and rely on nonprofits that cater to immigrant communities to fulfill their needs. This includes organizations like Americans for Immigrant Justice, CASA, and the Florida Immigrant Coalition.

Immigrants contribute to the local economy in many ways—including the filling of labor demand and the number of new businesses opening. According to the New American Economy, immigrants in the Miami Metro Area paid over \$16.1 billion in taxes, they represent 243,251

⁷ Our Miami The Miami Foundation, <http://ourmiami.org/>

⁸ Miami Matters, <http://www.miamidadematters.org/>

⁹ American Community Survey 5-Year Estimates 2013-2017, https://factfinder.census.gov/faces/tableservices/jsf/pages/productview.xhtml?pid=ACS_17_5YR_S1701&prodType=table

¹⁰ Free and Income Based Clinics in Miami, <https://www.freeclinics.com/cit/fl-miami>

¹¹ American Community Survey 5-Year Estimates 2013-2017, https://factfinder.census.gov/faces/tableservices/jsf/pages/productview.xhtml?pid=ACS_17_5YR_B19057&prodType=table

¹² American Community Survey 5-Year Estimates 2013-2017 https://factfinder.census.gov/faces/tableservices/jsf/pages/productview.xhtml?pid=ACS_17_5YR_S2201&prodType=table

¹³ United States Census Resident Population Change 2010-2018, https://factfinder.census.gov/faces/tableservices/jsf/pages/productview.xhtml?pid=PEP_2018_PEPTCOMP&prodType=table

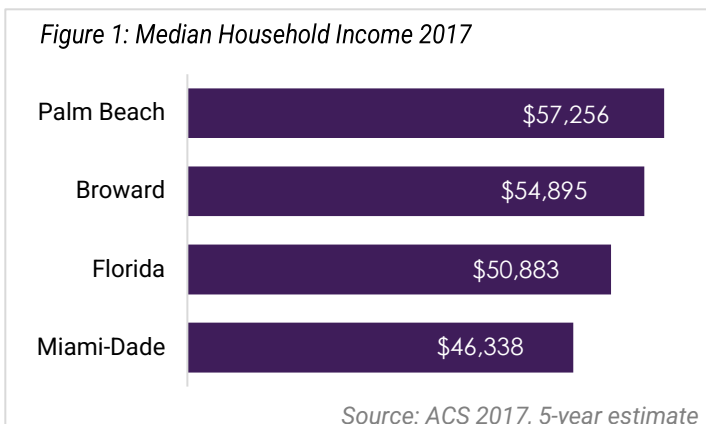
¹⁴ U.S. Census Bureau, https://factfinder.census.gov/faces/tableservices/jsf/pages/productview.xhtml?pid=ACS_17_5YR_S0501&prodType=table



entrepreneurs, and they have a spending power of \$52.1 billion¹⁵. Of note, younger immigrants are expected to fill gaps in the market on both end of the “skills spectrum” as the baby boomer population retire.

Housing and the Economy

Residents in South Florida struggle with housing costs, which exceed income levels for many households. The United Way’s ALICE Report—for the population that is Asset Limited, Income Constrained, Employed—shows that even employed residents of Miami-Dade are struggling to keep up with the rising cost of living¹⁶. In fact, the report found that “59% of Miami-Dade Households are in, or one emergency away, from poverty.



Additionally, according to the Housing and Transportation Index (H+T Index), Miami-Dade County households spend 37 percent of their income on housing and 23 percent of their income on transportation¹⁷. In combination, a lack of affordable housing and low-wages makes it difficult for individuals to afford certain services (including necessities like health care or social/recreational services), the lack of affordable housing coupled with low incomes makes certain services unaffordable, which is why nonprofit organizations are crucial for counties in the Southeast region of Florida. Miami-Dade County residents' median household income is \$4,545 lower than the median household income of the State of Florida (\$50,883). Both Broward and Palm Beach Counties have a higher median household income than the income in the State of Florida. Although Palm Beach County residents spend more income on housing and transportation (66 percent) compared to Miami-Dade (60 percent) and Broward Counties (63 percent), they also have the highest median household income. Florida's nonprofit organizations are meant to reduce the burden on residents, especially those in counties where residents do not have enough income to match the cost of living. Low incomes and housing unaffordability also contributes to homelessness. The Homeless Trust reported there were 3,472 sheltered and unsheltered homeless individuals in Miami-Dade as of January 24, 2019¹⁸.

Affordable housing is usually misperceived as an issue affecting only the lowest income households. In fact, affordable housing is an issue that increasingly affects households across the income spectrum. The fundamental measuring stick of affordability is the percentage of income a household pays for housing costs. According to the U.S. Department of Housing and Urban Development (HUD), the accepted guideline is that a household should not spend in excess of 30% of total income on all housing costs. Households that pay more than 30% are considered cost-burdened as they may have difficulty paying for non-housing needs such as food, clothing, transportation, childcare, and medical care. Households spending in excess of 50% of household income on housing expenses are defined as severely cost-burdened.

¹⁵ New American Economy 2019, <https://www.newamericaneconomy.org/city/miami/>

¹⁶ United Way of Miami-Dade <http://unitedwaymiami.org/wp-content/uploads/2019/02/18145-EXT-ALICE-One-pager.pdf>

¹⁷ Housing and Transportation Index, <https://htaindex.cnt.org/fact-sheets/?lat=25.5516034&lng=-80.63269159999999&focus=county&gid=371#fs>

¹⁸ Homeless Trust Census Results and Comparison <http://www.homelesstrust.org/library/homeless-census-comparison.pdf>



The housing affordability demands in Miami-Dade County have not improved despite impressive post-recession job growth numbers and low unemployment. With 48.4 percent of all households cost-burdened, Miami-Dade County is one of the most unaffordable places to live in the US. The most serious housing problem in Miami-Dade County is the estimated 251,732 renter households (61.4 percent), who are cost-burdened and the 140,062 renter households who are “severely” cost-burdened. Miami-Dade County has more cost-burdened renters than Broward (147,313) and Palm Beach (96,291) counties combined.

Similar to renters, Miami-Dade is well above the State of Florida’s cost-burdened owners. Miami-Dade County (45.3 percent) has 10 percent more cost-burdened owners than the State of Florida (35.3 percent). When comparing the tri-county area, Palm Beach has the lowest number of cost-burdened owners (203,342) followed by Broward County (266,449). Some nonprofits that assist individuals with housing include SMASH (Struggle for Miami’s Affordable and Sustainable Housing), Centro Campesino, and Miami Homes for All.

Education

The public education system by itself, lacks the resources to ensure all students receive the same education no matter their background or economic factor. The Florida Education Finance Program (FEFP) created by the Florida Legislature is the primary method for funding public education which combines state funds, primarily generated from sales tax revenue and local funds generated from property tax revenue. According to the 2010 U.S Census, Florida ranked 50th out of 50 states in per capita spending on K-12 education and 41st in pupil spending. Even at the peak of Florida’s growth in 2010, per pupil funding was approximately \$7,000 compared to the U.S average of over \$10,000. By the following school year, 2011-2012, per pupil funding decreased to \$6,262, equivalent to the 2004 funding for Florida. In 2010, only 34 percent of education costs were being funded by the state, leaving property owners to pay the difference through higher local property taxes¹⁹. Miami-Dade County ranked 16th out of 67 counties in the state of Florida for the 2017-18 school year in total costs from state, local, and federal funds per pupil at \$8,607, which was slightly above the Florida’s average of \$8,249²⁰.

There is a broadly shared maxim that education can be an economic equalizer and ensure upward mobility and economic prosperity. Miami-Dade’s population has made significant gains in that regard. Miami-Dade County’s high school graduation rate for the 2017-2018 school year showed marked improvement to 85.4 percent, up from 80.7 percent in 2016-2017. However, it was still below the 86.1 percent graduate rate in the state. In fact, Miami-Dade has a higher percentage of residents without a high school degree or only with high school diploma – 44.4 percent, compared to 38.6 percent in the U.S. It is notable though that the percentage of residents only with a high school degree or less has decreased since 2010, when it was estimated at 41.0 percent.

While there are differences in educational attainment between Miami-Dade and the U.S. population, they cannot account fully for the pay disparity between the greater Miami-Dade area and U.S. workers. Miami-Dade’s wages are significantly lower than national figures. According to the most recent estimate from the Bureau of Labor Statistics, U.S. workers had a median hourly wage of \$49.73, and average hourly wage of \$61.66. The Florida Department of Economic Opportunity reported median wages in the Miami-Dade area of \$16.90, and average of \$23.23, or

¹⁹ Fund Education Now, <https://fundeducationnow.org/floridas-funding-formula/>

²⁰ Florida Department of Education, <http://www.fldoe.org/finance/fl-edu-finance-program-fefp/essa.stml>



almost three times lower than national figures. These differences can be largely attributed to the structure of South Florida's economy which is largely supported by the non-durable service-providing industries. These industries currently comprise 92 percent of Miami-Dade County's employment base. These occupations generally have low entry and median hourly wage rates. In fact, many of the leading occupations that make up Miami-Dade County's employment base – retail salespersons, cashiers, and office clerks represent the bottom of the occupation wage scale. Prevailing wages for these categories put many workers in an income bracket, which makes them eligible for federal and state benefits.

Educational services that improve career opportunities and ensure upward mobility can be unaffordable for households in the lower income ranges. Nonprofits that connect residents with resources and focus on the financial stability of families can play a vital role in uplifting disadvantaged residents. Some local nonprofits that support efforts in education include the Early Learning Coalition of Miami-Dade/Monroe, Year Up South Florida, and the I Have a Dream Foundation.

Access to Health Services

Nonprofits also fill a need when it comes to health. Some nonprofits that assist with health services in Miami-Dade County include AIDS Healthcare Foundation, Citrus Health Network, and Empower U, Inc. In a subsequent section, this report shows that the health sector leads in revenue expenses. The sector also has the second highest number of employees in Miami-Dade County. It is worth mentioning that about 16.6 percent of residents in Miami-Dade County are uninsured, compared to the state of Florida at 13 percent. The number of uninsured residents decreased by almost 2 percent since 2015²¹; however, the rate of uninsured is still double the U.S. average: 8.9 percent²². In addition, about 276,000 Miami-Dade individuals are living with a disability²³.

Miami-Dade had the highest rates of HIV cases in the country in 2016 at 47 per 100,000 people. The State of Florida had the second highest rate in the United States at 22.9 per 100,000 people diagnosed with HIV. Southern states, including Florida, accounted for more than half of HIV diagnoses in 2017²⁴. Unfortunately for Florida residents, especially those in Miami-Dade and Broward Counties, health services are an unaffordable expense for individuals living below the poverty line and those without insurance. At Jackson Health System, the public hospital network of Miami-Dade, about 75 percent of HIV positive patients either have no insurance or are underinsured—making it substantially harder for them to get the care they need²⁵. In 2018, Miami-Dade had an average of 74.7 male cases of HIV per 100,000 individuals, compared to the state average of 38 cases per 100,000 individuals²⁶. For women, there was an average of 14.3 cases of HIV per 100,000 individuals, compared to the state average of 9.5 cases per 100,000 individuals. While the number of HIV cases has gone down significantly since 1999 (when the

²¹ 2015 American Community Survey 1 year estimate

²² 2018 American Community Survey 1 year estimate

²³ 2017 American Community Survey 1 year estimates, https://factfinder.census.gov/faces/tableservices/jsf/pages/productview.xhtml?pid=ACS_17_1YR_B18101&prodType=table

²⁴ Centers for Disease Control and Prevention, HIV in the United States by Region Section 2017 <https://www.cdc.gov/hiv/statistics/overview/geographicdistribution.html>

²⁵ Miami Herald <https://www.miamiherald.com/news/health-care/article231561473.html>

²⁶ Florida Department of Health, HIV/AIDS Section 2018, <http://www.flhealthcharts.com/charts/OtherIndicators/NonVitalHIVAIDSViewer.aspx?cid=0141>



rate was 148.9 for men and 68.9 for women, the rates in Miami-Dade County continue to be alarmingly high—compared to both the state and the national level.

Prevention and Safety

Individual safety is a crucial indicator of the wellbeing of citizens. Safety can be compromised at a community level (e.g. with gang and gun violence) as well as at an individual level (e.g. motor vehicle collisions, assaults, domestic violence). There are various causes to each safety concern and various ways to address them.

A 2012 report estimated that since 1991, over 250 gangs had been established in Miami-Dade County²⁷. In 2011, it was estimated that there were between 1,700 and 5,000 gang members in the county²⁸. That same year, the Violence Reduction Partnership formed in South Florida to address violent crime in Overtown, Liberty City/Little Haiti, and Miami Gardens²⁹. This partnership is a collaboration between the U.S. Attorney’s Office for the Southern District of Florida and law enforcement partners in the federal, state, and local level. They identify “hot spot” communities known to have violent offenders, criminal networks, gun and gang related violence. Throughout the years, the areas they address have expanded to include additional Miami-Dade County communities like Goulds, Homestead, and Florida City. In 2018, the CDC reported the Miami Metropolitan Statistical Area (MSA—a geographical region that includes Miami-Dade, Fort Lauderdale, and West Palm Beach) had 669 firearm homicides between 2015 and 2016³⁰. Various nonprofits address the gang and gun violence in Miami-Dade such as Gang Alternative Inc., South Florida Gang Outreach, Peace 4 Gun Violence, and Guitars over Guns.

Another area of safety concern includes motor vehicle collisions—the United States’ leading cause of death for individuals between 5 and 34³¹. The national estimated economic impacts of motor vehicle collisions is around \$100 billion annually due to medical care and productivity losses. The Florida Department of Health reports that Miami-Dade averaged 10.1 deaths per 100,000 individuals in this age group in 2018 with many more injured or with disabilities. In the United States, more than 100 people die every day in motor vehicle collisions³².

A health and safety concern, particularly for women is domestic violence. Reported domestic violence offenses decreased in Miami-Dade County by 8.2 percent since 2013, while forcible sex offenses increased by 11 percent³³. In 2017, the Florida Department of Law Enforcement estimates there were 9,137 domestic violence offenses and 1,270 forcible sex offenses in the county. Miami-Dade County accounted for 8.5 percent of all domestic violence offenses in Florida (out of 106,979 offenses). There was a 4.2 percent increase in forcible rape cases from 2015 to 2018 in the County for a total of 644 reported in 2018. A total of 105 known cases of sex trafficking and involuntary servitude cases from 2015-2017 were reported in Miami-Dade.

There are nonprofits that seek to reduce violence against women or provide support for victims. Miami-Dade has 18 shelters and advocacy groups that provide support for victims of domestic

²⁷ Justice and Security Strategies <http://newweb.jssinc.org/wp-content/uploads/2012/01/White-Paper-The-Gangs-of-Miami.pdf>

²⁸ South Florida Times <http://www.sfltimes.com/uncategorized/gangs-said-to-be-terrorizing-miami-dade>

²⁹ Violence Reduction Partnership <https://www.justice.gov/usao-sdfl/violence-reduction-partnerships>

³⁰ CDC Morbidity and Mortality Report <https://www.cdc.gov/mmwr/volumes/67/wr/pdfs/mm6744a3-H.pdf>

³¹ Miami Dade Matters <http://www.miamidadematters.org/indicators/index/view?indicatorId=114&localeId=414>

³² Centers for Disease Control and Prevention <https://www.cdc.gov/publichealthgateway/didyouknow/topic/vehicle.html>

³³ FIU Jorge M. Metropolitan Center Safety Infographic 2019, <https://metropolitan.fiu.edu/research/periodic-publications/hot-topics/safety-1.pdf>



violence. In its 2019 budget, Miami-Dade County allocated \$1.29 million for women’s domestic violence shelters and programs. Some of these groups include Kristi House, Camillus House, and Mujeres Unidas en Justicia, Educacion y Reforma.

Arts and Cultural Opportunities

Prosperous communities have the social infrastructure that allows residents to enjoy their community together. This may include community gathering spaces, availability of arts and cultural opportunities, and the availability of social community events³⁴. The presence or absence of opportunities in a community to engage socially is an important requisite for social and civic health. In addition to enriching the lives of residents, the existence of art shows, performances, and museums impact employment opportunities, tourism, and more in a region. In a community with limited or no personal budgets for entertainment, recreation, and culture, providing these cultural opportunities for free or reduced costs oftentimes comes from nonprofit organizations.

Nonprofits, arts enthusiasts, and public leaders in Miami-Dade have pursued turning Miami-Dade into a hub for the arts and culture for many years. The Adrienne Arsht Center for the Performing Arts, a 501(c)(3) organization located in Miami, was established in 2006. It is the largest performing arts center in Florida. Moreover, Miami’s flagship art museum re-opened in Downtown Miami in 2013 after extensive collaboration with public and private partnerships. It received record-breaking attendance in its re-opening with 150,000 visitors within 4 months (far surpassing its expectation as they had forecasted 200,000 in the first year)³⁵. Additionally, the ever-growing Art Basel in Miami-Dade draws over 83,000 art dealers, artists, collectors, and others to the region³⁶. In 2019, it had over 268 official galleries from 35 countries and over 4,000 artists. Miami has evidently shown an interest in arts and culture which continues to expand to fit the needs of the community.

Nonprofits in the arts and culture category include the Museum of Science, Miami Children’s Museum, the Miami Gay and Lesbian Film Festival, and the Perez Art Museum Miami (PAMM—which is a public/private partnership and offers free admission one Saturday every month). There are also artist collaboratives, and various nonprofit organizations that seek to enrich the local community by providing avenue for expression to local artists and broadening the community’s access to arts through cultural events, festivals and art displays in public spaces.

Environment

Environmental challenges such as climate change, water pollution and saltwater intrusion, urban sprawl, waste recycling and others affect the health and well-being of Miami-Dade residents, and have been receiving increasing attention from a wide array of stakeholders. Some notable nonprofits in Miami-Dade that work to address environmental concerns include the CLEO Institute, Urban Environment League of Greater Miami, and Debris Free Oceans.

A 2016 report of the U.S. Environmental Protection Agency outlined Florida’s environmental challenges of coral reefs and ocean acidification, water resources and the Everglades, agriculture,

³⁴Soul of the Community Indicator Study <http://miamifoundation.org/wp-content/uploads/2016/10/The-Miami-Foundation-Soul-of-the-Community-Indicator-Study-Full-Report.pdf>

³⁵ Miami Today <https://www.miamitodaynews.com/2014/04/09/art-museums-rapid-success-step-road-greatness/>

³⁶ <https://www.miamiandbeaches.com/event/art-basel-miami-beach/49>



and human health.³⁷ In the spring of 2019, Greater Miami and the Beaches released the Resilient305 Strategy, in which environmental protection received significant attention.³⁸ “Enhancing climate resilience through design and planning,” and “safeguarding ecosystems” are two of the goals included in the strategy.

Nonprofit organizations dedicated to addressing these issues have emerged over the last decade. Miami Waterkeeper was established in 2011 as a 501(c)(3) nonprofit organization that advocates for South Florida's watershed and wildlife. Another organization established in the last decade is the Cleo Institute, aiming to “educate and promote an informed and engaged public that supports climate action locally, regionally, nationally, and globally”.

³⁷ U.S. Environmental Protection Agency, “What Climate Change Means for Florida.” <https://www.epa.gov/sites/production/files/2016-08/documents/climate-change-fl.pdf>
³⁸ Resilient 305, <https://resilient305.com/our-future/>



NONPROFIT ROLE IN MIAMI-DADE COUNTY

This report’s primary focus is on the public charitable organizations in Miami-Dade, but it is useful as a starting point to place them in the context of the larger nonprofit sector. The nonprofit sector includes a variety of organizations that are tax exempt, social welfare organizations, homeowners’ associations, and volunteer fire companies (Tax Code section 501(c)(4), labor unions (Section 501(c)(5)), includes chambers of commerce (Section 501(c)(6) and others.

Table 1 lists three nonprofit types and the total tax-exempt organizations, including their revenue and assets. Public charities comprise 77 percent of all nonprofits in the State of Florida. Public charities have an active program of fundraising and contributions from many sources, including the general public, receive income from their activities that furthers the organization’s exempt purposes or actively function in a supporting relationship to one or more existing public charities. The tax code considers “churches and religious organizations” (which the IRS defines to include mosques, synagogues, temples, and other houses of worship) to be “public charities.” Private foundations differ in many aspects, but they usually have a single major source of funding from a family or corporation and act as grant makers to other charitable organizations³⁹.

Examples of public charities include "groups with arts, charitable, educational, healthcare, religious and scientific missions".⁴⁰ These nonprofit organizations add billions of dollars in revenue to Florida’s economy while servicing the public (see Impact of Philanthropic Organizations section).

Private foundations and noncharitable nonprofits make up 9 percent and 14 percent of nonprofits, respectively. Noncharitable nonprofits are designated as 501(c)(6) and (8) and can include business leagues, chambers of commerce, real estate boards, boards of trade, and professional football leagues⁴¹. Although noncharitable nonprofits are also tax-exempt, similar to 501(c)(3) organizations, they receive the majority of their funding from members rather than the public. Therefore, noncharitable nonprofits have much less restriction on lobbying and how they distribute their funds compared to 501(c)(3) organizations. For example, trade associations and business leagues which are considered noncharitable nonprofits are permitted to engage in substantial lobbying activity, and even some political campaign activity.

Table 1: Florida’s Nonprofit Organizations

Types of Nonprofits	Total Nonprofits	Total Revenue	Total Assets
Public Charities	71,163	\$72,563,435,792	\$91,666,072,369
Private Foundation	7,822	\$14,102,930,696	\$89,710,577,837
Noncharitable Nonprofits	12,854	\$14,068,313,608	\$60,520,503,848
Total Tax-Exempt	91,839	\$100,734,680,096	\$241,897,154,054

Source: IRS Business Master File, September 2019

³⁹ IRS, <https://www.irs.gov/charities-non-profits/charitable-organizations/public-charities>

⁴⁰ Florida Nonprofit Alliance, https://cdn.ymaws.com/www.flnonprofits.org/resource/resmgr/Economic_Benefit_of_Florida_.pdf

⁴¹ IRS, <https://www.irs.gov/charities-non-profits/other-non-profits/types-of-organizations-exempt-under-section-501c6>



The Miami-Dade composition of nonprofits is similar to the state’s with most of the organizations classified in the charitable category. Miami-Dade’s public charities are a larger proportion of the total tax-exempt organizations – 83 percent, while the noncharitable nonprofits are only seven percent, and foundations are nine percent of total.

Table 2: Miami-Dade’s Nonprofit Organizations

Types of Nonprofits	Total Nonprofits	Total Revenue	Total Assets
Public Charities	8,386	\$14,032,015,655	\$21,191,585,295
Private Foundation	945	\$427,592,413	\$8,127,880,647
Noncharitable Nonprofits	727	\$426,969,887	\$1,051,093,087
Total Tax-Exempt	10,058	\$14,886,577,955	\$30,370,559,029

Source: IRS Business Master File, September 2019

Table 3 provides a further breakdown of the tax-exempt organizations by type of service. (for a description of the social functions, see **Appendix B: Social Functions/Sectors Definitions**). The prevalence of charitable organizations by social functions may be good predictor of major social or economic problems. In the State of Florida, 64.6 percent of nonprofit organizations are in Unclassified Nonprofits, Human Services and Religion sectors. Miami-Dade County has the highest percentage of nonprofit organizations in the following social function sectors: Unclassified Nonprofits (24.1 percent), Human Services (21.0 percent), and Religion (15.9 percent). Human service organizations address needs such as employment, food, and shelter. These definitions are worth mentioning, because the sectors they describe tie into the information discussed in the section **Community Needs in Miami-Dade County**, where 61.4 percent of renters and 45.3 percent of owners in Miami-Dade County are cost-burdened and may rely on services provided in these sectors.

Palm Beach County features nonprofit organizations in mostly Unclassified Nonprofits (25.5 percent), Human Services (19.6 percent) and Public and Societal Benefit (19.6 percent) sectors. The next sector with the most nonprofits is Religion (12.0 percent). The sectors with the most nonprofits in Broward are Unclassified Nonprofits (24.0 percent), Human Services (21.8 percent), Religion (16.0 percent), and Education (13.4 percent). Nonprofits focusing on education promote learning and intellectual development throughout preschool, post-graduate school, and adult learning programs⁴².

Educational nonprofits include nonprofit educational institutions, their foundations and other organizations. Services include from childcare programs, scholarships and special education. Educational nonprofit organizations account for 17.0

Table 3: Number of Nonprofit Organizations by Social Functions

Social Function	Miami	Broward	Palm Beach	Florida
Arts, Culture, Humanities	652	365	322	4,314
Education	903	1,187	563	7,758
Environment	253	232	296	3,296
Health	515	407	427	4,229
Human Services	2,116	1,926	1,473	18,566
International	281	202	120	1,357
Mutual Benefit	34	33	29	435
Public and Societal Benefit	1,276	949	1,472	11,135
Religion	1,604	1,415	902	12,145
Unclassified Nonprofits	2,424	2,122	1,919	28,605
Total	10,058	8,838	7,523	91,840

Source: IRS Business Master File, September 2019

⁴² GuideStar 2019, <https://www.guidestar.org/nonprofit-directory/education-research.aspx>



percent of all total nonprofits in Broward, compared to Miami-Dade (13.0 percent) and Palm Beach Counties (10.0 percent). Some nonprofits provide assistance to teachers. A Department of Education Survey showed that public school teachers in the United States spent an average of \$480 in the 2014-2015 school year⁴³. For example, the Education Fund provides Miami-Dade County teachers with funds for school supplies.

Nonprofits that are classified as 501(c)(3) or public charities are the majority of total nonprofits in Miami-Dade County; however, they do not have the most assets. Without considering the “other” category, Foundations lead when it comes to assets. In 2019, the top five foundations by assets include: 1) The Ted Arison Family Foundation, 2) The Arison Arts Foundation, 3) The Batchelor Foundation Inc., 4) The Fairholme Foundation, and 5) The Mitchell Wolfson Sr. Foundation. The following section focuses on public charities.

⁴³ WLRN 2018, <https://www.wlrn.org/post/miami-nonprofit-helps-ease-financial-burden-teachers-providing-free-classroom-supplies>



PUBLIC CHARITY LANDSCAPE OF MIAMI-DADE COUNTY

As outlined in Section 501 of the U.S. tax code, 501(c)(3) status means a nonprofit organization that has been recognized by the IRS as being tax-exempt by virtue of its charitable programs. In 2019, the majority of tax-exempt organizations in Miami-Dade - 9,331 of 10,058 – were classified with 501(c)(3) exemption.

According to GuideStar’s database of nonprofits, the oldest 501(c)(3) organization in Miami-Dade is the Florida Audubon Society formed in 1900 (though Florida Memorial University was actually formed earlier in 1862; however, it was originally formed in Lake City, Florida before moving to Miami Gardens in 1968). The oldest civic and community service organization in Miami-Dade County is the Woman's Club of Coconut Grove, founded in 1891. Nonprofits continue to be formed in Miami-Dade, with diverse functions and roles. The Karma Honey Project is a nonprofit formed in 2019 “dedicated to helping fund new bee hives, teaching Children about the importance of agriculture and bees as well as funding further research into what is causing the extinction of bees.” Another 2019 nonprofit, Enriched Foods, aims to “reduce the amount of food waste; and one way in doing so is by preparing meals for our community of people experiencing homelessness.” Andrés Bello Catholic University Foundation was formed also in 2019 with the mission to increase access to higher education. Some family foundations have also been formed in the past two years to serve as the philanthropic tool for high net-worth individuals, including Mas Family Foundation, which reports 2018 value of assets of over \$10 million, the Chaput-Avery Family Foundation, and the Lillie Family Foundation.

Table 4: Miami-Dade’s 501(c)(3) Organizations by Tax Exempt Classification

Classification	Count	Assets	Revenues	Avg. Revenues
Charitable Organization	1,741	\$20,296,207,286	\$9,363,229,020	\$5,378,075
Educational Organization	539	\$8,758,871,648	\$4,919,740,434	\$9,127,533
Religious Organization	167	\$105,602,787	\$67,783,615	\$405,890
Organization to Prevent Cruelty to Animals	10	\$14,201,688	\$12,895,524	\$1,289,552
Scientific Organization	8	\$136,463,421	\$78,344,131	\$9,793,016
Literary Organization	6	\$5,223,429	\$13,670,022	\$2,278,337
Organization to Prevent Cruelty to Children	1	\$2,895,683	\$3,945,322	\$3,945,322
Total	2,472	\$29,319,465,942	\$14,459,608,068	\$5,849,356

Source: IRS 2019



Only 2,472 of Miami-Dade’s charitable organizations, approximately 27 percent, reported revenues in 2019. (IRS, September 2019) While all of the organizations in Table 4 are classified as charitable (with 501(c)(3) status) , the IRS also has additional classification based on the type of organization and its core functions. For example, the educational organization type includes educational institutions at all levels, such as University of Miami, the Early Learning Coalition, and Ransom Everglades School, but may include museums, zoos, botanical gardens, orchestras and similar organizations. Some examples are the Museum of Science, New World Symphony and the Historical Association of South Florida. The classification of “charitable organization” in this context also encompasses a variety of organizations which are typically in different industry sectors. For example, Baptist Hospital and most other hospitals in Miami-Dade are included in this category, as well as Goodwill Industries, Farm Share, United Way, Lincoln Marti Charter Schools, United Cerebral Palsy Association and others.

Table 5: Top 10 Charitable Organizations by Revenues in Miami-Dade County

Name	Revenues	Assets
University Of Miami	\$3,596,829,919	\$3,989,960,318
Baptist Hospital Of Miami Inc	\$1,308,048,757	\$955,280,969
Baptist Health Of South Florida Inc	\$808,465,807	\$4,831,923,642
Variety Childrens Hospital	\$674,198,601	\$1,240,624,215
Mount Sinai Medical Center Of Florida Inc	\$669,689,926	\$953,704,807
South Miami Hospital Inc	\$606,947,331	\$312,788,153
Homestead Hospital Inc	\$405,771,826	\$71,215,600
West Kendall Baptist Hospital Inc	\$318,087,693	\$208,390,221
Doctors Hospital Inc	\$211,707,234	\$166,060,020
Early Learning Coalition Of Miami-Dade Monroe	\$194,923,328	\$16,179,052

Source: IRS, 2019

Table 6 shows that the 121 large 501(c)(3) organizations, those with revenues of over \$10 million, account for 90 percent of revenues. In fact the largest of the organizations in the health and education sectors - Baptist Hospital and University of Miami - with combined revenue of \$4.4 billion – account for over a third of the revenues in the sector.

Table 6: Charitable Organizations with Revenues over \$10 Million in Miami-Dade County

Description	Count	Revenue
Arts, culture, and humanities	8	\$174,164,543
Education	29	\$4,619,984,194
Environment	1	\$10,095,045
Health	45	\$6,052,952,909
Human services	26	\$905,044,706
International	4	\$247,382,560
Public and societal benefit	6	\$249,879,996
Religion	2	\$59,980,935
	121	\$12,319,484,888

Source: IRS, 2019

Trends and Comparisons

According to IRS data trend analysis, Miami-Dade’s number of charitable nonprofits decreased over the last 10 years. That trend is evident in other counties, as well as in national figures. The following analysis is based on end-of-year data, so the latest full year for the analysis is 2018.

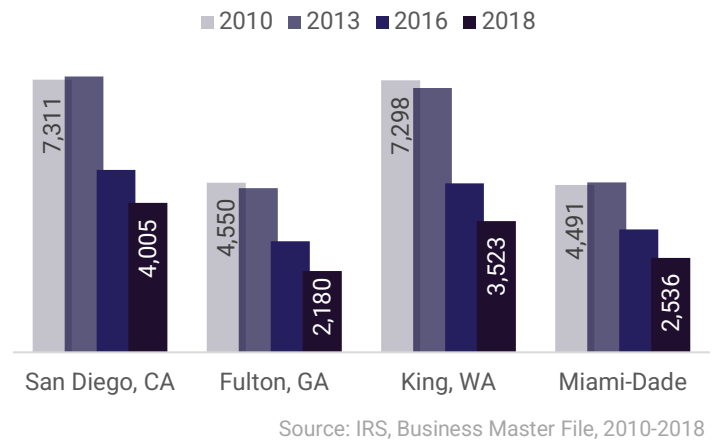
In 2018, there were 402,260 nonprofits with 501(c)(3) status in the United States, a 49 percent decrease from 2010. The percentage decrease was the same for Florida, which had 19,421



charitable nonprofits in 2018. The 44 percent decrease in Miami-Dade was slightly larger than Denver’s (42 percent), but lower than San Diego (45 percent), or Seattle and Atlanta (52 percent).

The decrease in the number of organizations was accompanied by an increase in total and average revenues. In 2018, the 501c3 organizations in Miami-Dade reported revenues of almost \$13.59 billion, up from \$9.96 billion in 2010 and \$11.82 billion in 2013. Adjusting for inflation in 2018 dollar value, that was an increase of 16 percent from 2010. Revenue growth of Miami-Dade’s nonprofits outpaced both the U.S. increase for the same period (15.8 percent) and Florida’s (6.4 percent.). Of the comparison counties, only San Diego had a higher increase – 27.4 percent.

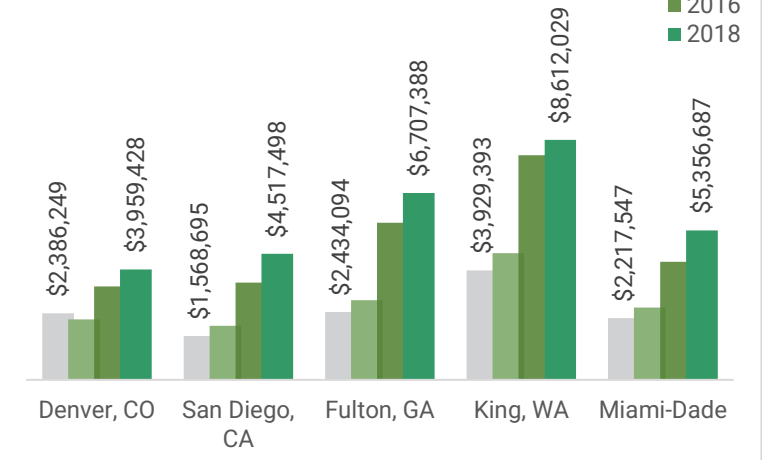
Figure 2: Trends in Number of 501(c)(3) Organizations with Revenues



All comparison counties had a significant increase in average nonprofit revenues. From 2010 to 2018, the average revenue of charitable nonprofits in the U.S. increased by 57 percent, when adjusted for inflation. In Florida and Miami-Dade, the increase was approximately 52 percent. The average revenue increase was higher in Miami-Dade than in the Denver and Seattle areas but lower than San Diego and Atlanta.

Preliminary data as of September 2019 points to the continued decrease of the number of nonprofits but an increase in their total and average revenues. Since the annual comparisons used in the preceding analysis relied on end-of-year statistics, 2019 data is not fully comparable. However, the number of charitable nonprofits reporting revenues, as of September 2019 was 2,471, and their average revenues were almost \$5.9 million, which points to the continued trend of consolidation.

Figure 3: Average Revenues for 501(c)(3) organizations, 2010-2018



The Exempt Organization Business Master File Extract (EO BMF) from the Internal Revenue Service includes cumulative information on exempt organizations, as presented in the previous section. That dataset only includes statistics on organizational assets, income and revenues. More detailed data available from Guidestar, a leading source of information on nonprofit organizations, provides additional insight into the operations and impact of charitable organization.



GuideStar’s database of nonprofits includes all nonprofits filing Form 990, an annual information return required to be filed with the IRS by most organizations exempt from income tax. GuideStar’s full database for the United States includes almost 242,000 charitable organizations. The database has 11,031 nonprofits in Florida and 1,493 in Miami-Dade. The analysis that follows is based on the Guidestar data for Miami-Dade’s public charities. The latest data available from Guidestar is as of 2016. While this data is not fully comparable to the previously presented data from the latest IRS business master file for 2019, the GuideStar data is useful as it describes the source of revenues for charitable organizations and their expenditures by major category. For comparison, the 2019 IRS database contains 1,850 organizations that are required to file form 990 or 990EZ (short form).⁴⁴ Most of these organizations are in the charitable (1,320) and educational (454) categories.

Table 7: Average Year of Formation of Charitable Nonprofits per Sector

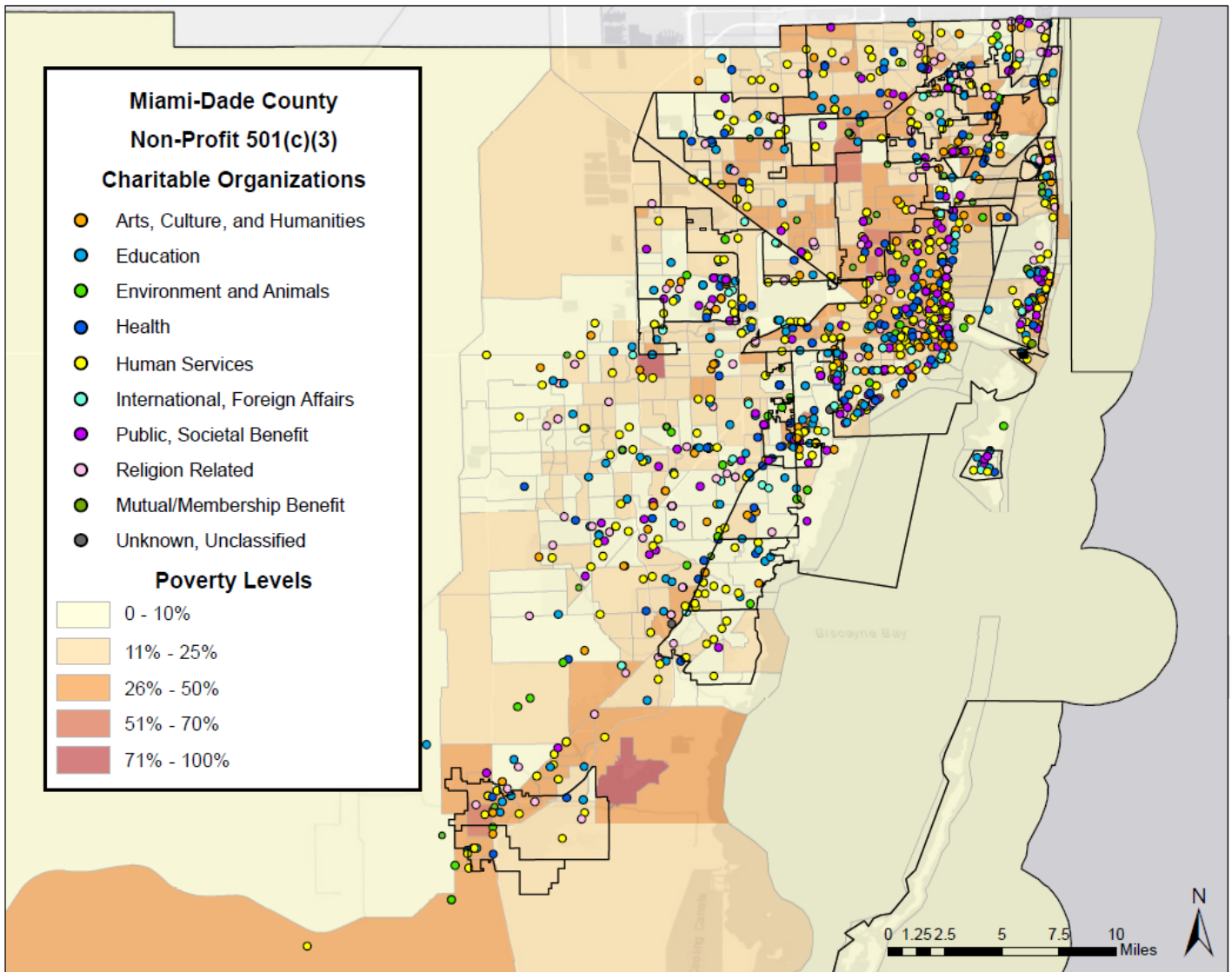
Sectors	Average Year of Formation
Arts, culture, and humanities	1995
Education	1995
Environment	1989
Health	1992
Human services	1995
International	2000
Mutual benefit	1996
Public and societal benefit	1996
Religion	2002
Unclassified/Unknown	2016

Source: Guidestar 2016

Table 7 shows the average year of formation for each sector. For the most part, most charitable nonprofits formed in the 90s. The three exceptions were the International, Religious, and Unclassified sectors, in which the average years of formation were 2000, 2002, and 2016, respectively. The Unclassified sector, as noted earlier, is made up of organizations whose sector is either considered temporarily unclassified until the IRS makes a determination or nonprofit organizations that cannot be categorized strictly within the National Taxonomy of Exempt Entities groupings. This explains why this sector appears to have a more recent average year of formation. More information on the Unclassified/Unknown sector can be found in **Appendix B: Social Functions/Sectors Definitions.**

The following map depicts all of the Miami-Dade County nonprofit 501(c)(3) Charitable Organizations from the IRS 2019 Master File. This map shows a concentration of nonprofits in the urban core. Given population growth patterns and urban sprawl, it is natural that some nonprofits are also sprawled throughout Miami-Dade County. However, the high concentration of nonprofits in the urban core may indicate insufficient resources in other regions of the county.

⁴⁴ Per IRS instructions for Form 990EZ, “Form 990-EZ can be filed by organizations with gross receipts of less than \$200,000 and total assets of less than \$500,000 at the end of their tax year.”





IMPACT OF PHILANTHROPIC ORGANIZATIONS

This section describes how philanthropy strengthens communities, with the impact measured in several ways, including revenues and contributions, expenses, and employment. It also discusses the financial health and resilience of nonprofits in Florida and Miami-Dade County. We discuss the regional differences of nonprofits based on employment, revenues, and assets. We also discuss their income across functional sectors (for definitions please see **Appendix B: Social Functions/Sectors Definitions**). The section provides a more detailed analysis of the 501(c)(3) charitable nonprofit organizations.

In Florida, the top 5 charitable organizations, designated 501(c)(3), by revenue include four healthcare systems - Adventist Health System Sunbelt, Orlando Health, Shand Teaching Hospital and Clinics in Gainesville, and the Nemours Foundation in Jacksonville; and educational institution - University of Miami.

Miami-Dade County has the largest number of nonprofit organizations in the State of Florida followed by Broward and Palm Beach counties⁴⁵. According to the latest full-year data, in 2018 Miami-Dade had 2,536 charitable organizations reporting revenues.

Most of the nonprofits in Miami-Dade operate only locally. Table 9 shows some of the characteristics of national (central and intermediate) and local organizations in Miami-Dade County, including only organizations that reported revenues. There are significantly more local nonprofits than there are national nonprofit organizations in the area. Almost 94 percent of all nonprofits are classified as independent, or unaffiliated with a national, regional, or geographic grouping of organizations).

Table 8: Total Revenue of Florida's 501(c)(3) Charitable Nonprofits in 2018

Sectors	Revenue
Health	\$45,436,640,466
Education	\$14,539,199,416
Human Services	\$11,288,513,063
Unclassified Nonprofits	\$7,300,167,451
Public Benefit	\$3,489,164,233
International	\$1,615,776,699
Arts, Culture, & Humanities	\$1,235,718,014
Religion	\$1,059,392,212
Environment	\$686,440,771
Mutual Benefit	\$15,354,744
Total:	\$86,666,367,069

Source: IRS Master File, 2019

Table 9: Local and National 501(c)(3) Organizations in Miami-Dade

	Count	Revenues	Assets
Independent	2,312	\$13,919,692,291	\$26,188,203,924
Central and Intermediate	144	\$539,915,777	\$3,131,262,018
Total	2,472	\$14,459,608,068	\$29,319,465,942

Source: IRS Master File, 2019

⁴⁵ Florida Nonprofit Alliance, <https://www.flnonprofits.org/page/DataDashboard>



Most of Miami-Dade’s nonprofits with revenues are in the lower revenue ranges. The majority (71 percent), or 1,748 of charitable nonprofits with revenues had revenues under \$500,000. Only 126 organizations had revenues of \$10 million or more, and 18 of them had revenues of \$100 mil or more for combined revenues of \$9.8 billion. These organizations include ten health, four educational, two human services, and one international and public benefit organizations each.

Figure 4: Distribution of Charitable Organizations by Revenue Category, 2019.

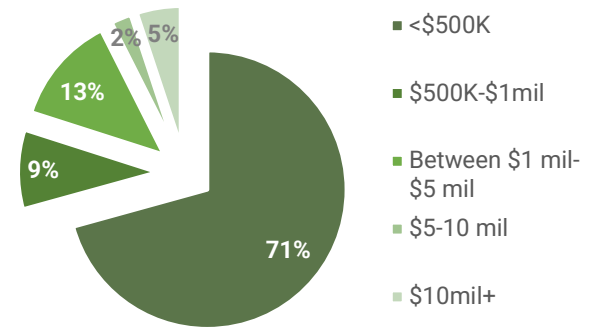


Table 10 shows the total revenue of all charitable nonprofits in Miami-Dade County in 2018, categorized by sectors. Altogether, their total revenue was \$13.7 billion. The top sector, Health, had an income of over \$5.9 billion. This finding is consistent with the findings for the state of Florida, in which the health and education sectors earned the most revenue. Nine of the ten organizations with the highest revenues are health organization. The tenth in that list is the Early Learning Coalition.

Table 10: Total Revenue of Miami-Dade’s 501(c)(3) Charitable Nonprofits in 2018

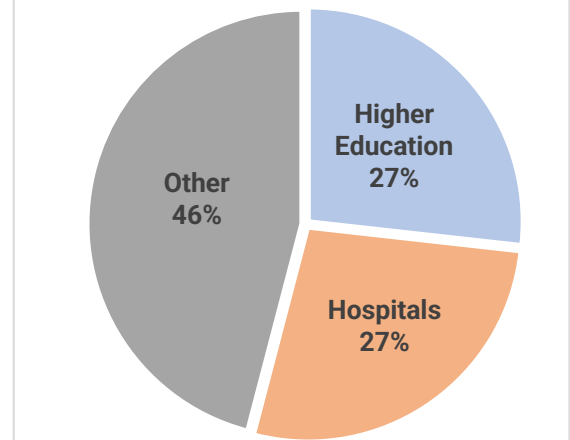
Sectors	Revenue
Health	\$6,352,883,031
Education	\$4,999,851,555
Human Services	\$1,405,958,380
Unknown/Unclassified	\$516,079,001
Public, Societal Benefit	\$409,052,313
International/Foreign Affairs	\$324,829,360
Arts, Culture and Humanities	\$281,704,958
Religion Related	\$90,346,157
Environment	\$51,882,759
Mutual/Membership Benefit	\$8,795,159
Total:	\$14,441,382,673

Source: IRS Master File, 2019

Higher education institutions and hospital and health systems account for most of the revenues reported by charitable organizations.

While revenues are a good measure of the size of the nonprofit sector, its impact can be measured more accurately through their employment and expenses, which circulate in the local economy.

Figure 5: Revenues of the Higher Education Institutions and Hospitals

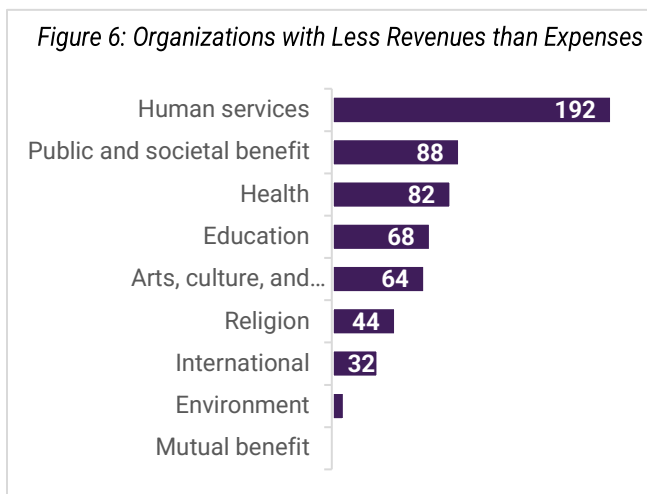




Revenues and Expenses

The financial data reported by the charitable nonprofits shows that organizations in some of the sectors are struggling. There are 580 organizations (40 percent of total) with expenses larger than their revenues. They are distributed across all types, with the largest number in the human services, and the public and social benefit sectors.

In 2016, Miami-Dade’s charitable nonprofits had \$13.7 billion in revenue and \$13.1 billion in expenses. The difference was a total of \$626 million. Most of his positive balance is attributable to higher education and hospitals.



According to GuideStar’s analysis, in 2016, there were 121 charitable nonprofits in Miami-Dade with revenues over \$10 million. They accounted for 89 percent of total revenues.

Table 11 shows that total contributions amounted to almost \$3.8 billion. According to the IRS, contributions are comprised of cash, check, or other monetary gifts given to charitable nonprofits⁴⁶. The education and health sectors account for most of the total revenues, expenses and contributions for charitable organizations. The health and education sectors account for most of the revenues, contributions and expenses in the 501(c)(3) sector.

Table 11: Expenses and Contributions for Miami-Dade’s Charitable Nonprofits

Sectors	Expenses	Contributions
Arts, culture, and humanities	\$249,746,770	\$208,707,298
Environment	\$51,397,553	\$28,172,339
Human services	\$1,377,593,850	\$699,097,054
International	\$283,411,199	\$278,422,569
Mutual benefit	\$11,156,013	\$43,665
Public and societal benefit	\$309,909,331	\$279,941,881
Religion	\$106,714,136	\$79,064,922
Unknown/Unclassified	\$13,856,857	\$9,702,727
Subtotal	\$2,403,785,709	\$1,583,152,455
Education	\$4,723,606,198	\$1,487,021,557
Health	\$6,024,706,428	\$715,643,752
Total	\$13,152,098,335	\$3,785,817,764

Source: Guidestar 2016

Approximately a third of the organizations (454) rely, at least in part, on government sources for their revenues. In fact, there are 190 organizations (13 percent) for whom government grants account for most of their revenue. For example, one such organization is

the Early Learning Coalition, which administers the Head Start and Early Head Start program for early childhood education. Overall government grants are 29 percent of total revenue for Arts, Culture and Humanities organizations, 26 percent for International/Foreign Affairs nonprofits, 25 percent for Human Services and 21 percent for Education organizations. Additional sources of revenue reported by the organizations include grants from nongovernmental entities, noncash revenues, program service revenue, investment income, rents, sale of assets etc. The organizations reported approximately \$123 million raised in 2016 from fundraising activities.

⁴⁶ IRS Form 990 Instructions, <https://www.irs.gov/pub/irs-pdf/i990.pdf>



Table 12 shows the percent change from 2010 to 2016 for Miami-Dade’s charitable nonprofit by sector using GuideStar (2016) and the National Center for Charitable Statistics (2010), which report public charities and foundations. The revenues of the arts, culture, and humanities, international, and public benefit sectors decreased since 2010. The education sector has the highest increase in revenues, followed by human services and health. Out of all the sectors, education saw the largest percent increase in contributions from 2010-2016. The education sector, above all others, has the greatest percent change in revenue (42.6 percent), expenses (40.9 percent), and contributions (55.4 percent) over this period.

Table 12: Changes in Revenues, Expenses and Contributions by Sector, 2010-2016

Sectors	Total Revenues	Total Expenses	Current Year Contributions
Arts, Culture, and Humanities	-3.0%	16.9%	6.2%
Education	42.6%	40.9%	55.4%
Environment and Animals	12.2%	14.6%	35.6%
Health	21.1%	29.1%	3.2%
Human Services	22.1%	16.7%	21.4%
International	-11.6%	-9.4%	-11.7%
Public Benefit	-42.9%	-49.0%	-18.2%
Religious	13.1%	11.1%	2.8%
Mutual Benefit	14.4%	29.8%	-58.4%
Unclassified Nonprofits	20.3%	-41.5%	35.2%

Source: GuideStar 2016, National Center for Charitable Statistics 2010

Data on charitable giving based on statistics of income data from the Internal Revenue Service⁴⁷ shows that Miami-Dade’s contribution rate was smaller than the rate of Florida, as reported in 2016, the most recent year for which tax data is available (Table 16). On average, Floridians who had charitable deductions on their tax returns donated \$6,980 to charity. In Miami-Dade, the amount was \$6,077, or approximately 13 percent lower. The counties with the largest average contributions were Collier - \$16,666, Monroe - \$16,381 and Indian River - \$14,565. Palm Beach ranks sixth with an average of \$10,733, while Broward is ninth from the bottom with \$5,007. The average charitable contribution for the U.S. in 2016 was \$6,332. It is of note that the number of returns with charitable write-offs in the U.S. decreased by three percent from 2010 to 2016, but the average contribution amount increased by almost 30 percent, surpassing the rate of inflation.

One out of four tax returns in the U.S. claimed deductions for charitable contributions. In Miami-Dade and Florida, only 19 percent of tax returns had charitable write-offs. The total amount of the contributions in the U.S. represented 2.3 percent of the adjusted gross income reported on the tax returns. The proportion of contributions was slightly lower in Florida and Miami-Dade – 2.2 percent.

Table 13: Charitable Giving, 2016

Geography	Returns with Contributions	Percent Returns with Contribution	Total Contributions (in \$1,000)	Average Contribution
Miami-Dade	245,030	19%	\$1,489,133	\$6,077
Broward	214,990	23%	\$1,076,394	\$5,007
Palm Beach	178,880	26%	\$1,919,872	\$10,733
Florida	1,854,080	19%	\$12,941,929	\$6,980
United States	36,939,749	25%	\$233,867,289	\$6,332

IRS, Statistics on Income, 2016

⁴⁷ IRS, <https://www.irs.gov/statistics/soi-tax-stats-county-data-2016>



Experts and researchers of the philanthropic sector have observed that charitable giving in immigrant communities may not be estimated accurately by conventional methods of tracking donations. This is partially due to the fact that immigrants are more likely to engage in “private transfer networks”—transfers of money and goods to individuals living outside the household—than through formal charitable giving venues.⁴⁸ Latin American immigrants “allocate anywhere from 15 percent to 30 percent of their income to relatives who don’t even live in the same household. The majority of this population transfers money to loved ones abroad in the form of remittances at least eight times a year,” averaging about \$2,500 per immigrant.⁴⁹ A more recent, 2019 study by the Federation for American Immigration Reform estimated that foreign-born individuals living in the U.S. remit close to \$150 billion from the United States to other countries.⁵⁰

Some scholars see remittances a form of global philanthropy.⁵¹ As one scholar notes, while the lion’s share of remittances are intended for families for personal use and individual investment, “a portion of such transfers represents social investments for the public good, such as the building and financing of schools, community centers, or health clinics, giving rise to the interest, study, and promotion of “diaspora philanthropy.⁵²” While individual remittances remain within the private sphere, collective donations flowing abroad are sometimes called collective remittances, create a channel for philanthropy on a global scale. According to some arguments, remittances “are effective charity across international borders.”⁵³ Conversely, however, remittances may limit the resources residents with foreign born residents have to allocate to their local charitable institutions.

Nonprofit Interviews – Primary Funding Sources

All the nonprofit organizations interviewed reported that a portion of their funding comes from donations from their local communities. For instance, the Ronald McDonald House of Charities of South Florida receives 65 percent of their total funding from individual donations. Fundraising also plays a key role in organizations who host annual events to garner attention and support from corporate donors. Others fund their services exclusively from individual local donations.

For some organizations, the level of funding has been somewhat stable over the years, but organizations like the Boy Scouts of America South Florida Council has seen a significant decline in funding, especially from government grants.

Nonprofit Grant-Giving

The majority of grants and other assistance provided by Miami-Dade’s charitable nonprofits goes to individuals in the United States (\$602 million), followed by governments within the United States (\$411 million), and then assistance to organizations outside the United States (\$175 million). The sectors which gave the most to individuals in the United States were Education (\$498,160,446) and Human Services (\$90,127,984). The sectors with the most grants and

⁴⁸ Osili, U. O. and D. Du. 2005. “Immigrant assimilation and charitable giving.” *New Directions for Philanthropic Fundraising* 48: 89-104.

⁴⁹ Sanchez, M. 2005. “The Immigrant Spirit of Giving.” *Washington Post*. (December 15). Washington, D.C.

⁵⁰ Federation for American Immigration Reform, 2019. <https://www.fairus.org/issue/workforce-economy/united-states-loses-150-billion-annually-remittances>

⁵¹ Dunn, Kathleen (2004). *Diaspora Giving and the Future of Philanthropy*.

⁵² Doherty, Paula. (2007). *Diaspora Philanthropy: Influences, Initiatives, and Issues*. <https://www.cbd.int/financial/charity/usa-diasporaphilanthropy.pdf>

⁵³ Henderson, David. (2019). *Immigrant Remittances Are Private Foreign Aid*. <https://www.hoover.org/research/immigrant-remittances-are-private-foreign-aid>



assistance given to governments in the United States were Health (\$167,933,252) and Public Benefit (\$124,465,090). Lastly, and perhaps unsurprisingly—the sector that gave the most grants and assistance internationally was the International sector (\$129,641,582). The religious sector followed with \$34,507,229.

Employment and Wages

As of 2016, employment in nonprofit organizations accounted for 10.2 percent (12.3 million jobs) of total private employment in the United States. The nonprofit sector is the third largest employment sector in the U.S., after retail trade and accommodation/food services, eclipsing transportation, wholesale trade, and finance/insurance industries. The nonprofit sector has continued to grow, resulting in a 16.7 percent increase in its workforce from 2007 to 2016. In Florida, public charities employ 6 percent of Florida’s total workforce.

Table 14 presents the number of employees and volunteers in each sector of Miami-Dade’s charitable nonprofits. The total number of employees in these charitable organizations represents 9.1 percent of the Miami-Dade workforce. The education sector had the highest number of employees, with 44,213 reported by GuideStar. Health followed with 39,079 employees. The industries with the smallest number of employees were Environment/Animals (678) and International (614). As in the previous section, it should be noted that the higher education institutions and the hospitals employ most of the workforce in the sector. Average employment by organization type varies, with only 217 of the organizations providing employment data reporting a workforce of 50 or more employees. In contrast, 343 of the 1,457 Miami-Dade-based charitable nonprofits in the GuideStar database had 10 or fewer employees.

Table 14 also shows the number of volunteers self-reported by each sector. This includes all full-time and part-time volunteers as well as the "volunteer members of the organization's governing body." If an organization does not keep a record of their volunteers, they are encouraged (but not required) to estimate volunteer numbers and provide an explanation for these estimates. The sector with the greatest number of volunteers was the public benefit sector with 80,013,580 volunteers; however,

this sector includes the outlier “National Family Partnerships” which is a national nonprofit headquartered in Miami-Dade that reported 80 million volunteers alone. This organization is responsible for the annual National Red Ribbon Celebration, which encourages youth to participate in drug prevention activities⁵⁴. If we exclude this organization as an outlier, the top two sectors with the highest number of volunteers were Human Services (237,859) and

Table 14: Number of Employees and Volunteers in Miami Dade’s Charitable Nonprofits

Sectors	Employees	Volunteers
Arts, culture, and humanities	2,628	6,660
Education	44,213	31,452
Environment	678	5,446
Health	39,079	19,990
Human services	24,817	237,859
International	614	116,955
Mutual benefit	1,760	80,013,580
Public and societal benefit	792	2,517
Religion	2	15
Unclassified/Unknown	172	991
Total	114,755	80,435,465

Source: GuideStar 2016

⁵⁴ About NFP, <http://nfp.org/about-nfp/>



International (116,955). The classified sectors with the lowest number of volunteers were the Religious (2,517) and Mutual Benefit organizations (15).

Wages in charitable organizations vary by sector. The average wage in the sector was slightly below \$49,000. The average wage in Miami-Dade County for all employees, across sectors in 2016 was \$44,425. (Florida DEO, 2016). The average wage figure is affected by the higher wages in Education and Health. If the approximate 78,000 employees and wages in education and health are taken out of the equation, the average wage for the remaining 30,000 workers in charitable organizations is only \$26,618. Average figures are affected by outliers but the Guidestar database only allows for the calculation of averages as individual worker compensation data is not available.

Table 15: Employment and Wages in Miami Dade's Charitable Nonprofits, by Sector

Sectors	Employees	Average
Arts, Culture, and Humanities	2,628	\$28,906.97
Education	39,658	\$52,435.70
Environment and Animals	669	\$33,937.50
Health	38,503	\$61,868.41
Human Services	24,746	\$22,972.11
International	175	\$87,566.72
Public Benefit	1,607	\$51,161.50
Religious	792	\$44,652.89
Mutual Benefit	2	\$39,621.17
Total	108,952	\$48,603.50

Source: GuideStar 2016

Economic Impact of Charitable Organizations

Charitable organizations contribute to the local economy by spending the resources for their programs, for wages, fundraising and other functional expenses. The impact of these expenditures is multiplied through the circulation of the money in the economy. Economic impact analysis is based on inter-industry relationships within an economy—that is, the buy-sell relationships that exist among industries, the household sector, and government. These relationships largely determine how an economy responds to changes in economic activity.

The economic impact estimates presented in this report use the IMPLAN Pro model and the 2017 data, which is the most recent economic impact assessment software system and data package released by IMPLAN Group LLC.⁵⁵

Economic impact is an analytical approach used to estimate economic benefits produced in affected regions

Table 16: Economic Contribution/Value Added of Miami Dade's Charitable Nonprofits

Sectors	Expenses	Total Value Added
Arts, Culture, and Humanities	\$248,389,742	\$490,986,458
Education	\$4,718,105,783	\$8,502,594,873
Environment and Animals	\$51,392,553	\$84,387,710
Health	\$6,022,960,523	\$11,073,348,83
Human Services	\$1,376,255,414	\$2,602,184,288
International	\$153,771,473	\$252,496,164
Public Benefit	\$11,156,013	\$15,698,163
Religious	\$308,625,061	\$434,281,185
Mutual Benefit	\$72,206,907	\$220,966,760
Unclassified	\$271,312	\$445,500
Total	\$12.9 billion	\$23.7 billion

Source: GuideStar 2016

⁵⁵ IMPLAN was originally developed by two federal agencies, the Department of Agriculture and the Department of the Interior, to assist in land and resource management planning. The model was later commercialized by the Minnesota IMPLAN Group, Inc. and is now owned by the IMPLAN Group LLC.



by projects, programs, or companies. Economic impact analysis estimates benefits for a specific region and time period.

The total gross economic impacts reflect the sum of direct, indirect, and induced effects. Indirect and induced effects are derived through multipliers that measure the impact of the direct activity as it “ripples” throughout the economy:

- 💡 Direct: the number of jobs, output, and/or earnings required to complete the construction project. This includes construction jobs, purchases at local building supply stores, and wages earned by local construction workers.
- 💡 Indirect – multiplier effect: jobs, output, and/or earnings related to business-to-business expenditures, or created because of increased input demand.
- 💡 Induced – multiplier effect: jobs, output, and/or earnings related to consumer spending, or created by direct or indirect workers spending their household incomes in the local economy.

The multiplier effect in the nonprofit sector varies by classification of the nonprofit, with the largest multiplier for religious organizations (3.06), and the smallest for mutual benefit (1.41). The 3.06 multiplier means that for every dollar spent by religious organizations, additional two dollars are generated and circulated in the local economy, creating demand for services and jobs. Table 16 shows the total value added of the expenses as they are circulated in the economy. The detailed expenses provided in the Guidestar database allow for the differentiation by type of expense. Grants to organizations outside of the United States were subtracted from the total expenses, which results in total expenses of approximately \$12.9 billion. The overall economic contribution of the charitable organizations in 2016 was over \$23 billion. Through their expenditures, charitable nonprofits generated an additional \$10 billion in the local economy.

Miami-Dade’s proportion of organizations with international focus – 4.4% is larger than the state’s. There are 262 international charitable organizations in Florida, representing only 2.4% of the charitable organizations in the state. The total revenues of organization with an international focus in Florida are almost \$1.6 billion, which is only 2% of the revenues of all organizations. In Miami-Dade, their revenues are 2.1% of total.



THE STATE OF THE NONPROFIT SECTOR: CONCLUSIONS

Nonprofit institutions and the individuals and institutions that support them are increasingly important actors in social change. Perhaps most visibly, civil society organizations are increasingly the providers of basic social services once viewed as the responsibility of the state. In addition, they are advocates of policy reform, catalysts for community change, conveners of diverse constituencies, and watchdogs of the government and commercial sectors. The financial support of the sector has increased time, but the economic challenges of Miami-Dade remain.

By definition, nonprofits are not trying to earn a profit, but they still need revenues in order to operate successfully. The analysis in this report demonstrates that the nonprofit sector and the charitable institutions, or those classified as 501c3, are dominated by health and educational organization. While both of these areas are important for the vitality of the community, other organizations with social functions have not been as successful in drawing contributions.

The information presented in the preceding pages depicts the nonprofits sector in objective, quantifiable terms, though revenues, contributions, wages, employment and other metrics. However, these facts only show one side of the sector and a deeper understanding of the organizations' challenges and impact can only be gleamed through a "behind the scenes" look of their work. The results from qualitative interviews with several local organizations illustrate some of the challenges from their perspective. The purpose of the interviews was to identify areas of emerging need, feedback on the ease/difficulty of obtaining funding and changes in donors, program funding and amount of funding received, as well as the nonprofits' perceptions of barriers to success. The interview information also corroborates the analysis presented in the rest of the report, as well as other studies conducted with nonprofits.

Nonprofit Interviews - On Quality of Life

Nonprofit organizations interviewed had varying opinions on what should be improved in their communities. This ranges from job availability to seeking more support for families with sick and/or children with disabilities, with the answers dependent on the specific focus of the organization. Most of these organizations agree on the significant needs of the community as a result of economic factors, as well as on the need for an educated public to not only better support their organizations, but to also provide for their communities. Nonprofits provide critical services that contribute to economic stability and

Funding Challenges

Even though the interviewed nonprofit organizations have different social functions, they all experience the difficulties of getting funders to understand their purpose/services, and how it betters their target communities. In order for organizations to host fundraisers and events for private donors, the community needs to know of their presence and how they can offer additional services. The Zoo Miami Foundation stated that people often confuse their wildlife conservation for an attraction, and therefore are less likely to obtain funding. There's also not enough funding to go around to all nonprofit organizations and so it's particularly challenging to compete with others.



Funding Sources

All the nonprofit organizations interviewed reported that a portion of their funding comes from donations from their local communities. For instance, the Ronald McDonald House of Charities of South Florida receives 65 percent of their total funding from individual donations. Fundraising also plays a key role in organizations who host annual events to garner attention and support from corporate donors. Others fund their services exclusively from individual local donations.

For some organizations, the level of funding has been somewhat stable over the years, but organizations like the Boy Scouts of America South Florida Council has seen a significant decline in funding, especially from government grants.

An Engaged Donor Community

Nonprofits have a mixed reaction to whether Miami has an engaged donor community. However, they do agree that there's not enough funds to go around. Smaller nonprofits find funding more restrictive unlike nonprofits like the Zoo Miami Foundation and Ronald McDonald House of Charities of South Florida. The locations of the nonprofits also play a role. For example, organizations that cater to low to moderate income communities experience a lower response with the donor community. Funding from the donor community tends to spike when a type of service becomes popular. For instance, the Zoo Miami Foundation had a spike in individual donations after Hurricane Andrew struck South Florida and caused mass destruction. For organizations like the Homestead Soup Kitchen, Inc., the donor community is not enough to keep their doors open.

Barriers for Success

Residents struggle with the awareness of the services offered by nonprofit organizations dedicated to their communities. Being able to spread their message and communicate with residents limits the impacts these organizations would usually impart. Smaller, less visible and community-specific organizations may also be impacted by the lack of volunteers. For example, the Homestead Soup Kitchen, Inc. doesn't have nearly enough staff/volunteers to host fundraisers to bring in additional supplies, let alone offer the quality of service they wish to provide. For organizations that dedicate themselves to the special needs community, community stigma for their clients and the overall lack of understanding and inclusivity of the community in schools and programs, is a significant barrier to the expansion and improvement of services.



Collaboration

Larger nonprofits that were interviewed have collaborated with a wide range of other nonprofit organizations. According to these organizations, there are plenty of opportunities for collaboration on different levels, including government agencies, local police departments, and fellow nonprofits with the same mission statement. Larger organizations, like the Zoo Miami Foundation, tend to partner with equally large corporations. However, some of the smaller organizations that were interviewed are constantly competing for funding and are unable to collaborate with others due to low staff and the chance of losing funding. Overall, collaboration seemingly depends on the size of each organization and the resources they have. While most of the challenges the nonprofit organizations focus on are related to funding or external barriers to success, there is a recognition that collaboration is an important opportunity in their effort to enhance their services.

The health of the nonprofit sector is linked to the overall economy. According to National Center for Charitable Statistics data, the charitable nonprofit sector proved surprisingly resilient during and after the Great Recession (2008-12), with only a small increase in the percentage of organizations closing their doors as compared to the period directly before the recession (2004-08).⁵⁶ The increased demand for basic needs, and a commensurate increase in funding, sustained the sector. As presented in the report, while some of Miami-Dade charitable organizations may carry negative balances (higher expenditures vs. revenues), overall they have funds in reserve. These reserve funds can sustain them over time, even with a dip in revenues in a single year. They also point to opportunities to expend resources intentionally on specific communities and for specific services. However, some organizations rely on government funding exclusively or for a large percentage of their revenues. The continued retreat of government at all levels from providing social services may pose a future challenge for these organizations.

One of the challenges identified by nonprofits through the interviews was raising awareness in the general public and in the philanthropic community about their services and impact. The smaller nonprofits especially, are in a “Catch 22” situation, where they lack a sustainable business model through which they can continue to fund their staff to provide services, but at the same time need to allocate resources to broaden their donor appeal. The small charitable organizations typically do not produce annual impact reports, and of those that do, very few present impact. Their reporting mostly focuses on clients served, number of convenings and other output, rather than outcome-oriented metrics. Program outcomes are difficult to assess for some nonprofits, since their operational models are not based on return on investment. Most nonprofit organizations have limited program evaluation capacity. This is partially caused by the absence of standardized program outcomes in most fields. In child care for example, standards for adult-child ratios exist, but little is standardized in terms of the quality of care delivered. However, there are some core metrics that all nonprofit organizations should collect, for example information collected from the organization's clients about their needs or their satisfaction with services.

⁵⁶ Melissa S. Brown, Brice McKeever, Nathan Dietz, Jeremy Koulisch, and Tom Pollak. (2013). The Impact of the Great Recession on the Number of Charities



The greater reliance on charitable organizations to provide services that government is not able to provide in distressed communities creates an additional need to manage resources effectively. The field of Nonprofit Management is growing as evident from a number of programs in higher education that seek to build a qualified cadre of servants in the sector. For example, The School of Public Administration at Florida Atlantic University offers a graduate program leading to the Master of Nonprofit Management (MNM) degree. University of Central Florida has a Master in *Nonprofit Management* (MNM) in its College of Community Innovation and Education. Other schools and organizations offer certificates in nonprofit management. The resilience and stability of the sector, as well as the success of its ultimate goal of enriching and empowering the community is dependent on the ability of organizations to both respond to societal challenges, but also utilize resources efficiently and appeal to donors. The 2018-2028 job outlook from the Bureau of Labor Statistics shows that Social and Community Service Managers jobs will grow at a rate of 13 percent, much faster than average.

The growth in revenues, the consolidation of the organizations, suggested by their decrease, and the growing professionalization of the nonprofit industry overall are the most significant recent developments that suggest an upward trajectory for the charitable organizations of Miami-Dade, and their potential to address the many challenges of the area. To become a thriving community that uplifts its most disadvantaged members, Miami-Dade needs the nonprofit sector and especially those organizations within it which aim to serve the broader public interest.



APPENDIX A: TAX EXEMPT CLASSIFICATIONS

Section of Code	Description of Categories
501(c)(1)	Corporations Organized under Act of Congress (including Federal Credit Unions)
501(c)(2)	Title Holding Corporation for Exempt Organization
501(c)(3)	Religious, Educational, Charitable, Scientific, Literary, Testing for Public Safety, to Foster National or International Amateur Sports Competition, or Prevention of Cruelty to Children or Animals Organizations
501(c)(4)	Civic Leagues, Social Welfare Organizations, and Local Associations of Employees
501(c)(5)	Labor, Agricultural, and Horticultural Organizations
501(c)(6)	Business Leagues, Chambers of Commerce, Real Estate Boards, Etc.
501(c)(7)	Social and Recreational Clubs
501(c)(8)	Fraternal Beneficiary Societies and Associations
501(c)(9)	Voluntary Employees Beneficiary Associations
501(c)(10)	Domestic Fraternal Societies and Associations
501(c)(11)	Teacher's Retirement Fund Associations
501(c)(12)	Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or Cooperative Telephone Companies, Etc.
501(c)(13)	Cemetery Companies
501(c)(14)	State Chartered Credit Unions, Mutual Reserve Funds
501(c)(15)	Mutual Insurance Companies or Associations
501(c)(16)	Cooperative Organizations to Finance Crop Operations
501(c)(17)	Supplemental Unemployment Benefit Trusts
501(c)(18)	Employee Funded Pension Trust (created before June 25, 1959)
501(c)(19)	Post or Organization of Past or Present Members of the Armed Forces
501(c)(21)	Black Lung Benefit Trusts
501(c)(22)	Withdrawal Liability Payment Fund
501(c)(23)	Veterans Organizations (created before 1880)
501(c)(25)	Title Holding Corporations or Trusts with Multiple Parents
501(c)(26)	State-Sponsored Organization Providing Health Coverage for High-Risk Individuals
501(c)(27) ¹¹	State-Sponsored Workers' Compensation Reinsurance Organization
501(c)(28) ¹²	National Railroad Retirement Investment Trust



APPENDIX B: SOCIAL FUNCTIONS/SECTORS DEFINITIONS

The National Taxonomy of Exempt Entities (NTEE) system is used by the IRS and National Center for Charitable Statistics to classify nonprofit organizations.⁵⁷ The taxonomy divides the universe of nonprofit organizations into 10 broad categories listed below.

The unclassified category is comprised of nonprofit organizations that cannot be categorized strictly within the National Taxonomy of Exempt Entities. For example, Camillus House, is one of the organizations included in this category. Based on the services it provides, it is classified into three different NTEE codes: Temporary Shelter For the Homeless (L41), Food Banks, Food Pantries (K31), and Community Health Systems (E21). Within the major categories, it can be classified as both a health and a human services charity. However, it is not only organizations that cover a wide array of services that are grouped in the unclassified category. For example, there are also foundations (Ted Arrison Family Foundation), health organizations (Citrus Health Network), and educational institutions (St. Thomas University) that also lack an NTEE classification. Based on the lack of information in relation to NTEE classification, it is apparent that the IRS focus is on the broader designations which only distinguish organizations by eight classification codes: Charitable Organization, Educational Organization, Literary Organization, Organization to Prevent Cruelty to Animals, Organization to Prevent Cruelty to Children, Organization for Public Safety Testing, Religious Organization, and Scientific Organization. **The unknown category may also be used as a temporary code for organizations until information is available to classify the entity into a major group.**

1. Arts, Culture, and Humanities
2. Education
3. Environment and Animals
4. Health
5. Human Services
6. International, Foreign Affairs
7. Public, Societal Benefit
8. Religion Related
9. Mutual/Membership Benefit
10. Unknown, Unclassified

1. Arts, Culture, and Humanities: Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C.*, Arts, Cultural Organizations – Multipurpose, Cultural, Ethnic Awareness, Arts Education, Arts Council/Agency, Media, Communications Organizations, Film, Video, Television, Printing, Publishing, Radio, Visual Arts Organizations, Museum, Museum Activities, Art Museums, Children's Museums, History Museums, Natural History, Natural Science Museums, Science and Technology Museums, Performing Arts Organizations, Performing Arts Centers, Dance, Ballet, Theater, Music, Symphony Orchestras, Opera, Singing, Choral, Music Groups, Bands, Ensembles, Performing Arts Schools, Humanities Organizations, Historical Societies, Related Historical

⁵⁷ National Center for Charitable Statistics, <https://nccs.urban.org/project/national-taxonomy-exempt-entities-ntee-codes>



Activities, Commemorative Events, Arts Service Organizations and Activities, Arts, Culture, and Humanities N.E.C.

2. **Education** – Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C., Elementary, Secondary Education, K – 12, Kindergarten, Preschool, Nursery School, Early Admissions, Primary, Elementary Schools, Secondary, High School, Specialized Education Institutions, Vocational, Technical Schools, Higher Education Institutions, Community or Junior Colleges, Undergraduate College (4-year), University or Technological Institute, Graduate, Professional Schools (Separate Entities), Adult, Continuing Education, Libraries, Student Services, Organizations of Students, Scholarships, Student Financial Aid Services, Awards, Student Sororities, Fraternities, Alumni Associations, Educational Services and Schools – Other, Remedial Reading, Reading Encouragement, Parent/Teacher Group, Education N.E.C.

3. **Environment and Animals** –Environmental Quality, Protection and Beautification, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C. , Pollution Abatement and Control Services, Recycling Programs, Natural Resources Conservation and Protection, Water Resource, Wetlands Conservation and Management, Land Resources Conservation, Energy Resources Conservation and Development, Forest Conservation, Botanical, Horticultural, and Landscape Services, Botanical Gardens, Arboreta and Botanical Organizations, Garden Club, Horticultural Program, Environmental Beautification and Aesthetics, Environmental Education and Outdoor Survival Programs, Environmental Quality, Protection, and Beautification N.E.C. , Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C., Animal Protection and Welfare, Wildlife Preservation, Protection, Protection of Endangered Species, Bird Sanctuary, Preserve, Fisheries Resources, Wildlife Sanctuary, Refuge, Veterinary Services, Zoo, Zoological Society, Other Services - Specialty Animals, Animal Training, Behavior, Animal-Related N.E.C.

4. **Health** – Health - General and Rehabilitative, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C. , Hospitals and Related Primary Medical Care Facilities, Community Health Systems, Hospital, General, Hospital, Specialty, Health Treatment Facilities, Primarily Outpatient, Group Health Practice (Health Maintenance Organizations), Ambulatory Health Center, Community Clinic, Reproductive Health Care Facilities and Allied Services, Family Planning Centers, Rehabilitative Medical Services, Health Support Services, Blood Supply Related, Ambulance, Emergency Medical Transport Services, Organ and Tissue Banks, Public Health Program (Includes General Health and Wellness Promotion, Health, General and Financing, Patient Services - Entertainment, Recreation, Nursing Services (General) , Nursing, Convalescent Facilities, Home Health Care, Health - General and Rehabilitative N.E.C. , Dental Health, Crisis Intervention, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C. ,



Alcohol, Drug and Substance Abuse, Dependency Prevention and Alcohol, Drug Abuse, Prevention Only, Alcohol, Drug Abuse, Treatment Only, Mental Health Treatment - Multipurpose and N.E.C. , Psychiatric, Mental Health Hospital, Community Mental Health Center, Group Home, Residential Treatment Facility - Mental Health Related, Hot Line, Crisis Intervention Services, Rape Victim Services, Addictive Disorders N.E.C. , Smoking Addiction, Eating Disorder, Addiction, Gambling Addiction, Counseling, Support Groups, Mental Health Disorders, Mental Health Association, Multipurpose, Mental Health, Crisis Intervention N.E.C. , Diseases, Disorders, Medical Disciplines, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C., Birth Defects and Genetic Diseases, Down Syndrome, Cancer, Diseases of Specific Organs, Eye Diseases, Blindness and Vision Impairments, Ear and Throat Diseases, Heart and Circulatory System Diseases, Disorders, Kidney Disease, Lung Disease, Brain Disorders, Nerve, Muscle and Bone Diseases, Arthritis, Epilepsy, Allergy Related Diseases, Asthma, Digestive Diseases, Disorders, Specifically Named Diseases, AIDS, Alzheimer's Disease, Autism, Medical Disciplines, Biomedicine, Bioengineering, Geriatrics, Neurology, Neuroscience, Pediatrics, Surgery, Diseases, Disorders, Medical Disciplines N.E.C. , Medical Research, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C. , Birth Defects, Genetic Diseases Research, Down Syndrome Research, Cancer Research, Specific Organ Research, Eye Research, Ear and Throat Research, Heart, Circulatory Research, Kidney Research, Lung Research, Brain Disorders Research, Nerve, Muscle, Bone Research, Arthritis Research, Epilepsy Research, Allergy Related Disease Research, Asthma Research, Digestive Disease, Disorder Research, Specifically Named Diseases Research, AIDS Research, Alzheimer's Disease Research, Autism Research, Medical Specialty Research, Biomedicine, Bioengineering Research, Geriatrics Research, Neurology, Neuroscience Research, Pediatrics Research, Surgery Research, Medical Research N.E.C.

5. Human Services –Crime, Legal-Related, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C. , Crime Prevention N.E.C. , Delinquency Prevention, Drunk Driving Related, Correctional Facilities N.E.C. , Transitional Care, Half-Way House for Offenders, Ex-Offenders, Rehabilitation Services for Offenders, Services to Prisoners and Families - Multipurpose, Prison Alternatives, Administration of Justice, Courts, Dispute Resolution, Mediation Services, Law Enforcement Agencies (Police Departments) , Protection Against, Prevention of Neglect, Abuse, Exploitation, Spouse Abuse, Prevention of Child Abuse, Prevention of Sexual Abuse, Prevention of Legal Services, Public Interest Law, Litigation, Crime, Legal Related N.E.C. , Employment, Job-Related, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C. , Employment Procurement Assistance, Job Training, Vocational Counseling, Guidance and Testing, Vocational Training, Vocational Rehabilitation, Goodwill Industries, Sheltered Remunerative Employment, Work Activity Center N.E.C. , Labor Unions, Organizations, Employment, Job Related N.E.C. , Food, Agriculture and Nutrition, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations,



Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C. , Agricultural Programs, Farmland Preservation, Livestock Breeding, Development, Management, Farm Bureau, Grange , Food Service, Free Food Distribution Programs, Food Banks, Food Pantries, Congregate Meals, Eatery, Agency, Organization Sponsored, Meals on Wheels, Nutrition Programs, Home Economics, Food, Agriculture, and Nutrition N.E.C. , Housing, Shelter, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C. , Housing Development, Construction, Management, Public Housing Facilities, Senior Citizens' Housing/Retirement Communities, Housing Rehabilitation, Housing Search Assistance, Low-Cost Temporary Housing, Homeless, Temporary Shelter For Housing Owners, Renters Organizations, Housing Support Services – Other, Home Improvement and Repairs, Housing Expense Reduction Support, Housing, Shelter N.E.C. , Public Safety, Disaster Preparedness and Relief, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C. , Disaster Preparedness and Relief Services, Search and Rescue Squads, Services, Fire Prevention, Protection, Control, Safety Education, First Aid Training, Services, Automotive Safety, Public Safety, Disaster Preparedness, and Relief N.E.C., Recreation, Sports, Leisure, Athletics, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C. , Recreational and Sporting Camps, Physical Fitness and Community Recreational Facilities, Community Recreational Centers, Parks and Playgrounds, Sports Training Facilities, Agencies, Recreational, Pleasure, or Social Club, Fairs, County and Other, Amateur Sports Clubs, Leagues, N.E.C. , Fishing, Hunting Clubs, Basketball, Baseball, Softball, Soccer Clubs, Leagues, Football Clubs, Leagues, Tennis, Racquet Sports Clubs, Leagues, Swimming, Water Recreation, Winter Sports (Snow and Ice) , Equestrian, Riding, Golf, Amateur Sports Competitions, Olympics Committees and Related International Competitions, Special Olympics, Professional Athletic Leagues, Recreation, Sports, Leisure, Athletics N.E.C. , Youth Development, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C. , Youth Centers, Clubs, Multipurpose, Boys Clubs, Girls Clubs, Boys and Girls Clubs (Combined) , Adult, Child Matching Programs, Big Brothers, Big Sisters, Scouting Organizations, Boy Scouts of America, Girl Scouts of the U.S.A. , Camp Fire, Youth Development Programs, Other, Youth Community Service Clubs, Youth Development - Agricultural, Youth Development - Business, Youth Development - Citizenship Programs, Youth Development - Religious Leadership, Youth Development N.E.C. , Human Services - Multipurpose and Other, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C. , Human Service Organizations - Multipurpose, American Red Cross, Urban League, Salvation Army, Volunteers of America, Young Men's or Women's Associations (YMCA, YWCA, YWHA, YMHA) , Neighborhood Centers, Settlement Houses, Thrift Shops, Children's, Youth Services, Adoption, Foster Care, Child Day Care, Family Services, Single Parent Agencies, Services, Family Violence Shelters, Services,



Homemaker, Home Health Aide, Family Services, Adolescent Parents, Family Counseling, Personal Social Services, Financial Counseling, Money Management, Transportation, Free or Subsidized, Gift Distribution, Emergency Assistance (Food, Clothing, Cash) , Travelers' Aid, Victims' Services, Residential, Custodial Care, Half-Way House (Short-Term Residential Care) , Group Home (Long Term) , Hospice, Senior Continuing Care Communities, Services to Promote the Independence of Specific Populations, Senior Centers, Services, Developmentally Disabled Centers, Services, Ethnic, Immigrant Centers, Services, Homeless Persons Centers, Services, Blind/Visually Impaired Centers, Services, Deaf/Hearing Impaired Centers, Services, Human Services - Multipurpose and Other N.E.C. organizations

6. **International** – International, Foreign Affairs and National Security, Alliance/Advocacy Organizations , Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C. , Promotion of International Understanding, International Cultural Exchange, International Student Exchange and Aid, International Exchanges, N.E.C. , International Development, Relief Services, International Agricultural Development, International Economic Development, International Relief, International Peace and Security, Arms Control, Peace Organizations, United Nations Association, National Security, Domestic, International Human Rights, International Migration, Refugee Issues, International, Foreign Affairs, and National Security N.E.C.

7. **Public and Societal Benefit** – Civil Rights, Social Action, Advocacy, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C. , Civil Rights, Advocacy for Specific Groups, Minority Rights, Disabled Persons' Rights, Women's Rights, Seniors' Rights, Lesbian, Gay Rights, Intergroup, Race Relations, Voter Education, Registration, Civil Liberties Advocacy, Reproductive Rights, Right to Life, Censorship, Freedom of Speech and Press Issues, Right to Die, Euthanasia Issues, Civil Rights, Social Action, Advocacy N.E.C. , Community Improvement, Capacity Building, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C. , Community, Neighborhood Development, Improvement (General), Community Coalitions, Neighborhood, Block Associations, Economic Development, Urban, Community Economic Development, Rural Development, Business and Industry, Promotion of Business, Management Services for Small Business, Entrepreneurs, Boards of Trade, Real Estate Organizations, Nonprofit Management, Community Service Clubs, Women's Service Clubs, Men's Service Clubs, Community Improvement, Capacity Building N.E.C. , Philanthropy, Voluntarism and Grantmaking Foundations, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C. , Private Grantmaking Foundations, Corporate Foundations, Private Independent Foundations, Private Operating Foundations, Public Foundations, Community Foundations, Voluntarism Promotion, Philanthropy, Charity, Voluntarism Promotion, General, Fund Raising Organizations That Cross Categories, Named Trusts/Foundation N.E.C. , Philanthropy, Voluntarism, and Grantmaking Foundations N.E.C. , Science and Technology Research Institutes, Services, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies,



Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C. , Science, General, Marine Science and Oceanography, Physical Sciences, Earth Sciences Research and Promotion, Astronomy, Chemistry, Chemical Engineering, Mathematics, Geology, Engineering and Technology Research, Services, Computer Science, Engineering, Biological, Life Science Research, Science and Technology Research Institutes, Services N.E.C. , Social Science Research Institutes, Services, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C. , Social Science Institutes, Services, Anthropology, Sociology, Economics (as a social science), Behavioral Science, Political Science, Population Studies, Law, International Law, Jurisprudence, Interdisciplinary Research, Black Studies, Women's Studies, Ethnic Studies, Urban Studies, International Studies, Gerontology (as a social science), Labor Studies, Social Science Research Institutes, Services N.E.C. , Public, Society Benefit - Multipurpose and Other, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C. , Government and Public Administration, Public Finance, Taxation, Monetary Policy, Citizen Participation, Military, Veterans' Organizations, Public Transportation Systems, Services, Telephone, Telegraph and Telecommunication Services, Financial Institutions, Services (Non-Government Related), Credit Unions, Leadership Development, Public Utilities, Consumer Protection, Safety, Public, Society Benefit - Multipurpose and Other N.E.C.

8. **Religion** – Religion-Related, Spiritual Development, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C., Christian, Protestant, Roman Catholic, Jewish, Islamic, Buddhist, Hindu, Religious Media, Communications Organizations, Religious Film, Video, Religious Television, Religious Printing, Publishing, Religious Radio, Interfaith Issues, Religion-Related, Spiritual Development N.E.C.

9. **Mutual benefit** – Mutual/Membership Benefit Organizations, Other, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C. , Insurance Providers, Services, Local Benevolent Life Insurance Associations, Mutual Irrigation and Telephone Companies, and Like, Mutual Insurance Company or Association, Supplemental Unemployment Compensation, State-Sponsored Worker's Compensation Reinsurance Organizations, Pension and Retirement Funds, Teachers Retirement Fund Association, Employee Funded Pension Trust, Multi-Employer Pension Plans, Fraternal Beneficiary Societies, Domestic Fraternal Societies, Voluntary Employees Beneficiary Associations (Non-Government), Voluntary Employees Beneficiary Associations (Government), Cemeteries, Burial Services, Mutual/Membership Benefit Organizations

10. **Unknown** – (or Unclassified nonprofits) This category is comprised of nonprofit organizations that cannot be categorized strictly within the National Taxonomy of Exempt Entities groupings. The unknown category may also be used as a temporary code for organizations until information is available to classify the entity into a major group.

