

TECHNICAL APPENDIX
***CAUSES COUNT: THE ECONOMIC POWER OF CALIFORNIA’S
 NONPROFIT SECTOR – NEW FINDINGS***
 October 2019

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INTRODUCTION

The *Causes Count – New Findings* report was based on various data sources gathered between July 2018 and March 2019. This Technical Appendix provides additional information about the data sources, as well as the research methods used by The Nonprofit Institute research team at the University of San Diego.

DATA SOURCES AND METHODOLOGY

Internal Revenue Service (IRS) Forms 990

The report was largely based on a uniquely comprehensive compilation of registration and annual return information for more than 145,150 California-based 501(c)(3) public charities from 2013 through 2018. The latest fiscal year referenced as “circa 2016” in this report is comprised of the latest-available fiscal and operational information reported as of August, 2018 on IRS Forms 990, 990-EZ and 990-N by nearly 92,600 public charities in California; of which 84% of returns represent fiscal periods ending in 2016, with fiscal years 2015, 2017 and 2014 returns included when 2016 returns were not available (7.5%, 4.5% and 4% respectively).

DataLake Nonprofit Research

The study utilized the following databases made available through DataLake Nonprofit Research (<http://datalake.net>). They included:

- IRS Business Master File (BMF) of Exempt Organizations extracts (2011-2018)
- IRS electronic (e-File) Form 990 and 990-EZ return filings for 501(c)(3) public charities and other 501(c) organizations (c. 2012 through c. 2016)
- IRS Revenue Transaction File (RTF) extracts of paper Form 990 and 990-EZ return filings (c. 2012 through c. 2016)
- IRS 990-N return filings (c. 2012 through c. 2016)

Most small 501(c) organizations registered with the IRS were not required to file subsequent annual information returns until the introduction of Form 990-N filing requirements in 2008. No reliable information existed for these organizations until the relatively recent availability of Form 990-N return information. Therefore, this study reflects a more thorough and accurate assessment of nonprofits that were previously described as “non-filers.” The majority of “non-filers” in this current study are mostly religious organizations that elected to register with the IRS but did not file a Form 990 during the circa fiscal years presented.

Unless otherwise noted, the data used for the report were limited to 501(c)(3) public charities. While churches and other religious organizations are recognized as part of the nonprofit landscape, their numbers and activities are largely underrepresented in IRS data because most are exempt from IRS registration and annual filing requirements. Although some religious organizations do elect to register and subsequently file with the IRS, many do not; consequently, religious organizations are inherently undercounted in IRS registration and annual filing information resulting in potential misrepresentation of religious organizations in IRS nonprofit data. Therefore, religious organizations identified by the National Taxonomy of

Exempt Entities (NTEE) as classification code 'X' were not included in the report unless otherwise noted. In addition, foreign-based organizations that operate within California and a small number of large California public charities that operate almost exclusively outside of California were also not included in the study.

The nine major sub-sector classifications (i.e., type of organization) described throughout the report were based on groupings of the NTEE coding system (<http://nccs.urban.org/classification/NTEE>) assigned by DataLake. Descriptions of the nine sub-sectors are provided in the Appendix of the report.

2014 Causes Count: The Economic Power of California's Nonprofit Sector

Data on the estimated economic impact of the nonprofit sector on California's economy came from calculations that were derived in the original Causes Count report, published in 2014 jointly by the California Association of Nonprofits and the University of San Diego¹. One primary objective of the original *Causes Count* study was to better understand the role that nonprofits have in California's economy. Therefore, the research team purchased IMPLAN (Impact Analysis for Planning) software, which utilizes multipliers developed for specific counties, regions, and states.

In brief (and as explained on the IMPLAN website), the IMPLAN mathematical models estimate the magnitude and distribution of economic impacts, and measure three types of effects:

- Direct effects are determined by the Event as defined by the user (i.e., a \$10 million dollar order is a \$10 million dollar direct effect).
- Indirect effects are determined by the amount of the direct effect spent within the study region on supplies, services, labor and taxes.
- The induced effect measures the money that is re-spent in the study area as a result of spending from the indirect effect.

A full description of IMPLAN and how it functions is available at <http://implan.com/>.

The California Employment Development Department (EDD)

The California EDD supplied the nonprofit employment and wage data, as well as information about employment in select California industries. These data were derived from the 2012 and 2016 U.S. Bureau of Labor Statistics Quarterly Census of Employment and Wages (QCEW) (<http://www.bls.gov/cew/data.htm>). QCEW data are developed through a cooperative program between the individual states and the U.S. Bureau of Labor Statistics. EDD data are subject to confidentiality restrictions. Specifically, the EDD does not release the names of individual

¹ Deitrick, L., Durnford, J., Narwold, A., Galloway, F., & Schumann, M.J. (2014). *Causes Count: The Economic Power of California's Nonprofit Sector*. San Diego, CA: Caster Family Center for Nonprofit and Philanthropic Research, University of San Diego.

employers and, to further promote confidentiality and representativeness, no single employer can account for 80 percent or more of the total employment in any of the data provided.

In order to compare nonprofit employment with select California industries, we chose the eight 2-digit NAICS industries that had the highest employment. Note, we excluded health care and social assistance, arts and recreation, and education because these fields are heavily represented by nonprofits. We also excluded professional and technical services because it encompasses many different industries.

Candid (formerly GuideStar and Foundation Center)²

Candid provided portions of digitized IRS Form 990 paper returns when e-File and RTF data were not available.

Data about the number of foundations, as well as their assets and grantmaking were also generated by Candid. Specifically, Candid provided the following reports:

- Distribution of Grants Awarded by Grantmakers in California to Recipients in California by Subject Category, 2016
- Distribution of Grants Awarded by Grantmakers in California to Recipients Outside California by Subject Category, 2016
- Distribution of Grants Awarded by Grantmakers Outside California to Recipients in California by Subject Category, 2016
- Top 25 Grantmakers in California Awarding Grants to Recipients in California, 2016
- Top 100 Grantmakers Outside California Awarding Grants to Recipients in California, 2016
- Active Private and Community Foundation Information by California County, circa 2016

These reports were generated from their “research database” and were based on all grants of \$10,000 or more awarded by a national sample of larger U.S. foundations. For community foundations, only discretionary grants and donor-advised grants were included when provided by the foundation; grants to individuals were not included. Grants to U.S.-based private and community foundations are excluded to avoid double-counting grant dollars awarded.

Note: Candid uses a taxonomy that classifies grantmaking by subject type instead of the nonprofit subsectors that we present throughout this report. In addition, they capture both primary and secondary purposes of a grant activity. Therefore, one grant can be counted multiple times in more than one subject type.

The U.S. Census Bureau

Information about the California population was derived from the 2012 and 2016 American Community Survey (ACS) 5-Year Estimates (<http://factfinder2.census.gov>). For regional analyses of low income communities and communities of color, ACS ZIP Code Tabulation Area (ZCTA)

² Foundation Center merged with Guidestar in February 2019 to become Candid

estimates were used. A low income community was defined as 30% or more in ZIP Code Tabulation Areas with populations \geq 50 persons. Tables reporting per poor person statistics represent persons within households below the federally defined poverty level. A community of color was defined as 80% or more of the population within a zip code tabulation area self-identified as not being “white alone, non-Hispanic” population.

Government Funding

While open access to public funding information is on the rise, there is no one unified or comprehensive source that tracks the flow of funding (upstream or downstream) from one government entity to the next and eventually to nonprofits. Therefore, the research team focused on trying to identify and retrieve reliable data at each of the levels of government - federal, state, and county. Simplified descriptions of very complicated processes, datasets, agencies, departments and funding flows at each of the government levels for the state of California are summarized below.

Federal Government Funding

There are multiple agencies that collect and publish data about federal financial data to nonprofits.

Estimate of Federal Grants to Nonprofits: For the analysis of federal grants to nonprofit organizations the *Federal Audit Clearinghouse* was used. The Federal Audit Clearinghouse is a database that details the federal expenditures of nonprofit organizations (and any entity) that spend \$750,000+ in federal grants in a given fiscal year. These organizations are required to submit the Single Audit, subpart F of the Office of Management and Budget (OMB) Uniform Guidance. All federal expenditures, including those that were passed through from another entity, must be reported. Some limitations of the Federal Audit Clearinghouse are that it only includes larger nonprofits that expend \$750,000 in federal funding, and it only includes federal grants (and not federal contracts).

For this analysis:

- The 2016 California Federal Audit Clearinghouse data was downloaded from <https://harvester.census.gov/facweb/>.
- Nonprofit organizations were identified based on their EINs. EINs that were found in the Federal Audit Clearinghouse and matched an EIN in the 2016 IRS Form 990 database were identified as nonprofit organizations. All other EINS in the Federal Audit Clearinghouse were excluded from analysis.
- Any grant expenditure with a Catalog of Federal Domestic Assistance (CFDA) number affiliated with Medicare or Medicaid was excluded. (See Medicare/Medicaid analysis notes below). This decision was made because Medicare and Medicaid are inconsistently reported in the Federal Audit Clearinghouse. For example, hospitals are not required to report Medicare and Medicaid payments to individuals for medical services in the Federal Audit Clearinghouse.
- In order to determine the flow of federal funding, passthrough entities were manually coded as state, local, or “other”. State entities included state departments and

universities. Local entities included city and county agencies. “Other” entities included every entity not defined as state or local. These were predominantly comprised of out-of-state universities and other nonprofit organizations such as university foundations and private universities.

- In order to reduce the possibility of duplicate data, the analysis excluded grants that were passed through to another entity (but as explained above, included data on where grants were passed from).

Estimate of Medicare/Medicaid (MediCal in California) funding to Nonprofits: An estimate of the amount and percent of Medicare/Medicaid funding that goes to nonprofits is based on an analysis of multiple data sources.

- In order to calculate the amount of Medicare and Medicaid funding in California by health care agency type as defined by North American Industry Classification System (NAICS) (1. Hospitals, 2. Home Health Agencies, 3. Skilled Nursing Facilities, 4. Physicians and Clinics, 5. Other Health, Residential, and Personal Care), the following data source was used:
 - ***The Center for Medicare and Medicaid Services’ (CMS) 2014 CMS Health Expenditures by State of Residence.***
- In order to estimate the percent of Hospitals, Home Health Agencies, or Skilled Nursing Facilities that are nonprofits, the following CMS data sources were used. These CMS data sources identify whether a California health care agency is a nonprofit, for-profit, or government entity.
 - ***CMS. 2018. Hospital Compare Datasets: Hospital General Information and Home Health Care Agencies.***
 - ***CMS. 2015. Nursing Home Data Compendium.***
- In order to estimate the percent of Physicians and Clinics or Other Health, Residential, and Personal Care (e.g., mental health or substance abuse facilities) that are nonprofits, the following data source was used. Note: the U.S. Economic Census Survey breaks organizations down by non-tax-exempt or tax-exempt (which includes government and nonprofit). Thus, a very small percentage of the estimate of nonprofit Physicians and Clinics and Other Health, Residential, and Personal Care facilities may be government-operated.
 - ***U.S. Economic Census Survey. (2012). Health Care and Social Assistance: Geographic Area Series: Summary Statistics for the U.S., States, Metro Areas, Counties, and Places.***

We believe this is a conservative estimate. Medicare and Medicaid spending is calculated on a per person basis, but there is no available data on the percent of California “beds” or “individuals served” that are at a nonprofit and so the estimate was derived based on the percent of health care agencies that receive Medicare or Medicaid by organization type. Medicare and Medicaid spending have increased significantly since 2014 but these data are the most recent Medicare and Medicaid spending data available by state of residence and broken down by health organization type.

Estimate of Government Contracts to Nonprofits: Many researchers and practitioners have used data from USAspending.gov. This publicly-available information tracks federal spending (since FY2008) on awards, including grants, cooperative agreements, contracts, loans, and other financial assistance. The database relies on self-reports by government entities and provides a useful starting point to examine federal awards. However, it is limited because: 1) it only tracks direct federal funding and does not account for the federal funding that passes through state and local government to nonprofits, and 2) it is known to have data quality issues. For this report, USAspending was only used to estimate the number and size of federal contracts awarded to nonprofit organizations.

State of California Funding

Data about state funding to nonprofits was not readily accessible or reliable.³ *The California State Controller's Office* (SCO) website <https://bythenumbers.sco.ca.gov/> tracks revenues, expenditures, and other financial data reported by California's 58 counties, 482 cities and more than 4,800 special districts. It also includes approximately 76 transportation planning agencies, 272 transit operators, and 126 state and local government pension plans.

However, information about funding to nonprofits is not available in the open source database. First of all, no money from the general state fund flows directly to nonprofits. Instead, all money is dispersed through state departments, and departments do not necessarily track specific amounts to the nonprofit sector or specific nonprofits. In other words, while the database reveals expenditures and revenues by topic (e.g., K-12 education, higher education, health and human services, environment, etc.), it does not show what nonprofit subsectors, organizations and/or other agencies receive the funding. Consequently, it is unclear exactly how much California state funding goes to state departments and flows directly to nonprofits or indirectly through counties, cities, or other avenues.

Expanding beyond the SCO, the research team sent out hundreds of email and telephone requests to state departments to try to access more information. When we received responses, most departments were unable to provide information on funding to nonprofits because: 1) they simply do not track it; 2) they collect information in different databases that are not compatible with each other; and/or 3) they did not have the authority or time to deliver this external research request. A few agencies went the extra mile to pull additional data, merge datasets, or run unique reports that provided more information about where funding went and/or what it was used for. However, these few puzzle pieces were not enough to provide a clear and accurate picture of state of California funding to nonprofits.

County Funding

Isolating the flow of funding to the 58 counties in California, as well as county funding flow to nonprofits was also challenging. We contacted a county representative in all 58 counties in California through emails and phone calls asking how much of their county funding comes from the State of California and how much of their county funding goes to nonprofits. Out of 58

³ Federal funding that flows to the state and is then distributed to nonprofits is tracked in the Federal Audit Clearinghouse

counties, only 6 counties were able to provide us with information. Of those, there were big differences in the amount of data that counties had. Not surprisingly, small, rural counties did not have large enough budgets and/or sophisticated systems that tracked this specific kind of information. Moreover, relying on county-level data is complicated because county funding to nonprofits is not 100% flow-through; most counties generate revenues through fees, assessments, and taxes and some of those county-generated funds end up at nonprofits. Moreover, there are always multiple funding sources which makes it difficult to isolate funding amounts and funding flows between government and nonprofits. For example, county hospitals receive Medicare and other federal and state funds, and they also generate their own service revenues and engage nonprofit health clinics and human service organizations at times.

The California Nonprofit Survey

Survey Design and Sampling

The Nonprofit Institute research team (in collaboration with CalNonprofits and the study's Advisory Board) designed a custom survey to gather information from nonprofit leaders throughout California. The survey consisted of 72 primary questions (some included multiple sections) related to finances, government funding, foundation funding, employee staffing and benefits, volunteer engagement, advocacy and civic engagement, trends in the nonprofit sector, and organizational information. The electronic survey was distributed via email to leaders of nonprofit organizations throughout California from November 29, 2018 to January 29, 2019.

Data collection methods included a combination of convenience, purposeful, and snowball sampling techniques. The survey was originally distributed to CalNonprofits' extensive network, and through the professional networks of members of the study's Statewide Advisory Committee. These members represented a geographically diverse group of private and community foundations, policy institutes, nonprofit associations, sub-sector specific associations, media, and elected officials. In addition, The Nonprofit Institute at the University of San Diego promoted the survey through their networks.

Toward the end of the data collection period, the research team directly contacted (via telephone and/or e-mail) nonprofit organizations in areas that had not yet participated (particularly rural and northern regions), asking them to complete the survey and encourage other local nonprofits to participate.

Survey Respondents and Organization Profile

The survey was completed by a total of 1,227 nonprofit leaders. They included CEOs or EDs (51%), Directors (19%), COOs or Administrative Managers (10%), CFOs or Finance Directors (9%), Board Chairs (5%), and "Other" (6%).

Eight out of ten (79%) organizations filed Form 990, 15 percent filed Form 990-EZ, and six percent filed Form 990-N. One out of ten (11%) were a unit or chapter of a larger national or international organization (e.g., YMCA, American Red Cross, etc.).

In terms of annual revenue, Table 1 shows that the organizations surveyed were predominantly mid to large-sized organizations whereas the majority in California are small organizations with budgets of less than \$50,000.

Table 1: Percentage of Nonprofits by Annual Revenue in Survey Sample and California

Annual Revenue	Nonprofit Leader Survey Sample	California⁴
\$50,000 and below	14%	66%
\$50,000 to \$250,000	16%	17%
\$250,000 to \$1M	25%	9%
\$1M to \$10M	35%	6%
More than \$10M	10%	2%

Table 2 shows that the survey sample's distribution of nonprofits across geographic regions was fairly consistent with the distribution of all nonprofits in California. The exceptions were an overrepresentation of nonprofits in Bay Area, San Diego and Far North, and an underrepresentation of nonprofits in Inland Empire, Los Angeles and San Joaquin. Table 2 also shows that the majority (86%) of respondents were from metropolitan areas (vs. 14% rural) and 57 percent were from Northern California (vs. 43% Southern California).

Table 2. Percentage of Nonprofits in Geographic Regions in Survey Sample and California

	Nonprofit Leaders Survey Sample	California⁵
Geographic Region		
Bay Area	25%	19%
Central	6%	4%
Far North	12%	3%
Inland Empire	7%	11%
Los Angeles	18%	28%
Orange	3%	8%
Sac Metro	7%	6%
San Diego	13%	9%
San Joaquin	6%	11%
Sierras	2%	<1%
Rural vs. Metro		
Rural	14%	2%
Metro	86%	98%
Northern vs. Southern California		
Northern	57%	39%
Southern	43%	61%

Percentages have been rounded to nearest whole number

⁴ IRS Business Master Files (BMF) of Registered 501(c) Exempt Organizations, 2014-2018; and IRS Form 990, 990-EZ, and 990-N (e-Postcard) annual information returns, circa fiscal year 2016. Budget size is based on an organization's annual expenses.

⁵ U.S. Census Bureau. (2016). American Community Survey (ACS) 2012-2016. 5-year Estimates.

Table 3 shows that the distribution of type of nonprofit organization in the sample was fairly consistent with the distribution in California, with the exception of an underrepresentation of education (other than higher education) nonprofits. Note that there was no comparison for religious organizations because they were excluded from the report (although they were represented in the survey).

Table 3. Percentage of Nonprofit Subsectors in Survey Sample and California

Nonprofit Subsector	Nonprofit Leader Survey Sample	California⁶
Animal welfare	2%	Not included
Arts, culture, and humanities	13%	14%
Environment	6%	6%
Higher education	2%	<1%
Education	13%	20%
Hospitals	<1%	<1%
Health, other	10%	9%
Human services	33%	32%
International	1%	3%
Mutual, public, and societal benefit	13%	15%
Religion	2%	Not included
Other	4%	Not included

Percentages have been rounded to nearest whole number

While there was representation from almost every county in California and from every nonprofit subsector, the sample did not represent a true random probability sample. Furthermore, a response rate could not be calculated because the total number of individuals who received the survey is unknown. Therefore, while the data provide a reasonable picture of the nonprofit sector in California, there are limitations because the sample was somewhat biased towards mid to large size organizations located in Northern California and thus limited in generalizability.

California Resident Survey

Survey Design and Sampling

The Nonprofit Institute research team (in collaboration with CalNonprofits and the study's Advisory Board) designed a custom survey to solicit input from individuals throughout California. The survey consisted of 38 primary questions (some included multiple sections) related to awareness and perceptions of nonprofits, confidence in the nonprofit, government, and for-profit sectors, household charitable giving and volunteering, voting behaviors, employment, and individual demographics.

⁶ IRS Business Master Files (BMF) of Registered 501(c) Exempt Organizations, 2014-2018; and IRS Form 990, 990-EZ, and 990-N (e-Postcard) annual information returns, circa fiscal year 2016.

The survey was completed by a proprietary online research panel of California residents between November 8, 2018 and January 8, 2019. Data collection was managed and validated by Luth Research, a professional market research firm in San Diego, CA (<https://luthresearch.com>).

It should be noted that the online research panel reflects a non-probability convenience sample instead of a true random probability sample. Because panel participants personally opted to participate, the results are somewhat biased and limited in generalizability.

Survey Respondents and Demographic Profile

A total of 1,603⁷ individuals who currently live in California completed the survey. Their regional, demographic and political profiles are summarized below and in Tables 4-6.

Gender, Age, Ethnicity

More than one-half (58%) of respondents were female (42% male). Age of respondents was skewed to those aged 45 and older (60%): 18-24 years (5%); 25-34 years (15%); 35-44 years (18%); 45-54 years (18%); 55-64 years (24%); 65 years or older (20%). Sixty-one percent of respondents were Caucasian, 12 percent were Hispanic or Latino, and the remaining 27 percent were of other ethnicities, including Asian (13%), African American (7%), Pacific Islander (<1%), American Indian (1%) and “Other” (5%).

Income and Employment

Sixteen percent of respondents reported a household income of less than \$25,000, 21 percent between \$25,000 and \$49,999, 19 percent between \$50,000 and \$74,999, and the remaining 44 percent reported household income of \$75,000 or more. Over half of respondents (56%) were employed full-time or part-time. The remaining respondents were unemployed (14%), retired (24%) or were students (3%). Over half (56%) of employed respondents were employed by a for-profit business or corporation, while less than two out of 10 were employed by the government (12%) or by a nonprofit organization (10%). Fourteen percent of respondents were self-employed.

Table 4. Regional Profile of Survey Sample and California Residents

Regions	California Resident Survey Sample	California ⁸
Bay Area	21%	19%
Central Coast	3%	4%
Far North	3%	3%
Inland Empire	10%	11%
Los Angeles	28%	28%
Orange	8%	8%
Sac Metro	7%	6%
San Diego	10%	9%
San Joaquin	10%	11%
Sierras	<1%	<1%

⁷ The sampling error for 1,603 respondents is +/- 2.5% at a 95% confidence level (p<.05).

⁸ U.S. Census Bureau. (2016). American Community Survey (ACS) 2012-2016. 5-year Estimates.

Table 5. Demographic Profile of Survey Sample and California Residents

	California Resident Survey Sample	California⁹
Gender		
Male	42%	50%
Female	58%	50%
Age		
18-24	5%	10%
25-44	33%	28%
45-54	18%	13%
55-64	24%	12%
65 and up	20%	13%
Race and Hispanic Origin		
American Indian or Alaskan Indian	1%	<1%
Asian American	13%	14%
Black or African American	7%	6%
Pacific Islander	<1%	<1%
White or Caucasian	61%	61%
Multi-Racial	4%	5%
Other	1%	N/A
Hispanic or Latino*	12%	39% (of any race including white)
Employment Status		
Employed	56%	64%
Not currently employed	14%	--
Retired	24%	--
Student	3%	--
Other	3%	--
Employer		
For-profit business or corporation	56%	78%
Nonprofit organizations	10%	
Government agency	12%	14%
Self-employed	14%	8%
Other	8%	<1%
Income		
Less than \$25,000	16%	19%
\$25,000 - \$49,999	21%	31%
\$50,000 - \$74,999	19%	20%
\$75,000 or more	44%	30%

*Indicates different categorizations on U.S. Census and Resident Survey
Percentages have been rounded to nearest whole number

⁹ U.S. Census Bureau. California. (2017). American Community Survey: Selected Characteristics of the Total Population, 2013-2017. 5 year estimates.

Table 6. Political and Voting Profile of Survey Sample

Political Party	California Resident Survey Sample
Democrat	44%
Republican	27%
Independent/No party preference	26%
Other	3%
Voting Behavior	Percent who Voted
Nov. 2018 Statewide election for Governor	77%
June 2018 Statewide primary election for Governor	66%
2016 Presidential election	78%
2014 Statewide election for Governor	63%

CATEGORIZATION OF COUNTIES FOR REGIONAL ANALYSIS

The 10 geographic region classifications, as well as the Rural/Metropolitan and North/South classifications described in the report were aggregated based on counties and zip codes.

Table 7 summarizes each of these classifications for the 58 counties in California.

Table 7. California County Classifications

County	Geographic Region	Metro / Rural	North / South
Alameda	Bay Area	Metro	North
Alpine	Sierras	Rural	North
Amador	Sierras	Rural	North
Butte	Far North	Metro	North
Calaveras	Sierras	Rural	North
Colusa	Far North	Rural	North
Contra Costa	Bay Area	Metro	North
Del Norte	Far North	Rural	North
El Dorado	Sac Metro	Metro	North
Fresno	San Joaquin	Metro	North
Glenn	Far North	Rural	North
Humboldt	Far North	Rural	North
Imperial	San Diego	Metro	South
Inyo	Sierras	Rural	North
Kern	San Joaquin	Metro	South
Kings	San Joaquin	Metro	North
Lake	Far North	Rural	North
Lassen	Far North	Rural	North
Los Angeles	Los Angeles	Metro	South
Madera	San Joaquin	Metro	North
Marin	Bay Area	Metro	North
Mariposa	Sierras	Rural	North
Mendocino	Far North	Rural	North
Merced	San Joaquin	Metro	North
Modoc	Far North	Rural	North
Mono	Sierras	Rural	North
Monterey	Central Coast	Metro	North
Napa	Bay Area	Metro	North
Nevada	Far North	Rural	North
Orange	Orange	Metro	South
Placer	Sac Metro	Metro	North
Plumas	Far North	Rural	North
Riverside	Inland Empire	Metro	South
Sacramento	Sac Metro	Metro	North
San Benito	Central Coast	Metro	North
San Bernardino	Inland Empire	Metro	South
San Diego	San Diego	Metro	South
San Francisco	Bay Area	Metro	North

County	Geographic Region	Metro / Rural	North / South
San Joaquin	San Joaquin	Metro	North
San Luis Obispo	Central Coast	Metro	South
San Mateo	Bay Area	Metro	North
Santa Barbara	Central Coast	Metro	South
Santa Clara	Bay Area	Metro	North
Santa Cruz	Central Coast	Metro	North
Shasta	Far North	Metro	North
Sierra	Far North	Rural	North
Siskiyou	Far North	Rural	North
Solano	Bay Area	Metro	North
Sonoma	Bay Area	Metro	North
Stanislaus	San Joaquin	Metro	North
Sutter	Far North	Metro	North
Tehama	Far North	Rural	North
Trinity	Far North	Rural	North
Tulare	San Joaquin	Metro	North
Tuolumne	Sierras	Rural	North
Ventura	Los Angeles	Metro	South
Yolo	Sac Metro	Metro	North
Yuba	Far North	Metro	North

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