

Southern California's Nonprofit Sector

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**Gianneschi Center for
Nonprofit Research**



**CENTER FOR
NONPROFIT
MANAGEMENT**

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Foreword

This report addresses the need for a comprehensive view of the nonprofit sector in Southern California by conducting a detailed analysis of the number, characteristics, economic scope and financial details of the nonprofit organizations in the 10 counties that comprise the Southern California region. This report compares nonprofit organizations by county, service category and budget size so that organizations may understand their position within the various contexts of their local economies and communities, field of activity and the Southern California region.

The report is a joint project conducted by the Center for Nonprofit Management (CNM) and the Gianneschi Center for Nonprofit Research (GCNR) at California State University, Fullerton, along with partners representing nonprofits and funders in Riverside, San Bernardino, San Diego, Santa Barbara and Ventura counties. The report builds on the foundation laid by the Center for Nonprofit Management's report on the nonprofit landscape in Los Angeles County (please see www.cnmsocal.org) and the Gianneschi Center's report on Orange County's nonprofit sector (please see www.fullerton.edu/GCNR). Source data for the project was compiled from public filings and provided by Guidestar/PRI and the National Center for Charitable Statistics. Cleaning, verification, analysis and presentation of the data in this report was performed by the research team under the direction of the project partners.

This report presents an overview with detailed information about seven Southern California counties: Los Angeles, Orange, Riverside, San Bernardino, San Diego, Santa Barbara and Ventura. A detailed breakdown of information by service category (Arts, Culture, & Humanities; Education; Environmental & Animals; Health; Human Services; and Religious) is available from the authors at www.cnmsocal.org.

Executive Summary

What would you do if you had \$34 Billion to spend on the common good in Southern California?

How much would you spend on health services? On education? The poor and vulnerable? Artistic and cultural expression?

What segments of the nonprofit sector in Southern California have the most power, in terms of people and resources?

How much leverage could be gained by consolidating the multitude of smaller and community-based nonprofits into fewer, larger organizations? What would we lose by doing that?

Though these questions may seem academic, they are not mere hypothetical questions. Nonprofit leaders, donors, public officials and policy makers must constantly ask themselves whether they are doing the best they can for the communities they serve. Without accurate information about such things as the number of nonprofits in a given service field or locale and the amount of resources they control, efforts to increase efficiencies, to “do more with less” (the perennial charge of the nonprofit sector) involve a lot of guesswork and may be based on faulty assumptions.

The purpose of this research is to strengthen nonprofit service delivery and improve policy making throughout Southern California by generating baseline nonprofit sector data for ongoing longitudinal and county-level analysis. The goal is to set the stage for addressing complex service delivery and resource allocation challenges by resolving the initial questions such as:

- How many nonprofit organizations are there in the 10 Southern California counties?
- How are these nonprofits arrayed in terms of: Budget Size? Service Field? Sources and Uses of Funds? Geography?

The Numbers

In 2000, California was home to 82,659 registered 501(c)(3) nonprofit organizations: approximately one of every six in the nation. Nearly one-third of these registered nonprofits file annual informational returns (Form 990, Form 990-EZ or Form 990-PF) with the Internal Revenue Service. The others do not file reports with the IRS as they are either too small (less than \$25,000 in gross receipts); not required to report (as in the case with religious congregations); or inactive.

Our study focuses on the subset of Southern California nonprofit organizations that filed Form 990 or Form 990-EZ for the year 2000 (see “A Note About Methods”). Our subset for this report excludes private foundations (we will analyze Form 990-PF filings in a future report); nevertheless, the represented organizations comprise the bulk of what most people understand to be the set of charitable organizations.

The 10 counties that comprise the Southern California region are home to nearly two-thirds of the state's population and more than half of its reporting 501(c)(3) nonprofit organizations. According to our analysis of detailed figures from Form 990 filings for the tax year 2000:

- 13,370 Southern California 501(c)(3) nonprofit organizations reported gross receipts of more than \$25,000 in 2000 (referred to as “financially active”).
- These 13,370 Southern California nonprofits reported total revenue of \$38 billion and assets of \$62 billion. This represents *per capita* revenues of \$1,843 for all Southern California residents.
- Southern California nonprofits reported *\$11.2 billion in contributions, gifts and grants, about 30 percent of total nonprofit revenue.*
- *Earned revenue from program services accounted for \$22.6 billion*, or 60 percent of total revenue.
- Large organizations controlled the lion's share of revenue, and Health organizations dominated the sector: 133 hospitals reported over \$12 billion in total revenues, over one-third of the revenues reported by all Southern California nonprofits.
- 133 hospitals and 66 universities reported \$15 billion in revenue, or approximately 40 percent of Southern California nonprofit revenues.
- Excluding hospitals and universities because of their extraordinary budget sizes, 13,171 Southern California nonprofits reported *per capita* revenues of \$1,098.
- Southern California nonprofits reported paying over \$13 billion in wages, benefits and personnel expenses.
- Excluding hospitals and universities, Southern California nonprofits' expenses totaled 85 percent for Program Services, 12 percent for Management & General costs, and 2.28 percent for fundraising. In the aggregate, the ratio of fundraising costs to funds raised (not total revenue) for these organizations was 4.42%.

In brief summary, the pool of financially active 501(c)(3) nonprofit organizations in Southern California, which are those groups most likely to be sponsoring ongoing activities, is a small fraction of the total number of organizations in the region that have received tax exemption from the IRS. Though the number of these organizations, over 13,000, is still quite large, it is a much more manageable universe than commonly understood. Further, it appears that a still smaller group of very large organizations accounts for the majority of resources raised and expended, and presumably, the bulk of the activity of the local charitable sector.

Place

Southern California nonprofits are distributed across service categories and counties quite differently, as are their financial resources.

- Los Angeles has about half of Southern California nonprofits.
- About one-quarter are based in San Diego and Orange counties.
- About ten percent are in Riverside and San Bernardino counties.
- Another ten percent are in Ventura, Santa Barbara and San Luis Obispo.

Generally speaking, the largest counties have the most nonprofits and, therefore, the largest share of nonprofit resources. With nearly half of the region's population

concentrated in Los Angeles, it follows that Los Angeles County also claims more of the nonprofits (more than half) and nonprofit resources (nearly 60 percent) than the other counties in the region, for example. There are some variations, however: some very large organizations and types of organizations skew the distributions within a county or within a service category.

Large Organizations Dominate

- Very large organizations with budgets over \$5 million—just 6 percent of all Southern California nonprofits—account for 85 percent of all nonprofit revenues.
- The 10 largest nonprofits in the region (based on revenues)—seven Health organizations, one university, an international aid organization, and a research institute—had combined revenues of \$7.2 billion—19 percent of the revenues claimed by all 13,370 reporting nonprofits in Southern California for the year 2000.
- Health organizations dominate: although they are 13 percent of Southern California nonprofits, they reported half of nonprofit expenses and revenues. Within this group, 133 hospitals accounted for over \$12 billion in revenue, more than one-third of total revenues for the entire Southern California nonprofit sector.
- The opposite trend is true of Human Service organizations, which are one-third of the region's nonprofits but claim less than 20 percent of its resources.

Large organizations are the exception rather than the rule, however.

- Four out of five Southern California nonprofits have revenues of less than \$1 million.
- 72 percent of Southern California nonprofits have less than \$500,000 in revenues, and 42 percent have less than \$100,000 in revenues.

Economic and Payroll Impact

The nonprofit sector is a major force in the regional economy.

- In Southern California, nonprofits contributed more than \$34 billion in expenditures to the economy, or more than 6 percent of the Gross Domestic Product of the region.
- Southern California nonprofits also play a major role in the labor market. Itemizing nonprofits reported *paying compensation and benefits totaling \$13.6 billion* in 2000.
- Further, because these expenditure and payroll figures do not include an imputed value of volunteer work, the labor power and economic impact of nonprofits is significantly understated.
- While these figures are considerable, they still understate the true net value of nonprofit activity in the region, which includes the finances of religious organizations, private foundations, and local chapters of national or state organizations.

Our hope is that this report and data will lay a foundation for future research addressing important questions, such as the geographic distribution of resources and services provided by nonprofits, distribution and trends in public sector and private philanthropic support in the aggregate, across service fields and compared to other regions. More important, our hope and intent is that the report and data will support nonprofit leaders, policy makers and advocates in making the best-informed decisions as they seek to respond to vital needs and causes for the benefit of Southern California communities.

Southern California and Its Nonprofit Sector

This report is a detailed view of the dimensions of the nonprofit sector in Southern California that is the result of a comprehensive analysis of the number, characteristics, economic scope, and financial details of the financially active nonprofit organizations in the 10 counties that comprise the Southern California region. Included are 13,370 organizations that are recognized as tax-exempt by the Internal Revenue Service under section 501(c)(3) and that reported gross receipts above \$25,000 for the year 2000.

These organizations reported revenues of \$38 billion and assets of \$62 billion in 2000.

This represents revenues of \$1,843 per capita for all Southern California residents.

These figures represent a significant share of the region's economy, yet even so they under-report the extent of the nonprofit and voluntary sector because several types of organizations are beyond the scope of the study.¹

The Southern California Region

Across the United States and even in many foreign countries, people feel they know Southern California. The name "Southern California" conjures many images: sandy beaches, surf culture, the movie industry, the Hollywood sign, mountains and deserts, smog and traffic jams. In recent years, Southern California has become synonymous with dizzying ethnic and cultural diversity, rapid population growth and ever-escalating housing and living costs.

Even people who live in this region, however, may be astounded at just how large and complex the area has become. Southern California is home to over 20 million people.

If Southern California were a state, it would have more residents than any other state except Texas. If it were an independent nation, it would boast one of the largest economies in the world.

Nearly two out of every three California residents (63 percent) live in this region.

Southern California residents live in over 149 cities. In recent years, population growth has even exceeded estimates that seemed incredible as few as five years ago.

*Southern California is home to five of the 10 fastest-growing counties in the nation.*²

In the past three years alone, the population of the Southern California region grew by approximately one million and unlike past population surges, most of this growth came not from resettlement but from births, especially in older, immigrant-heavy cities in Los Angeles and Orange counties. As the *Los Angeles Times* observed, this is

1 Excluded are non-reporting organizations such as churches and small organizations with less than \$25,000 in gross receipts, and those described in other subsections of IRC 501(c). Included in the study are active Religious, Charitable and Educational organizations described in IRC 501(c)(3) that reported gross receipts of \$25,000 or more for 2000.

2 "Southland's Census Story, in a Word: Boom!" *Los Angeles Times*, April 9, 2004. Los Angeles County is both the largest county in the nation and the fastest growing, followed by Maricopa, AZ; Riverside, CA; Clark, NV; Harris, TX; San Bernardino, CA; San Diego, CA; Tarrant, TX; Orange County, CA; and Broward, FL.

“akin to scattering the entire population of San Francisco and Marin counties among communities from Ventura south to San Ysidro.”³ (To carry this analogy further, it hardly bears mentioning that the San Francisco and Marin county nonprofit sectors did not make the trip to serve these added residents.)

Not only is the population large, but it is perhaps the most diverse in the nation. Over 40 languages are spoken here. In Los Angeles County—home to half the region's residents and one-fourth of all Californians—54 percent of residents speak a language other than English at home, and 3.5 million residents (36 percent) were born outside the U.S. The growing immigrant population is not concentrated solely in Los Angeles, either; in the last decade, Orange, Riverside, San Bernardino and Ventura counties saw increases in foreign-born residents ranging from 36 percent to 70 percent.⁴ While many communities remain segregated at the neighborhood level, about 4 in 10 Southern California cities have two or more major ethnic populations (defined as 30 percent or more of the residents in the case of two ethnic groups, or 15 percent or more for each of three or more ethnic groups).⁵

Southern California's population also is sharply divided between rich and poor. The Los Angeles-Riverside-Orange County area, home to two-thirds of the region's population, has the highest percentage of poor families of all large U.S. metropolitan areas.⁶ The proportion of Southern California residents living below the federal poverty line increased in the period 1990-2000 from 13 percent to 15 percent. Within the Southern California region, Kern and Imperial counties had the highest share of residents living in poverty (22 percent and 20 percent, respectively), followed by Los Angeles (17.9 percent), San Bernardino County (15.8 percent), Santa Barbara (14.3 percent) and Riverside (14.2 percent).

Clearly, Southern California is a land of contrasts, and poverty exists in the midst of a boom that has been reverberating since World War II and fueling the proliferation of industries, population centers and pocketbooks. Unfortunately, nonprofit organizations in Southern California appear to enjoy significantly less institutional philanthropic support than typically would be expected in a region as prosperous as this one. A recent study has found that *per capita* grantmaking from private foundations in each of the 10 Southern California counties is several times less than the amount distributed *per capita* in the San Francisco Bay Area.⁷ Economic necessity is not necessarily the determining factor in such grantmaking, as poverty levels in Southern California and particularly in Los Angeles are higher than in the Bay Area. The study found, for example, that nonprofit organizations in San Francisco County received the equivalent of \$418 per capita, compared to \$45 per person in grants received by Los Angeles County nonprofits. San Francisco and Monterey counties averaged \$185,000 in grants per nonprofit, while Los Angeles County nonprofit grantees received an average of \$66,000 in grants.

3 *Ibid.*

4 “The 2000 Census: Southland's Average Family Income Dropped in the '90s,” *Los Angeles Times*, May 15, 2002.

5 “White Flight Is Giving Way to Civic Diversity,” *Los Angeles Times*, May 20, 2001.

6 “The U.S. Census: Data Reflect Southland's Highs, Lows,” *Los Angeles Times*, June 5, 2002.

7 *An Atlas of Foundation Philanthropy in California, 1999*, USC Center on Philanthropy & Public Policy, www.usc.edu/philanthropy.

Against this backdrop, Southern California communities increasingly rely on nonprofits to address changing service needs and rising economic and social inequality, facilitate cross-ethnic and cross-cultural communication, and provide opportunities for civic engagement. In this environment, it is essential for nonprofits, policy makers and community leaders to work together to make the best use of the resources entrusted to nonprofits. To do this effectively it is critical that we understand the scope of the nonprofit sector and the dimensions of its resources. Our primary purpose in conducting this study is to contribute to those efforts.

Southern California's Nonprofit Sector: A Glass Half-Full

Southern California's nonprofit sector is as vibrant and complex as any other aspect of the region, and its story is told not only in its challenges and shortcomings but also in its successes and resources.

The Nonprofit Sector in California and the U.S.

California is often referred to as a laboratory for new social and public developments, and the size, diversity and scope of its nonprofit sector contribute to the dynamics that earn this recognition. To understand the dimensions of the nonprofit sector in Southern California, it is helpful to begin with a sketch of the role of the state's nonprofits in the nation.

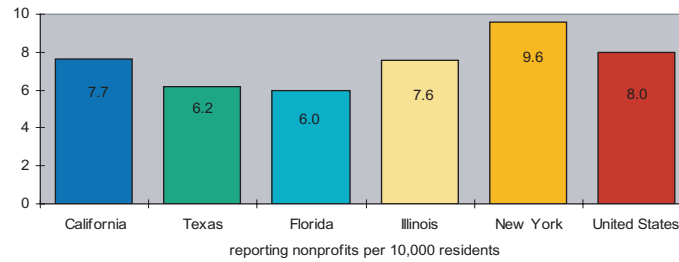
As of 1998, the state was home to 81,629 registered 501(c)(3) nonprofit organizations: one in every eight in the nation. A little more than a quarter of these registered nonprofits file reports with the IRS. The others do not file reports with the IRS as they are either too small (less than \$25,000 in gross receipts); not required to report (as in the case with religious congregations); or inactive. Table 1 provides a brief comparison of California's share of the nation's population, gross domestic product, and nonprofit organizations.

Table 1: California Share of U.S. Population and Nonprofit Sector

	California	United States	CA as % of US
Population (as of 2000)	33,871,648	281,421,906	12.04
GDP in \$M (as of 2000)	1,330,025	9,891,187	13.45
Registered 501(c)(3) (as of 1998)	81,629	711,460	11.47
Reporting 501(c)(3) (as of 1998)	25,969	224,272	11.58
Registered 501(c)(3) per 10,000 residents	28.13	20.16	
Reporting 501(c)(3) per 10,000 residents	7.67	7.97	

Sources: U.S. Census 2000, The New Nonprofit Almanac & Desk Reference

California has a larger share of the nation's nonprofits (17 percent) than its share of the U.S. population (12 percent), but about the same proportion of reporting nonprofits. Figure 1 compares the number of nonprofits per 10,000 residents for the five most populous states in the United States.

Figure 1: Reporting Nonprofits per 10,000 Residents in 1998

Sources: *The New Nonprofit Almanac & Desk Reference*

The Nonprofit Sector in Southern California

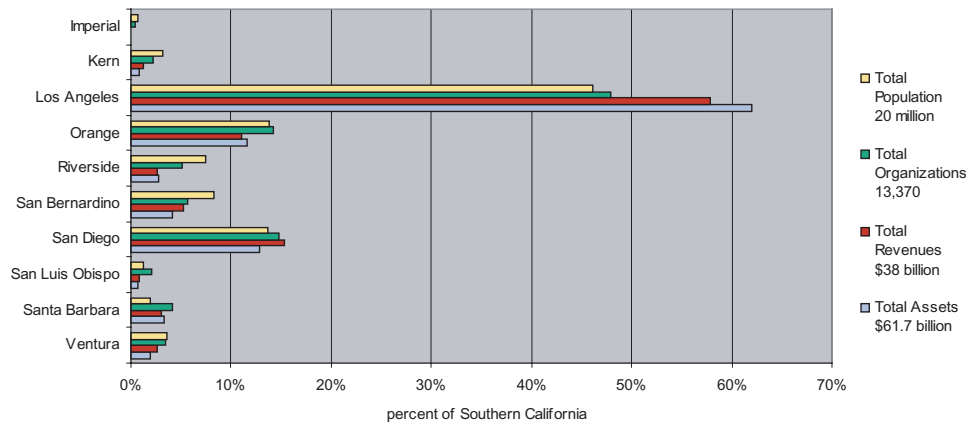
Southern California's role in the state mirrors California's role in the nation. The 10 counties that comprise the Southern California region are home to nearly two-thirds of the state's population and more than half of its reporting 501(c)(3) nonprofit organizations. Southern California nonprofits reported total revenues of over \$38 billion and nearly \$62 billion in assets for 2000. The distribution of Southern California population, nonprofits and resources is shown in Table 2.

Table 2: Population, Nonprofits and Resources by County

	Population	Nonprofits	Total Revenues	Assets
Imperial	142,361	61	39,789,851	39,780,893
Kern	661,645	294	492,226,765	490,897,828
Los Angeles	9,519,338	6,398	21,996,118,297	38,237,253,397
Orange	2,846,289	1,899	4,212,005,118	7,124,151,180
Riverside	1,545,387	689	979,689,046	1,695,624,473
San Bernardino	1,709,434	760	2,007,239,024	2,516,938,452
San Diego	2,813,833	1,972	5,847,453,526	7,894,821,463
San Luis Obispo	246,681	279	326,996,674	460,157,943
Santa Barbara	399,347	561	1,136,130,535	2,071,589,614
Ventura	753,197	457	1,003,671,843	1,156,434,066
Southern California	20,637,512	13,370	\$38,041,320,679	\$61,687,649,309

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

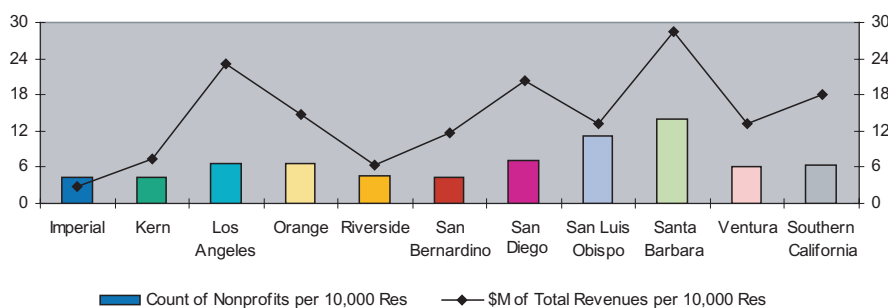
The proportions of the region's organizations and resources reported for each county are shown in Figure 2.

Figure 2: Nonprofits and Resources by County

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

With nearly half of the region's population concentrated in Los Angeles, it follows that Los Angeles County also claims more of the nonprofits (more than half) and nonprofit resources (nearly 60 percent) than the other counties in the region. San Diego and Orange are the next most-populous counties and collectively reported one-quarter of the region's organizations and revenues. San Bernardino, Riverside, Santa Barbara and Ventura counties each accounted for less than five percent of the region's nonprofit revenues in 2000.

Another way to understand the distribution of nonprofits and their resources is to compare rates per 10,000 residents. Because population densities vary dramatically from county to county, this measure yields a truer comparison of relative distributions. For the Southern California region overall the rate of nonprofit organizations per 10,000 residents is 6.48—lower than the rate for California (7.67) and the United States (7.97). Figure 3 shows that *two of the least-populous counties—Santa Barbara and San Luis Obispo—have significantly higher rates of nonprofits per resident* than the region's average of 6 organizations per 10,000 residents. Santa Barbara also outstrips the region in terms of *per capita* revenues: \$2,845 versus a regional average of \$1,843. *Per capita* nonprofit revenues for Los Angeles, San Diego and Orange counties also topped the regional average.

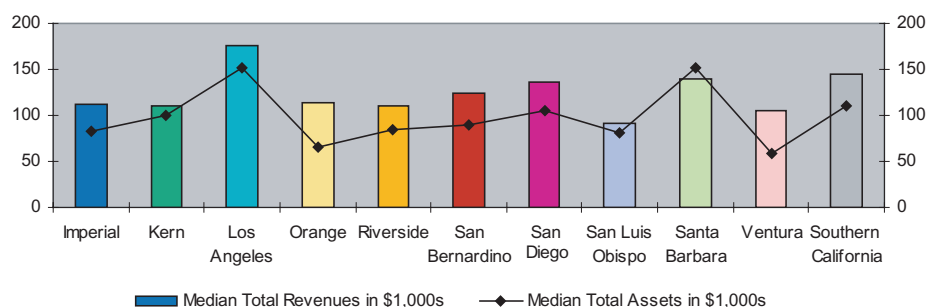
Figure 3: Distribution of Nonprofits and Total Revenues per 10,000 Residents

Sources: U.S. Census 2000, The New Nonprofit Almanac & Desk Reference, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

While Los Angeles, San Diego, Orange and Ventura counties have comparable rates of nonprofits per 10,000 residents, their resource rates are very different: *Los Angeles and San Diego county organizations share more revenues per resident than average for the region, and Orange and Ventura fall below the average.* Similarly, while Imperial, Kern, Riverside and San Bernardino counties have comparable rates of nonprofits per 10,000 residents, their resource rates are markedly different: San Bernardino's nonprofits share nearly twice as many resources per resident than Riverside's and Kern's, and Imperial's have the lowest resource rate in the region.

One factor contributing to these disparities may be each county's share of the region's very large organizations (those reporting more than \$5 million in total revenues for 2000). The largest concentration of these super-sized organizations is in the three counties that also have the highest rates of total revenues per resident: Santa Barbara, Los Angeles and San Diego. San Luis Obispo county has more nonprofits per resident than is typical for the region, but the lowest proportion of nonprofits in the \$5 million and above range.

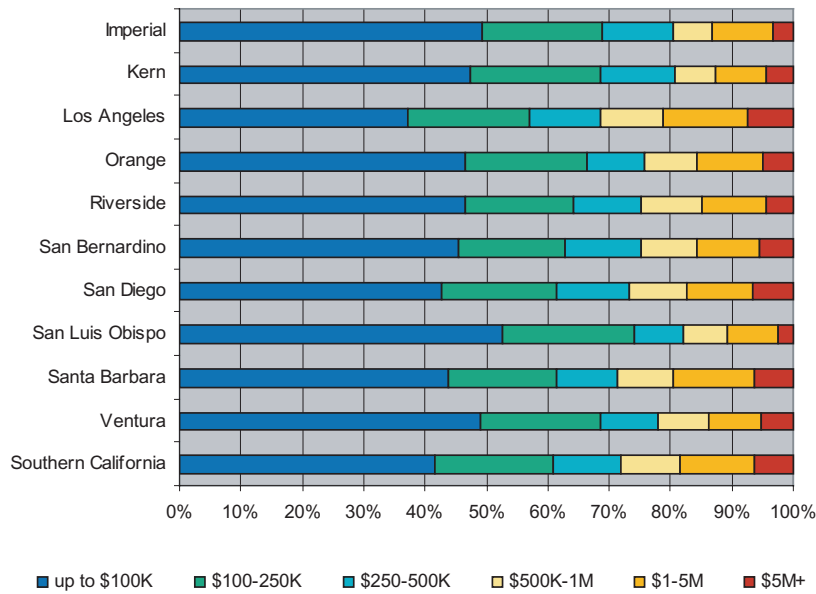
Figure 4: Median Total Revenues and Total Assets by County



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Medians are a better basis than averages for comparing total revenues and total assets—again, because the performance of the largest organizations so outstrips that of all others that it distorts the average (mean). As seen in Figure 4, the median total revenues of nonprofits in the region are \$145,000, and median total assets are \$110,000. Organizations in Los Angeles County reported significantly higher median revenues and assets than usual for the region. Santa Barbara's organizations reported higher median assets than revenues. The gap between median assets and revenues was greatest in Orange and Ventura counties.

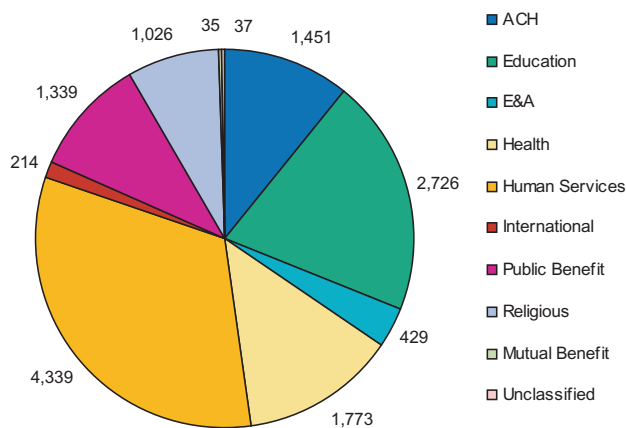
The distribution of a county's nonprofits by size explains much of the variability discussed thus far. Figure 5 shows what proportion of each county's nonprofits fall into each of six size categories based on total revenues. The distribution is consistent across all counties: *most nonprofits report less than \$100,000 in total revenues.* Only Los Angeles had a smaller-than-average share of the very smallest organizations.

Figure 5: Distribution of Nonprofits by County Revenue Range

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Service Categories: Types of Nonprofits

Southern California nonprofits provide a wide range of services. This study uses the National Taxonomy of Exempt Entities (NTEE) system to classify organizations by service categories. The NTEE system groups nonprofit organizations into 26 purpose codes, and collapses these 26 purpose codes into 10 major service categories. Figure 6 shows how the region's nonprofits are distributed across these categories.

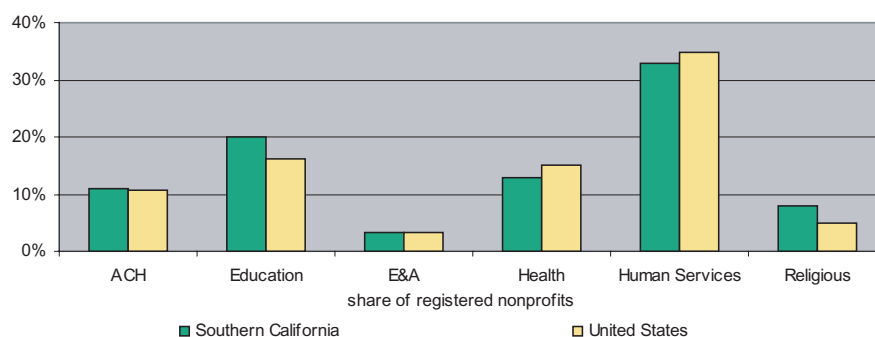
Figure 6: Distribution of Nonprofits by Service Category

Sources: Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

There are *more Human Services organizations than any other category: they number one-third of the region's nonprofits*. Education is the second largest category with almost 20 percent, followed by Health (13 percent); Arts, Culture & Humanities

(ACH) (11 percent); Religious (8 percent); and Environment & Animals (E&A) (3 percent). As shown in Figure 7, this distribution is roughly comparable with how all U.S. nonprofits break out into these categories, with a few exceptions: the Education and Religious categories are larger in Southern California than in the U.S., while the Health and Human Service categories are smaller-than-usual. Not all categories of nonprofits are detailed in this report: omitted are the International, Public Benefit, Mutual Benefit, and Unclassified. Combined, these omitted categories represent 12 percent of Southern California nonprofits and less than 10 percent of total revenues. The Public Benefit category claims 10 percent of all Southern California nonprofits but is not detailed in this report because, although nonprofit, they do not match the service-providing characteristics of most other nonprofits.

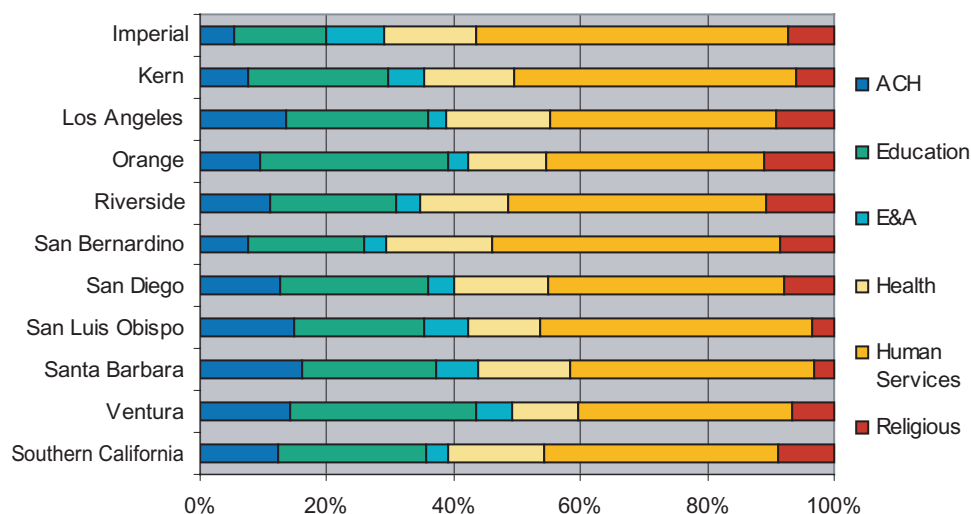
Figure 7: Southern California and U.S. Nonprofits by Service Category



Sources: *The New Nonprofit Almanac & Desk Reference*, NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Figure 8 shows that within counties, the distribution of types of organizations is fairly consistent. However, the counties with the most nonprofits (Los Angeles, San Diego and Orange) tend to be more diversified in the distribution of their nonprofits across service categories.

Figure 8: Distribution of Nonprofits by County and Service Category



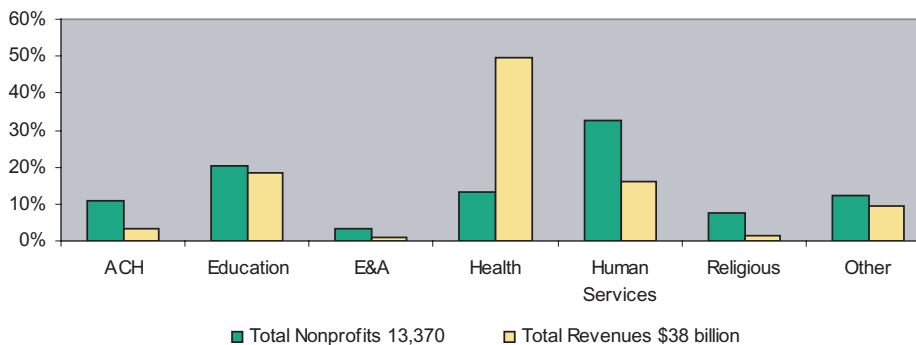
Sources: Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

- Imperial, Kern, Riverside and San Bernardino counties have larger proportions of Human Services organizations.
- Ventura and Orange County claim larger-than-usual proportions of Education organizations, whereas Imperial, Riverside and San Bernardino counties have much smaller proportions of Education organizations.
- Los Angeles and San Bernardino have larger proportions of Health organizations, whereas Ventura and Orange County have the smallest proportions of Health organizations.
- San Luis Obispo, Santa Barbara and Ventura counties have larger proportion of ACH organizations.

Revenues, Assets and Expenses

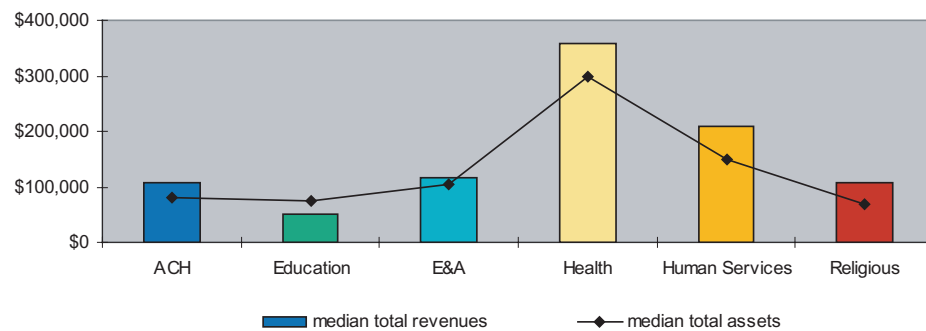
Resources are distributed disproportionately among the different service categories, as shown in Figure 9. Health organizations are 13 percent of Southern California nonprofits but reported half of nonprofit expenses and revenues. The opposite trend is true of Human Service organizations, which are one-third of the region's nonprofits but claim less than 20 percent of its resources.

Figure 9: Distribution of Nonprofits and Resources by Service Category



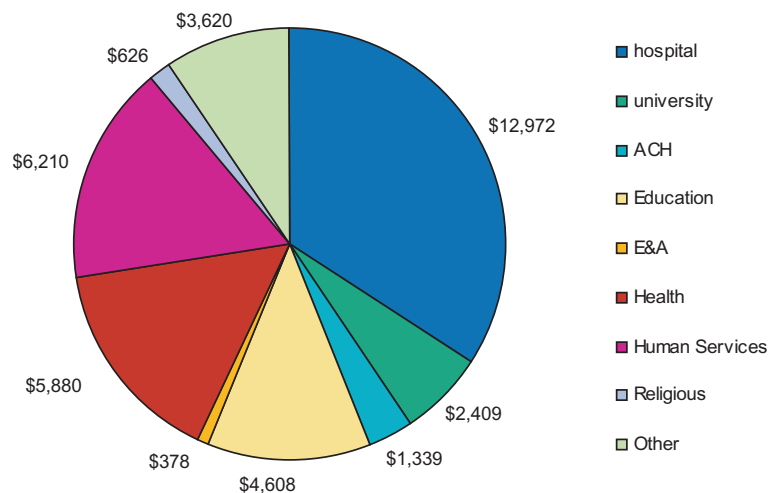
Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

As discussed previously, because very large organizations significantly skew the data, medians offer better bases for comparison. Figure 10 shows the extent to which the few very large Health organizations impact the medians for all nonprofits in that category, and dominate the medians of all other categories. Overall, this category reports median revenues more than twice those of other categories, and assets nearly three times those of other categories. Despite its larger-than-usual asset base, the Education category has the lowest median resources. This is due to the fact that Education organizations run the gamut from very small—such as the hundreds of PTAs and student support organizations—to the largest single organization in the region, the University of Southern California. The E&A category has the highest ratio of median assets to median revenues.

Figure 10: Median Revenues and Assets by Service Category

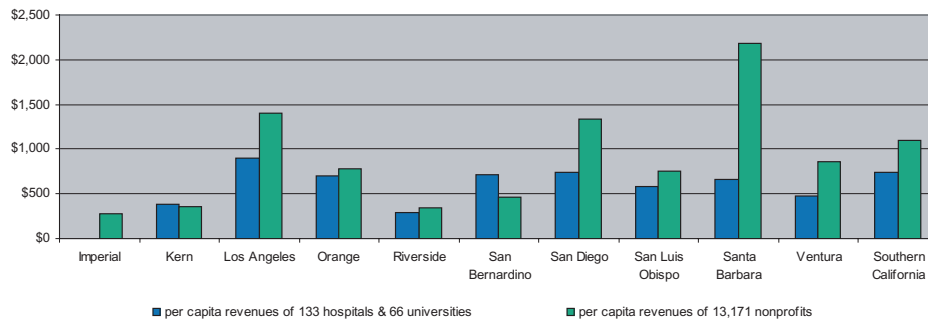
Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

The share of total revenue drawn by hospitals and universities is staggering: 133 Hospitals and 66 universities accounted for over \$15 billion in total revenues, approximately 40 percent of total revenue for all Southern California nonprofits, as shown in Figure 11.

Figure 11: Total Revenues, with Hospitals & Universities Detailed, in \$M (Total \$38 billion)

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

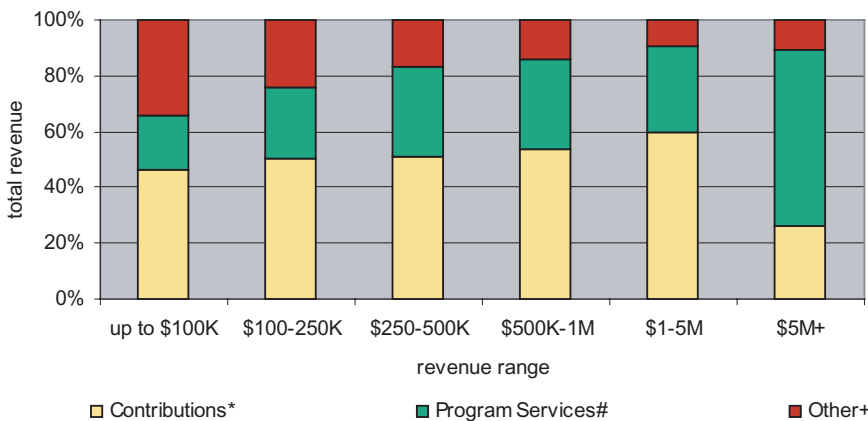
Figure 12 illustrates the share of hospital and university revenues compared to all other organizations for each county. In addition to highlighting the effect of very large organizations on the statistics, isolating hospitals and universities from other nonprofits is important to seeing the nonprofit sector in the proper context, particularly regarding the allocation of resources to services to low income or vulnerable people, to artistic and cultural expression, environmental preservation and many other important causes.

Figure 12: Revenue Comparison: Hospitals & Universities v. All Other Charities

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Organizations tend to report more-detailed information about expenses than about revenues. About 84 percent of organizations in this study itemized their revenue sources or reported details that could be reconciled; the revenues of these itemizing/reconcilable organizations represent 98.8 percent of all revenues in the study, however.

Earned revenue from program service fees is more important to nonprofits than is commonly understood, in large part because of the heavy emphasis on philanthropy and volunteerism in media coverage, research and certainly within the culture of the sector itself.

Figure 13: Nonprofit Revenue Mix by Revenue Range

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

* Contributions, gifts, grants and similar amounts received, including direct public support, indirect public support and government contributions (grants)

Program service revenue including government fees and contracts

+ All reported revenue other than from contributions and program services, including membership dues, and net income from investments, rents, sale of assets or inventory, and special events

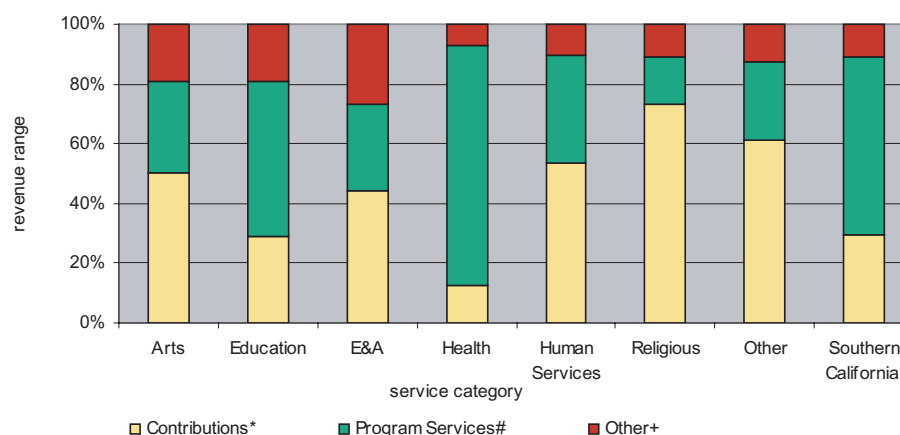
As seen in Figure 13, budget size matters when discussing various sources of nonprofit revenues. The smaller the organization, the less likely it is to support its operations through program service revenues. This likely reflects a tendency of very small organizations or those in early developmental stages to rely on a variety of strategies for securing operating support, such as through events, product sales, and contributions. In some organizations, program service revenues represent a larger proportion of the revenue mix as their capacity for service delivery increases. Generally speaking, the larger the organization, the more contributions and program revenues it will report.

At the other end of the spectrum, the very largest organizations, including hospitals and universities, claim the largest proportions of program service revenues within their revenue mixes. To summarize, (1) for small and moderate budget nonprofits, program services or earned revenue plays a significant role, but is outweighed by contributions, while (2) for large organizations, earned revenue more than doubles the share attributed to contributions.

Service field also affects the revenue mix:

- Religious, ACH, and E&A organizations depend heavily on contributions.
- Health and Education organizations are heavily dependent on program revenues. In addition to payments by patients and their insurers, and tuition payments, the extent of program revenues likely reflects hefty government spending on education and health services recognizable as earned revenues, such as Medicare/Medi-Cal reimbursements.⁸

Figure 14: Nonprofit Revenue Mix by Service Category



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

* Contributions, gifts, grants and similar amounts received, including direct public support, indirect public support and government contributions (grants)

Program service revenue including government fees and contracts

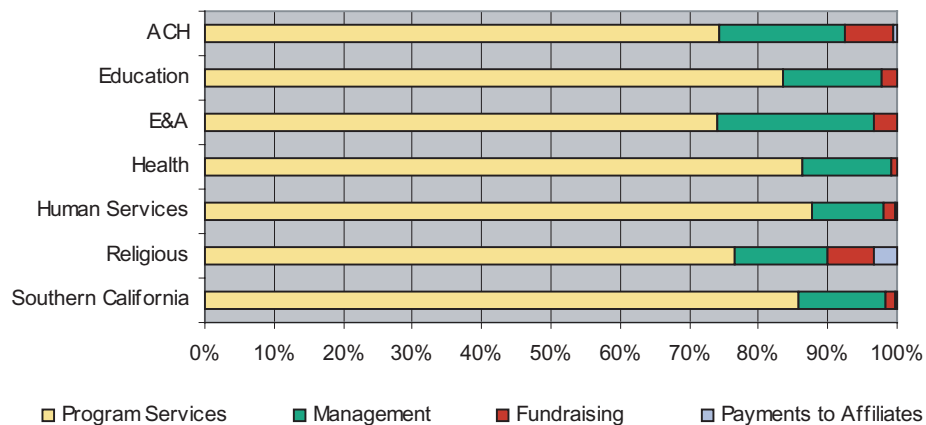
+ All reported revenue other than from contributions and program services, including membership dues, and net income from investments, rents, sale of assets or inventory, and special events

⁸ *Partners in Public Service: Government-Nonprofit Relations in the Modern Welfare State*, 1995, Lester Salamon.

Detailed (and reconcilable) expenses were reported by 9,824 organizations: this is 98 percent of those filing the long Form 990, and 73 percent of the nonprofits in the study. Figure 15 shows major expense categories for the various types of nonprofits.

Program services account for 86 percent of expenses reported by the long form filers; 13 percent was for management; 1.5 percent was for fundraising expenses; and payments to affiliates accounted for less than 1 percent. Program services expenditures were lowest for ACH and E&A organizations. Arts organizations spent more than other types for fundraising, while environmental organizations spent more on management.

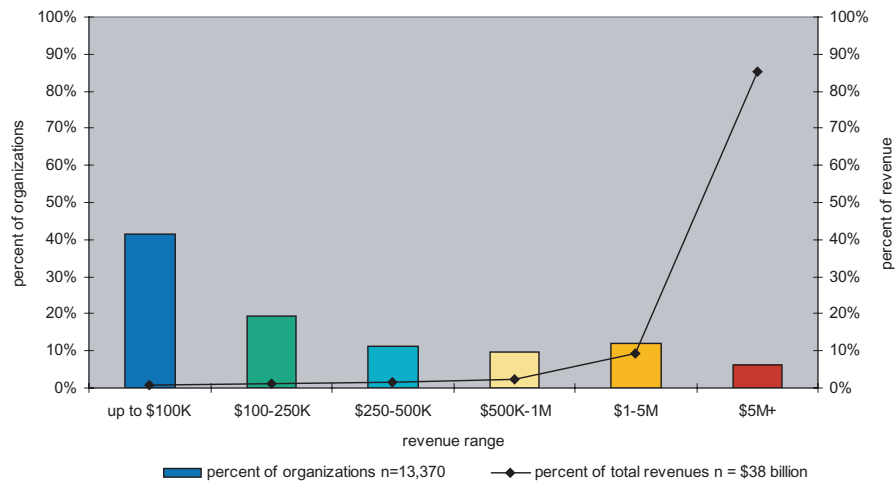
Figure 15: Distribution of Itemizers' Expenses by Service Categories



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Size: Most Nonprofits Small, but Very Large Nonprofits Dominate

Very large organizations such as hospitals and universities dominate nonprofit resources throughout the region, and to a highly disproportionate degree. The “80-20 rule” applies with a vengeance in the Southern California nonprofit sector. As shown in Figure 16, organizations with budgets under \$1 million are 82 percent of the nonprofit landscape but claimed less than 6 percent of all nonprofit revenues. Stated another way, *very large organizations with budgets over \$5 million—just 6 percent of all Southern California nonprofits—account for 85 percent of all nonprofit revenues.*

Figure 16: Distribution of Nonprofits by Revenue Range and Total Revenues

Sources: Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Even more pronounced is the disproportionate share of nonprofit revenues claimed by the 133 nonprofit hospitals in Southern California: although they represent just 1 percent of organizations, their \$13 billion in revenues is more than one-third of total revenue reported by all nonprofits in the study. The 10 largest organizations in Southern California (according to reported revenues for the year 2000) are listed in Table 3.

Table 3: Ten Largest Nonprofits in Southern California by Total Revenues

Rank	Organization	County
1	University of Southern California	Los Angeles
2	Catholic Healthcare West Southern California	Los Angeles
3	Cedars-Sinai Medical Center	Los Angeles
4	Scripps Health	San Diego
5	Seventh-Day Adventists Loma Linda University Medical Center, Inc.	San Bernardino
6	World Vision International	Los Angeles
7	The Aerospace Corporation	Los Angeles
8	Hoag Memorial Hospital Presbyterian	Orange
9	Long Beach Memorial Medical Center	Los Angeles
10	Children's Hospital Los Angeles	Los Angeles

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

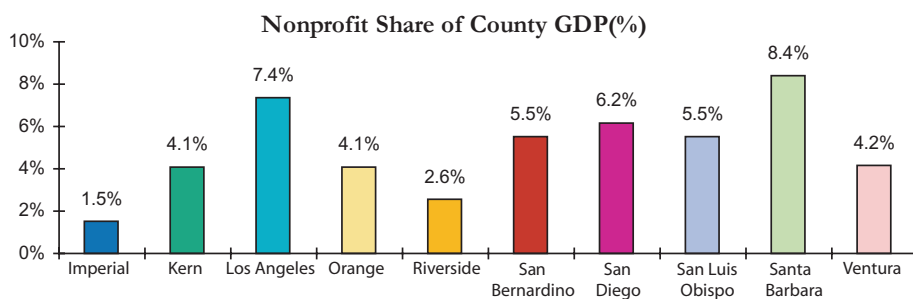
Large organizations are the exception rather than the rule, however. *Four out of five Southern California nonprofits have budgets below \$1 million*; 68 percent are below \$500,000, and 37 percent are below \$100,000. Only 18 percent of organizations reported revenues over \$1 million.

In summary, the pool of financially active 501(c)(3) nonprofit organizations based in Southern California, which are those groups most likely to be sponsoring ongoing activities, is a small fraction of the total number of organizations in the region recognized by the Internal Revenue Service as tax-exempt. Though the number of these organizations is still quite large, it is a much more-manageable universe than is commonly understood.⁹ Further, it appears that a still-smaller group of organizations accounts for the majority of resources raised and expended, and presumably, the bulk of the activity of the charitable sector in the region. This may have important implications for efforts to increase efficiencies and economies of scale in the nonprofit sector, as it may suggest that attention to the activities of larger organizations may produce a greater impact, and encouragement of merger or consolidation among smaller organizations may produce a lesser return than otherwise presumed.

Economic and Employment Impact

Nonprofits exist primarily to provide services and benefits to their communities, but their investments generate significant economic and employment impact as well. Indeed, the nonprofit sector is a major force in the region. In Southern California, nonprofits contributed more than \$34 billion in expenditures to the economy, or more than 6 percent of the Gross Domestic Product of the region. Note the expenditure figures do not include an imputed value of volunteer work. The nonprofit shares of county GDPs are shown in Figure 17.

Figure 17: Nonprofit Share of GDP



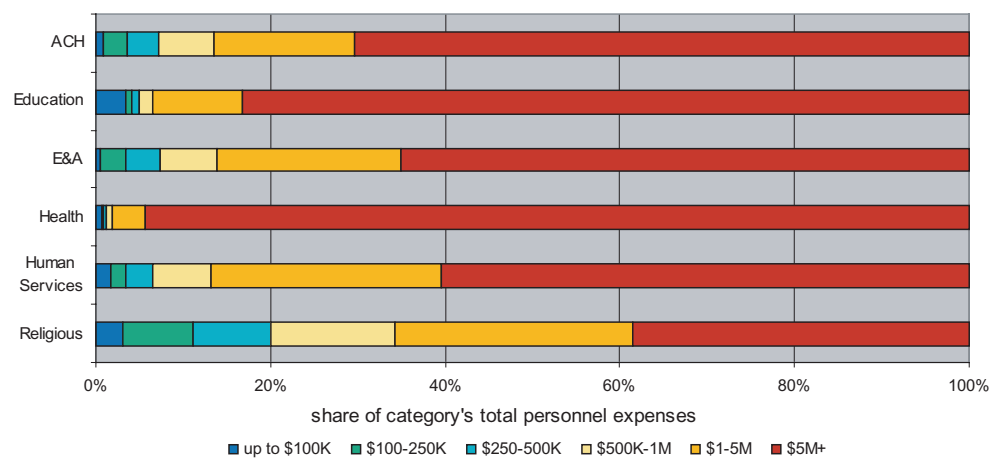
Sources: California Department of Finance; Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

⁹ In the authors' view, estimates that there may be as many as 40,000 community organizations in Los Angeles County, for example, or similar orders of magnitude in other counties, are wild guesses at best, and give an unnecessarily discouraging aspect to efforts to impact the capacity of the nonprofit sector, at worst.

The nonprofit share of GDP in some counties is higher than in other counties, for various reasons. Santa Barbara, for instance, has twice the number of nonprofits of other counties (14 per 10,000 residents), while Los Angeles has more of the largest nonprofits than other counties.

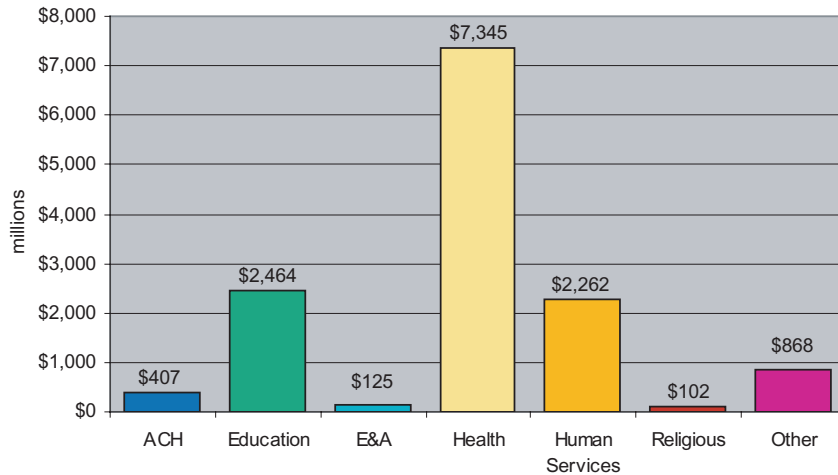
Southern California nonprofits also play a major role in the labor market. While IRS Form 990 filings do not support reliable estimates of the number of nonprofit employees, it is possible to estimate the amount nonprofits contribute to employment income in the region. *Itemizing nonprofits reported paying compensation and benefits totaling \$13.6 billion in 2000.* As expected, the great bulk of this compensation comes from the relatively small number of very large organizations, as shown in Figure 18.

Figure 18: Share of Personnel Expenses by Service Category and Revenue Range



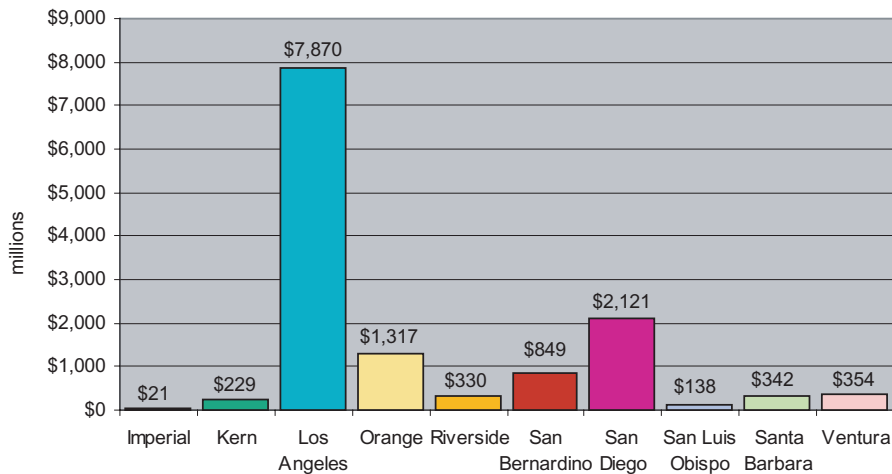
Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Figure 19 shows personnel expenses by service category. As is the case with other sub-categories of revenue and expenses, Health organizations dominate the sector in personnel expenses. Included in this category are 133 hospitals, whose combined personnel expenses constitute more than half of nonprofit personnel expenses in the region.

Figure 19: Personnel Expenses by Service Category (Total \$13.6 billion)

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Also following the general pattern, most of this compensation to nonprofit workers (and presumably, the bulk of the nonprofit workforce in Southern California) is attributable to Los Angeles County nonprofits. The distribution of personnel expenses by county is shown in Figure 20.

Figure 20: Distribution of Personnel Expenses by County (Total \$13.6 billion)

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Assessing the size of the nonprofit workforce is beyond the scope of this study, but it is tempting to try to complete the picture nonetheless. Estimates of the size of the nonprofit workforce vary, in part because of the difficulty of identifying nonprofit employees within the labor pool tracked by agencies such as the California Employment Development Department. A recent study of EDD data estimated that the nonprofit sector—broadly defined to include not only charitable organizations but also labor unions, social clubs, trade associations and related organizations—represents 5.6 percent of total Southern California employment in 2000, and 5.9 percent of total employment for all of California.¹⁰ To put this in perspective, if these estimates are correct, 1 in 17 workers in California are employed by nonprofits, more than the number employed by the state government or the federal government.

So What? Implications for Future Action

Nonprofit financial data alone, of course, do not indicate the quality of services nonprofits provide or the magnitude of the impact nonprofits bring to bear on their missions and the people they serve. A central purpose of this study, however, is to develop comprehensive baseline data about nonprofit resources, geography, and services to enable researchers and policy makers to understand how nonprofits and their services are allocated within communities and across the region. Estimating the distribution and allocation of nonprofit resources will be essential to developing a better understanding of both the role nonprofits play in the communities they serve and how their efforts might best be directed. This data might help address important issues such as:

- How can this information about nonprofits help with efforts to organize or change dynamics within a specific service field or geographic region, such as, for example, the availability of after school programs or quality child care relative to areas of high need?
- What is the geographic distribution of nonprofits and funding relative to demographic factors such as population density, poverty, ethnicity?
- What does the dominance of large organizations mean for assumptions about the efficiencies to be gained from fostering mergers or collaborations among nonprofits? For maximum impact, should such efforts target larger or smaller organizations?
- A perennial question for nonprofit leaders, philanthropists and policymakers is: given the relative weight of private nonprofit efforts and foundation funding compared to government efforts and resources, what role should we expect nonprofit organizations to play in advancing the public good and meeting vital community needs? What should foundations and government funders do to enable nonprofits to meet these needs?
 - Support innovation?
 - Influence the funding and regulatory environment for nonprofits?
 - Address market or government failures?

In our analysis of the data, a number of themes emerged that bear on these issues. We briefly summarize a few of the key implications below.

¹⁰ “California Nonprofit Employment Report,” Lester M. Salamon, Sarah Dewees, Center for Civil Society Studies, The Johns Hopkins University, 2001. Available from California Association of Nonprofits, www.canonprofits.org.

Prospects for Coordinating Efforts: “It’s a Small World”

For most people, the term “nonprofit” likely conjures an image of a small, all-volunteer organization, run by do-gooders who, despite the best intentions and their best efforts, don’t seem to muster the power their missions deserve. Further, philanthropists, public officials and even many nonprofit leaders express bewilderment at the sheer number of nonprofits, and often seem to despair of the prospects for positive change at the broad level of a particular cause or community. This is understandable, perhaps, given the heavy and perennial attention that nonprofit sector leaders and the nonprofit media give to the explosion in the number of nonprofit organizations (forty percent of the organizations on the Internal Revenue Service’s roster in 2003 were added to the rolls during the past decade¹¹).

The reality, however, is that there are far fewer active nonprofit organizations than many people expect. As many as four out of five nonprofits that have received 501(c)(3) exemption either have no assets, are inactive or are defunct. Unfortunately, this fact is little known, and it is not uncommon to hear even people quite familiar with the nonprofit sector state, for example, “there are over 40,000 nonprofits in Los Angeles County.” Far from being simply a matter of dueling statistics, this misperception deflates hopes for trying to improve coordination of services or assess how resources might be better allocated to meet needs. The misperception that the universe of active nonprofits is proliferating out of control may serve to discourage the very people whose support is most needed to sustain and grow the sector.

It is also true that most active nonprofits are small, and that a relative handful of very large organizations control most of the sector’s resources (people and other assets). Without speculating on the relative merits of large organizations compared to small, we hope the data from our research will encourage nonprofit, philanthropic and civic leaders to be more optimistic about the possibility of organizing change efforts within the sector. If nothing else, this report informs nonprofit leaders of how many peers they have in their fields and communities. This information suggests that improved communication and consensus-building may be possible if representatives of the 20 or even 50 largest organizations working in a particular service field or community could be gathered together periodically.

The Possibility and Necessity of Segmenting the Sector by Size and Service Field

What do the facts that most nonprofits are fairly small and that a relatively small number of large organizations control most of the resources in the sector mean for efforts as varied as the drive to increase efficiencies, and the push for improving accountability?

A sound understanding of the dimensions of the nonprofit sector points toward a need to develop different strategies for organizations of different scales. For example, in recent years, calls for merger and consolidation have been very influential in the

11 “America’s Charity Explosion,” by Ben Gose, *The Chronicle of Philanthropy*, January 6, 2005.

“organized philanthropy” and nonprofit management worlds, but the desirability of encouraging consolidation as a broad strategy for reform may be different depending upon the size range of the organizations involved, particularly at the far ends of the spectrum. Similarly, in the high tide of calls for improving financial accountability, the distribution of organizations by size may affect the choice of strategy. For example, whether the purpose is protecting donors or preventing waste and abuse, then calls for increased financial oversight and disclosure of fundraising costs in soliciting donations should include hospitals and universities, given the sheer amount of funds they raise and control. Again, this is not to argue that larger organizations are more effective, or deserve more attention than smaller ones. There are important and appropriate roles for both very large organizations and small, grassroots groups, obviously.

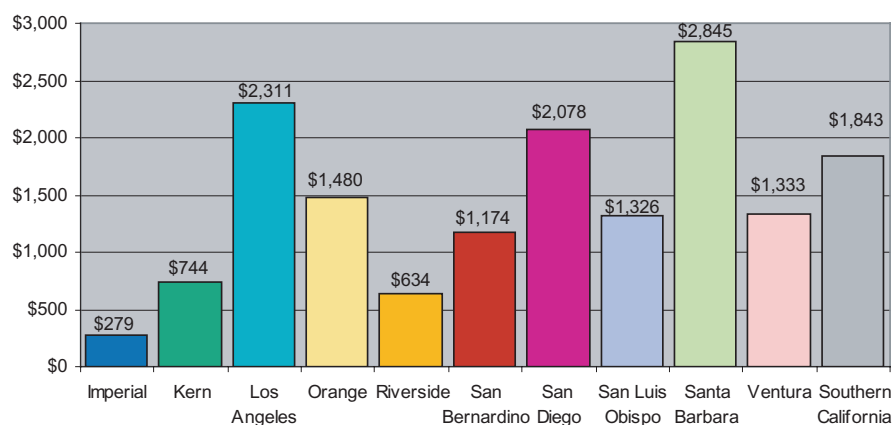
Our data also indicate that segmentation is both possible and recommended in the case of efforts focused within a particular service field. For example, since our research team verified and reclassified the service category classifications for most Southern California nonprofits down three levels (i.e., Health > Mental Health > Mental Health Advocacy), advocates and policy makers have a good starting point for identifying a more inclusive, accurate universe of nonprofit organizations involved in a particular activity.

Mapping the Fit Between Needs and Resources

Perhaps the most promising prospect is that the kind of data collected in this project can support efforts to map the presence or absence of resources relative to particular demographic or other characteristics within each county and at various levels.

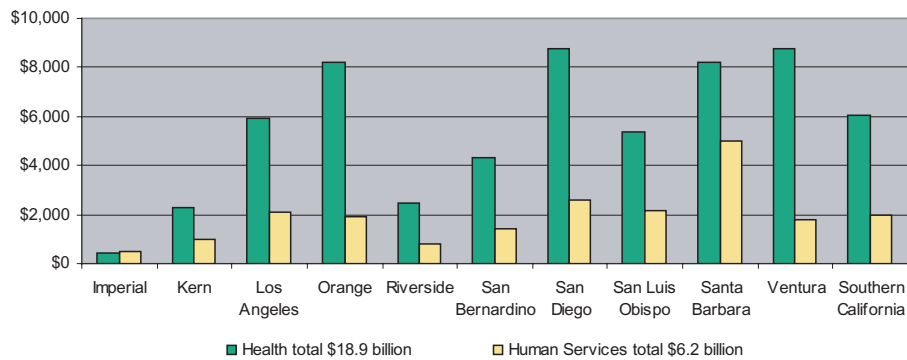
As somewhat crude macro level examples, consider per capita nonprofit revenue shown in Figure 21, and total Health and Human Services revenues per resident in poverty, shown in Figure 22.

Figure 21: Per Capita Nonprofit Revenue by County



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

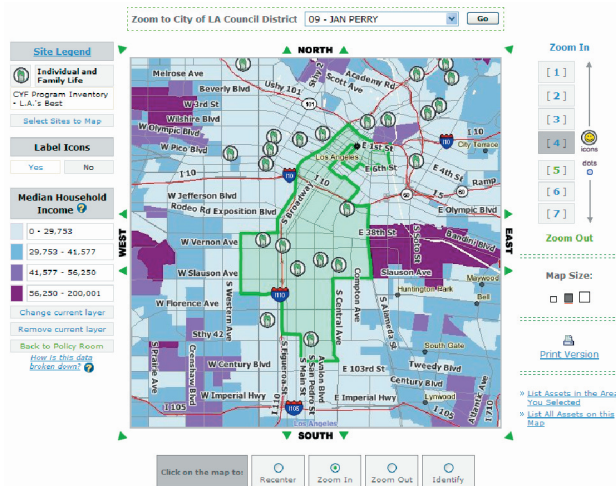
Figure 22: Health and Human Services Revenues per Resident Below Poverty Level



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Of course, to be most useful, the data must be applied to much more specific factors and specific geographies, such as the location of concentrations of low income people, the very young, and other important demographic indicators. Fortunately, advances in technology are making it easier to compile, display and store data, and while pulling it all together from various sources and making sense out of it is no small feat, the results can be very powerful. Figure 23 shows an example drawn from the Healthy City project in Los Angeles County (www.healthycity.org).

Figure 23: Example: After-School Programs/Income in Council District



Source: Healthy City Project, www.healthycity.org

Imagine how useful it will be to add attributes such as budget size and service area to maps like these. Our hope is that the data on the number of nonprofits, their locations, their service field classifications and their finances will make an important contribution to local efforts to assess allocation of resources throughout Southern California, and also inform similar work in other regions.

A Note About Methods

A few comments about the design and methods of the project are presented here, and full documentation and technical notes are available from the authors. The project would not have been possible without the generous assistance and support of the National Center for Charitable Statistics at The Urban Institute. They provided the principal data source for the study, the NCCS-GuideStar National Nonprofit Organization Research Database, which reproduces all of the financial and descriptive details from the Form 990 and Form 990-EZ for filing nonprofit organizations.

This database represents a breakthrough in nonprofit sector research because it provides unprecedented access to the detailed information reported in organizations' annual returns. This turns out to be both a boon and a burden to researchers, because chief among the conclusions that can be reached is that the quality and accuracy of the information reported in the original filing documents are inconsistent at best and woefully negligent at worst. This finding will not be a surprise to those familiar with the vagaries of nonprofit sector research and those who are working diligently to improve both standards of reporting as well as nonprofits' technical accounting and reporting capabilities.

While IRS 990 financial data is imperfect, it is the best widely available data source, and the good news is that studies¹² have found significant reliability of 990 data in the aggregate. Even assuming the financial data were perfect, however, there are some important caveats to keep in mind:

- IRS 990 data is only financial and does not necessarily reflect the efficiency or effectiveness of a reporting organization.
- Analysis of revenue and expense allocations for charitable organizations as a broad sector, or of particular service fields, may be unreliable guides for evaluating specific organizations and should be viewed with caution.
- There may be significant variation in the way any two organizations calculate figures they report on their 990s due to lack of universally or commonly accepted characterization of expense items.
- The data does not assess the value of time donated/volunteer work and thus understates the economic scope of the sector.

With the concerns over quality and accuracy in mind, the primary emphasis of the study was to conduct several accuracy checks and extensive corrections to the data based on a variety of research methods including consulting facsimiles of original filings, re-computing mathematical sums, consulting various directories and online sources for agency descriptions and locations, and in some cases by contacting agencies directly for clarifications. Several hundred Forms 990 were individually consulted in this stage of the project. Additional data sources such as the NCCS Core, NTEE-CC, and Business Master files, and the California Attorney General's Registry of Charitable Trusts were used to gather descriptive characteristics and verify other details.

12 "Internal Revenue Service 990 Data: Fact of Fiction," by Karen Froelich and Terry Knoepfle and "Assessing the Quality of IRS Form 990 Data," by Chuck McLean, Linda Lampkin and Russy Sumariwalla.

In addition to the aggregated data produced in this report, the project's major contribution to knowledge about the nonprofit sector is the verification and classification of all 13,370 organizations in the Southern California region. Organizations were classified individually according to the National Taxonomy of Exempt Entities, which groups organizations according to 26 service categories that are collapsed into ten major categories. The report focuses on organizations in six of these categories that represent the majority of service-providing nonprofits in the region.¹³ The research team spent hundreds of hours consulting organizations' websites, Forms 990, and other references to research organizations' purposes, activities and locations, and hundreds more hours confirming or re-coding service category classifications. It is our intent and hope that this significant investment in research on a local scale will help to inform the ongoing efforts to classify the national database.

As comprehensive as this project is, the result is still an under-reporting of the nonprofit sector here. Absent from our analysis are non-filers such as religious organizations and very small organizations that are not required to file, and informal voluntary associations that are not recognized by the IRS. No single data source exists that includes the entire realm of nonprofit action, but despite its known omissions, the Form 990 and Form 990-EZ are acknowledged as the most comprehensive data source covering the spectrum of the field.

Such an exhaustive undertaking as this study likely is beyond the scope of any individual researcher or organization, and no small endeavor for a team. Thus, this project represents an extensive collaboration between the two sponsoring organizations and their partner agencies throughout the Southern California region, and among the many researchers, nonprofit leaders, consultants and students who lent their expertise and time so generously. The entire project team extends its gratitude to the nonprofit organizations whose missions and results are the inspiration for our inquiry. It is our sincere intent and wish that our efforts support yours and help to strengthen the sector.

13 The categories not highlighted in the report are International, Public Benefit, Mutual Benefit, and Unclassified. Public Benefit organizations include advocacy groups, neighborhood associations, service clubs, operating foundations, research institutes, veterans' groups, etc. Although they represent about 10 percent of all nonprofits in the region, Public Benefits are not traditional Religious, Charitable and Educational service-providers and thus they are not highlighted in this report, although their numbers and financial data are included in our region- and sector-wide reporting.

Characteristics by County

Los Angeles County

- Higher contributions for Education and lower for Religious organizations than usual
- Human Services organizations report smaller share of county's revenues than usual
- 6.7 nonprofits per 10,000 residents about average for region
- Large population but low median family income and high poverty rate
- *Per capita* revenues of \$2,311 and assets of \$4,017 significantly higher than average
- Median revenues \$176,451 and median assets \$152,342
- \$22 billion in revenues including \$6.8 billion in contributions
- \$38 billion in assets
- \$20 billion in expenses including \$7.9 billion in personnel expenses

Los Angeles is the largest county in the United States, with nearly twice as many residents as the next-largest county (Cook County, Illinois). Its population in 2000 was over 9.5 million people, or over 46 percent of all Southern California's residents and 12 percent of the state's. Its median family income is \$46,452, about 8 percent lower than the regional median of \$50,589. Total personal income for the county in 2000 was \$282 billion (48 percent of the region's personal income). About 18 percent of the population was below the poverty level in 2000—the third-highest poverty rate of the 10 counties.

Los Angeles had 6,398 reporting 501(c)(3) organizations in 2000. This is 48 percent of Southern California's nonprofits, a slightly higher proportion of nonprofits than the county's share of the region's population. Los Angeles has nearly 25 percent of the state's active nonprofits, and nearly 3 percent of the nation's. When considered along with population, Los Angeles has more nonprofits per person than usual: 6.72 per 10,000 residents as compared with 6.48 per 10,000 residents for the region overall. The county with the highest rate in the region is Santa Barbara, with 14.05 per 10,000 residents.

Overall, the distribution of Southern California's nonprofits is fairly consistent with population: Los Angeles claims about half; Orange County and San Diego share one-quarter; and the remaining organizations are distributed across the five least-populous counties that compose the region.

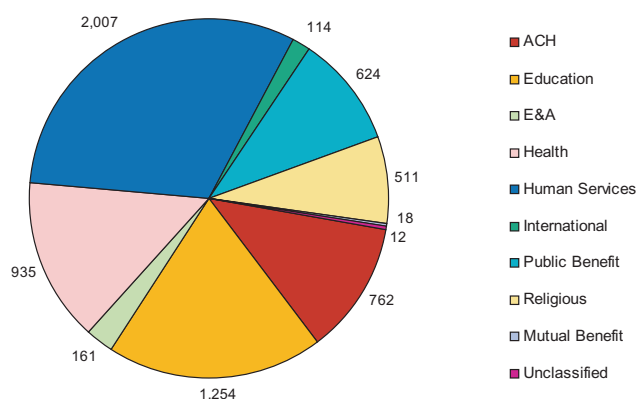
Service Categories

Because of the dominant size of its largest county, the distribution of organizations within the region generally follows the pattern set by Los Angeles County. There are a few exceptions in how the county's organizations are distributed among service categories, as compared with the proportions of the region's and nation's nonprofits in those categories. For instance, the proportions of the county's nonprofits in the ACH, International, and Religious categories are larger than both the region's and nation's. Its Public Benefit, Human Services and E&A categories are smaller than the region's and nation's (and the E&A category is the smallest of all Southern California counties). Its Education category is smaller than the region's but larger than the nation's. These differences are minor, however, with no category varying more than 1.5 percent from

the regional norm. The distribution of all Los Angeles County organizations is shown in Figure LA-1.

Human Services is the largest category with 2,007 organizations. The Education category is the next largest with 1,254 organizations.

Figure LA-1: Los Angeles County Religious, Educational and Charitable Nonprofits Reporting over \$25,000 in Gross Receipts in 2000 by NTEE Major Category; Total: 6,398



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

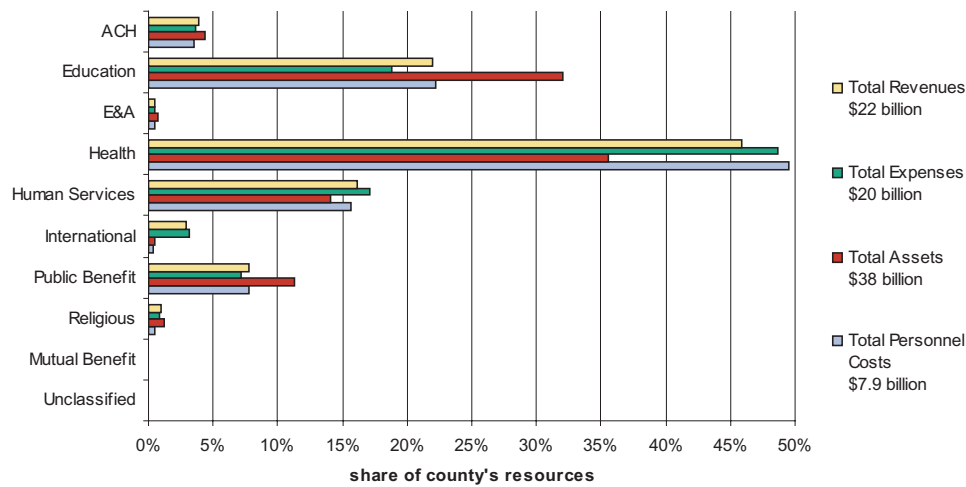
Resources

Revenues and Assets

Los Angeles County nonprofits reported higher concentrations of the region's resources than is proportional for its share of population and nonprofits. Revenues of \$22 billion and assets of \$38 billion were reported by Los Angeles nonprofits for the year 2000. Los Angeles's *per capita* revenues of \$2,311 are about 25 percent higher than the region's \$1,843, and assets of \$4,017 are about 34 percent higher than the region's \$2,989.

The distribution of resources by service category is shown in Figure LA-2. Very large organizations such as hospitals and universities dominate nonprofit resources throughout the region, and to a highly disproportionate degree. In Los Angeles this finding is not so pronounced as in other counties, but is still skewed: Health organizations are 15 percent of the county's organizations and reported nearly 46 percent of revenues and 36 percent of assets. Education organizations are 20 percent of the county's nonprofits and reported 22 percent of its revenues and 32 percent of its assets. Public Benefit organizations also claim disproportionate shares of resources: 8 percent of revenues and 11 percent of assets, though they are less than 1 percent of the county's nonprofits. On the other end of the spectrum are Human Services organizations, which claim 31 percent of the county's organizations but only half that proportion of revenues (16 percent) and assets (14 percent). ACH organizations are 12 percent of the county's nonprofits but reported only 4 percent of its revenues and assets. Religious organizations are 10 percent of the organizations but claimed less than 1 percent of revenues and 1 percent of assets.

Figure LA-2: Distribution of Los Angeles County Nonprofit Resources by Service Category

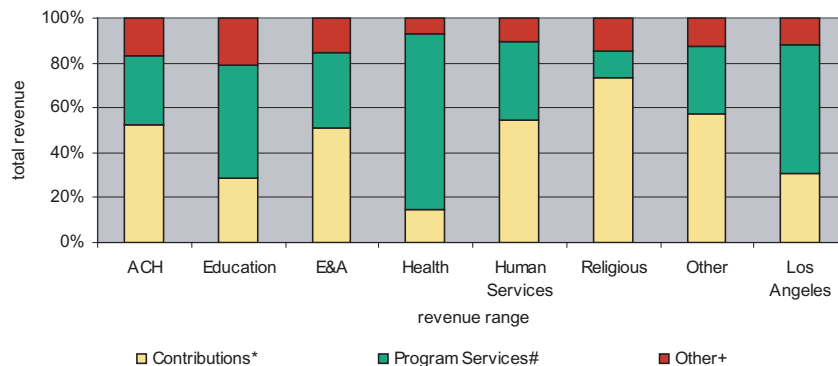


Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Contributions

Los Angeles nonprofits claimed \$6.8 billion in contributions, a higher-than-proportional 60 percent of the region's contributions. Contributions make up 30 percent of total revenues reported by Los Angeles nonprofits, the fourth-highest ratio in the region. Education and International organizations reported higher-than-usual shares of the county's contributions. Public Benefit and Religious organizations receive lower shares of their revenues from contributions than usual. However, these differences are all within around 2 percent of the proportions for the region's nonprofits in their respective categories.

Figure LA-3: Revenue Mix by Service Category for Los Angeles County Nonprofits



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

* Contributions, gifts, grants and similar amounts received, including direct public support, indirect public support and government contributions (grants)

Program service revenue including government fees and contracts

+ All reported revenue other than from contributions and program services, including membership dues, and net income from investments, rents, sale of assets or inventory, and special events

Expenses

Los Angeles County nonprofits reported \$20 billion in expenses for 2000. About \$10 billion of this was reported by Health organizations; this is a slightly smaller share (49 percent) as compared to all Southern California Health organizations (52 percent). Public Benefit organizations claimed 7 percent of the county's expenses but only 6 percent of the region's. Outspending the regional average of 16 percent were Los Angeles Education organizations, which claimed 19 percent of the county's total expenses. Human Services organizations reported 17 percent of the county's expenses, matching the regional average for the category. The county's ACH organizations also matched the regional average at 3 percent of expenses. Religious and E&A organizations each reported less than 1 percent of the county's expenses.

Employment

Los Angeles nonprofits reported a total of \$7.9 billion in personnel expenses for 2000 (58 percent of the regional total). With 50 percent of the county's personnel costs, the Health category in Los Angeles is slightly below the regional average of 54 percent. Education organizations reported 22 percent of the county's personnel expenses—the largest proportion of all 10 counties in that category. The next largest share of the county's personnel expenses were reported by Human Services organizations: 16 percent (as compared with that category's 17 percent share of the region's personnel expenses). The county's Public Benefit organizations reported a higher-than-usual share of personnel expenses: 8 percent, versus the region's 6 percent.

Size

Los Angeles is home to 7 of the 10 largest Southern California nonprofits. These 10 very large organizations reported \$7.1 billion in revenues—about 19 percent of the revenues reported by all 13,370 Southern California nonprofits. Of that amount, Los Angeles organizations reported \$5.4 billion.

Within Los Angeles, the 10 largest nonprofits include 6 Health, 2 Education, 1 International and 1 Public Benefit organization. These 10 reported \$6.5 billion in revenues—29 percent of the county's revenues and 17 percent of Southern California's revenues. The top 10 Los Angeles County organizations are listed in Table LA-1.

Table LA-1: Ten Largest Los Angeles County Nonprofits by Total Revenues

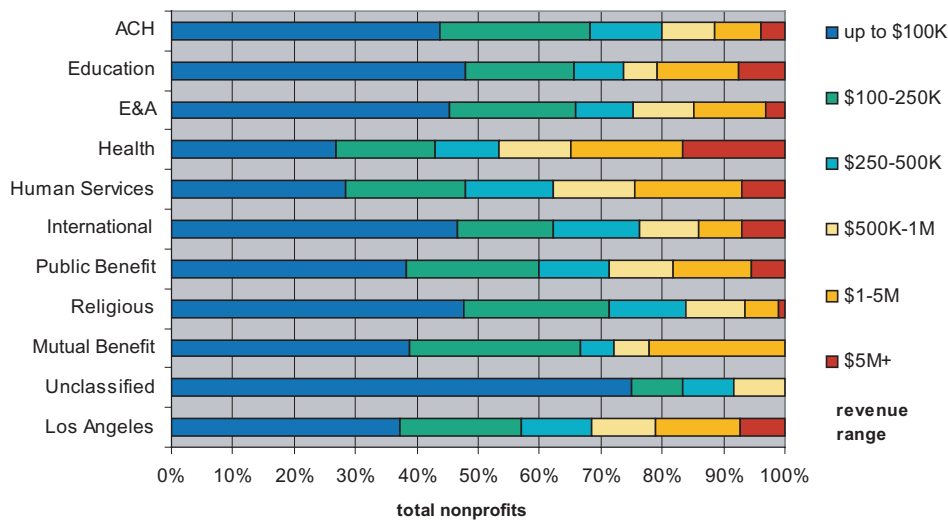
Rank	Organization
1	University of Southern California
2	Catholic Healthcare West Southern California
3	Cedars-Sinai Medical Center
4	World Vision International
5	The Aerospace Corporation
6	Long Beach Memorial Medical Center
7	Children's Hospital Los Angeles
8	Scan Health Plan
9	Glendale Adventist Medical Center
10	Pomona College

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Los Angeles organizations also are well represented among the top 10 lists within their respective service categories: in all but two categories, Los Angeles organizations are at least five out of the top 10 organizations. The two that receive lower representation in the county are the E&A and International categories.

Large organizations are the exception rather than the rule. Most nonprofits are very small: more than half report less than \$500,000 in revenues. Los Angeles has more of the largest and fewer of the smallest organizations than is true for the region overall. Those reporting more than \$5 million in revenues are 7 percent of the county's nonprofits (versus 6 percent of the region's), and they claimed 86 percent of the county's revenues (versus 85 percent of the region's). Over one-third of the county's nonprofits (37 percent) are very small, with less than \$100,000 in revenues; combined, they claimed less than 1 percent of the county's total revenues. Median revenues are \$176,451 and median assets are \$152,342 (21 and 38 percent higher, respectively, than median revenues for the region). The number of organizations in each revenue range is shown in Figure LA-4.

Figure LA-4: Distribution of Los Angeles County Nonprofits by Revenue Range and Service Category
Total: 6,398



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Orange County

- Includes one of the 10 largest organizations in Southern California, the largest religious nonprofit and the largest mutual benefit organization in the region
- \$4.2 billion in revenues and \$7.2 billion in assets in 2000—up 48 percent from 1997
- \$1,480 in revenues and \$2,503 in assets per resident
- \$1.3 billion in personnel expenses
- The 10 largest nonprofits in the county are eight hospitals, a university and a religious organization
- Religious and Education categories larger than usual

Orange County is the fifth-largest county in the United States. Among Southern California's 10 counties it ranks second in the number of residents (14 percent of the region) and third in the number of nonprofits. The county claimed 17 percent (\$99.5 billion) of the region's personal income for the period, and its median family income of \$64,611 was the second highest of all 10 counties. Orange County had the second lowest percentage of residents in poverty in the region, at 10%.

There are 6.7 reporting nonprofits per 10,000 residents—about the same ratio as for Southern California and Los Angeles, slightly smaller than San Diego's, and half of Santa Barbara's (which, at 14 nonprofits per 10,000 residents, is more than twice the density of any other Southern California county).

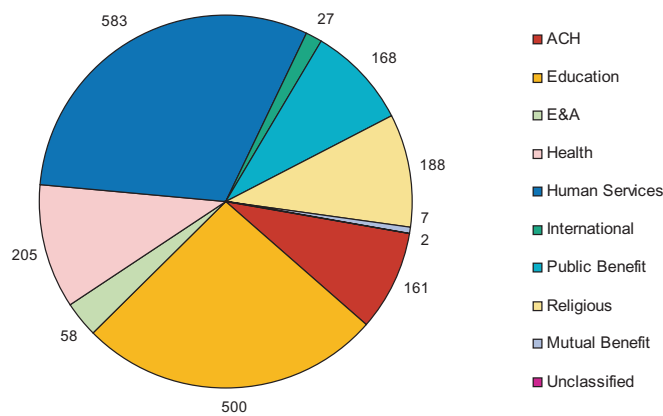
Orange County's 1,899 reporting 501(c)(3) organizations represent slightly less than 1 percent of the nation's nonprofits, about 7 percent of the state's, and 14 percent of the Southern California region's (these proportions also are consistent with the county's share of the population). The nonprofit sector here is closely comparable in size to San Diego; together the two counties report about one-quarter of Southern California's nonprofits. Los Angeles claims nearly half the region's nonprofits, and one-quarter are distributed among the remaining seven counties that constitute the region.

Service Categories

The distribution of Orange County organizations by service category differs somewhat from national and regional patterns. It has more Education and Religious nonprofits than average for the region, and fewer in the categories of ACH, Health and Human Services. The distribution of all Orange County organizations is shown in Figure OC-1.

Human Services is the largest category with 583 organizations, but at 30 percent of the county's nonprofits, the category is slightly smaller than the region's (32 percent) and the nation's (34 percent). By contrast, the 500 Education organizations represent a larger proportion of the county's nonprofits (26 percent) than the region's (20 percent) or the nation's (16 percent). Orange County's Religious category (10 percent) is larger than Southern California's (8 percent) and twice as large as the nation's (5 percent).

Figure OC-1: Orange County Religious, Educational and Charitable Nonprofits Reporting over \$25,000 in Gross Receipts in 2000 by NTEE Major Category; Total: 1,899



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Resources

Revenues and Assets

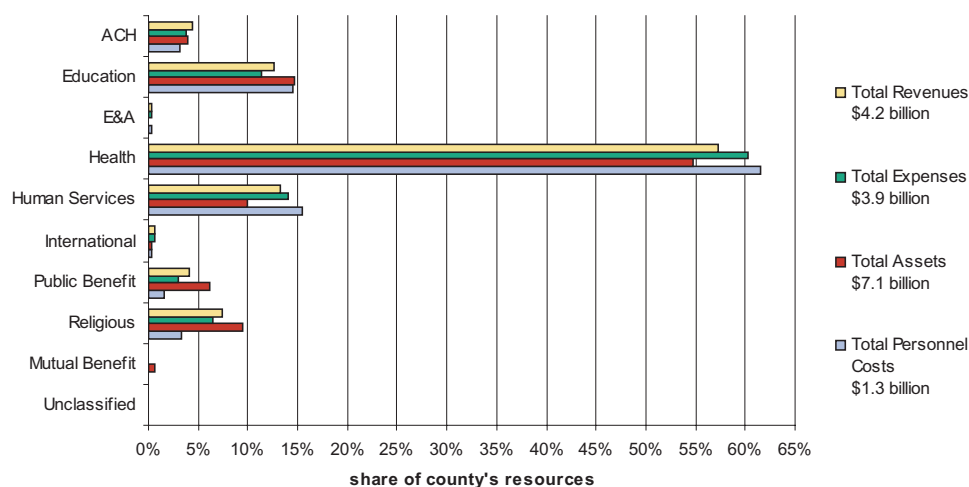
Together, Orange County nonprofits reported \$4.2 billion in revenues and \$7.1 billion in assets for the year 2000. This is 11 percent of Southern California's revenues and assets—a less-than-proportional share considering that the county claims 14 percent of the region's nonprofits. *Per capita* revenues of \$1,480 and assets of \$2,503 are about 20 percent less than the figures for Southern California (and lower than those for Santa Barbara, Los Angeles and San Diego, whose *per capita* resources are all higher than those for the region overall).

The distribution of resources by service category is shown in Figure OC-2. Although there are more Human Services and Education organizations than any other category, they claim only about one-quarter of the county's resources. Health organizations claim over half of the financial resources for the county, though they are only 11 percent of the organizations.

Employment

Orange County nonprofits reported \$1.3 billion in personnel expenses in 2000—smaller than proportional as compared to the county's share of the region's nonprofits (10 percent of the region's personnel spending, versus 14 percent of organizations).

Health organizations claimed more than 61 percent of all Orange County nonprofit personnel expenditures—a significantly disproportionately high share considering that they are only 11 percent of all organizations. By contrast, ACH, Education and Religious organizations claimed less-than-proportional shares of the county's personnel spending than of the county's nonprofits.

Figure OC-2: Distribution of Orange County Nonprofit Resources by Service Category

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

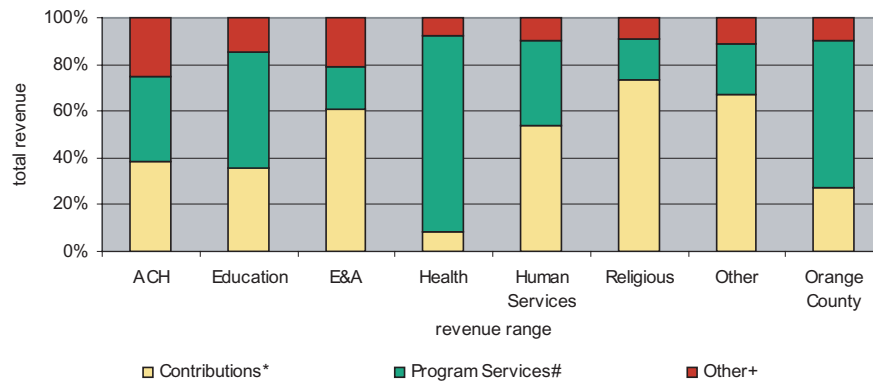
Expenses

Orange County nonprofits reported \$3.86 in expenses for 2000. More than half of this amount (\$2.3 billion) was reported by Health organizations, and more than 95 percent of Health expenses were reported by very large organizations. Of the remaining categories, the largest spenders were those in the Human Services, Education and Religious categories.

Contributions

Over \$1.1 billion in contributions was reported by Orange County nonprofits in 2000. This is about 27 percent of total revenues. Religious organizations claim 4 percent of Southern California's total contributions, but Orange County's very large Religious category drives that ratio up to five times the usual amount: 20 percent. The Human Services organizations claim a smaller share of the county's contributions than the region's: 26 versus 30 percent. Shares of the county's contributions are also lower than usual in the Education and Health categories.

Figure OC-3: Revenue Mix by Service Category for Orange County Nonprofits



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

* Contributions, gifts, grants and similar amounts received, including direct public support, indirect public support and government contributions (grants)

Program service revenue including government fees and contracts

+ All reported revenue other than from contributions and program services, including membership dues, and net income from investments, rents, sale of assets or inventory, and special events

Size

Orange County is home to one of the 10 largest Southern California nonprofits. The 10 largest within the county are eight hospitals, a university and a religious organization, which reported combined revenues of \$2.2 billion—over half of the total for the county’s 1,899 organizations, and 6 percent of all Southern California revenues. The top 10 Orange County organizations are listed in Table OC-1.

Table OC-1: Ten Largest Orange County Nonprofits by Total Revenues

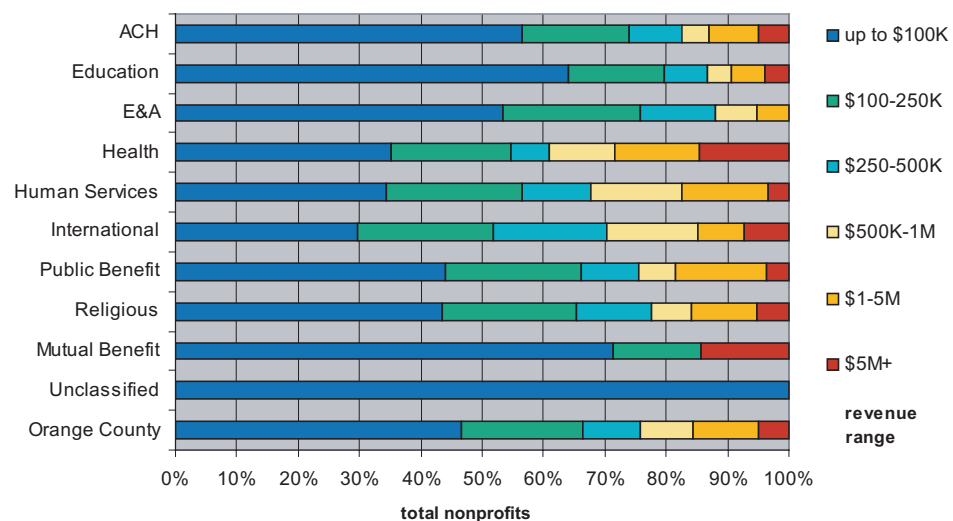
Rank	Organization
1	Hoag Memorial Hospital Presbyterian
2	St. Jude Hospital Yorba Linda dba: St. Jude Heritage Health Foundation
3	Children’s Hospital of Orange County
4	St. Joseph Hospital of Orange
5	Mission Hospital Regional Medical Center
6	St. Jude Hospital, Inc. dba: St. Jude Medical Center
7	Trinity Christian Center of Santa Ana, Inc.
8	Chapman University
9	Saddleback Memorial Medical Center
10	Anaheim Memorial Medical Center

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Within their respective service categories, several Orange County organizations rank among the largest in the region: two hospitals, one university, two broadcasters, a performing arts center, an international student exchange service, a center for people with developmental disabilities, two religious organizations and a nursing home.

Large organizations are the exception rather than the rule: although they are only 5 percent of Orange County's organizations, those reporting more than \$5 million in gross receipts claimed 83 percent of all Orange County revenues. Median revenues are \$114,426, and median assets are \$64,426. Most organizations are small: 76 percent report less than \$500,000 in gross receipts. Small organizations are even more prominent in certain categories: ACH (83 percent), Education (87 percent), and E&A (88 percent). The number of organizations in each revenue range is shown in Figure OC-4.

Figure OC-4: Distribution of Orange County Nonprofits by Revenue Range and Service Category
Total: 1,899



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Comparison with Previous Results

The Gianneschi Center for Nonprofit Research has compiled information about Orange County-based nonprofits since 1995, and filing data for the 1994-95 and 1997 tax years was analyzed in the Center's two reports.¹⁴ The cumulative research database includes 2,504 unduplicated organizations that were financially active in at least one of the three data sets. Analysis of this data shows the considerable fluctuation in the population of nonprofits as new ones are added and existing ones drop out.¹⁵ Although the net effect is less pronounced, changes in the number of individual organizations is considerable: nearly 400 were added between 1994-95 and 1997,¹⁶ and over 600 between 1997 and 2000.

There were 465 more organizations in the 2000 dataset than in 1997, a net increase of 32 percent. Of the 1,899 organizations in the 2000 dataset, only 850 organizations (45 percent) also appeared in the previous two. Of those 850, the following observations were made:

- 55 percent of organizations reported growth in gross receipts
- 59 percent reported of organizations growth in assets
- combined gross receipts decreased 3 percent from 1997 to 2000
- combined assets decreased 23 percent from 1997 to 2000

Considering all active organizations in the 1997 and 2000 studies, there is a net increase of 273 reporting organizations (17 percent). The net number of Education organizations increased by 4 percent and Human Services by 3 percent. With more organizations reporting, the combined gross receipts grew by \$2.2 billion (48 percent), yet the median gross receipts reported fell by 3 percent, from \$149,804 to \$145,262. The greatest gain was in the Health category, whose combined gross receipts grew by 5.8 percent although the number of organizations decreased slightly. Most organizations (90 percent) remained in the same revenue range, but 52 organizations (6 percent) increased to more than \$500,000 in revenues, while 24 organizations (3 percent) fell below \$500,000 in revenues.

14 "The Nonprofit Sector in Orange County: The First Report," and "The Nonprofit Sector in Orange County, California: 1997 Economic Scope and Characteristics," Gianneschi Center for Nonprofit Research, California State University, Fullerton, www.fullerton.edu/GCNR.

15 In addition to a net increase in the number of organizations, there can be many explanations for variation in datasets from one time period to another, including missing or late filings, changes in operating status and revenues affecting filing requirements, relocating to another county, consolidation or cessation of operations, etc.

16 A comparison between 1994-95 and subsequent years is not practical. The number of organizations in 1994-95 was under-reported because some Orange County organizations whose data were reported in another filing jurisdiction were omitted.

Riverside County

- *Per capita* revenues of \$634 and assets of \$1,097 are lower than average
- County claims larger-than-usual share of the region's contributions
- Fewer very large organizations
- Median revenues of \$111,347 and median assets of \$83,668
- Includes one of the 10 largest E&A organizations and one of the 10 largest Mutual Benefit organizations in Southern California

Riverside County's population of 1.5 million represents 7.5 percent of Southern California's residents and ranks fifth among the region's 10 counties. Median family income in 2000 was \$48,409 (equal to 96 percent of Southern California's median of \$50,589). Total personal income for the county in 2000 was \$39 billion (6.6 percent of the region's personal income). Fourteen percent of Riverside County's population were below the poverty level in 2000.

There are 4.5 reporting nonprofits per 10,000 residents—about the same as for San Bernardino county with its comparable population of 1.7 million, but also about the same as for Imperial and Kern, whose populations are fractions of Riverside's. With half the population of Riverside, Ventura county has a rate of 6.1 organizations per 10,000 residents, and the highest is Santa Barbara's at 14.

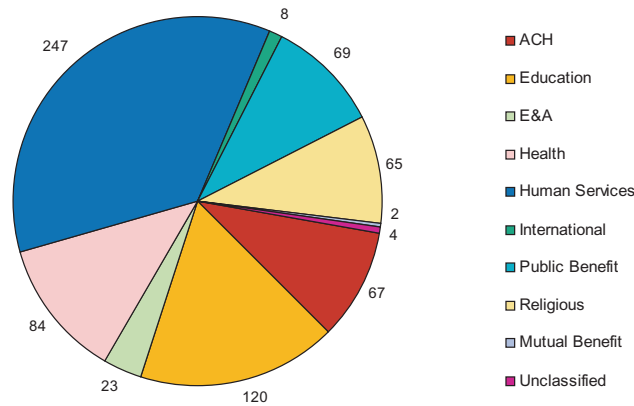
Riverside County's 689 reporting 501(c)(3) organizations represent just over 5 percent of the region's nonprofits, about 3 percent of the state's, and less than 1 percent of the nation's—proportions that are below the county's share of population. While Riverside's number of nonprofits is closely comparable to San Bernardino's, the counties' resources are quite different, as discussed below. Together the two counties claim 11 percent of Southern California reporting nonprofits; Orange County and San Diego share one-quarter; Los Angeles claims half; and the remaining organizations are distributed across the five least-populated counties that compose the region.

Service Categories

The distribution of Riverside organizations by service category differs somewhat from national and regional patterns. Human Services and Religious organizations claim larger shares of the county's nonprofit population than usual for the region, and Education, ACH and Health categories are smaller than usual. The distribution of all Riverside County organizations is shown in Figure R-1.

Human Services is the largest category with 247 organizations, which at 36 percent of the county's nonprofits is a larger proportion than for the region (32 percent) or the nation (34 percent). The 65 Religious organizations constitute 9.4 percent of Riverside's nonprofits, larger than that category's 7.7 percent share of the region's and 5 percent of the nation's nonprofits. The Education category, with 120 organizations, is 17 percent of the county's nonprofits: fewer than the region's share (20 percent), but larger than the nation's (16 percent). ACH and Health categories claim slightly smaller shares of the county's nonprofits than of the region's and nation's.

Figure R-1: Riverside County Religious, Educational and Charitable Nonprofits Reporting over \$25,000 in Gross Receipts in 2000 by NTEE Major Category; Total: 689



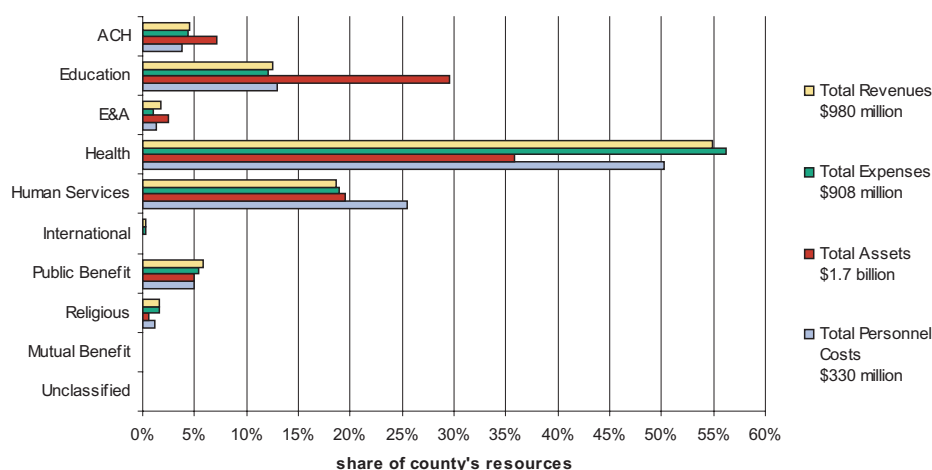
Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Resources

Revenues and Assets

Together, Riverside County nonprofits reported \$980 million in revenues and \$1.7 billion in assets for the year 2000. This is less than 3 percent of the region's resources—a less-than-proportional share considering that the county claims over 5 percent of the region's nonprofits. *Per capita* revenues of \$634 and assets of \$1,097 are lower than expected: about two-thirds less than for the region overall. Only one county has lower *per capita* revenues, and two have lower *per capita* assets. Offsetting this finding is the county's higher-than-usual rate of contributions: Riverside nonprofits reported 7.5 percent of all contributions to Southern California nonprofits, a higher-than-proportional share considering its share of the region's organizations.

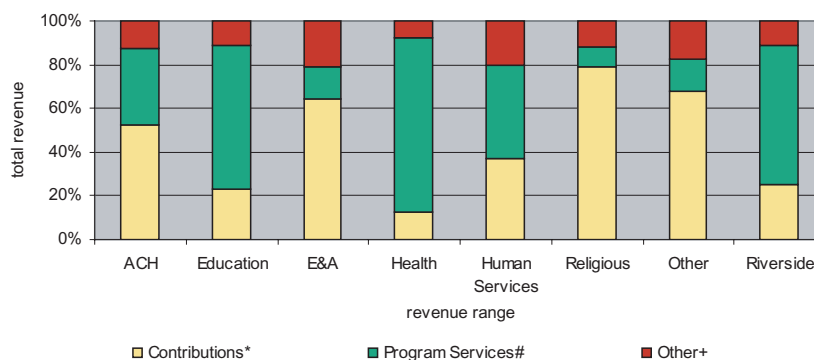
The distribution of resources by service category is shown in Figure R-2. The revenues and expenses of Health organizations are so out of proportion to other nonprofits that direct comparisons are unusually skewed. Over half of all revenues, expenses, and contributions for the county are concentrated among its 84 Health organizations, even though they represent only 12 percent of all nonprofits. This trend is not repeated as far as assets are concerned, however: because Education organizations claim a larger-than-usual 30 percent of all assets, Health organizations reported only 36 percent.

Figure R-2: Distribution of Riverside County Nonprofit Resources by Service Category

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Contributions

For all Southern California nonprofits, contributions represent 30 percent of total revenues, while they are only 25 percent of Riverside nonprofits' revenues. In four counties, the contributions rate is lower. Of the \$11.2 billion in contributions for all of Southern California, \$249 million (2 percent) was reported by Riverside organizations. Health organizations claimed a larger-than-usual share of the county's contributions (26 percent, versus 21 percent for the category among all Southern California nonprofits). E&A organizations claimed nearly three times the usual share of contributions: 4.3 versus 1.5 percent. ACH organizations also fared better in Riverside than in the region, with 9 percent of the county's contributions rather than 6 percent for the region. By contrast, two categories within the county reported lower contributions than usual for the region: Education (11 versus 18 percent) and Human Services (27 versus 30 percent).

Figure R-3: Revenue Mix by Service Category for Riverside County Nonprofits

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

* Contributions, gifts, grants and similar amounts received, including direct public support, indirect public support and government contributions (grants)

Program service revenue including government fees and contracts

+ All reported revenue other than from contributions and program services, including membership dues, and net income from investments, rents, sale of assets or inventory, and special events

Expenses

Riverside County nonprofits reported \$908 million in expenses for 2000. More than half of this amount (\$510 million) was reported by Health organizations, and 92 percent of Health expenses were reported by very large organizations. Human Services organizations reported 19 percent of the county's expenses—higher than the regional rate of 17 percent for the category. However, this is less than a proportional share of expenses considering that the category represents 36 percent of the county's nonprofits. This is because unusually large patterns within the Health category skew the distributions to all other categories.

Employment

Riverside nonprofits reported nearly \$330 million in personnel expenses for 2000 (2.4 percent of the regional total). Personnel expenses by Riverside's Human Services organizations is larger than typical for the region: 25 percent of the county's personnel expenses versus 17 percent for all Southern California organizations in the category. E&A organizations also reported a higher-than-usual share of the county's personnel expenses: 1.24 percent versus 0.93 percent for all E&A organizations in the region. Education organizations accounted for a smaller share of the county's than of the region's personnel expenses: 13 versus 18 percent. Nearly three-quarters of all Riverside nonprofit personnel expenses were reported by very large organizations (revenues of \$5 million or more).

Size

The 10 largest nonprofits within the county include six health-related organizations, two universities, and a retirement home and a rehabilitative facility. These 10 combined reported \$556 million in revenues—56 percent of the county's revenues and 1.5 percent of Southern California revenues. The top 10 Riverside County organizations are listed in Table R-1.

Table R-1: Ten Largest Riverside County Nonprofits by Total Revenues

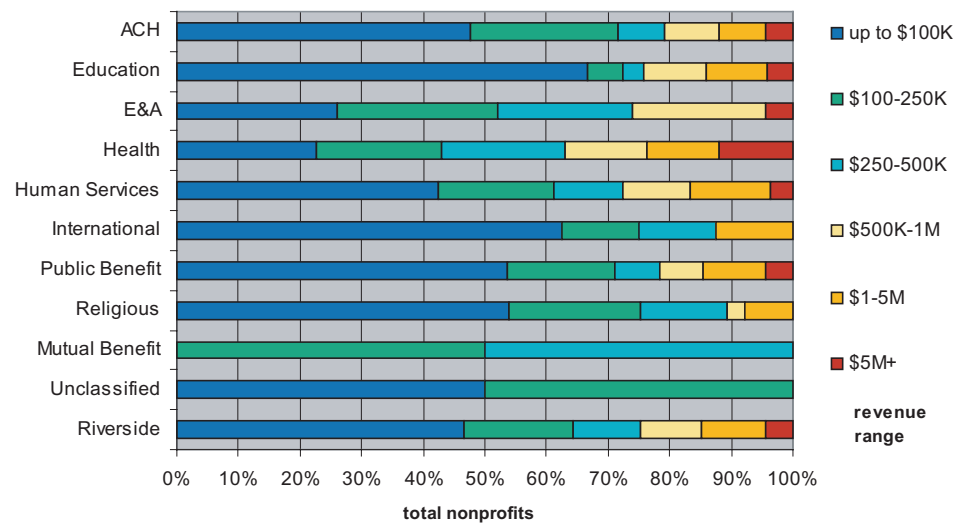
Rank	Organization
1	Eisenhower Medical Center
2	Parkview Community Hospital Medical Center
3	California Baptist University
4	Visiting Nurse Association of the Inland Counties
5	Help Hospitalized Veterans, Inc.
6	The Betty Ford Center at Eisenhower
7	Air Force Village West, Inc.
8	Riverside-San Bernardino County Indian Health, Inc.
9	La Sierra University
10	San Geronio Memorial Hospital

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

The Living Desert is among the 10 largest E&A organizations in Southern California, and The Illuminators is one of the 10 largest Mutual Benefit organizations in the region.

Large organizations are the exception rather than the rule. While they represent only 4.5 percent of the county's organizations, they reported 75 percent of its revenues. This finding is less pronounced in Riverside County than in the region overall, which shows very large organizations claiming 6 percent of the sector and 85 percent of its revenues. Small organizations are more numerous but receive a smaller share of total revenues. The majority of nonprofits (75 percent of Riverside's and 72 percent of the region's) reported less than \$500,000 in revenues, but claimed only a fraction of total revenues (6 percent of Riverside's and 3 percent of the region's). Median revenues are \$111,347 and median assets are \$83,668. Forty-seven percent of the region's nonprofits are very small (less than \$100,000 in revenues); in Riverside they are even more prominent in certain categories: Education (67 percent) and Religious (54 percent). The number of organizations in each revenue range is shown in Figure R-4.

Figure R-4: Distribution of Riverside County Nonprofits by Revenue Range and Service Category
Total: 689



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

San Bernardino County

- Higher contributions for Human Services and lower for Health organizations than usual
- Health organizations report larger share of county's revenues and expenses than usual
- Number of nonprofits per 10,000 residents—7—about average for region
- Large population but low median family income and high poverty rate
- *Per capita* revenues of \$1,174 and assets of \$1,472 significantly lower than average
- More Health and Human Services organizations than usual, and fewer Education, ACH and Public Benefit organizations
- Median revenues \$123,743 and median assets \$88,583
- \$2 billion in revenues including \$370 million in contributions
- \$2.5 billion in assets
- \$1.9 billion in expenses including \$849 million in personnel expenses

San Bernardino County's population of 1.7 million ranks it as the fourth-largest of Southern California's 10 counties, with 8 percent of the region's residents. By contrast, the county ranks seventh in median family income, which in 2000 was \$46,574, about 8 percent lower than the regional median of \$50,589. Total personal income for the county in 2000 was \$37.6 billion (6 percent of the region's personal income). About 16 percent of the population was below the poverty level in 2000—the fourth-highest poverty rate of the 10 counties.

San Bernardino had 760 reporting 501(c)(3) organizations in 2000. This is over 5 percent of Southern California's nonprofits, a slightly smaller proportion of nonprofits than the county's share of the region's population. San Bernardino has nearly 3 percent of the state's active nonprofits, and less than 1 percent of the nation's. When considered along with population, San Bernardino has more than the average number of nonprofits for the region overall: 7 per 10,000 residents as compared with 6.48 per 10,000 residents for the region overall. The county with the highest rate in the region is Santa Barbara, with 14.05.

Overall, the distribution of Southern California's nonprofits is fairly consistent with population: Los Angeles claims half; Orange County and San Diego share one-quarter; and the remaining organizations are distributed across the five least-populous counties that compose the region.

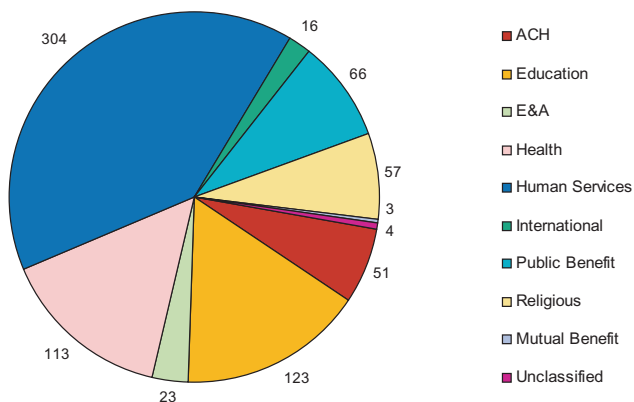
Service Categories

The distribution of San Bernardino organizations by service category is fairly consistent with regional and national distributions, with some key exceptions. The county has more Health and Human Services organizations than usual, and fewer Education, ACH and Public Benefit organizations. Human Services constitute 40 percent of the county's nonprofits, versus 32 percent of the region's and 35 percent of the nation's. The county's Health and International categories are the largest of all 10 counties, and the Education category is the smallest in the region. These proportions are unusual for Southern California, but consistent with proportions for all U.S. nonprofits. Health organizations constitute 15 percent of the county's and the nation's nonprofits, but just 13 percent of the region's. Education organizations are 16 percent

of the county's and nation's nonprofits but 20 percent of the region's. The county's ACH and Public Benefit categories are smaller than both the region's and nation's. The distribution of all San Bernardino County organizations is shown in Figure SBe-1.

Human Services is the largest category with 304 organizations. The Education category is the next largest with 123 organizations.

Figure SBe-1: San Bernardino County Religious, Educational and Charitable Nonprofits Reporting over \$25,000 in Gross Receipts in 2000 by NTEE Major Category; Total: 760



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

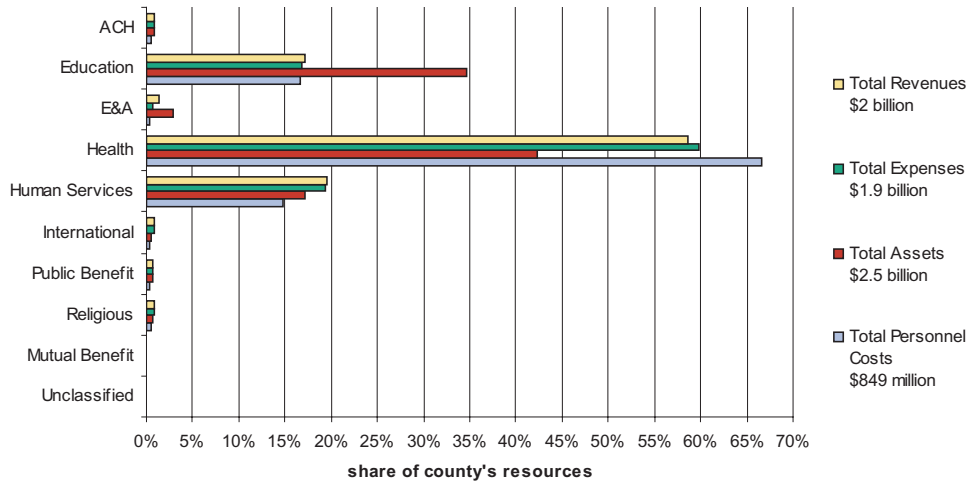
Resources

Revenues and Assets

Two billion dollars in revenue and \$2.5 billion in assets were reported by San Bernardino County nonprofits for the year 2000. This is 5 percent of revenues and 4 percent of assets for the region. San Bernardino's *per capita* revenues of \$1,174 are about 36 percent less than the region's \$1,843, and assets of \$1,472 are about 50 percent less than the region's \$2,989.

The distribution of resources by service category is shown in Figure SBe-2. Health organizations dominate nonprofit resources throughout the region, and to a highly disproportionate degree. In San Bernardino, this is especially true: 15 percent of the county's organizations reported nearly 59 percent of revenues and 42 percent of assets. Education organizations reported 17 percent of the county's revenues and twice their proportional share of assets: 35 percent, versus their 16 percent share of the county's organizations. On the other end of the spectrum are Human Services organizations, which claim 40 percent of the county's organizations but less than half that proportion of revenues (19 percent) and assets (17 percent). E&A organizations reported about 3 percent of the county's assets, on a par with that category's share of the county's nonprofit organizations.

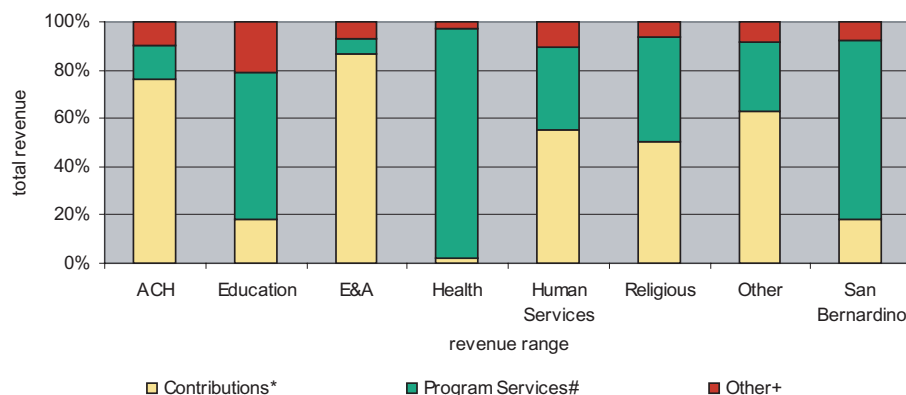
Figure SBe-2: Distribution of San Bernardino County Nonprofit Resources by Service Category



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Contributions

San Bernardino nonprofits claimed a proportional share of the region's contributions: at \$370 million, about 6 percent of the \$11.2 billion in contributions for all of Southern California. Contributions make up 18 percent of total revenues reported by San Bernardino nonprofits (only Kern county has a lower contributions-to-revenues ratio). While Health organizations claimed a higher-than-usual share of the county's revenues, their share of contributions is the lowest of all 10 counties and only about one-third the expected amount for the category based on their counterparts in the region: 7 percent of the county's contributions versus 21 percent of the region's. Education, ACH and Religious organizations also claimed slightly smaller shares of the county's contributions than those categories' shares of the region's contributions. Human Services organizations receive substantially more support from contributions in San Bernardino county than is typical for the region: at 58 percent of the county's contributions, this is the highest rate for the category among all 10 counties. E&A organizations also claimed a slightly higher-than-usual share of the county's contributions: 6 percent versus the region's rate of 1 percent.

Figure SBe-3: Revenue Mix by Service Category for San Bernardino County Nonprofits

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

* Contributions, gifts, grants and similar amounts received, including direct public support, indirect public support and government contributions (grants)

Program service revenue including government fees and contracts

+ All reported revenue other than from contributions and program services, including membership dues, and net income from investments, rents, sale of assets or inventory, and special events

Expenses

San Bernardino County nonprofits reported \$1.9 billion in expenses for 2000. About \$1.2 billion of this was reported by Health organizations; this is a significantly larger share (60 percent) as compared to all Southern California Health organizations (52 percent). Human Services organizations' share of expenses (19 percent) is half their share of the county's organizations (40 percent) but more than the category's share of the region's expenses (17 percent). Spending by Public Benefit organizations was the lowest of all 10 counties (less than 1 percent of the county's expenses). ACH organizations also reported less than 1 percent of the county's expenses. When considered in terms of aggregate dollars, however, San Bernardino ranks fourth among the 10 counties in reported expenses.

Employment

San Bernardino nonprofits reported a total of \$849 million in personnel expenses for 2000 (6 percent of the regional total). Health organizations claimed 67 percent of the county's personnel expenses—13 percent more than the 54 percent of personnel expenses that all Southern California Health organizations claimed. Personnel spending by Education and Human Services organizations was lower than expected, at 17 and 15 percent respectively. The county's personnel expenses were the lowest of the region in two categories: ACH and Public Benefit.

Size

The 10 largest nonprofits within the county include two universities, six hospitals and two Human Services organizations. These 10 combined reported \$1.4 billion in revenues—68 percent of the county's revenues and four percent of Southern California revenues. The top 10 San Bernardino County organizations are listed in Table SBe-1.

Table SBe-1: Ten Largest San Bernardino County Nonprofits by Total Revenues

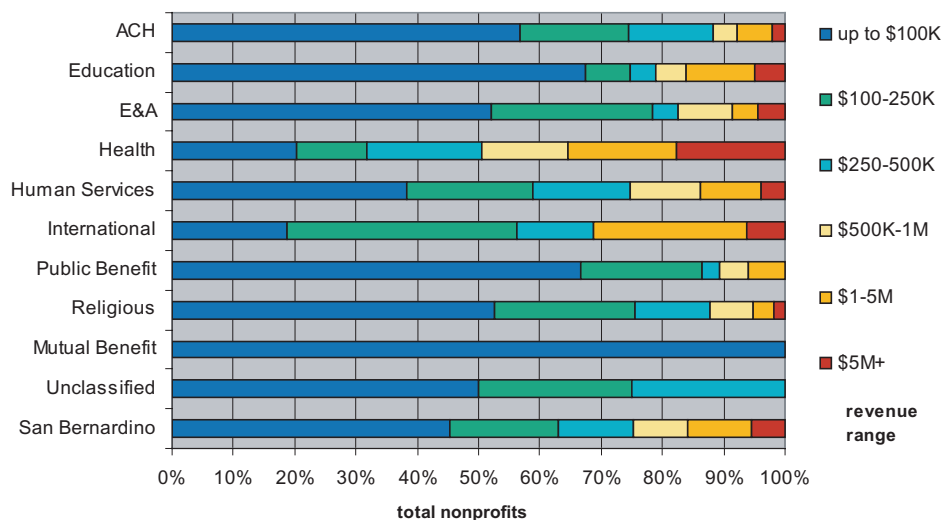
Rank	Organization
1	Seventh-Day Adventists Loma Linda University Medical Center, Inc.
2	Loma Linda University
3	Inland Counties Regional Center, Inc.
4	Loma Linda University Health Care
5	Community Hospital of San Bernardino
6	St. Mary Medical Center fka St. Mary Regional Medical Center
7	University of Redlands
8	Redlands Community Hospital
9	Housing Action Resource Trust
10	Trinity Children and Family Services

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Five San Bernardino organizations are ranked among the 10 largest within their respective service categories, including one university, one nature conservancy, one hospital, one agency serving people with developmental disabilities, and one international relief agency.

Large organizations are the exception rather than the rule. Organizations reporting more than \$5 million in revenues are just 6 percent of San Bernardino's organizations, but reported 86 percent of the county's revenues—about the same ratio as for the region overall. More of San Bernardino's than the region's organizations are in the smallest revenue category (75 versus 72 percent). The majority of the county's nonprofits (75 percent) reported less than \$500,000 in revenues, but claimed only a fraction of total revenues (3.5 percent). Median revenues are \$123,743 and median assets are \$88,583. The number of organizations in each revenue range is shown in Figure SBe-4.

Figure SBe-4: Distribution of San Bernardino County Nonprofits by Revenue Range and Service Category
Total: 760



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

San Diego County

- Includes one of the 10 largest nonprofits in Southern California
- Home of the largest E&A organization in Southern California
- \$5.8 billion in revenues and \$7.9 billion in assets in 2000
- \$2,083 in revenues and \$2,806 in assets per resident
- \$2.1 billion in personnel expenses
- \$1.9 billion in contributions
- The 10 largest in the county are five hospitals, three health-related organizations, a private university and the foundation of a public university

San Diego is the sixth-largest county in the nation, after fifth-ranked Orange and first place Los Angeles. Within the ten-county Southern California region, San Diego ranks third in residents (14 percent of the region) and second in the number of nonprofits. The county claimed 16 percent (\$91.9 billion) of the region's personal income for the period, and its median family income was \$53,438. Twelve percent of residents lived below the poverty level in 2000.

There are 7 reporting nonprofits per 10,000 residents: more than for the Southern California region, and the third highest ratio of the 10 counties.

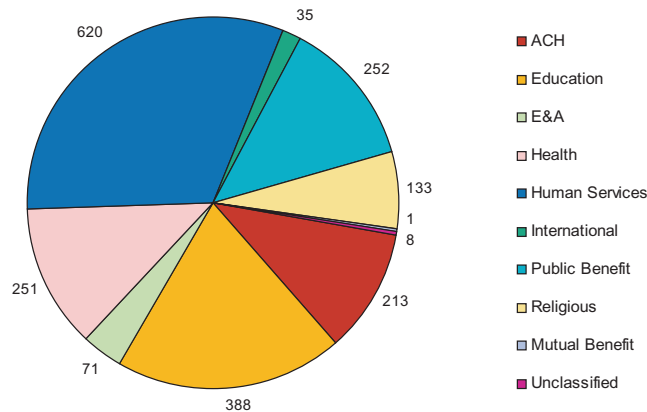
Consistent with its share of residents, San Diego County's 1,972 reporting organizations represent 15 percent of the region's nonprofits, 8 percent of the state's, and slightly less than 1 percent of the nation's. The nonprofit sector here is closely comparable in size to Orange County: together the two counties report about one-quarter of Southern California's nonprofits. Los Angeles claims nearly half the region's nonprofits, and one-quarter are distributed among the remaining seven counties that constitute the region.

Service Categories

The distribution of San Diego organizations by service category differs somewhat from national and regional patterns. It has more Education and Religious nonprofits than average for the region, and fewer Health, ACH, Human Services and Public Benefit than usual. The distribution of all San Diego organizations is shown in Figure SD-1.

Human Services is the largest category with 620 organizations (only slightly smaller, at 30 percent, than the category's 32 percent share of the region's and 34 percent share of the nation's nonprofits). The second largest category is Education, and these represent a significantly larger share of San Diego's nonprofits (26 percent) than of the region's (20 percent) or the nation's (16 percent). Religious organizations also have a larger share of San Diego's nonprofit population (10 percent) than is usual (8 percent for the region and 5 percent for the U.S.).

Figure SD-1: San Diego County Religious, Educational and Charitable Nonprofits Reporting over \$25,000 in Gross Receipts in 2000 by NTEE Major Category; Total: 1,972



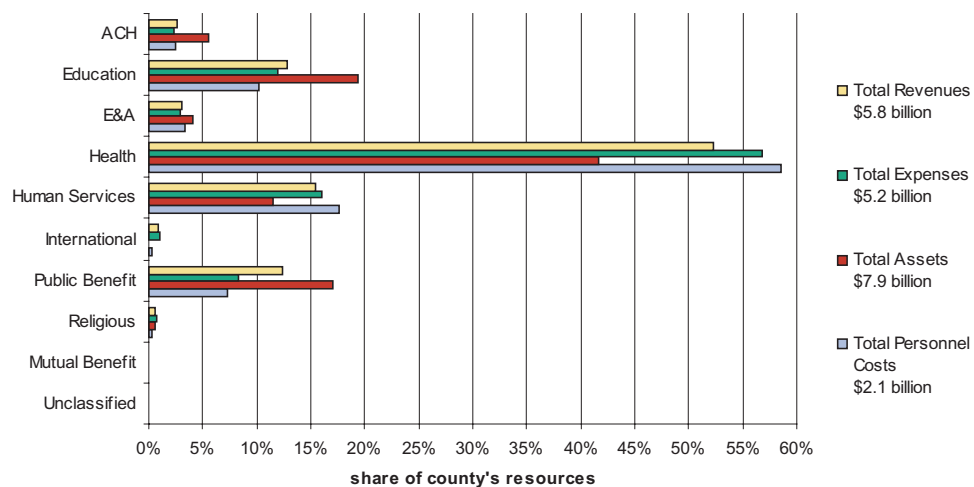
Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Resources

Revenues and Assets

San Diego's reporting nonprofits claimed \$5.8 billion in revenues and \$7.9 billion in assets for the year 2000. At 15 and 13 percent (respectively) of the region's revenues and assets, these amounts are fairly consistent with the county's 14 percent share of nonprofits. When measured against the number of residents, San Diego's nonprofit resources are the third highest in Southern California: \$2,083 in revenues and \$2,806 in assets *per capita* (versus \$1,843 and \$2,989 for the region overall).

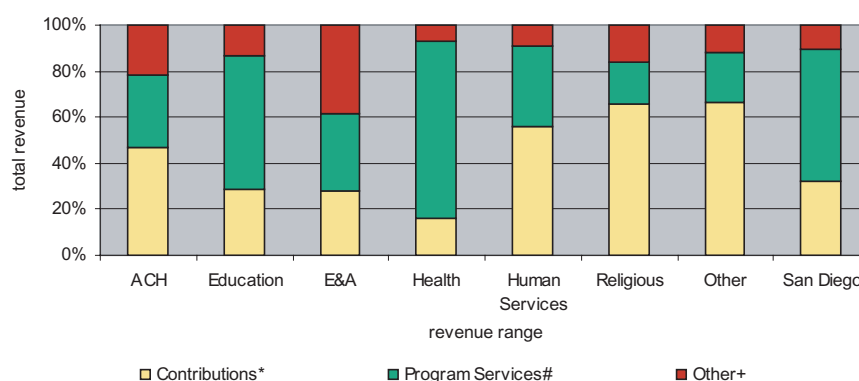
The distribution of resources by service category is shown in Figure SD-2. Health organizations account for over half of the county's revenues, although they are only 13 percent of the organizations. Their share of assets, at 42 percent, is less pronounced but is still a disproportionately high share. Although Human Services organizations are 31 percent of the county's nonprofits, those organizations reported just 15 percent of revenues and only 11 percent of the county's assets. Assets are disproportionately high among Public Benefit, E&A, Education and ACH organizations, even though the same cannot be said of their shares of revenues.

Figure SD-2: Distribution of San Diego County Nonprofit Resources by Service Category

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Contributions

San Diego nonprofits reported \$1.9 billion in contributions, about 15 percent of the \$11.2 billion reported by all Southern California nonprofits. Contributions represent 32 percent of San Diego nonprofits' total revenues of \$5.8 billion, whereas for the region overall, contributions are about 30 percent of revenues. Only two other counties report higher contributions rates than San Diego's. Organizations in the Public Benefit, Health and E&A categories reported higher shares of San Diego contributions than is usual for all Southern California organizations in those categories. Human Services, Education, Religious and ACH organizations reported lower shares of contributions than average for the region.

Figure SD-3: Revenue Mix by Service Category for San Diego County Nonprofits

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

* Contributions, gifts, grants and similar amounts received, including direct public support, indirect public support and government contributions (grants)

Program service revenue including government fees and contracts

+ All reported revenue other than from contributions and program services, including membership dues, and net income from investments, rents, sale of assets or inventory, and special events

Expenses

Total expenses reported by San Diego nonprofits were \$5.2 billion. More than half of this amount (\$2.9 billion) was reported by Health organizations, and 96 percent of Health expenses were reported by very large organizations. Every other category reported smaller shares of expenses than of the region's nonprofits. Combined expenses of Human Services and Education organizations were about one-fourth of the county's spending.

Employment

San Diego nonprofits reported a total of \$2.1 billion in personnel expenses for 2000 (16 percent of the regional total). Health organizations are responsible for 59 percent of that amount. E&A and Human Services organizations claim higher shares of the county's personnel expenses than those categories' shares of total expenses. For all other categories, the reverse is true: their respective shares of personnel expenses are lower than their shares of total expenses.

Size

San Diego is home to one of the 10 largest Southern California nonprofits. The 10 largest within the county include five hospitals, three health-related organizations, a private university and the foundation of a public university. These 10 combined reported \$2.7 billion in revenues—45 percent of the county's revenues and 7 percent of Southern California revenues. The top 10 San Diego County organizations are listed in Table SD-1.

Table SD-1: Ten Largest San Diego County Nonprofits by Total Revenues

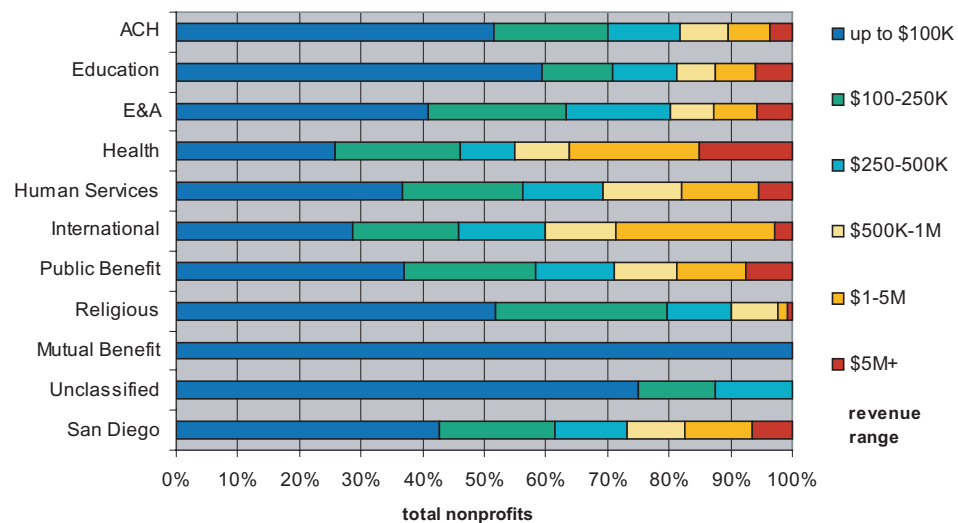
Rank	Organization
1	Scripps Health
2	Sharp Memorial Hospital
3	San Diego Hospital Association
4	The Scripps Research Institute
5	Children's Hospital - San Diego
6	Grossmont Hospital Corporation
7	University of San Diego
8	Seventh-Day Adventist Paradise Valley Hospital
9	Sharp Rees-Stealy Corporation
10	San Diego State University Foundation

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Within their respective service categories, several San Diego organizations rank among the largest in the region: two universities; a zoo, a nature conservancy, a wildlife preservation organization and a humane society; a hospital; a center for people with developmental disabilities and a YMCA; an international relief organization; two community foundations and two research institutes; and a religious broadcaster.

Large organizations are the exception rather than the rule. Although they are only 6 percent of San Diego's organizations, those reporting more than \$5 million in total revenues claimed 87 percent of the county's revenues. Median revenues are \$136,571 and median assets are \$105,259. Most organizations are small: 73 percent report less than \$500,000 in total revenues. Small organizations are more prominent in certain categories: Religious (90 percent), ACH (82 percent), Education (81 percent), and E&A (80 percent). The number of organizations in each revenue range is shown in Figure SD-4.

Figure SD-4: Distribution of San Diego County Nonprofits by Revenue Range and Service Category
Total: 1,972



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Santa Barbara County

- More nonprofits per 10,000 residents than any other county
- *Per capita* revenues of \$2,845 and assets of \$5,187 highest of all 10 counties
- More ACH and E&A; fewer Education and Health organizations than usual
- Median revenues \$139,220 and median assets \$150,513
- \$1.13 billion in revenues including \$430 million in contributions
- \$2.07 billion in assets
- \$992 million in expenses including \$342 million in personnel expenses

Santa Barbara County's population of 400,000 represents just under 2 percent of Southern California's residents and ranks eighth among the region's 10 counties. Median family income in 2000 was \$54,042—the third-highest in the region and higher than Southern California's median of \$50,589. Total personal income for the county in 2000 was \$13.1 billion (just over 2 percent of the region's personal income). About 14 percent of the population was below the poverty level in 2000.

There are 561 reporting 501(c)(3) organizations in 2000. This is 4.2 percent of Southern California's nonprofits, or twice the proportion of the region's population that the county claims. Santa Barbara has just over 2 percent of the state's active nonprofits, and one-quarter of 1 percent of the nation's. When considered along with population, Santa Barbara has more nonprofits than any other Southern California county: 14.05 per 10,000 residents, more than twice the region's average rate of 6.48 per 10,000 residents.

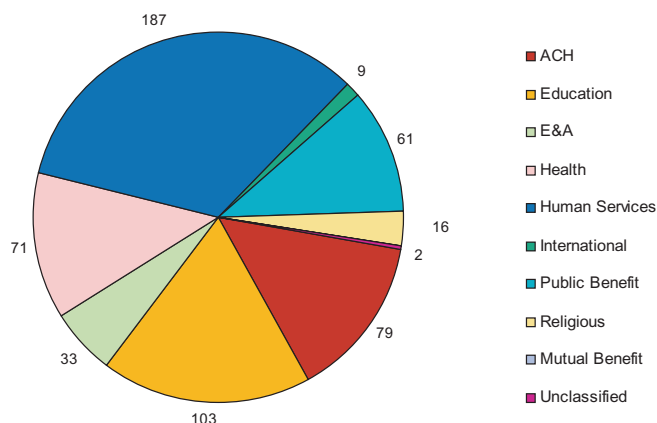
Overall, the distribution of Southern California's nonprofits is fairly consistent with population: Los Angeles claims half; Orange County and San Diego share one-quarter; and the remaining organizations are distributed across the five least-populated counties that compose the region.

Service Categories

The distribution of Santa Barbara organizations by service category is fairly consistent with regional and national distributions, with a couple of key exceptions. The proportion of ACH organizations is higher in Santa Barbara than in Southern California and the U.S. (14 versus 11 percent of reporting nonprofits). E&A organizations also claim a larger share of the county's (6 percent) than the region's or nation's (3 percent) nonprofits. By contrast, Santa Barbara claims the smallest proportion of Religious organizations of all ten counties: 3 percent, versus 8 percent for the region and 5 percent for the nation. The distribution of all Santa Barbara County organizations is shown in Figure SBa-1.

Human Services is the largest category with 187 organizations, which at 33 percent of the county's nonprofits is about average for the region and the nation. The Education category, with 103 organizations, is 18 percent of the county's nonprofits: fewer than the region's share (20 percent), but larger than the nation's (16 percent). The Health category claims a slightly smaller share of the county's nonprofits than of the region's and nation's.

Figure SBa-1: Santa Barbara County Religious, Educational and Charitable Nonprofits Reporting over \$25,000 in Gross Receipts in 2000 by NTEE Major Category; Total: 561



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

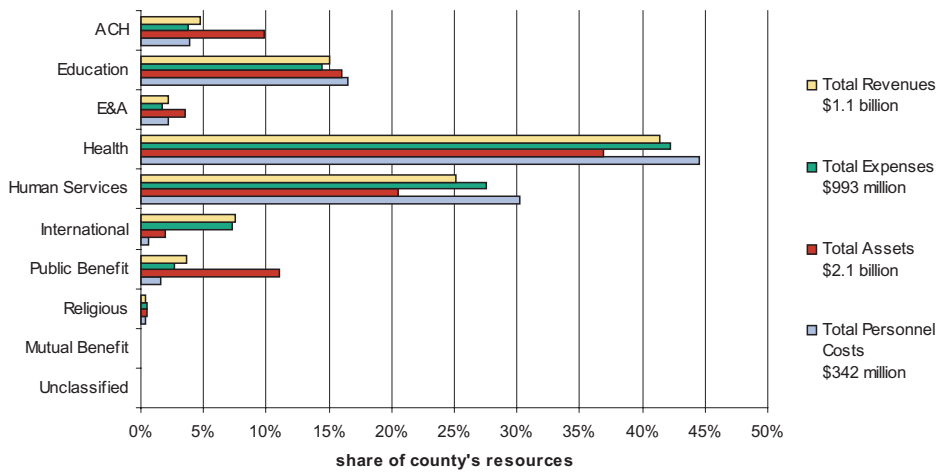
Resources

Revenues and Assets

Together, Santa Barbara County nonprofits reported \$1.13 billion in revenues and \$2.07 billion in assets for the year 2000. This is around 3 percent of the region's resources—a less-than-proportional share considering that the county claims over 4 percent of the region's nonprofits. Santa Barbara's *per capita* revenues of \$2,845 and assets of \$5,187 are the highest of all 10 counties, and respectively about 54 percent and 74 percent higher than for the region overall.

The distribution of resources by service category is shown in Figure SBa-2. Health organizations claim just 13 percent of the county's nonprofits, but over 41 percent of its revenues and 37 percent of assets. International organizations claim 7 percent of revenues although they are only 1.6 percent of organizations. All other categories have the opposite condition: smaller shares of the county's revenues and assets than is proportional for their respective categories' shares of the organizations. This is most pronounced for ACH organizations, which are 14 percent of the county's nonprofits but claim only 5 percent of its revenues and 10 percent of its assets. Public Benefit organizations reported only 4 percent of the county's revenues, but a proportional 11 percent of its assets and organizations. The largest category at 33 percent of organizations, Human Services, received 25 percent of revenues and 20 percent of assets.

Figure SBa-2: Distribution of Santa Barbara County Nonprofit Resources by Service Category

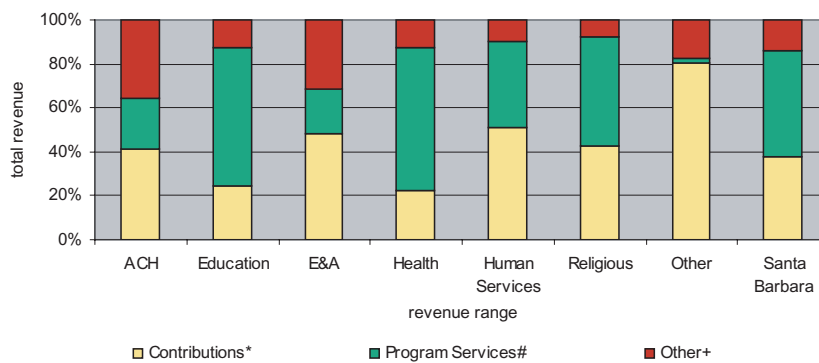


Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Contributions

Of the \$11.2 billion in contributions for all of Southern California, \$430 million (4 percent) was reported by Santa Barbara organizations. Contributions make up 38 percent of total revenues reported by Santa Barbara nonprofits—the second-highest contributions rate of all 10 counties, although in the aggregate the county's share of Southern California contributions is proportional to its share of the region's nonprofits. International organizations claimed more than 19 percent of contributions reported by all Santa Barbara nonprofits, a considerably larger share than the average 7 percent of Southern California contributions claimed by International organizations. Human Service, Health and E&A organizations also reported larger-than-usual shares of contributions, while Education and Religious organizations claimed smaller-than-usual shares.

Figure SBa-3: Revenue Mix by Service Category for Santa Barbara County Nonprofits



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

* Contributions, gifts, grants and similar amounts received, including direct public support, indirect public support and government contributions (grants)

Program service revenue including government fees and contracts

+ All reported revenue other than from contributions and program services, including membership dues, and net income from investments, rents, sale of assets or inventory, and special events

Expenses

Santa Barbara County nonprofits reported \$992 million in expenses for 2000. About \$274 million of this was reported by Health organizations; this is a smaller-than-usual share (42 percent) as compared to all Southern California Health organizations (52 percent). Education organizations also reported lower shares of the county's expenses (14 percent) than the category claims in the region (16 percent). By contrast, Human Services, E&A and International organizations reported higher shares of the county's expenses than of the region's.

Employment

Santa Barbara nonprofits reported a total of \$342 million in personnel expenses for 2000 (2.5 percent of the regional total). Human Services organizations claimed 30 percent of the county's personnel expenses—nearly twice the rate the category claimed of the region's personnel expenses (17 percent). E&A organizations also reported a higher-than-usual share of the county's personnel expenses: 2.23 percent versus 0.92 percent for the all E&A organizations in the region. By contrast, Education organizations spent slightly less than average on personnel: 17 percent in Santa Barbara versus 18 percent for the region. Over three-quarters of all Santa Barbara personnel expenses were reported by very large organizations (revenues of \$5 million or more).

Size

The 10 largest nonprofits within the county include four health-related organizations, a private university and a public university support organization, two international agencies, a retirement home and an agency serving people with disabilities. These 10 combined reported \$661 million in revenues—58 percent of the county's revenues and 2 percent of Southern California revenues. The top 10 Santa Barbara County organizations are listed in Table SBa-1.

Table SBa-1: Ten Largest Santa Barbara County Nonprofits by Total Revenues

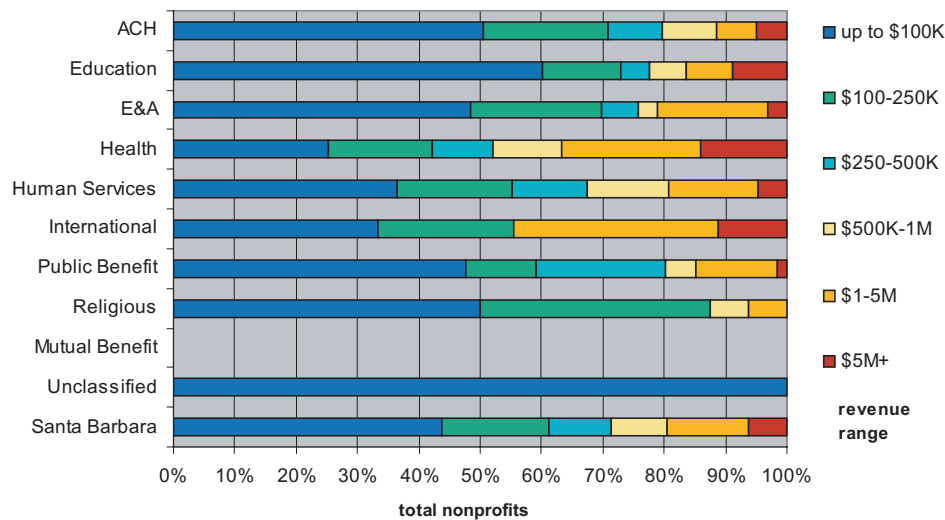
Rank	Organization
1	Santa Barbara Cottage Hospital
2	Sansum-Santa Barbara Medical Foundation Clinic
3	Direct Relief International
4	Tri-Counties Association for the Developmentally Disabled, Inc.
5	Surgical Eye Expeditions International, Inc.
6	Westmont College
7	Cov Retirement Communities West
8	Santa Barbara Cottage Hospital Foundation
9	Goleta Valley Cottage Hospital
10	University Center/Assoc Students of University of California, Santa Barbara

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Two of these, plus the Santa Barbara Zoological Foundation, also rank among the 10 largest within their respective service categories.

Large organizations are the exception rather than the rule. While they represent only 6 percent of the county's organizations, they reported 79 percent of its revenues. This finding is less pronounced in Santa Barbara County than in the region overall, which shows very large organizations claiming 85 percent of revenues. Small organizations are more numerous but receive a smaller share of total revenues. The majority of nonprofits (71 percent) reported less than \$500,000 in revenues, but claimed only a fraction of total revenues (4 percent of Santa Barbara's and 3 percent of the region's). Median revenues are \$139,220 and median assets are \$150,513—in both cases, the second-highest of all 10 counties. Forty-seven percent of the region's nonprofits are very small (less than \$100,000 in revenues); in Santa Barbara they are a slightly smaller proportion (44 percent). The number of organizations in each revenue range is shown in Figure SBa-4.

Figure SBa-4: Distribution of Santa Barbara County Nonprofits by Revenue Range and Service Category
Total: 561



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Ventura County

- Lower levels of resources and expenses for Human Services and more for Health organizations than usual
- 6.07 nonprofits per 10,000 residents about average for region
- *Per capita* revenues \$1,333 and assets \$1,535 significantly lower than average
- Education's share of nonprofits largest in region; Health and Human Services among lowest
- Median revenues \$104,885 and median assets \$57,738 among lowest in region
- \$1 billion in revenues including \$238 million in contributions
- \$1.2 billion in assets
- \$932 million in expenses including \$354 million in personnel expenses

Ventura County's population of 750,000 represents nearly 4 percent of Southern California's residents and ranks seventh among the region's ten counties. Median family income in 2000 was \$65,285—the highest in the region and 30 percent higher than Southern California's median of \$50,589. Total personal income for the county in 2000 was \$24.2 billion (4 percent of the region's personal income). About 9 percent of the population was below the poverty level in 2000—the lowest poverty rate of the 10 counties.

There are 457 reporting 501(c)(3) organizations in 2000. This is 3.4 percent of Southern California's nonprofits, a slightly smaller proportion than the county's share of Southern California population. Ventura has nearly 2 percent of the state's active nonprofits, and less than 1 percent of the nation's. When considered along with population, Ventura has about the average number of nonprofits for the region overall: 6.07 per 10,000 residents. The county with the highest rate in the region is Santa Barbara, with 14.05.

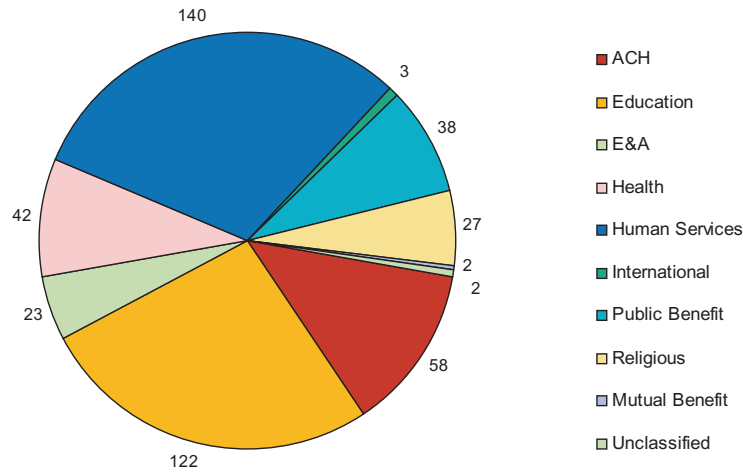
Overall, the distribution of Southern California's nonprofits is fairly consistent with population: Los Angeles claims half; Orange County and San Diego share one-quarter; and the remaining organizations are distributed across the five least-populous counties that compose the region.

Service Categories

The distribution of Ventura organizations by service category is fairly consistent with regional and national distributions, with some key exceptions. The proportion of nonprofits in the Education category is larger in Ventura (27 percent) than in all other counties, while its shares of Health (9 percent) and Human Services (31 percent) organizations are the lowest in Southern California. The ACH and E&A categories are slightly larger than usual in Ventura than the region, and its Religious category is smaller than average for Southern California but higher than usual for the nation. The distribution of all Ventura County organizations is shown in Figure V-1.

Human Services is the largest category with 140 organizations. The Education category is the next largest with 122 organizations.

Figure V-1: Ventura County Religious, Educational and Charitable Nonprofits Reporting over \$25,000 in Gross Receipts in 2000 by NTEE Major Category; Total: 457



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

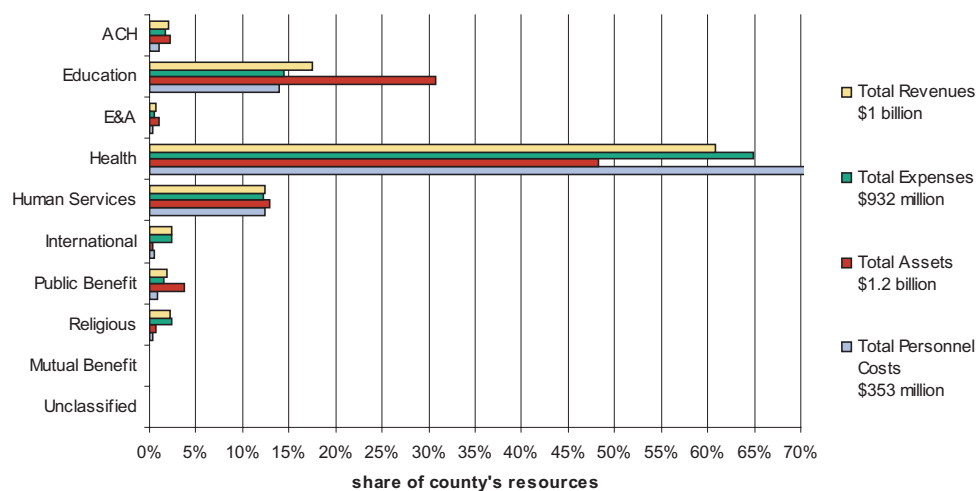
Resources

Revenues and Assets

Ventura County nonprofits reported just over \$1 billion in revenues and nearly \$1.2 billion in assets for the year 2000. This is around 3 percent of the region's resources—slightly less than proportional as compared with the county's share of the region's nonprofits. Ventura's *per capita* revenues of \$1,333 are about 28 percent less than the region's \$1,843, and assets of \$1,535 are about 49 percent less than the region's \$2,989.

The distribution of resources by service category is shown in Figure V-2. Human Services is the largest category in the county, but those organizations only claim 12 percent of revenues and assets. Education organizations differ somewhat from the pattern: with 27 percent of organizations, their share of assets is proportional (31 percent), but revenues are only 17 percent. ACH organizations represent 13 percent of the county's nonprofits but share less than 2 percent of its revenues and assets. Revenues are higher than usual for International organizations (2.4 percent), but assets are on a par with their 1 percent share of the county's organizations.

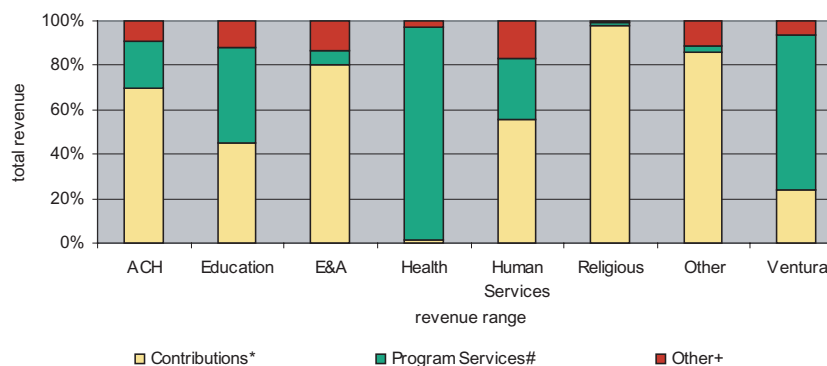
Of all the categories, however, none claims as disproportionate a share as Health. This category represents 9 percent of the county's nonprofits, but 61 percent of its revenues and 48 percent of assets.

Figure V-2: Distribution of Ventura County Nonprofit Resources by Service Category

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Contributions

Of the \$11.2 billion in contributions for all of Southern California, \$238 million (2 percent) was reported by Ventura organizations. Contributions make up 24 percent of total revenues reported by Ventura nonprofits (only three counties have lower contributions-to-revenues ratios). Education organizations claimed 33 percent of contributions reported by all Ventura nonprofits, a considerably larger share than the average of 18 percent for all Southern California Education organizations. Similarly, Religious organizations claimed a higher-than-usual share of the county's contributions: 9 percent, versus 4 percent for the region's Religious organizations. By contrast, Health organizations claimed only 4 percent of the county's contributions, as compared to that category's 21 percent share of the region's Health contributions.

Figure V-3: Revenue Mix by Service Category for Ventura County Nonprofits

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

* Contributions, gifts, grants and similar amounts received, including direct public support, indirect public support and government contributions (grants)

Program service revenue including government fees and contracts

+ All reported revenue other than from contributions and program services, including membership dues, and net income from investments, rents, sale of assets or inventory, and special events

Expenses

Ventura County nonprofits reported \$932 million in expenses for 2000. About \$604 million of this was reported by Health organizations; this is a significantly larger share (65 percent) of the county's expenses for the category as compared to the region's (52 percent). Education and ACH organizations reported lower shares of the county's expenses (14 and 2 percent, respectively) than those categories' shares of the region's expenses (16 and 3 percent). This trend is most pronounced among the county's Human Services organizations, whose share of the county's expenses was the lowest (12 percent) among all counties and below the regional average for the category of 17 percent. When considered in terms of aggregate dollars, however, Ventura ranks seventh among the 10 counties in reported Human Services spending.

Employment

Ventura nonprofits reported a total of \$354 million in personnel expenses for 2000 (2.6 percent of the regional total). Health organizations claimed 70 percent of the county's personnel expenses—30 percent more than that category's share of the region's personnel expenses (54 percent), and the second-highest share of all 10 counties. Personnel spending by Human Services organizations was the lowest in Ventura of all 10 counties: 12 percent versus the regional average of 17 percent. Public Benefit, E&A and ACH organizations also reported smaller than average shares of the county's personnel expenses.

Size

The 10 largest nonprofits within the county include four Health, four Education, one Human Services, and one International organization. These 10 combined reported \$743 million in revenues—74 percent of the county's revenues and 2 percent of Southern California revenues. The top 10 Ventura County organizations are listed in Table V-1.

Table V-1: Ten Largest Ventura County Nonprofits by Total Revenues

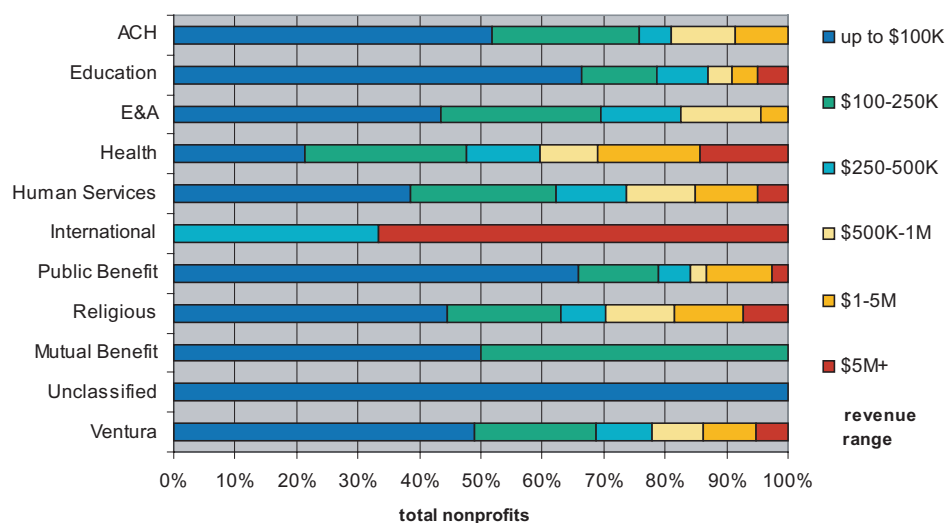
Rank	Organization
1	CHW Central Coast
2	Simi Valley Hospital & Health Care Services
3	Community Memorial Hospital of San Buenaventura
4	CA Lutheran University
5	Child Development Resources of Ventura County
6	Thacher School, Inc.
7	Area Housing Authority of the County of Ventura
8	The Ronald Reagan Presidential Foundation
9	Mission Without Borders International
10	Santa Paula Memorial Hospital

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Ventura is home to two of the 10 largest International organizations in Southern California; one of the 10 largest Religious organizations; and one of the 10 largest Mutual Benefit organizations.

Large organizations are the exception rather than the rule. Organizations reporting more than \$5 million in revenues are just 5 percent of Ventura's organizations, but reported 85 percent of the county's revenues. This share of the county's revenues is the same as large organizations' share of the region's aggregate revenues, but they represent fewer of the county's nonprofits (5.25 percent) than the region's (6.35 percent). More of Ventura's than the region's organizations are in the smallest revenue category (78 versus 72 percent). Although they are in the majority, those reporting less than \$100,000 in revenues claimed just over 1 percent (\$11 million) of the county's revenues. Median revenues are \$104,885 and median assets are \$57,738—respectively, the second-lowest and lowest of all 10 counties. The number of organizations in each revenue range is shown in Figure V-4.

Figure V-4: Distribution of Ventura County Nonprofits by Revenue Range and Service Category
Total: 457



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Characteristics by Service Category

Arts, Culture & Humanities

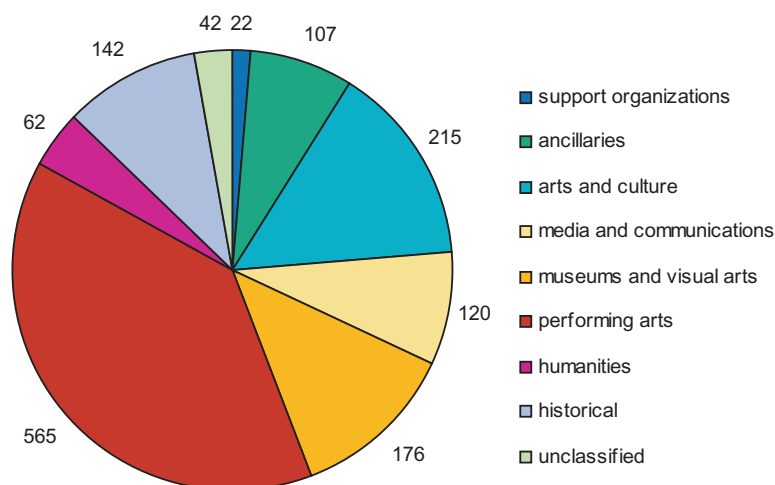
- ACH organizations reported \$2.8 billion in assets in 2000
- Nearly two-thirds reported less than \$250,000 in total revenues in 2000
- More revenues are from contributions, and spending for program services is less than for other types of organizations
- ACH organizations spent over \$400 million on personnel costs in 2000

There are 1,451 Arts, Culture & Humanities organizations in this study. This is about 11 percent of the Southern California sample. This is about the same proportion of U.S. nonprofits that are in the ACH category (10.6 percent of all reporting U.S. nonprofits in 1998).

This category includes arts, humanities, historical, and communications organizations. These organizations promote appreciation for and enjoyment and understanding of our cultural heritage, ranging from the visual and performing arts to archeology and philosophy, and from history to film and television. Examples of ACH organizations in our sample include the Santa Barbara Civic Light Opera, the Southwest Museum and the San Diego Symphony Orchestra Association. This study reports on 215 arts and culture organizations (including arts councils); 120 media and communications organizations; 176 museums and visual arts organizations; 565 performing arts organizations (including performing arts schools); 62 humanities organizations; 142 historical societies and historical activities; and 42 other ACH organizations. Also included are 129 ancillary organizations whose purpose is to support ACH organizations, such as auxiliaries, foundations, professional societies, research institutes, advocacy groups and management and technical training organizations. (Some ACH organizations are classified as private operating foundations; these are outside of the scope of this study.) The distribution of ACH organizations by type is shown in Figure ACH-1.

The 10 largest ACH organizations include three performing arts centers, two cultural centers, two museum organizations, two television broadcasters and a vessel listed on the National Register of Historic Places. Together, they reported \$403 million in total revenues for the year 2000; that is 1 percent of revenues for all the organizations in this study. The top 10 ACH organizations are listed in Table ACH-1.

Figure ACH-1: Types of Nonprofits in the ACH Category, for 1,451 ACH Nonprofits Reporting Gross Receipts >\$25,000 in 2000



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Table ACH-1: Ten Largest ACH Nonprofits in Southern California by Total Revenues

Rank	Organization	County
1	Museum Associates	Los Angeles
2	Community Television of Southern California	Los Angeles
3	Los Angeles Philharmonic Association	Los Angeles
4	All American TV, Inc.	Orange County
5	Orange County Performing Arts Center	Orange County
6	HUC - Skirball Cultural Center	Los Angeles
7	RMS Foundation, Inc.	Los Angeles
8	Performing Arts Center of Los Angeles County	Los Angeles
9	Petersen Automotive Museum	Los Angeles
10	Simon Wiesenthal Center, Inc.	Los Angeles

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Characteristics by County

Table ACH-2 shows the distribution of ACH organizations by county, as well as each county's population and median family income. As expected, the largest counties have the most organizations: more than half of ACH organizations are located in Los Angeles county.

San Diego and Orange County share another quarter of the ACH population. But county size is not always an indicator of the size of the ACH community: Santa Barbara, whose population is among the smallest, has the fourth-largest share of ACH organizations, while San Bernardino's share is very small compared to its large population.

It is useful, then, to consider the number of organizations in each county per 10,000 residents. Overall, there are 0.7 ACH organizations per 10,000 Southern California residents; in five counties the ratio is larger, and in five it is smaller. *Although Orange County has less third-largest number of ACH organizations, the number per 10,000 residents is only 0.57, while Ventura's 58 organizations constitute 0.77 per 10,000 residents.*

The correlation among median family income, population and the number of ACH organizations varies across counties. Most of the counties with the highest income also rank high in the number of ACH organizations per 10,000 residents. Exceptions to this pattern are Orange County, which has the second-highest income but fewer organizations than average; and Los Angeles, with lower than average income but a larger number of organizations.

Table ACH-2: Distribution of ACH Nonprofits by County with Population and Income, for 1,451 ACH Nonprofits Reporting Gross Receipts >\$25,000 in 2000

County	ACH Organizations		Population (2000)		ACH Organizations per 10,000 Residents	Median Family Income (rank)
	Number	Percent	Number	Percent		
Imperial	3	0.21	142,361	0.69	0.21	10
Kern	20	1.38	661,645	3.21	0.30	9
Los Angeles	762	52.52	9,519,338	46.13	0.80	8
Orange	161	11.10	2,846,289	13.79	0.57	2
Riverside	67	4.62	1,545,387	7.49	0.43	6
San Bernardino	51	3.51	1,709,434	8.28	0.30	7
San Diego	213	14.68	2,813,833	13.63	0.76	4
San Luis Obispo	37	2.55	246,681	1.2	1.50	5
Santa Barbara	79	5.44	399,347	1.94	1.98	3
Ventura	58	4.00	753,197	3.65	0.77	1
ACH Organizations	1,451	100			0.70	
Southern California	13,370	10.85	20,637,512	100	6.48	\$50,589

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Revenue

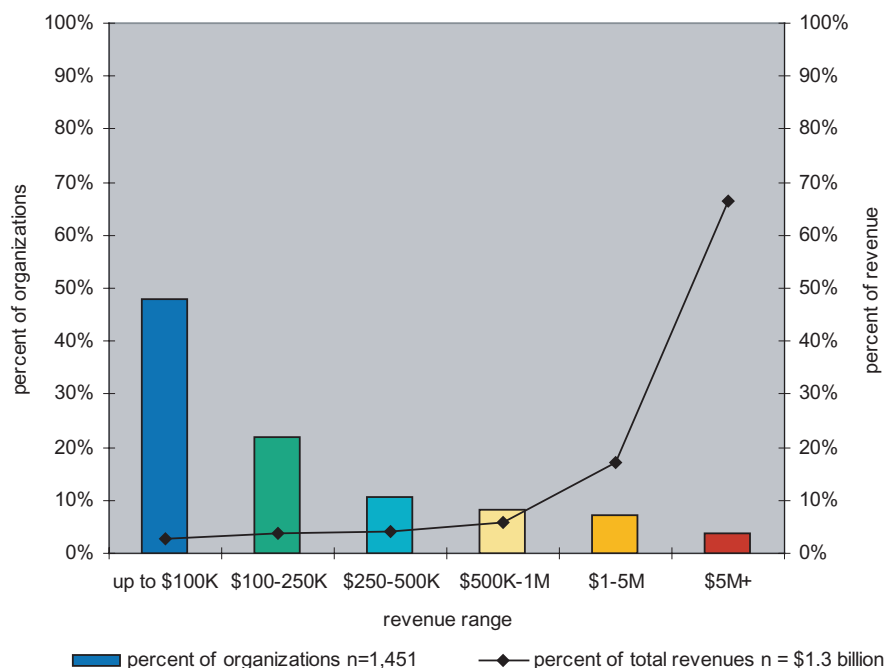
Southern California ACH organizations reported \$1.3 billion in revenue in 2000, or 3.5 percent of the \$38 billion reported by all organizations in this study. Median revenues are \$107,508; the range is from negative six figures to \$70.1 million. Overall, ACH organizations reported revenues of \$65 *per capita* for Southern California residents.

Revenue by Size

The distribution of ACH organizations by total revenue size generally follows the pattern for all other types of organizations: the majority are very small (less than \$250,000 in total revenues). As seen in Figure ACH-2, *nearly two-thirds of ACH organizations reported less than \$250,000 in total revenues in 2000*. While the

general pattern for all Southern California organizations shows a slight increase in the number of organizations in the \$1-5 million range, that is not the case for the ACH category: the number of organizations decreases as the amount of revenues increases. The majority of revenues are reported by the largest organizations: *while they are only 11 percent of the number of organizations, those reporting over \$1 million reported 84 percent of the revenues* for the ACH category.

Figure ACH-2: Distribution of ACH Nonprofits and Total Revenues by Revenue Range, for 1,451 ACH Nonprofits Reporting Gross Receipts >\$25,000 in 2000

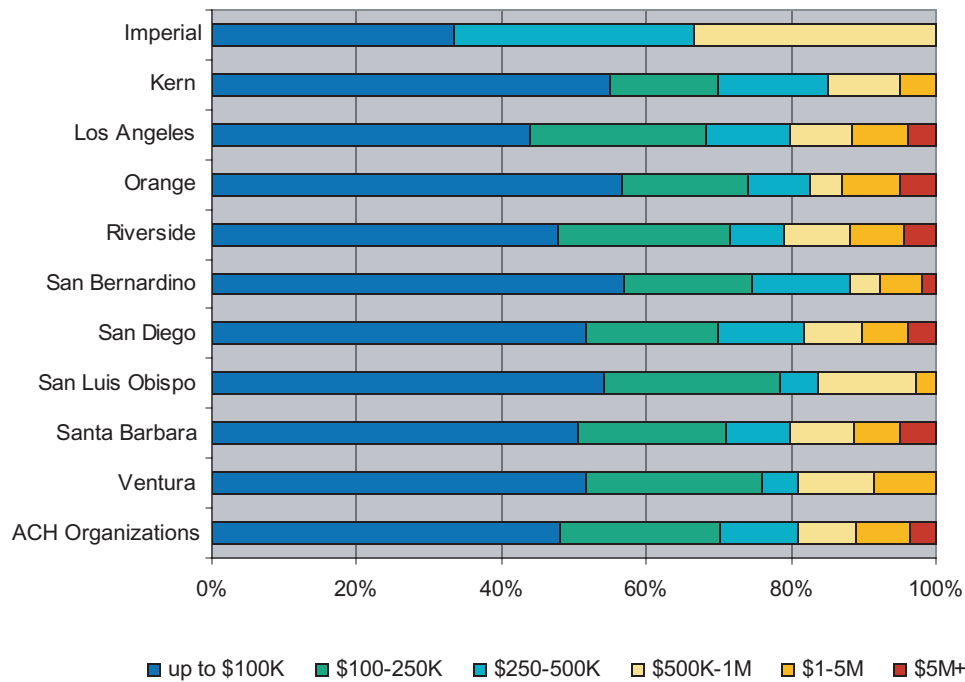


Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Figure ACH-3 shows how organizations are distributed by size as well as by county. In addition to what this figure shows about the relative sizes of each county's nonprofits, it is useful to consider whether a county's share of the various sizes of nonprofits is proportional to its share of Southern California's nonprofits. In other words, does a county have more small organizations than its share, or fewer?

In most cases a county's share of the category's organizations is fairly proportionally distributed across all revenue groups, but there are a few exceptions. Los Angeles, Orange, Riverside and Santa Barbara county have slightly more of the largest organizations than is proportional for their shares of the ACH category. San Luis Obispo, San Bernardino and Ventura counties have fewer of the larger organizations than their shares. Los Angeles has fewer organizations in the smallest rank and more in all of the other ranks than is proportional. San Diego has more organizations in the \$250,000 to \$500,000 range than its share, and less of the \$100,000 to \$250,000 and the \$500,000 to \$1 million organizations than its share.

Figure ACH-3: Distribution of ACH Nonprofits by Revenue Range and County, for 1,451 ACH Nonprofits Reporting Gross Receipts >\$25,000 in 2000



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Revenue by County

Overall, *ACH organizations reported \$65 in total revenues per capita, while Santa Barbara's reported more than twice that amount*, and Los Angeles reported one-third more than the average. Orange County's *per capita* ACH revenues were average at \$65, while San Diego's were below, at \$55. Reporting *per capita* revenues that were between 40 to 47 percent of the average were ACH organizations in San Luis Obispo, Riverside and Ventura counties.

Revenue Types

Nearly all ACH organizations provided details of their revenues by type (81 percent of them), and in the aggregate these detailed figures represent 98 percent of total revenues for the category. In Table ACH-3, these revenue categories are detailed: contributions (including direct and indirect public support as well as government contributions/grants); program service revenues; and other. Overall, *the category is characterized by a generous level of contributed support (50 percent of total revenues, as compared with 30 percent for all types of organizations in the study), while the amount received from program services is about half of that claimed by other types of organizations*. San Bernardino organizations relied on contributions much more heavily than those in other counties (76 percent of total revenues versus 50 percent for other ACH organizations, and 30 percent for all nonprofits). Ventura and Imperial also reported

larger-than-usual revenues from contributions, which in Imperial County was offset by very low program services revenues. Santa Barbara's organizations offset a slightly lower contributions ratio with the highest share of revenues from "other" sources. Those in Orange, Riverside and San Luis Obispo reported slightly higher-than-usual revenues from program services; in Orange and San Luis Obispo this was offset by lower-than-usual contributions, whereas in Riverside slightly larger than average contributions were reported.

Table ACH-3: Distribution of Total Revenues of ACH Nonprofits by Revenue Type and County, for 1,451 ACH Nonprofits Reporting Gross Receipts >\$25,000 in 2000

County	Percent of Total Revenues by Revenue Type			Total Revenues
	Contributions*	Program Services#	Other+	
Imperial	67.45	13.35	19.21	971,182
Kern	52.97	26.82	20.09	4,745,391
Los Angeles	52.50	30.48	16.98	851,727,231
Orange	38.70	35.80	25.50	185,100,048
Riverside	52.64	35.08	12.25	44,201,145
San Bernardino	75.98	14.40	9.61	18,001,171
San Diego	46.70	31.54	21.69	153,790,423
San Luis Obispo	45.72	34.73	19.42	7,520,251
Santa Barbara	41.15	23.38	35.38	53,087,563
Ventura	69.86	21.28	8.81	19,696,193
ACH Organizations	\$669,756,464	\$413,098,612	\$255,471,235	\$1,338,840,598
	50.03	30.85	19.08	
Southern California	29.55	59.40	11.05	\$38,041,320,679

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

* Contributions, gifts, grants and similar amounts received, including direct public support, indirect public support and government contributions (grants)

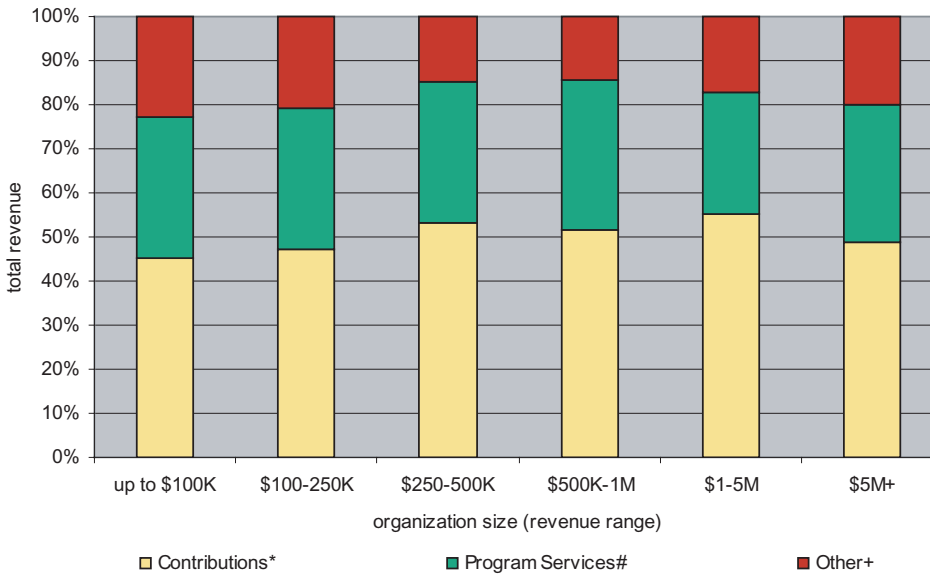
Program service revenue including government fees and contracts

+ All reported revenue other than from contributions and program services, including membership dues, and net income from investments, rents, sale of assets or inventory, and special events

Whereas size is an important factor in observing differences in revenues among other types of organizations, ACH organizations report comparable distributions of revenues regardless of size. These distributions are shown in Figure ACH-4.

Revenue is not reported by source (individual, corporate, foundation or government) per se. All organizations include government sources in the total reported for "Program service revenue including government fees and contracts." Only organizations filing Form 990 (the long form, as opposed to the short form 990-EZ) break out "Government contributions (grants)" as a subset of total contributions. Most ACH organizations (1,016—70 percent) filed the long form, but only 341 of those (33 percent) reported any amount of total revenues from "Government contributions (grants)." The total amount they reported was \$70 million. ACH organizations represent 3 percent of all 10,045 organizations filing the long form, and the amount they reported in "Government contributions (grants)" is just under 2 percent of the \$4.1 billion reported by that group. The median amount of "Government contributions (grants)" reported by those reporting any amount was just under \$40,000.

Figure ACH-4: Distribution of Total Revenues of ACH Nonprofits by Revenue Type and Revenue Range, for 1,451 ACH Nonprofits Reporting Gross Receipts >\$25,000 in 2000



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

* Contributions, gifts, grants and similar amounts received, including direct public support, indirect public support and government contributions (grants)

Program service revenue including government fees and contracts

+ All reported revenue other than from contributions and program services, including membership dues, and net income from investments, rents, sale of assets or inventory, and special events

Expenses

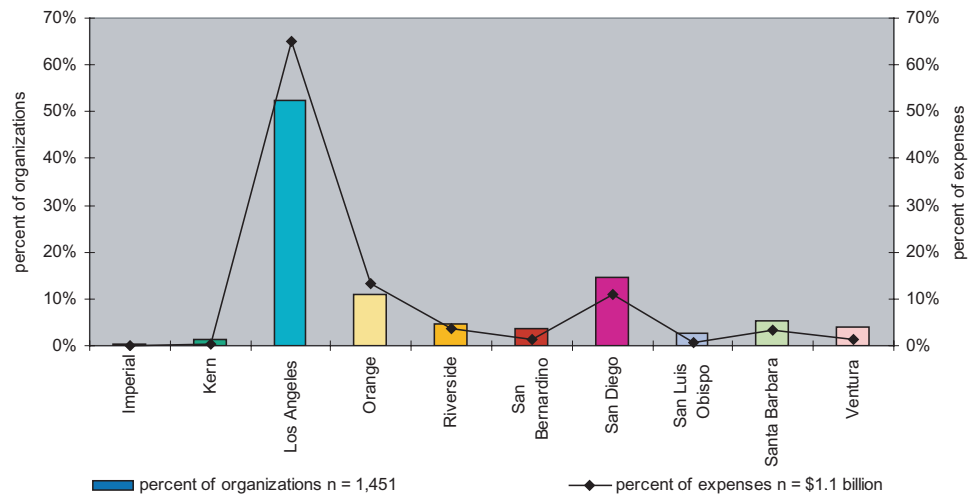
Southern California ACH organizations reported \$1.1 billion in expenses in 2000, or 3.2 percent of the \$34.2 billion reported by all organizations in this study.

Median expenses are \$94,794; the range is from zero to \$65 million. Overall, ACH organizations reported expenses of \$54 *per capita* for Southern California residents.

Expenses by County

ACH organizations in just two counties reported larger-than-usual *per capita* expenses: Santa Barbara at \$93, and Los Angeles at \$76. Orange County's were just below average at \$52, and San Diego's are \$43. San Luis Obispo, Riverside and Ventura county organizations reported total expenses of about half the average amount for the category. The distribution of total expenses by county is shown in Figure ACH-5. *Spending by ACH organizations in Los Angeles and Orange counties was higher than their proportional share of total expenses.*

Figure ACH-5: Distribution of ACH Nonprofits and Total Expenses by County, for 1,451 ACH Nonprofits Reporting Gross Receipts >\$25,000 in 2000



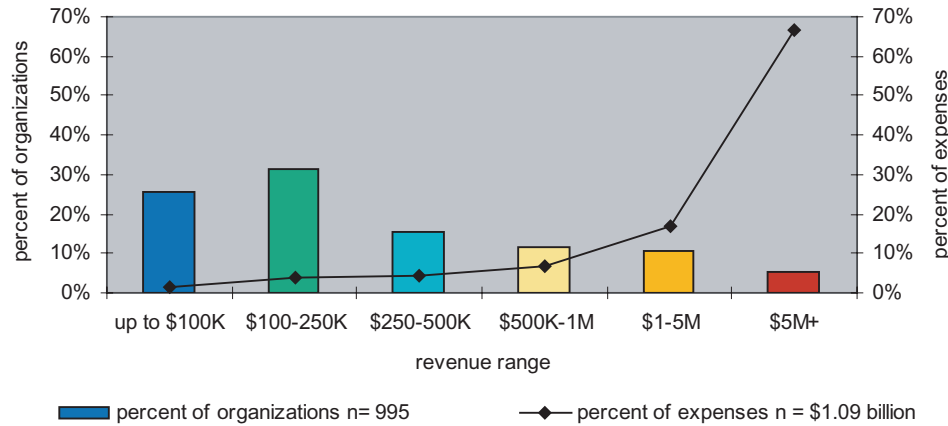
Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Expenses of Itemizers

Figure ACH-6 shows how organizations are distributed by size and total expenses. Included in this analysis are 995 organizations that filed the Form 990 (long form) and whose reported expenses reconciled properly into the three main expense categories. This represents about 69 percent of the organizations in the category, and 98 percent of expenses reported by all organizations in the category.

These itemizing *ACH organizations reported median total expenses of \$174,583, about three-fourths the \$245,000 reported for all organizations in the study.* ACH itemizers reported median Program Services expenses of \$131,000 and median Management & General expenses of \$28,000 (versus \$193,000 and \$29,000 respectively for all Southern California itemizers).

Figure ACH-6: Distribution of ACH Nonprofits and Total Expenses by Revenue Range, for 995 ACH Nonprofits Filing Long Form 990 and Itemizing Expenses for 2000

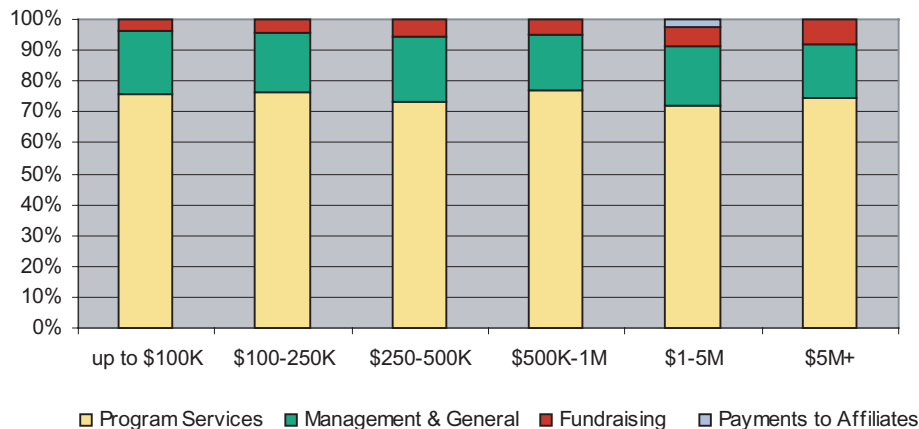


Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Expenses by Size

As with revenues, ACH organizations show little difference in expenses based on the size of organizations. As seen in Figure ACH-7, the majority of ACH organizations' reported expenditures are for Program Services, followed by Management & General. Fundraising and payments to affiliates account for less than 10 percent of expenses. The largest organizations reported the largest share of fundraising expenses, but this was less than 10 percent of their total spending.

Figure ACH-7: Distribution of Total Expenses of ACH Nonprofits by Revenue Range and Expense Type, for 995 ACH Nonprofits Filing Long Form 990 and Itemizing Expenses for 2000



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

ACH organizations reported \$406 million in personnel expenses in 2000. Personnel expenses can be extracted from the amounts reported within the four major categories (Program Services, Management & General, Fundraising, and Payments to Affiliates) to represent a rough estimate the value of employment within the ACH category. As seen in Table ACH-4, there were 668 ACH organizations that reported any personnel expenses for 2000, and these expenditures were about 37 percent of those organizations' total expenses. *ACH organizations in San Diego and Los Angeles reported higher-than-usual personnel expenses, while those in Orange, Ventura and Imperial counties reported the lowest expenditures for personnel in the ACH category.*

Table ACH-4: Distribution of Payroll Expenses of ACH Nonprofits by County, for 995 ACH Nonprofits Filing Long Form 990 and Itemizing Expenses for 2000

County	Payroll Expenses	Percent of Total Expenses	Total Expenses
<i>Reporting >0: 668</i>			
Imperial	135,535	16.15	839,460
Kern	1,208,107	35.67	3,386,939
Los Angeles	276,121,587	38.90	709,747,143
Orange	41,078,589	28.24	145,484,251
Riverside	12,632,722	32.34	39,068,090
San Bernardino	4,613,213	30.49	15,132,181
San Diego	50,849,334	42.77	118,896,758
San Luis Obispo	1,953,159	33.66	5,802,961
Santa Barbara	13,379,068	36.99	36,174,075
Ventura	3,471,221	23.61	14,700,486
Itemizing			
ACH Organizations	\$405,442,535	37.22	\$1,089,232,344
Southern California (9,824 itemizers)	\$13,571,688,203	40	\$34,197,185,786

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Assets

ACH organizations reported \$2.8 billion in assets for 2000: about \$135 *per capita*. This amount is 4.5 percent of the \$61.7 billion in assets reported by all Southern California nonprofits. Table ACH-5 shows the distribution by county. Santa Barbara's organizations reported \$202 million—only about 7 percent of the category's assets, but because of the county's relatively small population this amounts to \$508 in assets *per capita*—nearly four times the amount for the category overall. Los Angeles and San Diego organizations also reported larger-than-usual assets. At \$99 *per capita*, Orange County's ACH organizations are only about three-fourths the usual amount for the category. Riverside's are slightly more than half, and Ventura's are about one-quarter the \$135 reported for all ACH organizations.

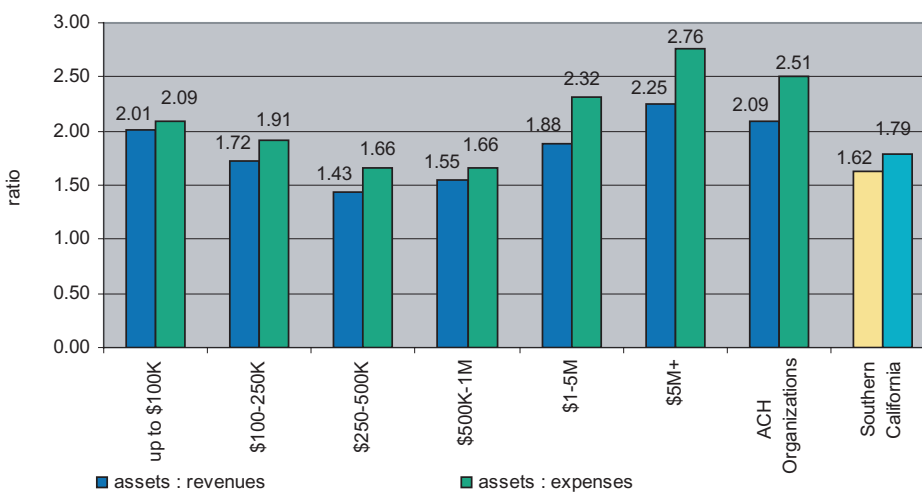
Table ACH-5: Distribution of Total Assets of ACH Nonprofits by County, for 1,451 ACH Nonprofits Reporting Gross Receipts >\$25,000 in 2000

County	Total Assets	Percent	Assets per capita
Imperial	1,929,634	0.07	14
Kern	7,809,601	0.28	12
Los Angeles	1,683,467,314	60.28	177
Orange	283,097,304	10.14	99
Riverside	120,604,773	4.32	78
San Bernardino	19,399,021	0.69	11
San Diego	438,764,614	15.71	156
San Luis Obispo	9,902,408	0.35	40
Santa Barbara	202,674,250	7.26	508
Ventura	25,187,344	0.90	33
ACH Organizations	2,792,836,263	100.00	\$135
Southern California	\$61,687,649,309	4.53	\$2,989

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Another way to consider assets is their relative value compared to expenses and revenues, as seen in Figure ACH-8. For all organizations in the study assets are the equivalent of about 1.62 percent of revenues, and about 1.79 percent of expenses. ACH organizations' asset ratios are higher than that, at 2.1 and 2.5 percent respectively. The smallest and the largest organizations tend to report the highest asset ratios. Mid-sized organizations reported lower ratios than is usual for the category and for Southern California nonprofits. Overall, the larger the organization, the higher their assets relative to expenses and revenues.

Figure ACH-8: Comparison of Total Assets Relative to Total Revenues and Total Expenses, for 1,451 ACH Nonprofits Reporting Gross Receipts >\$25,000 in 2000



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

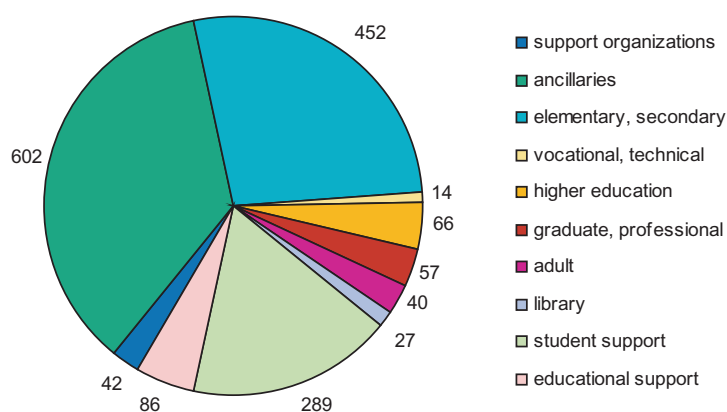
Education

- Higher education organizations reported \$2.3 billion in revenues
- One-third of organizations are PTAs that reported less than 1 percent of the category's revenues
- Half of Education organizations reported zero Program Services revenues
- Nearly two-thirds reported less than \$250,000 in total revenues in 2000
- More revenues are from contributions, and spending for program services is less than for other types of organizations
- Education organizations spent over \$400 million on personnel costs in 2000

There are 2,726 Education organizations in this study. This is about 20 percent of the Southern California sample. This is about one-fourth larger than the proportion of U.S. nonprofits that are in the Education category (16.3 percent of all reporting U.S. nonprofits in 1998).

The category includes educational organizations and libraries, and many other organizations that support these activities. As depicted in Figure Ed-1, this study reports on 629 schools, colleges, universities, and professional, technical, or graduate institutions; these constitute 23 percent of the category. Also included are 550 entities (such as booster clubs and school foundations) formed to generate financial support for individual educational organizations, and 865 PTAs; these represent 51 percent of the category. Student support organizations such as scholarship funds, alumni groups, and sororities and fraternities number 289, or 10 percent. There are 27 libraries and related organizations, and 269 unclassified entities. Examples of organizations in our sample include Pitzer College, Educare Preschool, Parent Faculty Club of Lindero Canyon Middle School and the Santa Monica Malibu Education Foundation.

Figure Ed-1: Types of Nonprofits in the Education Category for 2,726 Education Nonprofits Reporting Gross Receipts >\$25,000 in 2000



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

The 10 largest Education organizations are all in the higher education category. The University of Southern California is not only the largest of the Education organizations, but is also the largest Southern California nonprofit in this study. Among the top 10 Education organizations, six are in Los Angeles, two in San Diego, and one each in San Bernardino and Orange counties. Together, these 10 organizations reported \$3.2 billion in total revenues for the year 2000; that is 8.35 percent of revenues for all the organizations in this study. The top 10 Education organizations are listed in Table Ed-1:

Table Ed-1: Ten Largest Education Nonprofits in Southern California by Total Revenues

Rank	Organization	County
1	University of Southern California	Los Angeles
2	Pomona College	Los Angeles
3	The UCLA Foundation	Los Angeles
4	Loyola Marymount University	Los Angeles
5	University of San Diego	San Diego
6	Loma Linda University	San Bernardino
7	Chapman University	Orange
8	San Diego State University Foundation	San Diego
9	Claremont McKenna College	Los Angeles
10	Occidental College	Los Angeles

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Characteristics by County

Table Ed-2 shows the distribution of Education organizations by county, as well as each county's population and median family income. As expected, the largest counties have the most organizations. Los Angeles county has 46 percent of the region's population and the same percentage of Education organizations. San Diego and Orange County share 27 percent of the population but 33 percent of the organizations. Similarly, San Luis Obispo, Santa Barbara and Ventura counties share 7 percent of the population and 10 percent of the Education organizations. Claiming smaller than proportional shares are Riverside and San Bernardino counties, which claim 16 percent of the Southern California population and just 9 percent of the Education organizations.

A more powerful comparison is the distribution of organizations per 10,000 residents. Overall—and in the largest county, Los Angeles—there are 1.32 Education organizations per 10,000 residents. With this measure, *the smaller counties tend to fare better than the larger ones: two of the smallest counties, Santa Barbara and San Luis Obispo, had the highest ratios of Education organizations to 10,000 residents: 2.58 and 2.07 respectively.* Orange, San Diego and Ventura counties also reported more than the average levels.

The correlation among median family income, population and the number of Education organizations varies across counties. Most of the counties with the highest income also rank high in the number of Education organizations per 10,000 residents.

Table Ed-2: Distribution of Education Nonprofits by County with Population and Income, for 2,726 Education Nonprofits Reporting Gross Receipts >\$25,000 in 2000

County	Education Organizations		Population (2000)		Education Organizations per 10,000 Residents	Median Family Income (rank)
	Number	Percent	Number	Percent		
Imperial	8	0.29	142,361	0.69	0.56	10
Kern	57	2.09	661,645	3.21	0.86	9
Los Angeles	1,254	46.00	9,519,338	46.13	1.32	8
Orange	500	18.34	2,846,289	13.79	1.76	2
Riverside	120	4.40	1,545,387	7.49	0.78	6
San Bernardino	123	4.51	1,709,434	8.28	0.72	7
San Diego	388	14.23	2,813,833	13.63	1.38	4
San Luis Obispo	51	1.87	246,681	1.2	2.07	5
Santa Barbara	103	3.78	399,347	1.94	2.58	3
Ventura	122	4.48	753,197	3.65	1.62	1
Education Organizations	2,726	100			1.32	
Southern California	13,370	20.39	20,637,512	100	6.48	\$50,589

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/ Gianneschi Center for Nonprofit Research

Revenue

Southern California Education organizations reported \$7 billion in revenue in 2000, or 18.5 percent of the \$38 billion reported by all organizations in this study. Median revenues are \$75,000; the range is from negative five figures to \$1.57 billion. Overall, Education organizations reported revenues of \$340 *per capita* for Southern California residents.

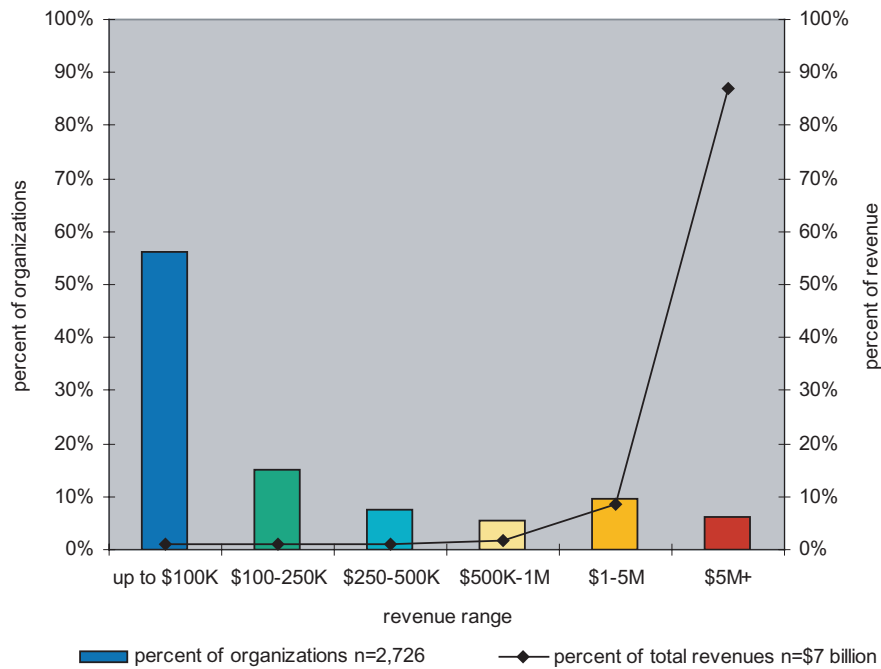
Revenue by Size

The distribution of Education organizations by total revenue size generally follows the pattern for all other types of organizations: over half are very small (less than \$250,000 in total revenues). As seen in Figure Ed-2, *nearly two-thirds of Education organizations reported less than \$250,000 in total revenues in 2000.*

The majority of revenues are reported by the largest organizations: *while they are only 6 percent of the organizations, those reporting over \$5 million reported 87 percent of the revenues for the Education category. Higher education institutions reported 34 percent of the revenues for the category (\$2.3 billion), although they number only 66 organizations (2.4 percent).*

By contrast, small organizations share a small portion of the category's revenues: 32 percent of the organizations are PTAs whose combined revenues are \$48 million—less than 1 percent of the category's revenues.

Figure Ed-2: Distribution of Education Nonprofits and Total Revenues by Revenue Range, for 2,726 Education Nonprofits Reporting Gross Receipts >\$25,000 in 2000

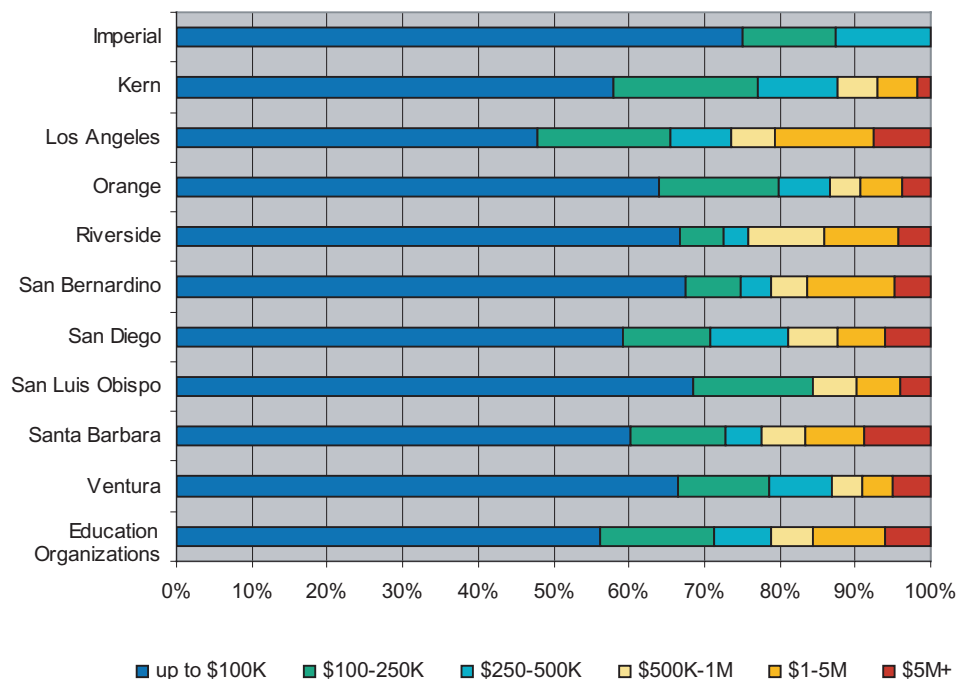


Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Figure Ed-3 shows how organizations are distributed by size as well as by county. In addition to what this figure shows about the relative sizes of each county's nonprofits, it is useful to consider whether a county's share of the various sizes of nonprofits is proportional to its share of Southern California's nonprofits. In other words, does a county have more small organizations than its share, or fewer?

In most cases a county's share of the category's organizations is fairly proportionally distributed across all revenue groups, but there are a few exceptions. Los Angeles, Orange, San Diego and Santa Barbara county have slightly more of the largest organizations than is proportional for their shares of the Education category. Orange and Riverside counties have fewer of the mid-sized organizations than their shares. Los Angeles has fewer organizations in the smallest rank and more in all of the other ranks than is proportional. San Diego has more of the mid-sized and over \$1 million organizations than its share.

Figure Ed-3: Distribution of Education Nonprofits by Revenue Range and County, for 2,726 Education Nonprofits Reporting Gross Receipts >\$25,000 in 2000



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Revenue by County

Overall, *Education organizations reported \$340 in total revenues per capita, while Los Angeles per capita revenues were \$507 and Santa Barbara's were \$429.* All other counties' *per capita* revenues were lower than the average. The four largest counties after Los Angeles reported *per capita* revenues ranging from \$79 (Riverside) to \$232 (Ventura). The smallest county in the study, Imperial, reported *per capita* Education revenues of \$6—less than 2 percent of the average for the category.

Revenue Types

Nearly all Education organizations provided details of their revenues by type (76 percent of them), and in the aggregate these detailed figures represent 98.8 percent of total revenues for the category. In Table Ed-3, these revenue categories are detailed: Contributions (including direct and indirect public support as well as government contributions/grants); Program Service revenues; and Other (such as dues, events, and sales). *Over half of Education organizations reported zero revenues from Program Services.* Overall, the category is characterized by a higher proportion of revenues from "Other" sources than is typical of all Southern California nonprofits, offset by slightly lower-than-usual program services revenues and contributions.

Organizations in Riverside, Ventura and Santa Barbara reported below-average revenues from “Other” sources, which those in Riverside and Santa Barbara offset with above-average Program Services revenues, and those in Ventura with higher Contributions. Contributions also were above-average among Kern, Imperial and Orange County organizations. Program Services revenues were higher than usual in San Bernardino and San Diego, and lowest in Imperial and Kern counties.

Table Ed-3: Distribution of Total Revenues of Education Nonprofits by Revenue Type and County, for 2,726 Education Nonprofits Reporting Gross Receipts >\$25,000 in 2000

County	Percent of Total Revenues by Revenue Type			
	Contributions*	Program Services#	Other+	Total Revenues
Imperial	38.53	22.65	37.68	841,842
Kern	50.36	33.81	15.79	26,047,383
Los Angeles	28.43	50.83	20.73	4,827,405,185
Orange	35.33	50.19	14.58	531,217,194
Riverside	23.09	65.66	11.32	122,221,582
San Bernardino	17.89	61.11	20.98	344,257,677
San Diego	28.72	58.04	13.21	748,301,281
San Luis Obispo	20.08	40.74	39.15	70,172,924
Santa Barbara	24.23	63.01	12.74	171,273,564
Ventura	45.28	43.07	11.63	175,357,897
Education Organizations	\$2,013,279,996	3666309703	\$1,337,075,182	\$7,017,096,529
	28.69	52.25	19.05	
Southern California	29.55	59.4	11.09	\$38,041,320,679

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

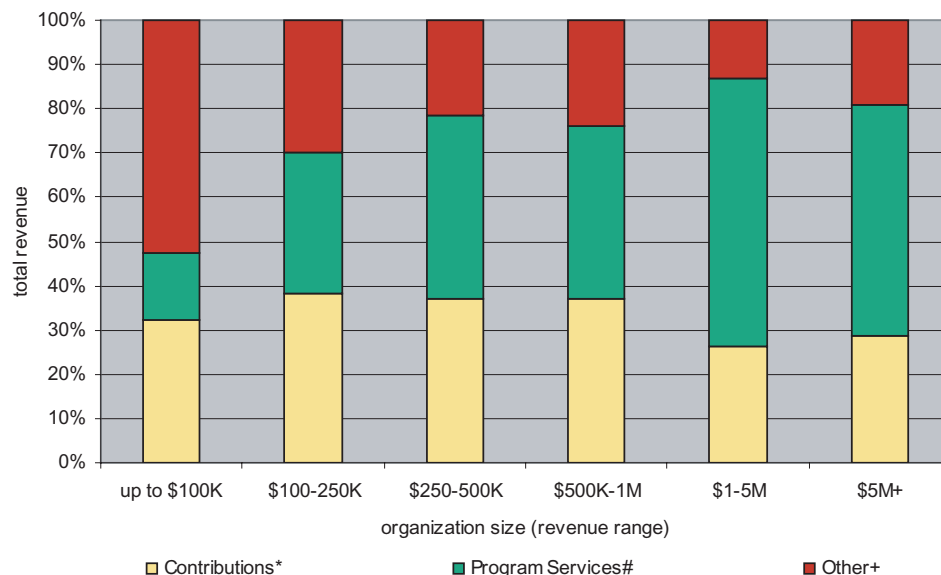
* Contributions, gifts, grants and similar amounts received, including direct public support, indirect public support and government contributions (grants)

Program service revenue including government fees and contracts

+ All reported revenue other than from contributions and program services, including membership dues, and net income from investments, rents, sale of assets or inventory, and special events

In Figure Ed-4 the effect of size is shown. Smaller organizations tend to report more revenue from “Other” sources and contributions, while the larger ones report larger-than-average revenues from Program Services.

Figure Ed-4: Distribution of Total Revenues of Education Nonprofits by Revenue Type and Revenue Range, for 2,726 Education Nonprofits Reporting Gross Receipts >\$25,000 in 2000



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

* Contributions, gifts, grants and similar amounts received, including direct public support, indirect public support and government contributions (grants)

Program service revenue including government fees and contracts

+ All reported revenue other than from contributions and program services, including membership dues, and net income from investments, rents, sale of assets or inventory, and special events

Revenue is not reported by source (individual, corporate, foundation or government) per se. All organizations include government sources in the total reported for “Program service revenue including government fees and contracts.” Only organizations filing Form 990 (the long form, as opposed to the short form 990-EZ) break out “Government contributions (grants)” as a subset of total contributions. Most Education organizations (1,705—63 percent) filed the long form, but only 183 of those reported any amount of total revenues from “Government contributions (grants).” The total amount they reported was \$507 million. Education organizations represent 17 percent of all 10,045 organizations filing the long form, and the amount they reported in “Government contributions (grants)” is 12 percent of the \$4.1 billion reported by that group. The median amount of “Government contributions (grants)” reported by those reporting any amount was \$200,000.

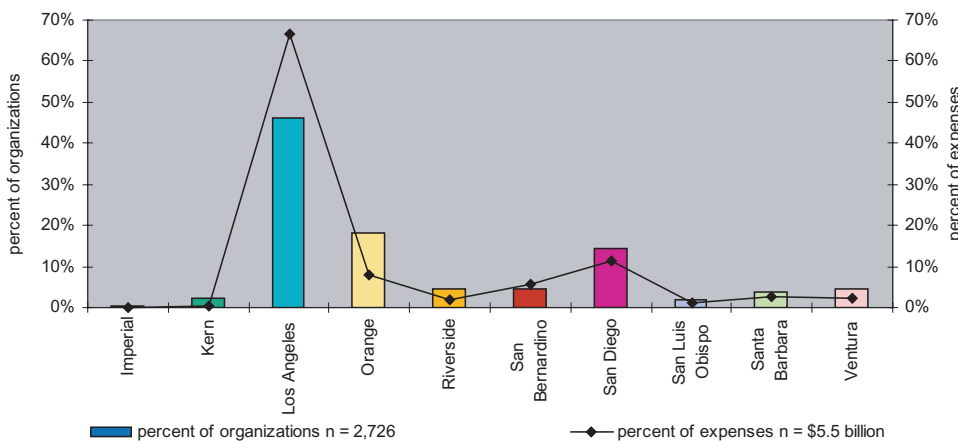
Expenses

Southern California Education organizations reported \$5.5 billion in expenses in 2000, or 16 percent of the \$34.2 billion reported by all organizations in this study. Median expenses are \$65,124; the range is from zero to \$1.3 billion. Overall, Education organizations reported expenses of \$269 *per capita* for Southern California residents.

Expenses by County

Education organizations in just two counties reported larger-than-usual *per capita* expenses: Los Angeles at \$388, and Santa Barbara at \$358. San Luis Obispo's were average at \$268. Those in San Diego, San Bernardino and Ventura reported *per capita* spending somewhat below average, and Orange County's were slightly more than half of the usual amount. Imperial county's eight Education organizations reported *per capita* spending of \$4. *Spending by Education organizations in Los Angeles and San Bernardino counties was higher than their proportional share of total expenses.* The distribution of total expenses by county is shown in Figure Ed-5.

Figure Ed-5: Distribution of Education Nonprofits and Total Expenses by County, for 2,726 Education Nonprofits Reporting Gross Receipts >\$25,000 in 2000



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Expenses of Itemizers

Figure Ed-6 shows how organizations are distributed by size and total expenses. Included in this analysis are 1,669 organizations that filed the Form 990 (long form) and whose reported expenses reconciled properly into the three main expense categories. This represents about 61 percent of the organizations in the category, and 99.3 percent of expenses reported by all organizations in the category.

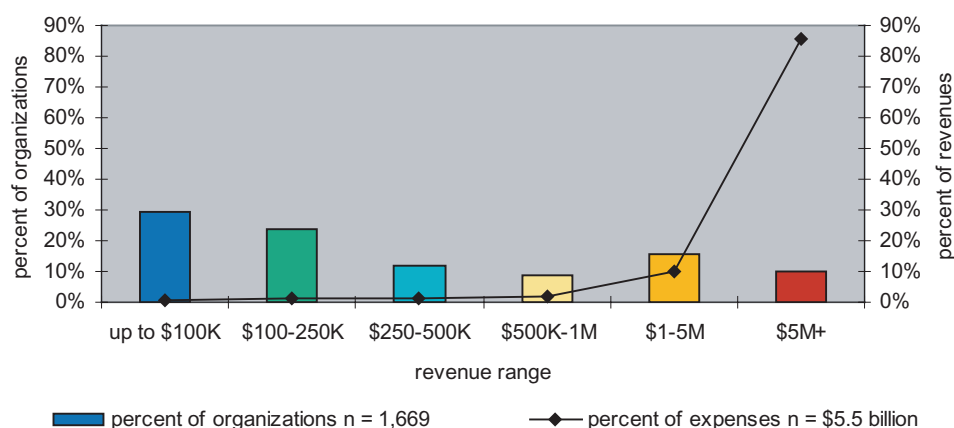
These itemizing *Education organizations reported median total expenses of \$189,120, about three-fourths of the \$245,000 median reported for all organizations in the study.* Education itemizers reported median Program Services expenses of \$147,720 and median Management & General expenses of \$16,234 (versus \$193,000 and \$29,000 respectively for all Southern California itemizers).

The extremes in size among the various organizations in the category—from booster clubs supporting a single school, to major private universities—skews the data. It is therefore useful to consider the expenses of the subset of 65 higher education organizations that itemized expenses on the long form. *While they represent 4 percent of the organizations in the category, higher education organizations reported 31 percent—\$1.7 billion—of the category's total expenses.* For these, the median expenses

for Program Services are \$5.2 million, Management & General \$1.1 million, and total expenses \$8.9 million.

For the 1,604 other Education organizations (96 percent of the category), total expenses were \$3.8 billion (about 69 percent of the category's spending). The extent of variation between the two types of organization are more apparent when considering the median expenses: for non-higher education organizations they are \$139,826 for Program Services, \$14,290 for Management & General, and \$175,624 for total expenses.

Figure Ed-6: Distribution of Education Nonprofits and Total Expenses by Revenue Range, for 1,669 Education Nonprofits Filing Long Form 990 and Itemizing Expenses for 2000

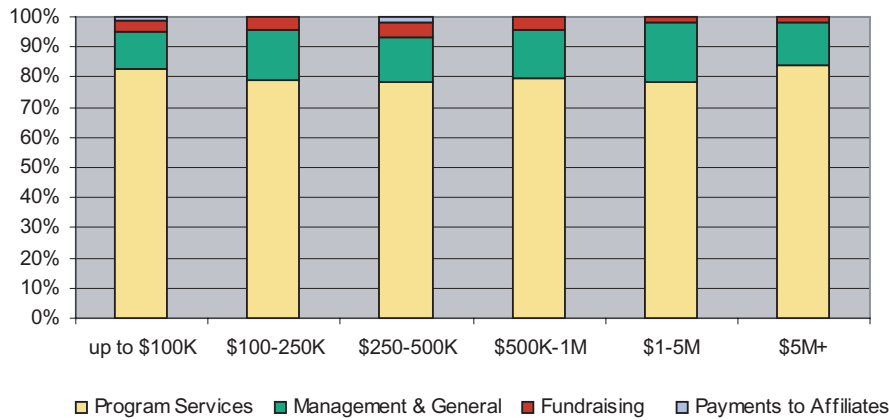


Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Expenses by Size

Education organizations distribute their expenses among the three main categories in approximately the same proportions as all Southern California nonprofits, although they spend slightly less on Program Services and slightly more on Management & General and Fundraising. As seen in Figure Ed-7, the majority of Education organizations' reported expenditures are for Program Services, followed by Management & General. Fundraising and Payments to Affiliates generally account for less than 5 percent of expenses. The very smallest and very largest organizations reported the least spending on Management & General. Combined expenses of the largest organizations amounts to 85 percent of total expenses of all itemizing long form filers in the Education category.

Figure Ed-7: Distribution of Total Expenses of Education Nonprofits by Revenue Range and Expense Type for 1,669 Education Nonprofits Filing Long Form 990 and Itemizing Expenses for 2000



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Itemizing Education organizations reported \$2.5 billion in personnel expenses in 2000. Personnel expenses can be extracted from the amounts reported within the four major categories (Program Services, Management & General, Fundraising, and Payments to Affiliates) to represent a rough estimate the value of employment within the Education category. As seen in Table Ed-4, there were 898 itemizing Education organizations that reported any personnel expenses for 2000, and these expenditures were about 51 percent of those organizations' total expenses. *Education organizations in Los Angeles reported higher-than-usual personnel expenses, while those of San Luis Obispo's organizations were lower than usual. Kern County organizations' personnel expenses were about one-fourth the usual amount.*

Table Ed-4: Distribution of Payroll Expenses of Education Nonprofits by County for 1,669 Education Nonprofits Filing Long Form 990 and Itemizing Expenses for 2000

County	Payroll Expenses	Percent of Total Expenses	Total Expenses
<i>Reporting >0: 898</i>			
Imperial	204,920	40.23	509,412
Kern	2,099,781	9.75	21,532,957
Los Angeles	1,747,720,053	47.46	3,682,841,867
Orange	191,312,856	44.40	430,844,818
Riverside	42,665,347	39.26	108,683,352
San Bernardino	141,284,777	43.96	321,405,032
San Diego	216,066,738	35.13	614,992,909
San Luis Obispo	15,678,402	23.94	65,482,590
Santa Barbara	56,672,606	40.02	141,616,980
Ventura	49,399,267	37.33	132,328,686
Education Organizations	\$2,463,104,747	44.62	\$5,520,238,603
Southern California (9,824 itemizers)	\$13,557,732,349	39.65	\$34,197,185,786

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Assets

Education organizations reported \$17.1 billion in assets for 2000: about \$829 *per capita*. This amount is 28 percent of the \$61.7 billion in assets reported by all Southern California nonprofits. Only the Health category claims a larger share; combined, these two categories control two-thirds of Southern California's nonprofit assets. Table Ed-5 shows the distribution by county. *Assets of Education organizations in Los Angeles were one-and-a-half times the average amount, at \$1,228 per capita.* Santa Barbara organizations reported slightly higher than average *per capita* assets, and those in San Luis Obispo were slightly lower.

With about one-third of the number of Education organizations, Orange and San Diego counties shared only about 15 percent of the category's assets.

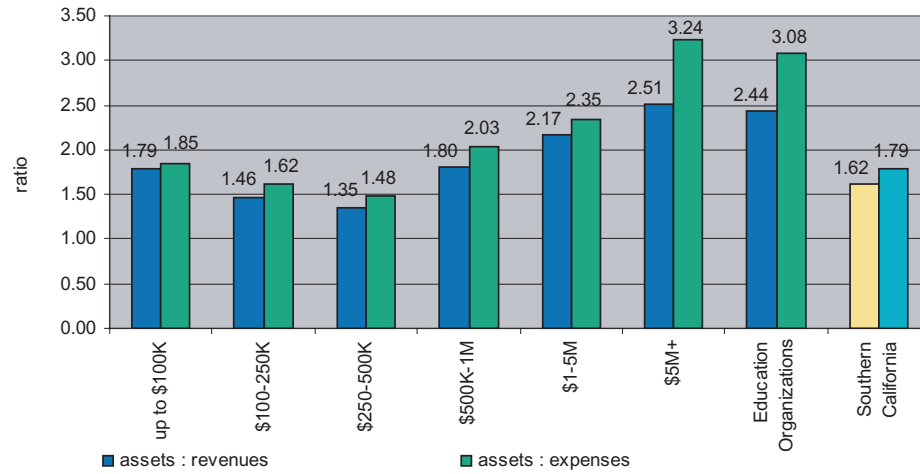
Table Ed-5: Distribution of Total Assets of Education Nonprofits by County, for 2,726 Education Nonprofits Reporting Gross Receipts >\$25,000 in 2000

County	Total Assets	Percent	Assets <i>per capita</i>
Imperial	3,008,022	0.02	21
Kern	32,930,448	0.19	50
Los Angeles	12,263,115,345	71.67	1,288
Orange	1,045,194,815	6.11	367
Riverside	500,212,328	2.92	324
San Bernardino	873,510,538	5.11	511
San Diego	1,531,196,358	8.95	544
San Luis Obispo	172,703,794	1.01	700
Santa Barbara	331,367,223	1.94	830
Ventura	356,148,943	2.08	473
Education Organizations	17,109,387,814	100.00	\$829
Southern California	61,687,649,309	27.74	\$2,989

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Another way to consider assets is their relative value compared to expenses and revenues, as seen in Figure Ed-8. For all organizations in the study, assets are the equivalent of about 1.62 percent of revenues, and about 1.79 percent of expenses. Education organizations' ratios are higher than that, at 2.44 and 3.08 percent, respectively. Overall, the larger the organizations, the higher their assets relative to expenses and revenues. That is not the case for all organizations in the category, however. Over a third are PTAs, and these tend to report far lower assets relative to their revenues as compared with other Education organizations: assets are only about two-thirds of revenues for PTAs, as opposed to nearly two-and-a-half times the amount other organizations reported in total revenues.

Figure Ed-8: Comparison of Total Assets Relative to Total Revenues and Total Expenses, for 2,726 Education Nonprofits Reporting Gross Receipts >\$25,000 in 2000



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

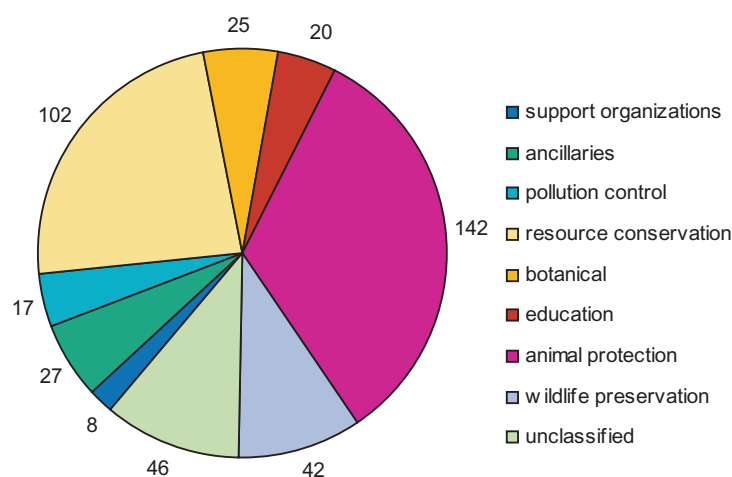
Environment & Animals

- One-third of the category's revenues were reported by a single organization
- E&As spend less than usual for Program Services
- More reliance on Contributions than usual
- 62 organizations reported government contributions
- Asset ratios higher than usual

There are 429 organizations in the Environment & Animals category; at 3.2 percent of Southern California's reporting nonprofits for 2000, this is one of the smallest categories in this study. This proportion is about the same as the category's share of U.S. nonprofits (3.3 percent of all reporting U.S. nonprofits in 1998).

As depicted in Figure EA-1, animal protection organizations are about 33 percent of the E&A category; 24 percent are resource conservation organizations; wildlife preservation represents 10 percent of the category. Also included are 8 support organizations and 27 ancillary entities whose purpose is to support E&A organizations, such as auxiliaries, professional societies, research institutes, advocacy groups, and management and technical training organizations. Examples of organizations in this sample include English Springer Rescue America, the San Diego County Orchid Society and Las Virgenes Institute For Resource Management.

Figure EA-1: Types of Nonprofits in the E&A Category, for 429 E&A Nonprofits Reporting Gross Receipts >\$25,000 in 2000



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

The 10 largest E&A organizations include five zoos, aquaria, or a related ancillary; two natural resources conservancies; a humane society; a wildlife preservation group; and an environmental education organization. San Diego has four of these organizations; three are in Los Angeles; and San Bernardino, Riverside and Santa Barbara counties each have one. Together, these 10 organizations reported \$230 million in total revenues for the year 2000; that is less than 1 percent of revenues for all the organizations in this study. The top 10 E&A organizations are listed in Table EA-1:

Table EA-1: Ten Largest E&A Nonprofits in Southern California by Total Revenues

Rank	Organization	County
1	Zoological Society of San Diego	San Diego
2	The Wildlands Conservancy	San Bernardino
3	Long Beach Aquarium of the Pacific	Los Angeles
4	The Living Desert	Riverside
5	Guided Discoveries, Inc.	Los Angeles
6	Greater Los Angeles Zoo Association	Los Angeles
7	Center for Natural Lands Management	San Diego
8	Santa Barbara Zoological Foundation	Santa Barbara
9	Inter-American Tropical Tuna Commission	San Diego
10	San Diego Humane Society & S.P.C.A.	San Diego

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Characteristics by County

Table EA-2 shows the distribution of E&A organizations by county, as well as each county's population and median family income. As expected, the largest counties have the most organizations; the shares of organizations are roughly the same as the share of population for each county, with some slight variation. San Luis Obispo, Santa Barbara and Ventura counties have larger than proportional shares: they claim 7 percent of the population but 17 percent of the organizations. San Diego and Orange counties also have more organizations than is proportional: they share 27 percent of the population and 30 percent of the organizations. Los Angeles, Riverside and San Bernardino counties have fewer organizations than is proportional for their shares of the Southern California population.

A more powerful comparison is the distribution of organizations per 10,000 residents. Overall there are 0.21 E&A organizations per 10,000 residents, but for six counties the ratio is higher. By this measure, *Santa Barbara and San Luis Obispo have twice as many E&A organizations per 10,000 residents as usual*. San Diego has a slightly higher ratio, and Orange County a slightly lower ratio than average. San Bernardino County has the fewest E&A organizations per 10,000 residents.

The correlation among median family income, population and the number of E&A organizations is somewhat variable across counties. Orange County ranks second in income but has fewer E&A organizations per resident than usual. *Imperial County ranks lowest in income but has almost twice as many organizations per resident than usual*. Ventura County ranks highest on income but fairly low on the number of organizations per 10,000 residents.

Table EA-2: Distribution of E&A Nonprofits by County with Population and Income, for 429 Nonprofits Reporting Gross Receipts >\$25,000 in 2000

County	E&A Organizations		Population (2000)		E&A Organizations per 10,000 Residents	Median Family Income (rank)
	Number	Percent	Number	Percent		
Imperial	5	1.17	142,361	0.69	0.35	10
Kern	15	3.50	661,645	3.21	0.23	9
Los Angeles	161	37.53	9,519,338	46.13	0.17	8
Orange	58	13.52	2,846,289	13.79	0.20	2
Riverside	23	5.36	1,545,387	7.49	0.15	6
San Bernardino	23	5.36	1,709,434	8.28	0.13	7
San Diego	70	16.32	2,813,833	13.63	0.25	4
San Luis Obispo	18	4.20	246,681	1.2	0.73	5
Santa Barbara	33	7.69	399,347	1.94	0.83	3
Ventura	23	5.36	753,197	3.65	0.31	1
E&A Organizations	429	100			0.21	
Southern California	13,370	3.21	20,637,512	100	6.48	\$50,589

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/
Gianneschi Center for Nonprofit Research

Revenue

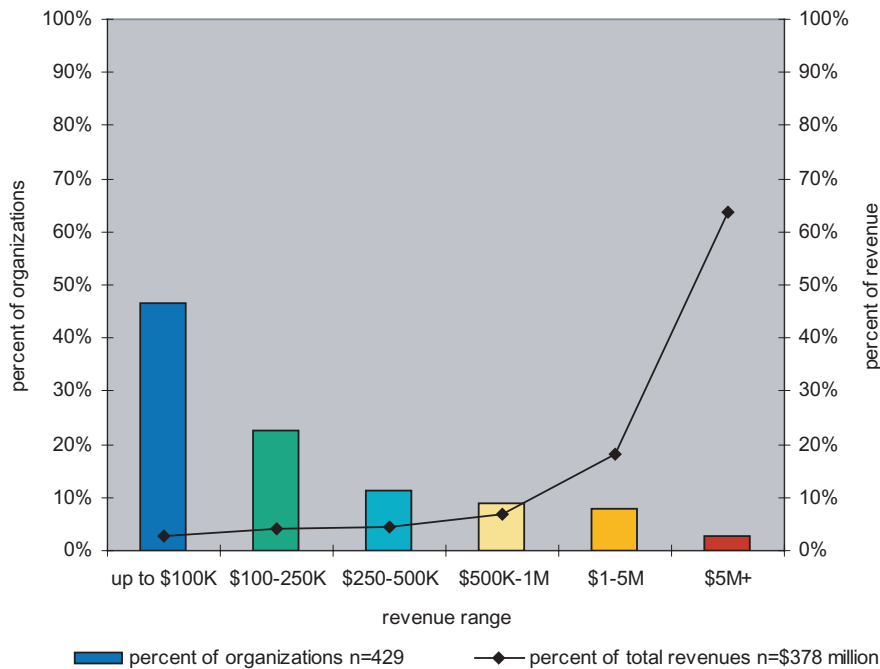
Southern California E&A organizations reported \$378 million in revenue in 2000, or 1 percent of the \$38 billion reported by all organizations in this study. Median revenues are \$116,047; the range is from negative four figures to \$133 million. Overall, E&A organizations reported revenues of \$18 *per capita* for Southern California residents.

The largest organization accounts for nearly one-third of the entire category's revenues. The top ten organizations account for 61 percent of the category's revenues. The performance of a few exceptional organizations strengthens the category but somewhat distorts the analyses at the county and other sub-category levels.

Revenue by Size

Despite the outstanding performance of the top 10 organizations in the category, the distribution of E&A organizations by total revenue size follows the pattern for most other types of organizations: over half are very small (less than \$250,000 in total revenues). As seen in Figure EA-2, the largest organizations claim most of the revenues: 18 percent of total revenues are reported by organizations in the \$1-5 million range—only about 8 percent of the organizations. Organizations under \$1 million are about 89 percent of the category but share only about 18 percent of the revenues. When compared with some of the other categories, though, it is the organizations in the \$1-5 million range whose concentration of resources is the most unusual.

Figure EA-2: Distribution of E&A Nonprofits and Total Revenues by Revenue Range, for 429 E&A Nonprofits Reporting Gross Receipts >\$25,000 in 2000

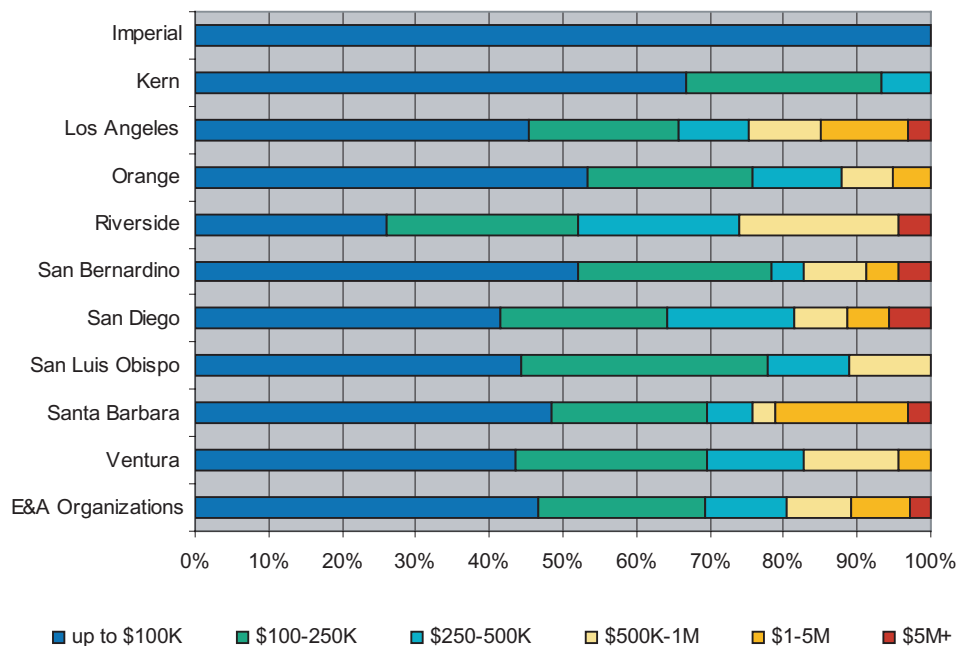


Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Figure EA-3 shows how organizations are distributed by size as well as by county. In addition to what this figure shows about the relative sizes of each county's nonprofits, it is useful to consider whether a county's share of the various sizes of nonprofits is proportional to its share of Southern California's nonprofits. In other words, does a county have more small organizations than its share, or fewer?

In most cases a county's share of the category's organizations is fairly proportionally distributed across all revenue groups, but there are a few exceptions. San Diego and Los Angeles have more than proportional shares of the largest organizations, and the mid-sized range is larger than proportional for Orange, Riverside and Ventura counties.

Figure EA-3: Distribution of E&A Nonprofits by Revenue Range and County, for 429 Nonprofits Reporting Gross Receipts >\$25,000 in 2000



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Revenue by County

Overall, Southern California E&A nonprofits reported revenues of \$18 *per capita*, but the amount is quite variable from county to county, ranging from \$2 to \$16 for most. Because there are relatively few E&A organizations, the extraordinary performance of a few significantly impacts the overall category. For that reason, *the very high per capita revenues of San Diego and Santa Barbara—\$62 and \$61, respectively—are attributable to the largest organizations in those counties.* San Bernardino county's revenues are the next highest, at \$16, followed by San Luis Obispo, Los Angeles, Riverside and Ventura. Orange County's *per capita* revenues are less than one-third the average for the category.

Revenue Types

Nearly all E&A organizations provided details of their revenues by type (84 percent of them), and in the aggregate these detailed figures represent 99 percent of total revenues for the category. In Table EA-3, these revenue categories are detailed: Contributions (including direct and indirect public support as well as government contributions/grants); Program Service revenues; and Other (such as dues, events and sales). The pattern of revenues for E&A organizations differs substantially from that for all Southern California nonprofits combined: *E&A organizations report the largest proportion from Contributions and roughly equal amounts from Program Services and Other revenues.*

Overall, E&A organizations rely nearly twice as much on Contributions than other categories, and only half as much on Program Services revenue. The aggregate performance of E&A organizations by county is considerably variable and underscores the extent to which unusually large organizations impact the results. *Organizations in San Bernardino are the most reliant on Contributions, and those in Los Angeles earned as much from Program Services as those in San Diego.* E&A organizations in Santa Barbara, Riverside, Orange and Kern counties report twice the level of revenues from Other sources as nonprofits in other categories.

Table EA-3: Distribution of Total Revenues of E&A Nonprofits by Revenue Type and County, for 429 Nonprofits Reporting Gross Receipts >\$25,000 in 2000

County	Percent of Total Revenues by Revenue Type			Total Revenues
	Contributions*	Program Services#	Other+	
Imperial	71.52	18.08	10.38	\$276,679
Kern	62.96	20.40	19.95	\$1,393,592
Los Angeles	51.13	33.15	15.69	\$111,165,885
Orange	59.41	18.09	20.63	\$13,345,303
Riverside	64.29	14.65	21.04	\$16,685,975
San Bernardino	86.46	6.59	6.93	\$27,655,575
San Diego	27.65	33.99	38.34	\$173,124,992
San Luis Obispo	69.80	12.14	17.72	\$3,298,371
Santa Barbara	48.21	20.13	31.61	\$24,195,292
Ventura	80.32	6.39	13.28	\$6,792,486
E&A Organizations	\$167,773,635	\$108,423,389	\$101,445,383	\$377,934,150
	44.39	28.69	26.84	
Southern California	29.55	59.4	11.09	\$38,041,320,679

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

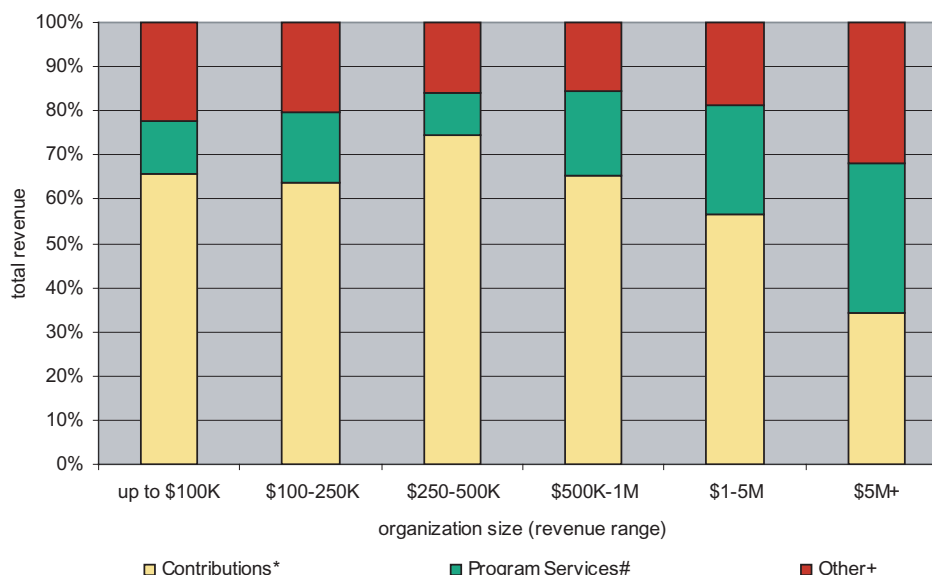
* Contributions, gifts, grants and similar amounts received, including direct public support, indirect public support and government contributions (grants)

Program service revenue including government fees and contracts

+ All reported revenue other than from contributions and program services, including membership dues, and net income from investments, rents, sale of assets or inventory, and special events

In Figure EA-4 the effect of size is shown. Generally, the smaller the organization, the more it relies on Other revenues. The larger the organization, the more diversified its revenues across the three categories. The role of Contributions among organizations in the \$5 million and above rank is comparable to the aggregate for all Southern California nonprofits, but their Program Services revenues are only slightly more than half the usual amount for all categories, and their Other revenues are three times the usual proportion.

Figure EA-4: Distribution of Total Revenues of E&A Nonprofits by Revenue Type and Revenue Range, for 429 Nonprofits Reporting Gross Receipts >\$25,000 in 2000



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

* Contributions, gifts, grants, and similar amounts received, including direct public support, indirect public support, and government contributions (grants)

Program service revenue including government fees and contracts

+ All reported revenue other than from contributions and program services, including membership dues, and net income from investments, rents, sale of assets or inventory, and special events

Revenue is not reported by source (individual, corporate, foundation or government) per se. All organizations include government sources in the total reported for “Program service revenue including government fees and contracts.” Only organizations filing Form 990 (the long form, as opposed to the short form 990-EZ) break out “Government contributions (grants)” as a subset of total contributions. Most E&A organizations (310—72 percent) filed the long form, and 62 of them reported some amount of “Government contributions (grants).” E&A organizations represent 3 percent of all 10,045 organizations filing the long form, and the amount they reported in “Government contributions (grants)” is less than one percent 1 percent of the \$4.1 billion reported by that group. The total amount they reported is \$16 million, and the median is \$293,595.

Expenses

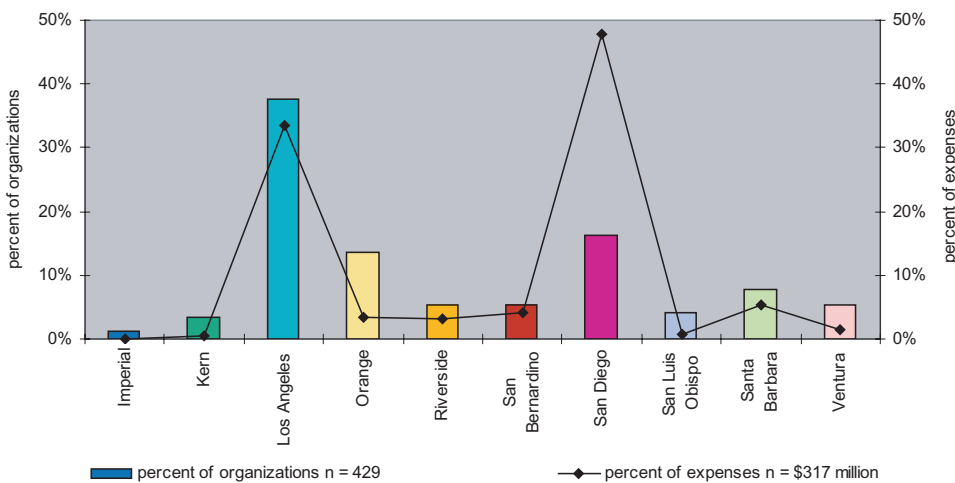
Southern California E&A organizations reported \$317 million in expenses in 2000, or 1 percent of the \$34.2 billion reported by all organizations in this study. Median expenses are \$93,808; the range is from \$218 to \$122 million. Overall, E&A organizations reported expenses of \$15 *per capita* for Southern California residents.

Expenses by County

E&A organizations in *San Diego* reported expenses that were three-and-a-half times the average amount, at \$54 per capita. Santa Barbara's were \$42, and the next largest levels were \$11 in Los Angeles and \$10 in San Luis Obispo. In all other counties the per capita expenses were less than \$10.

Total expenses of organizations in San Diego were 48 percent of all E&A expenses, although they are only 16 percent of the organizations in the category. Those in Orange County claimed only a 3 percent share of total expenses although they are 14 percent of the organizations in the category. San Luis Obispo's share of expenses is less than 1 percent, although it claims 4 percent of E&A organizations. The distribution of total expenses by county is shown in Figure EA-5.

Figure EA-5: Distribution of E&A Nonprofits and Total Expenses by County for 429 Nonprofits Reporting Gross Receipts >\$25,000 in 2000



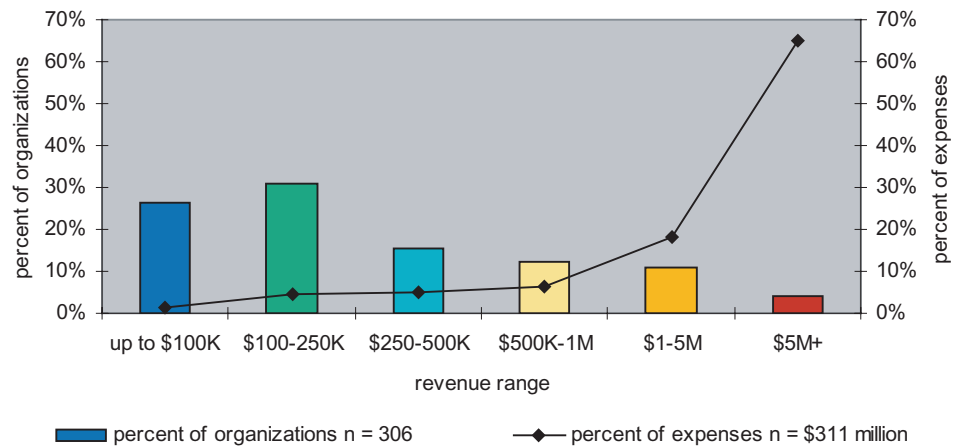
Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Expenses of Itemizers

Included in this analysis are 306 organizations that filed the Form 990 (long form) and whose reported expenses reconciled properly into the three main expense categories. These represent about 71 percent of the organizations in the category, and 98 percent of expenses reported by all organizations in the category. Figure EA-6 shows how organizations are distributed by size and total expenses.

These itemizing E&A organizations reported median total expenses of \$166,529, about 68 percent of the \$245,000 median reported for all organizations in the study. E&A itemizers reported median Program Services expenses of \$127,293 and median Management & General expenses of \$20,795 (versus \$193,000 and \$29,000 respectively for all Southern California itemizers).

Figure EA-6: Distribution of E&A Nonprofits and Total Expenses by Revenue Range, for 306 E&A Nonprofits Filing Long Form 990 and Itemizing Expenses for 2000

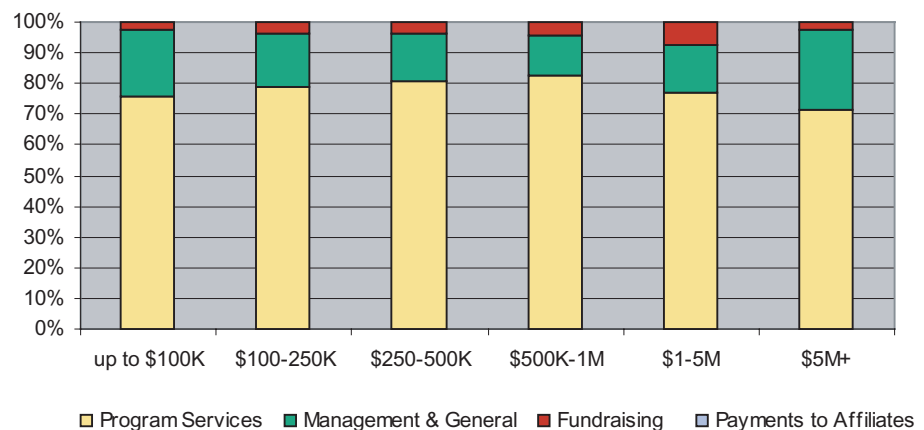


Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Expenses by Size

E&A organizations spend less on Program Services expenses than other Southern California nonprofits. As seen in Figure EA-7, spending on Management & General and on Fund Raising is higher than is normal for nonprofits in the aggregate. The smallest and largest organizations require the most Management & General spending, and Fundraising expenses are largest among those in the \$1 to 5 million range, although even for these the amount is just 7 percent of all expenditures. The largest itemizing organizations number less than 4 percent of the category and reported 65 percent of expenses; even so, the extent of the disproportion is less pronounced than in some other categories of nonprofits in the study.

Figure EA-7: Distribution of Total Expenses of E&A Nonprofits by Revenue Range and Expense Type, for 306 E&A Nonprofits Filing Long Form 990 and Itemizing Expenses for 2000



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Itemizing E&A organizations reported \$125 million in personnel expenses in 2000. Personnel expenses can be extracted from the amounts reported within the four major categories (Program Services, Management & General, Fundraising, and Payments to Affiliates) to represent a rough estimate the value of employment within the E&A category. As seen in Table EA-4, there were 197 itemizing E&A organizations that reported any personnel expenses for 2000, and these expenditures were about 40 percent of those organizations' total expenses.

E&A organizations in Santa Barbara, San Diego and Riverside counties reported higher-than-usual personnel expenses, while those of Imperial and San Bernardino's organizations were about half the usual amount.

Table EA-4: Distribution of Payroll Expenses of E&A Nonprofits by County for 306 E&A Nonprofits Filing Long Form 990 and Itemizing Expenses for 2000

County	Payroll Expenses	Percent of Total Expenses	Total Expenses
<i>Reporting >0: 197</i>			
Imperial	36,606	19.84	184,460
Kern	323,338	37.19	869,502
Los Angeles	34,662,154	33.15	104,554,609
Orange	3,179,417	31.11	10,220,220
Riverside	4,077,588	45.29	9,004,050
San Bernardino	2,532,129	20.02	12,649,237
San Diego	70,676,519	46.53	151,883,061
San Luis Obispo	763,845	33.45	2,283,536
Santa Barbara	7,539,641	47.21	15,969,446
Ventura	1,174,636	25.71	4,569,229
E&A Organizations	\$124,965,873	40.03	\$312,187,350
Southern California (9,824 itemizers)	\$13,557,732,349	39.65	\$34,197,185,786

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Assets

E&A organizations reported \$843 million in assets for 2000: about \$41 *per capita*. This amount is 1.37 percent of the \$61.7 billion in assets reported by all Southern California nonprofits. Table EA-5 shows the distribution by county. *E&A organizations in Santa Barbara reported assets of \$182 per capita—more than four times the rate for the category overall.* San Diego's assets are nearly three times the average amount. San Bernardino's were slightly above normal, and San Luis Obispo's were slightly below. Ventura's were about one-third the average for the category. Orange County's E&A organizations reported just \$5 in assets *per capita*.

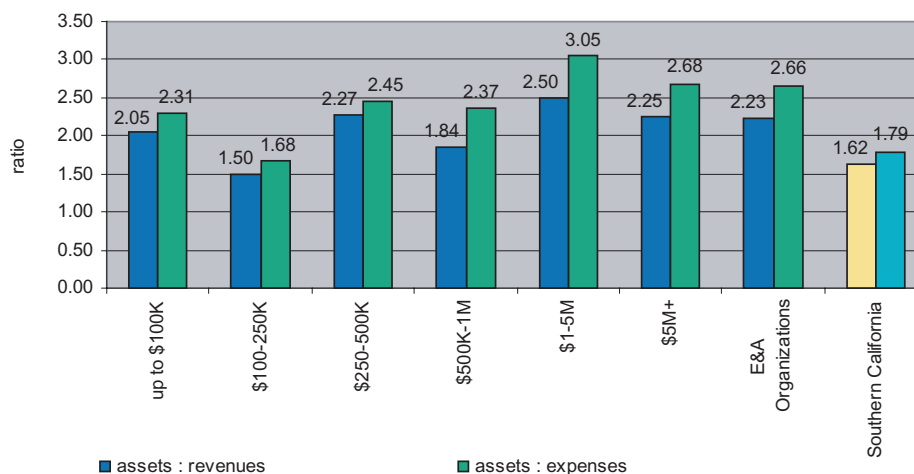
Table EA-5: Distribution of Total Assets of E&A Nonprofits by County for 429 Nonprofits Reporting Gross Receipts >\$25,000 in 2000

County	Total Assets	Percent	Assets per capita
Imperial	96,800	0.01	1
Kern	1,781,842	0.21	3
Los Angeles	290,622,856	34.46	31
Orange	15,203,384	1.80	5
Riverside	41,288,018	4.90	27
San Bernardino	74,804,007	8.87	44
San Diego	324,692,582	38.50	115
San Luis Obispo	10,044,938	1.19	41
Santa Barbara	72,615,975	8.61	182
Ventura	12,283,275	1.46	16
E&A Organizations	\$843,433,677	100.00	\$41
Southern California	61,687,649,309	13.82	\$2,989

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Another way to consider assets is their relative value compared to expenses and revenues, as seen in Figure EA-8. For all organizations in the study assets are the equivalent of about 1.62 percent of revenues, and about 1.79 percent of expenses. E&A organizations' ratios are higher than that, at 2.33 and 2.66 percent, respectively. Organizations in the \$100,000 to \$250,000 revenue range reported the lowest asset ratios for the category, and lower than average for all Southern California nonprofits. Those with the highest asset ratios are in the \$1 to 5 million revenue range.

The largest organizations do not dominate E&A assets to the extent that they do in other nonprofit categories. The largest E&A organizations report only 64 percent of the category's assets (as compared with the largest Health organizations, which reported 92 percent of that category's assets).

Figure EA-8: Comparison of Total Assets Relative to Total Revenues and Total Expenses, for 429 E&A Nonprofits Reporting Gross Receipts >\$25,000 in 2000

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

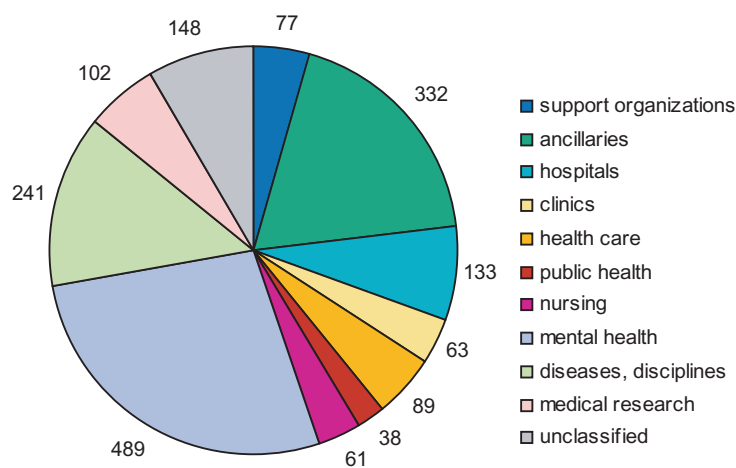
Health

- One-third of all Southern California revenues are reported by hospitals
- Most Health organizations' reported revenues are from Program Services
- More of the largest Southern California organizations are in this category
- Health organizations spent over \$7 billion on personnel costs in 2000

There are 1,773 Health organizations in this study, including 133 hospitals. This is about 13 percent of the Southern California sample. The proportion of organizations that are in the Health category is smaller among Southern California nonprofits than in the United States (15 percent of all reporting U.S. nonprofits in 1998). Seven of the 10 largest nonprofits in Southern California (based on revenues) are Health organizations.

This category includes organizations that promote health, disease prevention, crisis intervention and medical research, through any combination of activities including treatment, prevention, awareness, professional training, etc. Examples of Health organizations include the United Diabetes Society, Avalon Municipal Hospital, Open Paths Counseling Center and the Los Angeles Eye Institute. As shown in Figure H-1, 22 percent of the organizations in this category are hospitals, clinics and others offering general or rehabilitative health services; 26 percent offer mental health treatment counseling or crisis intervention; 13 percent are for the treatment, prevention or education of diseases and specific medical disciplines; 6 percent conduct medical research; and 18 percent are ancillary organizations whose purpose is to support Health organizations, such as auxiliaries, professional societies, research institutes, advocacy groups, and management and technical training organizations.

Figure H-1: Types of Nonprofits in the Health Category, for 1,773 Health Nonprofits Reporting Gross Receipts >\$25,000 in 2000



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

The 10 largest Health organizations reported \$5.7 billion in total revenues for the year 2000; that is 15 percent of revenues for all the organizations in this study. The top 10 Health organizations are listed in Table H-1:

Table H-1: Ten Largest Health Nonprofits in Southern California by Total Revenues

Rank	Organization	County
1	Catholic Healthcare West Southern California	Los Angeles
2	Cedars-Sinai Medical Center	Los Angeles
3	Scripps Health	San Diego
4	Seventh-Day Adventists Loma Linda University Medical Center, Inc.	San Bernardino
5	Hoag Memorial Hospital Presbyterian	Orange
6	Long Beach Memorial Medical Center	Los Angeles
7	Children's Hospital Los Angeles	Los Angeles
8	Scan Health Plan	Los Angeles
9	Glendale Adventist Medical Center	Los Angeles
10	St. Jude Hospital Yorba Linda dba: St. Jude Heritage Health Foundation	Orange

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Seven of these also appear on the list of the top 10 Southern California organizations in this study.

Characteristics by County

Table H-2 shows that the proportion of Health organizations by county is roughly commensurate with the population of each county: the largest counties have the most organizations. Looking at the region overall, however, there is some variability: San Diego and Santa Barbara counties rank higher in their share of health organizations than of population, while Orange, Ventura and Kern counties have smaller shares of health organizations than of population.

Another way to consider the distribution of organizations by county is by the number of organizations per 10,000 residents. *Although San Luis Obispo and Santa Barbara have few organizations, theirs are the highest ratios of Health organizations per 10,000 residents.* Although there are just eight Health organizations serving Imperial County's 142,000 residents, this is the same number of organizations per 10,000 residents as Riverside, Kern and Ventura counties (with respectively 84, 37, and 42 Health organizations).

Median family income is not a good predictor of the location of health resources. Ventura's median family income ranks highest in the region, but its ratio of health organizations per 10,000 residents is the same as Imperial's and Kern's, the two lowest-ranked counties in median family income.

Table H-2: Distribution of Health Nonprofits by County with Population and Income, for 1,773 Health Nonprofits Reporting Gross Receipts >\$25,000 in 2000

County	Health Organizations		Population (2000)		Health Organizations per 10,000 Residents	Median Family Income (rank)
	Number	Percent	Number	Percent		
Imperial	8	0.45	142,361	0.69	0.56	10
Kern	37	2.09	661,645	3.21	0.56	9
Los Angeles	934	52.68	9,519,338	46.13	0.98	8
Orange	205	11.56	2,846,289	13.79	0.72	2
Riverside	84	4.74	1,545,387	7.49	0.54	6
San Bernardino	113	6.37	1,709,434	8.28	0.66	7
San Diego	251	14.16	2,813,833	13.63	0.89	4
San Luis Obispo	28	1.58	246,681	1.2	1.14	5
Santa Barbara	71	4.00	399,347	1.94	1.78	3
Ventura	42	2.37	753,197	3.65	0.56	1
Health Organizations	1,773	100			0.86	
Southern California	13,370	13.27	20,637,512	100	6.48	\$50,589

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/ Gianneschi Center for Nonprofit Research

Revenue

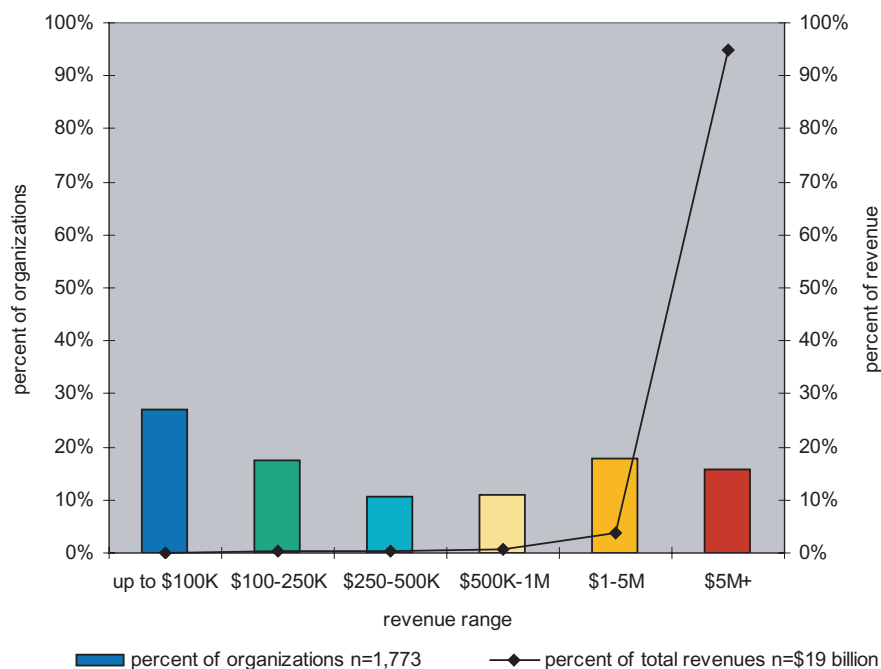
Southern California Health organizations reported \$18.8 billion in revenue in 2000, or 49.6 percent of the \$38 billion reported by all organizations in this study. Median revenues are \$357,299; the range is from -\$55,000 to \$1.3 billion. Overall, Health organizations reported revenues of \$913 *per capita* for Southern California residents.

Revenue by Size

Of the 849 organizations of all types that reported \$5 million or more in total revenues, one-third (282) are in the Health category. This observation underscores the distinguishing characteristic of this category, which is the disproportionately large share of revenues and expenses claimed by Health organizations, largely attributable to the nonprofit hospitals and their ancillary organizations. *Hospitals represent 1 percent of Southern California organizations, but reported \$13 billion in revenues, or 34 percent of the \$38 billion reported by all organizations in this study.*

Not all Health organizations are large, however. Figure H-2 shows that more than one-quarter reported revenues of less than \$100,000 in 2000, and *more than half reported less than \$500,000 in revenues*. As compared with other service categories, though, Health organizations tend to be more evenly distributed across revenue categories: there are less obvious extremes in the number of small versus large organizations as is typical of other categories. What is significant is the high concentration of revenues among the largest organizations: *although they are only 16 percent of Health organizations in the study, large organizations reported 95 percent of the revenues for the category* (this is more of a reflection of the skew created by extraordinarily large constituents than of the performance of all the other organizations).

Figure H-2: Distribution of Health Nonprofits and Total Revenues by Revenue Range, for 1,773 Health Nonprofits Reporting Gross Receipts >\$25,000 in 2000

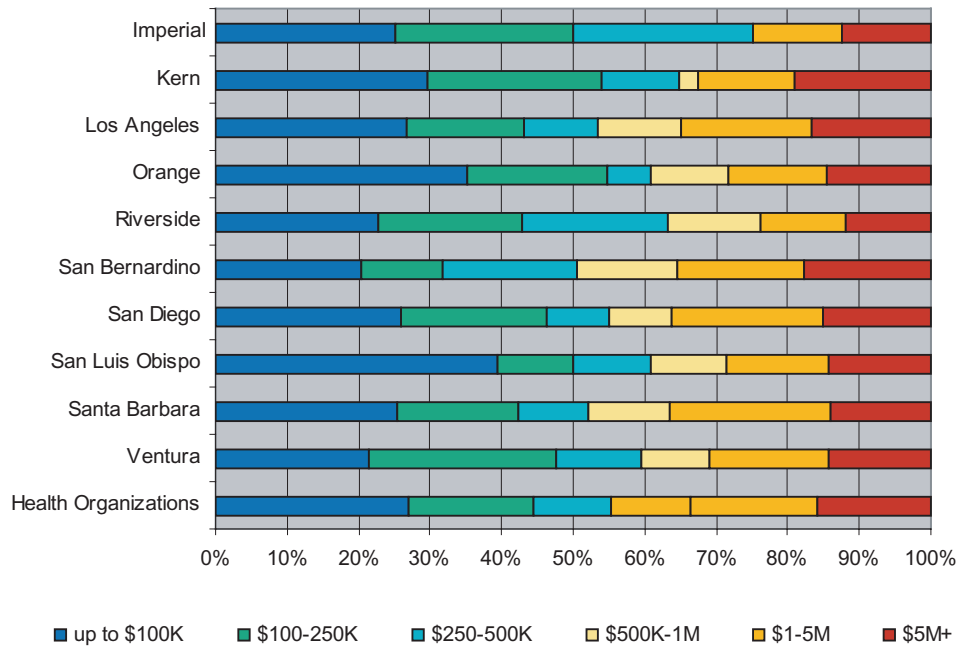


Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Figure H-3 shows how organizations are distributed by size as well as by county. In addition to what this figure shows about the relative sizes of each county's nonprofits, it is useful to consider whether a county's share of the various sizes of nonprofits is proportional to its share of Southern California's nonprofits. In other words, does a county have more small organizations than its share, or fewer?

In most cases a county's share of the category's organizations is fairly proportionally distributed across all revenue groups, but there are a few exceptions. Orange County has more of the smallest and fewer of the largest organizations than is proportional for its share of the Health category. Imperial County has no organizations in the mid-range, but slightly more than its share in the two lower ranks. In Riverside County there are more organizations in the smaller ranks, and fewer in the largest rank than is its share of the overall category. In San Diego the ranks that are larger than the county's share of the category are the \$100-250,000 range and the \$1-5 million range, while the middle ranks are smaller. Only San Bernardino County has appreciably fewer organizations in the smallest revenue ranks than the county's share of the category.

Figure H-3: Distribution of Health Nonprofits by Revenue Range and County, for 1,773 Health Nonprofits Reporting Gross Receipts >\$25,000 in 2000



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Revenue by County

Reporting larger *per capita* revenues than were reported for the overall category—that is, just over \$1,000 *per capita* versus \$913—were Health organizations in three counties: Santa Barbara, San Diego and Los Angeles. Reporting slightly lower revenues than normal—\$800 *per capita*—were Health organizations in Ventura and Orange counties. Those in San Bernardino and San Luis Obispo reported identical revenues *per capita*: \$688. Although Riverside county claimed nearly 5 percent of the region’s population, its Health organizations reported the second-lowest revenues *per capita* of all 10 counties: \$348.

Revenue Types

The atypical performance of hospitals and of organizations in the largest revenue rank tends to distort comparisons of the Health category overall. Thus, it is useful to consider Health revenues three ways: hospitals only; non-hospital Health organizations; all Health organizations. Hospitals report only 4 percent of revenues from contributions, and 91 percent from program services. *Most Health organizations (non-hospitals) report revenue distributions that are consistent with other categories in the study: 32 percent from contributions, 58 percent from program services, and 10 percent from other revenue sources.* When all Health organizations are considered in the aggregate, they appear to rely on program service revenues to a much greater extent than other types of organizations: 80 percent of total revenues versus 60 percent for all organizations in the study.

In Table H-3, total revenues are broken out into two key categories: contributions (including direct and indirect public support as well as government contributions/grants), and program service revenues. *Ventura and San Bernardino county Health organizations reported considerably higher-than-typical proportions of total revenue from program services, at 95 percent, while Imperial's was significantly smaller at 56 percent.*

Table H-3: Distribution of Total Revenues of Health Nonprofits by Revenue Type and County, for 1,773 Health Nonprofits Reporting Gross Receipts >\$25,000 in 2000

County	Percent of Total Revenues by Revenue Type			Total Revenues
	Contributions*	Program Services#	Other+	
Imperial	41.86	55.66	2.48	13,236,626
Kern	6.85	89.09	4.06	309,581,872
Los Angeles	14.37	78.39	7.24	10,096,035,687
Orange	8.46	83.59	7.94	2,409,082,311
Riverside	12.26	80.22	7.52	538,229,897
San Bernardino	2.22	95.24	2.53	1,176,056,519
San Diego	16.18	76.63	7.19	3,058,296,026
San Luis Obispo	4.90	88.78	6.32	169,827,377
Santa Barbara	22.53	64.60	12.83	470,730,711
Ventura	1.65	95.48	2.87	611,083,599
Health Organizations	12.69	80.33	6.97	18,852,160,625
Southern California	29.55	59.40	11.05	\$38,041,320,679

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

* Contributions, gifts, grants and similar amounts received, including direct public support, indirect public support and government contributions (grants)

Program service revenue including government fees and contracts

+ All reported revenue other than from contributions and program services, including membership dues, and net income from investments, rents, sale of assets or inventory, and special events

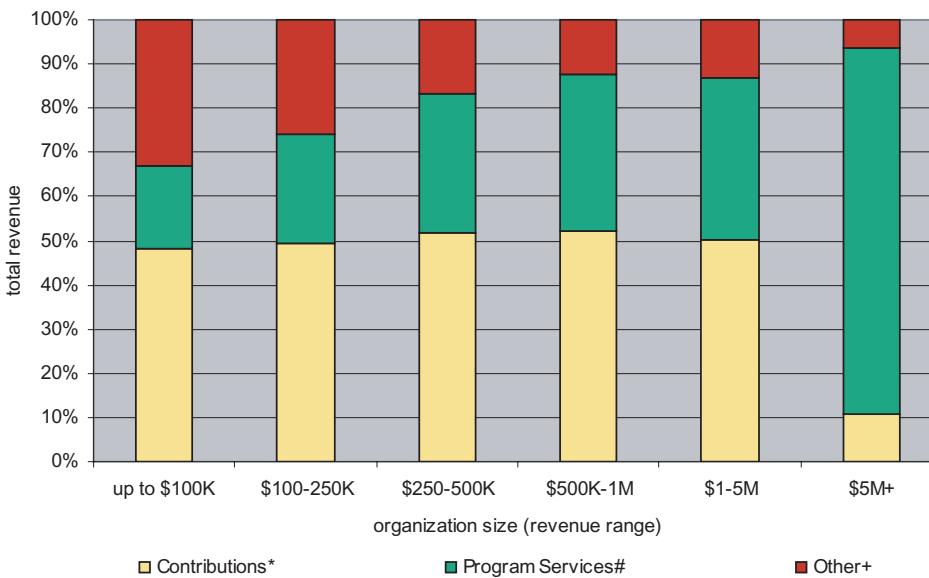
Commensurate with this emphasis on program service revenue is the smaller proportion of total revenues from contributions to Health organizations than usual: 13 percent of total revenues versus 30 percent reported by all organizations. There are some exceptions to this pattern, however. Health organizations in *Imperial County reported more than three times as large a proportion of total revenues from contributions* as compared with their counterparts in other counties (42 percent versus 13 percent), and those in Santa Barbara reported 23 percent of revenues from contributions. On the other extreme, Health organizations in *Ventura and San Bernardino counties reported only around 2 percent of total revenues from contributions.*

All other forms of revenue—including membership dues, and net income from investments, rents, sale of assets or inventory, and special events—constitute 7 percent of Health organizations' total revenue, as compared with 11 percent of the total reported by all organizations in the study.

Size plays a predictable role in determining the composition of revenues among Health organizations. The larger the organization, the greater the role of program service revenues in its overall revenue picture. *Smaller organizations more than large ones rely on contributions and other forms of revenue to round out revenues.* This pattern is true for all size organizations except those in the largest revenue rank (\$5 million or more). Program services for this size Health organization account for 82 percent of all revenue—eclipsing the 36 percent proportion reported by the next largest revenue rank (\$1 to 5 million). The distorting effects of the 282 organizations in the largest rank are evident in Figure H-4.

Nearly all Health organizations provided details of their revenues by type—91 percent of them—and in the aggregate these detailed figures represent 99.96 percent of Health category revenues.

Figure H-4: Distribution of Total Revenues of Health Nonprofits by Revenue Type and Revenue Range, for 1,773 Health Nonprofits Reporting Gross Receipts >\$25,000 in 2000



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

* Contributions, gifts, grants and similar amounts received, including direct public support, indirect public support and government contributions (grants)

Program service revenue including government fees and contracts

+ All reported revenue other than from contributions and program services, including membership dues, and net income from investments, rents, sale of assets or inventory, and special events

Revenue is not reported by source (individual, corporate, foundation or government) per se. All organizations include government sources in the total reported for “Program service revenue including government fees and contracts.” Only organizations filing Form 990 (the long form, as opposed to the short form 990-EZ) break out “Government contributions (grants)” as a subset of total contributions. Most Health organizations (1,541—87 percent) filed the long form, but only 390 of those (25 percent) reported any amount of total revenues from “Government contributions

(grants).” The total amount they reported was \$905 million. While those in the Health category represent only 15 percent of all 10,045 organizations filing the long form and itemizing revenues from contributions, the amount they reported in “Government contributions (grants)” is 22 percent of the \$4.1 billion reported by that group. The median amount of “Government contributions (grants)” reported by those reporting any amount was \$444,149.

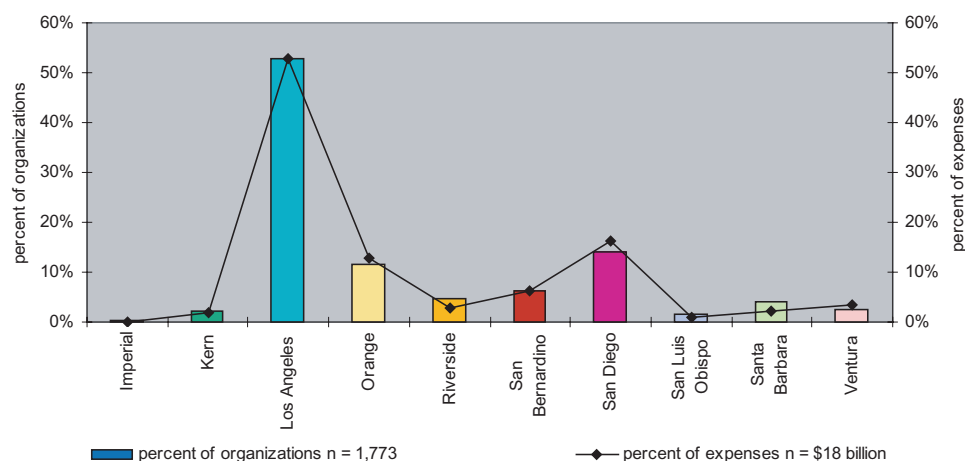
Expenses

Southern California Health organizations reported \$18 billion in expenses in 2000, or 52.8 percent of the \$34.2 billion reported by all organizations in this study. Median expenses are \$304,342; the range is from zero to \$1.3 billion. Overall, Health organizations reported expenses of \$876 *per capita* for Southern California residents.

Expenses by County

Reporting larger *per capita* expenses than were reported for the overall category—that is, just over \$1,000 *per capita* versus \$876—were Health organizations in three counties: Santa Barbara, San Diego and Los Angeles. Reporting slightly lower expenses than normal—\$800 *per capita*—were Health organizations in Ventura and Orange counties. San Bernardino were \$675, and Riverside’s were \$330. The distribution of total expenses by county is shown in Figure H-5.

Figure H-5: Distribution of Health Nonprofits and Total Expenses by County, for 1,773 Health Nonprofits Reporting Gross Receipts >\$25,000 in 2000



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

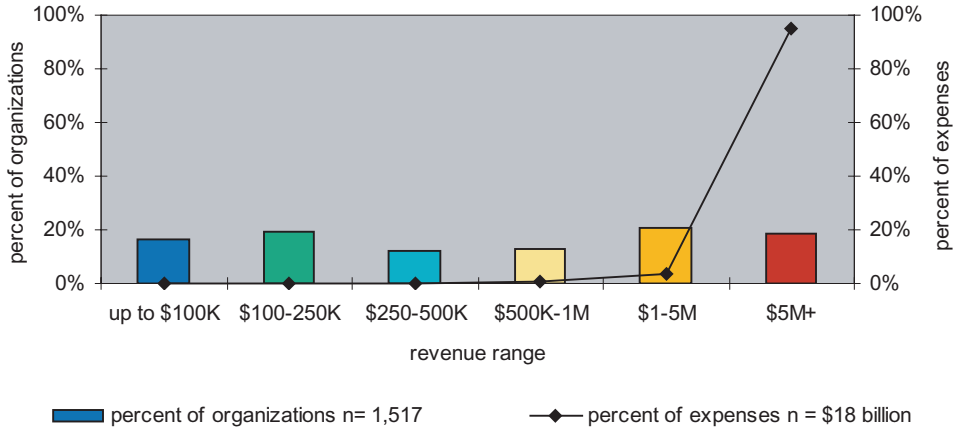
As with revenues, expenses per county are roughly proportional to the county's share of Health organizations. There are some exceptions: *San Diego, Orange and Ventura Health organizations spent more than their proportional share of total expenses.* By contrast, health organizations in Riverside and Santa Barbara counties reported smaller shares of total expenses than is proportional for them.

Expenses of Itemizers

Figure H-6 shows how organizations are distributed by size and total expenses. Included in this analysis are 1,517 organizations that filed the Form 990 (long form) and whose reported expenses reconciled properly into the three main expense categories. This represents about 85 percent of the organizations in the category, and 99.88 percent of expenses reported by all organizations in the category.

These itemizing *Health organizations reported median total expenses of \$465,000, nearly twice the \$245,000 reported for all organizations in the study.* The trend is also true for the two major expense categories: Program Services (\$360,000 for Health versus \$193,000 for all organizations), and Management & General (\$58,000 versus \$29,000). These differences, like those discussed for Total Revenue figures, reflect the extent to which the size of Health organizations in this category dominate the results for the study.

Figure H-6: Distribution of Health Nonprofits and Total Expenses by Revenue Range, for 1,517 Health Nonprofits Filing Long Form 990 and Itemizing Expenses for 2000



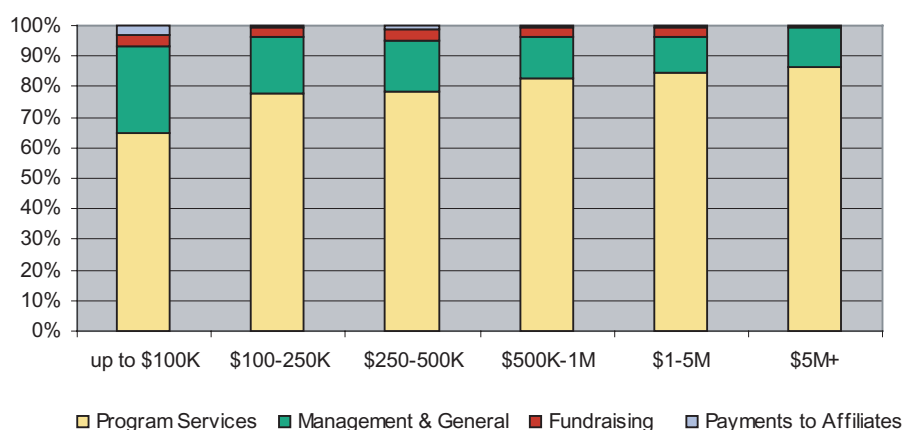
Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Expenses by Size

Size differences explain most of the variation in total expenses reported among Health organizations, and the extraordinary size of the largest organizations' expenses skews the results for the category. Organizations in the largest rank reported \$17.1 billion (95 percent) of the category's total expenses. *These 282 very large organizations account for 50 percent of total revenues reported by the 13,370 organizations in the study.*

As seen in Figure H-7, the majority of Health organizations' reported expenditures are for Program Services, followed by Management & General. Fundraising and Payments to Affiliates account for less than 10 percent of expenses for the smallest organizations, and a negligible portion of the largest organizations' total expenses. Generally speaking, the larger the organization, the larger the share of total expenses for Program Services. The smallest organizations spend the most on Management & General expenses (and small Health organizations outspend all other types of nonprofits in Management & General expenses).

Figure H-7: Distribution of Total Expenses of Health Nonprofits by Revenue Range and Expense Type, for 1,517 Health Nonprofits Filing Long Form 990 and Itemizing Expenses for 2000



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Health organizations reported \$7.3 billion in personnel expenses in 2000. Hospitals reported \$5.3 billion (73 percent) of this amount. Personnel expenses can be extracted from the amounts reported within the four major categories (Program Services, Management & General, Fundraising, and Payments to Affiliates) to represent a rough estimate the value of employment within the Health category. As seen in Table H-4, there were 1,134 Health organizations that reported any personnel expenses for 2000. The proportion of total expenses allocated to personnel ranges from one-third to two-thirds, with Imperial County's Health organizations reporting the largest share and Riverside's the smallest. Personnel expenses for Health organizations in San Diego,

Los Angeles and Ventura matched the average for the Health category and for the region overall, while those in Kern, San Bernardino and San Luis Obispo exceeded the average. *Health organizations in Orange, Riverside and Santa Barbara spent less on personnel costs than average for the category and the region.*

Table H-4: Distribution of Payroll Expenses of Health Nonprofits by County, for 1,517 Health Nonprofits Filing Long Form 990 and Itemizing Expenses for 2000

County	Payroll Expenses	Percent of Total Expenses	Total Expenses
<i>Reporting >0: 134</i>			
Imperial	7,011,223	60	11,660,424
Kern	165,576,482	48	346,157,002
Los Angeles	3,896,034,982	41	9,555,821,978
Orange	808,429,604	35	2,318,840,198
Riverside	165,858,380	33	509,676,384
San Bernardino	565,661,717	49	1,153,516,763
San Diego	1,243,142,056	42	2,947,170,171
San Luis Obispo	87,349,606	46	188,677,732
Santa Barbara	152,567,693	36	418,105,985
Ventura	249,112,272	41	604,132,942
Itemizing Health Organizations			
Southern California (9,824 itemizers)	\$7,340,744,015	41	\$18,053,759,579
	\$13,571,688,203	40	\$34,197,185,786

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Assets

Health organizations reported \$24.3 billion in assets for 2000. This amount is 39 percent of the \$61.7 billion in assets reported by all Southern California nonprofits. The next largest share is reported by Education organizations; combined, these two categories control two-thirds of Southern California's nonprofit assets. Table H-5 shows the distribution of Health organizations' assets by county, as well as the *per capita* amounts. Although San Diego has more Health organizations than Orange County, the latter reported more assets than the former.

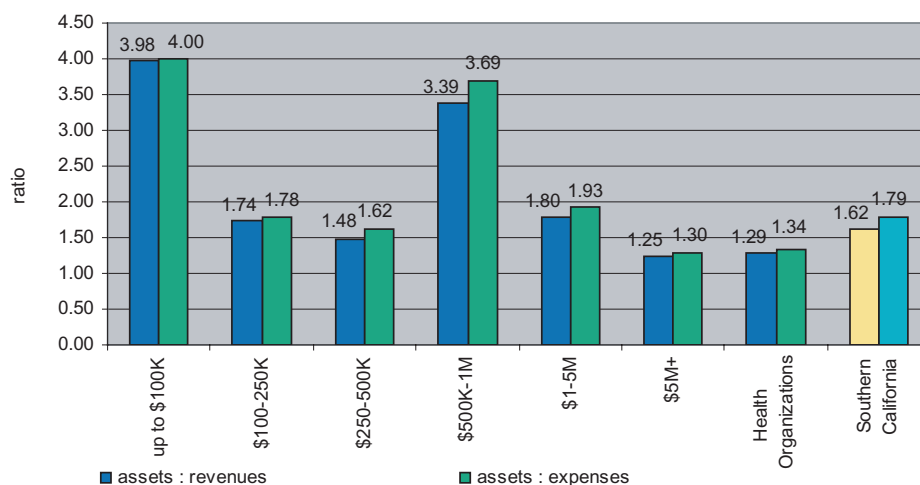
Overall, Health organizations reported \$1,176 in assets *per capita*. Santa Barbara's reported the largest amount of assets *per capita* (\$1,911), followed by those in Los Angeles, Orange and San Diego. San Bernardino and San Luis Obispo county organizations' assets are about half the average amount for the category overall, at about \$600 *per capita*, while at \$393 Riverside's are about one-third the typical amount.

Table H-5: Distribution of Total Assets of Health Nonprofits by County, for 1,773 Health Nonprofits Reporting Gross Receipts >\$25,000 in 2000

County	Total Assets	Percent	Assets per capita
Imperial	12,181,579	0.05	86
Kern	339,943,977	1.40	514
Los Angeles	13,585,847,637	55.96	1,427
Orange	3,902,111,028	16.07	1,371
Riverside	606,950,866	2.50	393
San Bernardino	1,065,868,906	4.39	624
San Diego	3,282,608,345	13.52	1,167
San Luis Obispo	161,441,654	0.66	654
Santa Barbara	763,248,467	3.14	1,911
Ventura	558,642,273	2.30	742
Health Organizations	\$24,278,844,732	100	\$1,176
Southern California	\$61,687,649,309	39.36	\$2,989

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Another way to consider assets is their relative value compared to expenses and revenues, as seen in Figure H-8. For all organizations in the study assets are the equivalent of about 1.62 percent of revenues, and about 1.79 percent of expenses. Health organizations' ratios are slightly lower than that overall: 1.29 and 1.34, respectively. An exception to the pattern for most Health organizations is observed among the smallest ones and those in the middle rank: these report three times the usual level of assets relative to their revenues and expenses. Combined, the assets of these two ranks of organizations reported 2.3 percent of the category's assets, while those in the largest rank accounted for 92 percent of all Health assets.

Figure H-8: Comparison of Total Assets Relative to Total Revenues and Total Expenses, for 1,773 Health Nonprofits Reporting Gross Receipts >\$25,000 in 2000

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

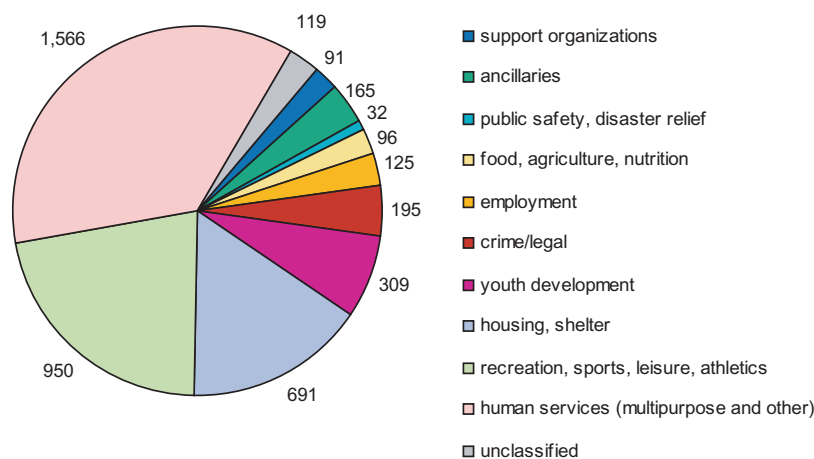
Human Services

- 5 of the top 10 organizations focus on people with developmental disabilities
- Santa Barbara's *per capita* revenues are double the average
- Proportions of contributions and program services revenues are inverted
- Half reported government contributions
- \$2.6 billion in personnel costs in 2000

Human Services is the largest category in this study, comprising 4,339 organizations—one-third of all Southern California reporting nonprofits for 2000. This is a slightly smaller proportion than the Human Services share of U.S. nonprofits (34.7 percent of all reporting U.S. nonprofits in 1998).

The category includes a diverse array of organizations devoted to child abuse prevention, vocational training, food distribution, housing, public safety, recreation and sports, youth development, and a wide range of human services including day care, adoption, shelters, etc. As depicted in Figure Hu-1, the largest groups within the category are human services agencies (37 percent), recreational organizations (22 percent), housing organizations (16 percent), and youth development agencies (8 percent). Also included are 257 ancillary organizations whose purpose is to support Human Services organizations, such as auxiliaries, foundations, professional societies, research institutes, advocacy groups and management and technical training organizations. Examples of organizations in our sample include Santa Monica Hockey Club, Telacu Senior Housing, Inc., Upland Pop Warner and Meals on Wheels Inland Valley.

Figure Hu-1: Types of Nonprofits in the Human Services Category for 4,339 Human Services Nonprofits Reporting Gross Receipts >\$25,000 in 2000



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

The 10 largest Human Services organizations include six agencies serving people with developmental or other disabilities, two YMCAs, a multi-purpose human service agency, and a hunger relief agency. Five are in Los Angeles, two in San Diego, and one each in San Bernardino, Santa Barbara and Orange counties. Together, these 10 organizations reported \$860 million in total revenues for the year 2000; that is 2 percent of revenues for all the organizations in this study. The top 10 Human Services organizations are listed in Table Hu-1:

Table Hu-1: Ten Largest Human Services Nonprofits in Southern California by Total Revenues

Rank	Organization	County
1	Inland Counties Regional Center, Inc.	San Bernardino
2	San Diego Imperial Counties Developmental Services, Inc.	San Diego
3	Regional Center of Orange County, Inc.	Orange
4	North Los Angeles County Regional Center, Inc.	Los Angeles
5	Tri-Counties Association for the Developmentally Disabled, Inc.	Santa Barbara
6	YMCA of San Diego County	San Diego
7	San Gabriel/Pomona Valleys Developmental Services, Inc.	Los Angeles
8	Motion Picture & Television Fund	Los Angeles
9	Young Men's Christian Association of Metropolitan Los Angeles	Los Angeles
10	Children's Hunger Fund	Los Angeles

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Characteristics by County

Table Hu-2 shows the distribution of Human Services organizations by county, as well as each county's population and median family income. As expected, the largest counties have the most organizations. Los Angeles county has 46 percent of the region's population and the same percentage of Human Services organizations. San Diego and Orange County share 27 percent of the population and 28 percent of the organizations. San Luis Obispo, Santa Barbara and Ventura counties have slightly larger than proportional shares of the category: they claim 7 percent of the population but 10 percent of the organizations. The reverse is true of Riverside and San Bernardino counties, which have 16 percent of the population but only 13 percent of the organizations.

A more powerful comparison is the distribution of organizations per 10,000 residents. Overall there are 2.1 Human Services organizations per 10,000 residents. By this measure, the smaller counties tend to fare better than the larger ones: *Santa Barbara and San Luis Obispo have twice as many Human Services organizations per 10,000 residents as usual.* San Diego has a slightly higher ratio, and Orange County a slightly lower ratio than average. Riverside county has the fewest Human Services organizations per 10,000 residents.

The correlation among median family income, population and the number of Human Services organizations is somewhat variable across counties. Ventura County ranks highest on income but fairly low on the number of organizations per 10,000 residents. For Los Angeles the reverse is true: it ranks fairly high in the number of agencies despite rather low incomes.

Table Hu-2: Distribution of Human Services Nonprofits by County with Population and Income, for 4,339 Nonprofits Reporting Gross Receipts >\$25,000 in 2000

County	Human Services Organizations		Population (2000)		Human Services Organizations per 10,000 Residents	Median Family Income (rank)
	Number	Percent	Number	Percent		
Imperial	27	0.62	142,361	0.69	1.90	10
Kern	116	2.67	661,645	3.21	1.75	9
Los Angeles	2007	46.25	9,519,338	46.13	2.11	8
Orange	583	13.44	2,846,289	13.79	2.05	2
Riverside	247	5.69	1,545,387	7.49	1.60	6
San Bernardino	304	7.01	1,709,434	8.28	1.78	7
San Diego	621	14.31	2,813,833	13.63	2.21	4
San Luis Obispo	107	2.47	246,681	1.2	4.34	5
Santa Barbara	187	4.31	399,347	1.94	4.68	3
Ventura	140	3.23	753,197	3.65	1.86	1
Human Services Organizations	4,339	100			2.10	
Southern California	13,370	32.45	20,637,512	100	6.48	\$50,589

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/ Gianneschi Center for Nonprofit Research

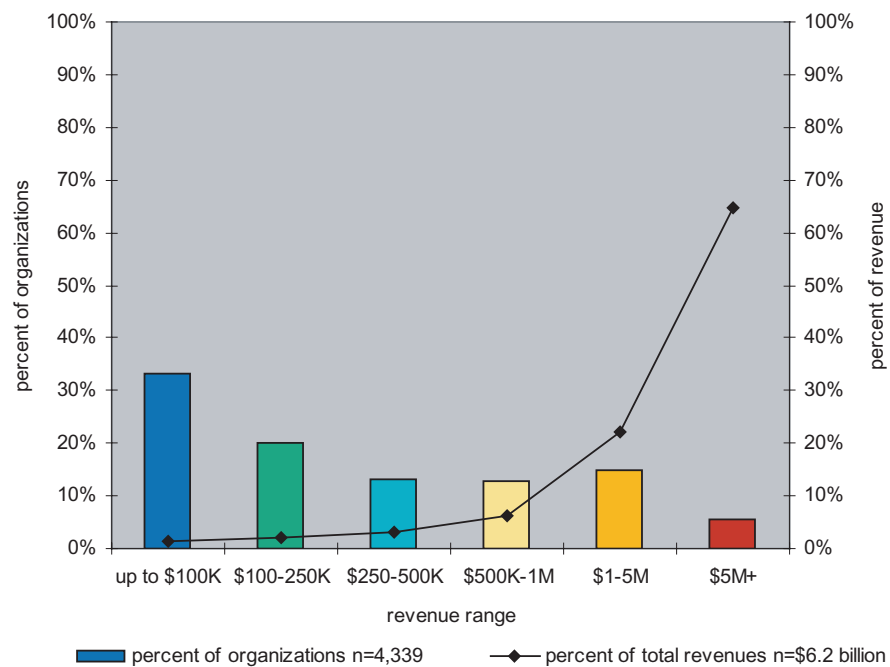
Revenue

Southern California Human Services organizations reported \$6.2 billion in revenue in 2000, or 16.3 percent of the \$38 billion reported by all organizations in this study. Median revenues are \$209,416; the range is from negative six figures to \$112 million. Overall, Human Services organizations reported revenues of \$301 *per capita* for Southern California residents.

Revenue by Size

The distribution of Human Services organizations by total revenue size follows the pattern for all other types of organizations: over half are very small (less than \$250,000 in total revenues). As seen in Figure Hu-2, the largest organizations claim most of the revenues: 87 percent of total revenues are reported by 20 percent of the organizations—those reporting over \$1 million in revenues. This finding is less pronounced in the Human Services category than in others, however, where exceptionally large organizations skew the data to a greater extent.

Figure Hu-2: Distribution of Human Services Nonprofits and Total Revenues by Revenue Range, for 4,339 Human Services Nonprofits Reporting Gross Receipts >\$25,000 in 2000

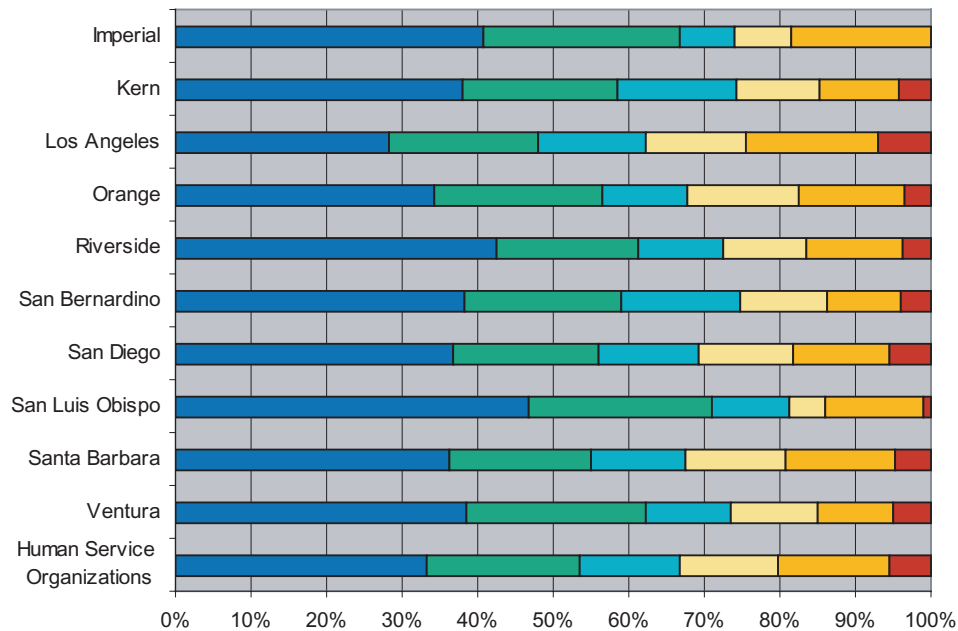


Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Figure Hu-3 shows how organizations are distributed by size as well as by county. In addition to what this figure shows about the relative sizes of each county's nonprofits, it is useful to consider whether a county's share of the various sizes of nonprofits is proportional to its share of Southern California's nonprofits. In other words, does a county have more small organizations than its share, or fewer?

In most cases a county's share of the category's organizations is fairly proportionally distributed across all revenue groups, but there are a few exceptions. Los Angeles has more of the largest organizations than is proportional for its share of the category. Riverside, San Bernardino, San Diego and San Luis Obispo have more of the smallest organizations than is proportional for those counties. Orange, Los Angeles and San Bernardino counties have larger than proportional shares of the mid-sized organizations.

Figure Hu-3: Distribution of Human Services Nonprofits by Revenue Range and County, for 4,339 Nonprofits Reporting Gross Receipts >\$25,000 in 2000



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Revenue by County

Revenues of Human Services organizations vary considerably from county to county. *Overall, per capita revenues are \$301, but in Santa Barbara they are more than twice that amount.* Revenues for organizations in Los Angeles and San Diego slightly exceed the average, and are slightly below average for those in Orange County. Ventura's are about half the average amount, and Riverside's are about 40 percent.

Revenue Types

Nearly all Human Services organizations provided details of their revenues by type (88 percent of them), and in the aggregate these detailed figures represent 98 percent of total revenues for the category. In Table Hu-3, these revenue categories are detailed: Contributions (including direct and indirect public support as well as government contributions/grants); Program Service revenues; and Other (such as dues, events and sales). The pattern of revenues for Human Services organizations differs substantially from that for all Southern California nonprofits combined: *Human Services organizations report the larger proportion from Contributions rather than from Program Services*, and the amounts are roughly inverted as compared with those for all nonprofits.

Organizations in San Luis Obispo reported the highest proportion of revenues from Contributions, at 60 percent versus the average of 54 percent for all Human Services organizations. Those in *Kern County reported 62 percent of revenues from Program*

Services versus an average of 36 percent, this was offset in Kern by slightly lower revenues from Contributions and about half the usual amount from “Other” revenue sources. Those in Imperial and Riverside county also reported higher Contributions; Riverside’s also had double the usual amount from “Other” sources. San Diego, San Bernardino and Ventura county organizations reported lower Program Services revenues than average.

Table Hu-3: Distribution of Total Revenues of Human Services Nonprofits by Revenue Type and County, for 4,339 Nonprofits Reporting Gross Receipts >\$25,000 in 2000

County	Percent of Total Revenues by Revenue Type			Total Revenues
	Contributions*	Program Services#	Other+	
Imperial	37.48	55.75	7.12	15,095,710
Kern	31.00	62.44	6.55	139,815,787
Los Angeles	54.61	34.55	10.74	3,542,643,532
Orange	53.59	36.48	9.91	559,173,644
Riverside	36.94	43.09	19.98	183,118,085
San Bernardino	55.03	34.11	10.83	390,983,503
San Diego	56.15	34.63	9.16	900,724,433
San Luis Obispo	59.75	35.03	5.18	68,513,170
Santa Barbara	50.81	39.44	9.75	285,102,911
Ventura	55.91	27.10	16.98	124,633,518
Human Services Organizations	\$3,327,412,059	\$2,218,126,831	\$660,042,295	6,209,804,294
	53.58	35.72	10.63	
Southern California	29.55	59.4	11.09	\$38,041,320,679

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

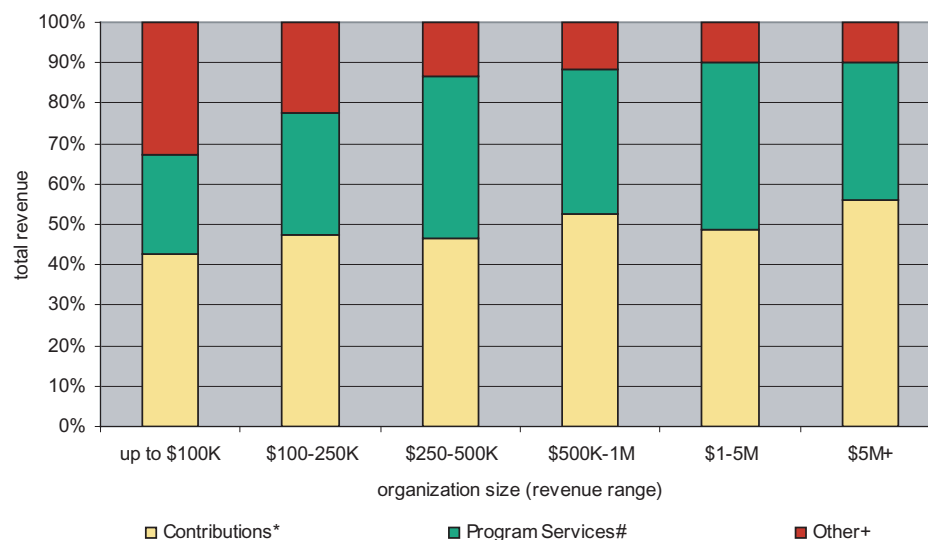
* Contributions, gifts, grants and similar amounts received, including direct public support, indirect public support and government contributions (grants)

Program service revenue including government fees and contracts

+ All reported revenue other than from contributions and program services, including membership dues, and net income from investments, rents, sale of assets or inventory, and special events

In Figure Hu-4 the effect of size is shown. The smallest organizations report three times the normal amount of revenues from “Other” sources, and “Other” revenues are higher than usual for organizations in the other two ranks that are below \$500,000 total. Those in the largest category were the only ones that reported larger-than-usual revenues from “Contributions.”

Figure Hu-4: Distribution of Total Revenues of Human Services Nonprofits by Revenue Type and Revenue Range, for 4,339 Nonprofits Reporting Gross Receipts >\$25,000 in 2000



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

* Contributions, gifts, grants and similar amounts received, including direct public support, indirect public support and government contributions (grants)

Program service revenue including government fees and contracts

+ All reported revenue other than from contributions and program services, including membership dues, and net income from investments, rents, sale of assets or inventory, and special events

Revenue is not reported by source (individual, corporate, foundation or government) per se. All organizations include government sources in the total reported for “Program service revenue including government fees and contracts.” Only organizations filing Form 990 (the long form, as opposed to the short form 990-EZ) break out “Government contributions (grants)” as a subset of total contributions. Most Human Services organizations (3,510—81 percent) filed the long form, and one-third of them reported some amount of “Government contributions (grants).” Human Services organizations represent 35 percent of all 10,045 organizations filing the long form, and the amount they reported in “Government contributions (grants)” is 55 percent of the \$4.1 billion reported by that group. The total amount they reported is \$2.3 billion, and the median is \$229,400.

Expenses

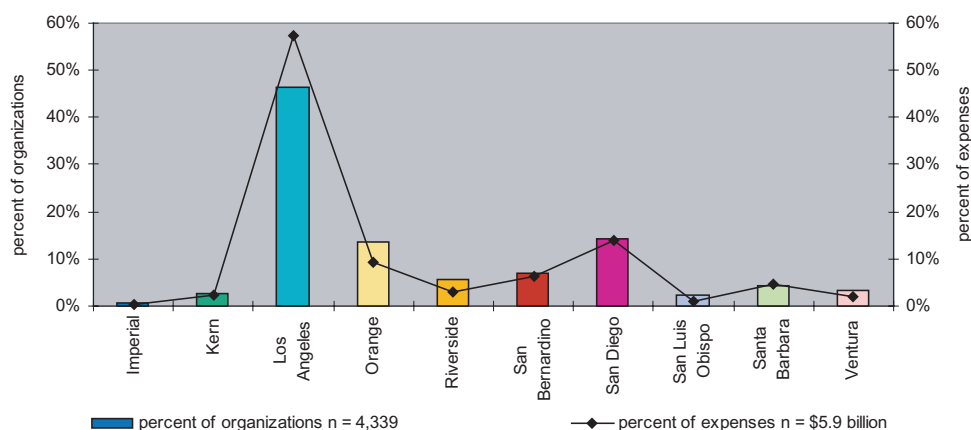
Southern California Human Services organizations reported \$5.9 billion in expenses in 2000, or 17 percent of the \$34.2 billion reported by all organizations in this study. Median expenses are \$194,036; the range is from zero to \$112 million. Overall, Human Services organizations reported expenses of \$286 *per capita* for Southern California residents.

Expenses by County

Human Services organizations in *Santa Barbara reported expenses that were two-and-a-half times the average amount, at \$658 per capita*. The spending of Los Angeles organizations is about half the rate of Santa Barbara's spending—\$355—while San Diego's slightly exceed the average, and San Luis Obispo's are slightly below average. San Bernardino's and Kern's are about three-fourths the average amount. *With the second-highest median family income, Orange County's per capita expenses on Human Services are just two-thirds the average.*

Total expenses of organizations in Los Angeles were 57 percent of all Human Services expenses, although they are only 46 percent of the organizations in the category. Those in Orange, Riverside, San Luis Obispo and Ventura claimed less than their proportional shares of total expenses. The distribution of total expenses by county is shown in Figure Hu-5.

Figure Hu-5: Distribution of Human Services Nonprofits and Total Expenses by County, for 4,339 Nonprofits Reporting Gross Receipts >\$25,000 in 2000



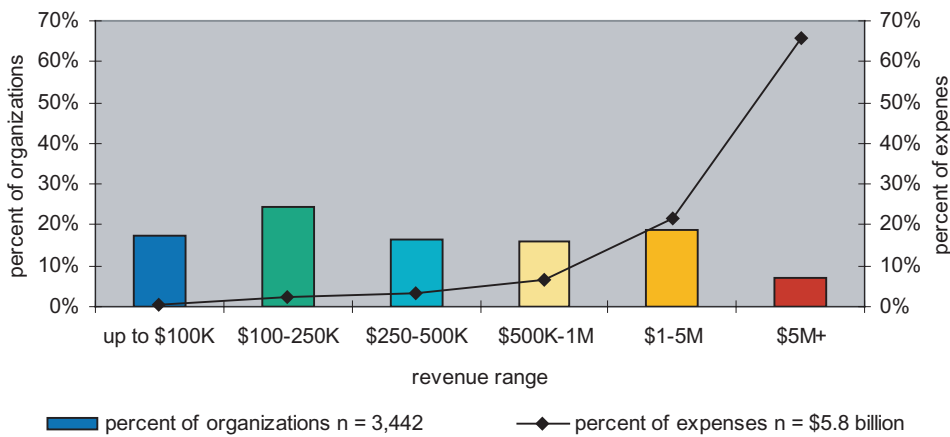
Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Expenses of Itemizers

Included in this analysis are 3,442 organizations that filed the Form 990 (long form) and whose reported expenses reconciled properly into the three main expense categories. These represent about 79 percent of the organizations in the category, and 99.1 percent of expenses reported by all organizations in the category. Figure Hu-6 shows how organizations are distributed by size and total expenses.

These itemizing *Human Services organizations reported median total expenses of \$202,474, about 83 percent of the \$245,000 median reported for all organizations in the study.* Human Services itemizers reported median Program Services expenses of \$162,088 and median Management & General expenses of \$18,598 (versus \$193,000 and \$29,000 respectively for all Southern California itemizers).

Figure Hu-6: Distribution of Human Services Nonprofits and Total Expenses by Revenue Range, for 3,442 Human Services Nonprofits Filing Long Form 990 and Itemizing Expenses for 2000

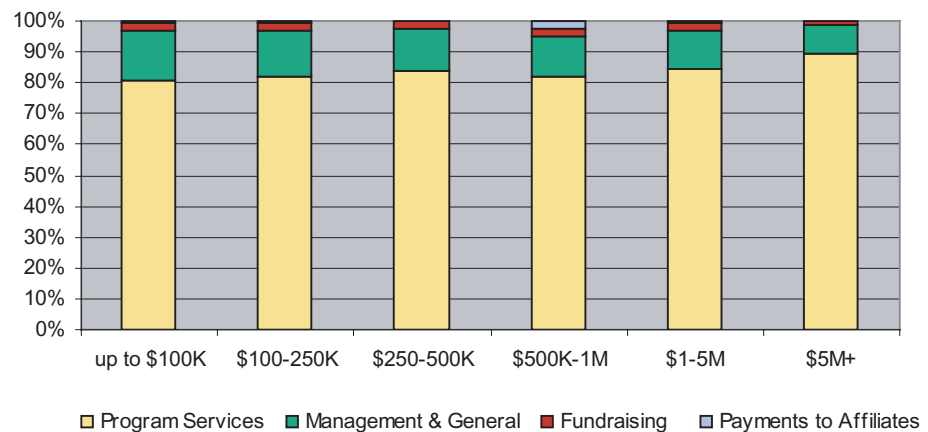


Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Expenses by Size

Human Services organizations distribute their expenses among the three main categories in approximately the same proportions as all Southern California nonprofits, although they spend slightly more on Program Services and Fundraising, and slightly less on Management & General. As seen in Figure Hu-7, spending on Program Services leads the other expense types by a wide margin. Generally speaking, the larger the organization, the greater a proportion of expenses it allocates to Program Services and the less expended on Management & General. For all sizes of organizations, reported expenses for Fundraising and Payments to Affiliates accounts for less than 5 percent of the total. The concentration of expenses among the largest organizations is less pronounced in the Human Services category than in others: though they are only 5 percent of the organizations, they reported about 65 percent of the category's total expenses.

Figure Hu-7: Distribution of Total Expenses of Human Services Nonprofits by Revenue Range and Expense Type, for 3,442 Human Services Nonprofits Filing Long Form 990 and Itemizing Expenses for 2000



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Itemizing Human Services organizations reported \$2.6 billion in personnel expenses in 2000. Personnel expenses can be extracted from the amounts reported within the four major categories (Program Services, Management & General, Fundraising, and Payments to Affiliates) to represent a rough estimate the value of employment within the Human Services category. As seen in Table Hu-4, there were 2,550 itemizing Human Services organizations that reported any personnel expenses for 2000, and these expenditures were about 39 percent of those organizations' total expenses.

Human Services organizations in Imperial County reported higher-than-usual personnel expenses, while those of San Bernardino's organizations were lower than usual.

Table Hu-4: Distribution of Payroll Expenses of Human Services Nonprofits by County, for 3,442 Human Services Nonprofits Filing Long Form 990 and Itemizing Expenses for 2000

County	Payroll Expenses	Percent of Total Expenses	Total Expenses
<i>Reporting >0: 2,550</i>			
Imperial	8,216,510	58.56	14,031,116
Kern	57,133,429	42.81	133,463,999
Los Angeles	1,227,485,021	36.60	3,354,173,211
Orange	204,246,698	38.35	532,532,549
Riverside	84,078,888	50.08	167,874,521
San Bernardino	124,114,908	33.82	367,021,660
San Diego	372,539,335	45.39	820,723,863
San Luis Obispo	31,132,984	47.08	66,121,188
Santa Barbara	103,364,810	38.08	271,414,580
Ventura	44,086,708	39.47	111,694,051
Human Service Organizations	\$2,256,399,291	38.64	\$5,839,050,738
Southern California (9,824 itemizers)	\$13,557,732,349	39.65	\$34,197,185,786

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Assets

Human Services organizations reported \$8.5 billion in assets for 2000: about \$413 *per capita*. This amount is 14 percent of the \$61.7 billion in assets reported by all Southern California nonprofits. Table Hu-5 shows the distribution by county. *Human Services organizations in Santa Barbara reported assets of over \$1,000 per capita—more than twice the rate for the category overall.* The next largest share was only half that amount, reported by Los Angeles organizations. San Luis Obispo's were slightly lower than average for the category, and assets for all other counties were less than average.

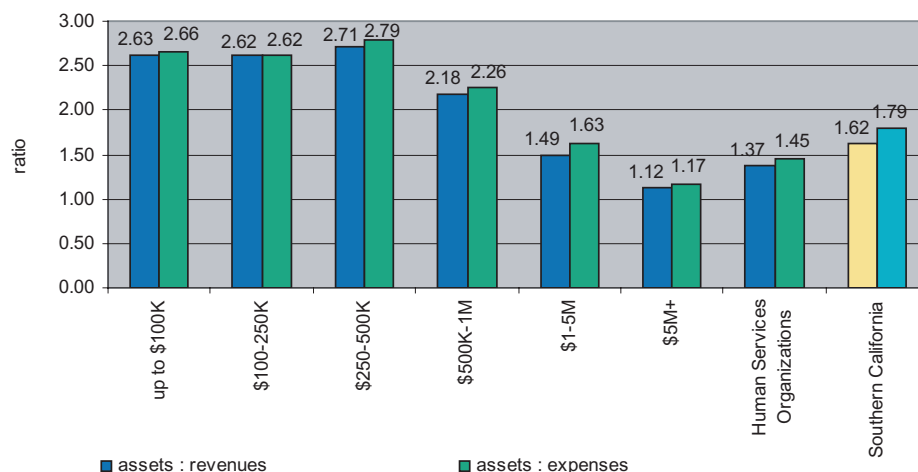
Table Hu-5: Distribution of Total Assets of Human Services Nonprofits by County, for 4,339 Nonprofits Reporting Gross Receipts >\$25,000 in 2000

County	Total Assets	Percent	Assets per capita
Imperial	13,867,547	0.16	97
Kern	91,726,434	1.08	139
Los Angeles	5,372,827,105	63.00	564
Orange	705,920,764	8.28	248
Riverside	329,685,871	3.87	213
San Bernardino	432,509,640	5.07	253
San Diego	909,690,723	10.67	323
San Luis Obispo	98,094,065	1.15	398
Santa Barbara	424,192,026	4.97	1,062
Ventura	149,229,273	1.75	198
Human Services Organizations	8,527,743,448	100.00	413
Southern California	61,687,649,309	13.82	\$2,989

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Another way to consider assets is their relative value compared to expenses and revenues, as seen in Figure Hu-8. For all organizations in the study assets are the equivalent of about 1.62 percent of revenues, and about 1.79 percent of expenses. Human Services organizations' ratios are lower than that, at 1.37 and 1.45 percent, respectively. Generally, the smaller the organization the larger its asset ratios: larger organizations report about half the proportion of assets to revenues as smaller ones.

Assets are distributed more evenly among the different sizes of Human Services organizations than all other categories of Southern California nonprofits: the largest organizations report only 53 percent of the category's assets (as compared with the largest Health organizations, which reported 92 percent of that category's assets).

Figure Hu-8: Comparison of Total Assets Relative to Total Revenues and Total Expenses, for 4,339 Human Services Nonprofits Reporting Gross Receipts >\$25,000 in 2000

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Religious

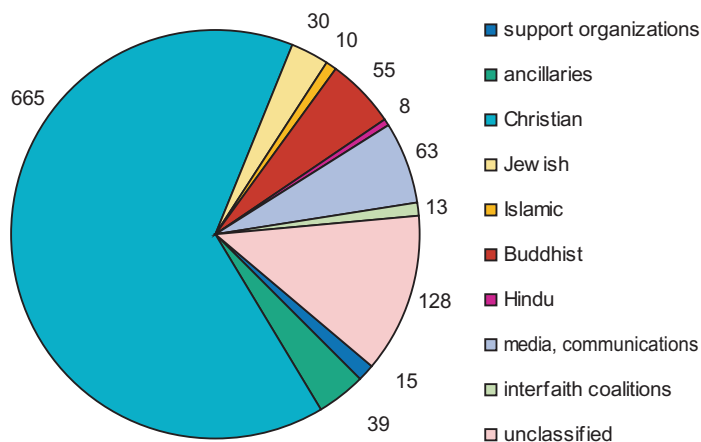
- Category includes 64 broadcasters, publishers and media organizations
- One-quarter of the category's revenues were reported by a single organization
- More organizations than usual in Orange and Los Angeles counties
- Ventura county has more of the largest organizations than usual
- Program Services revenues and expenses lower than usual
- Only 9 reported government contributions

There are 1,026 organizations in the Religious category, about 8 percent of Southern California's reporting nonprofits for 2000. This proportion is higher than the category's share of U.S. nonprofits (5 percent of all reporting U.S. nonprofits in 1998). Religious congregations are not required to register and many do not. Those included in this analysis are registered 501(c)(3) organizations and reported an information return for the year 2000.

The category is defined as organizations whose primary purpose is worship; religious training or study; governance or administration of organized religions; or the promotion of religious activities. Included are 768 (75 percent) churches, synagogues, mosques and other places of worship, associations of churches, religious orders, camps and missions. Also included are 63 religious broadcasters, publishers and media organizations, 13 interfaith coalitions, and 128 unclassified Religious organizations. Rounding out the category are 15 support organizations such as foundations, and 39 ancillary organizations whose purpose is to support Religious organizations, such as auxiliaries, professional societies, research institutes, advocacy groups and management and technical training organizations. Examples of organizations in this study include Trinity Broadcasting Network, Full Gospel Church of the Sons of God, Life Way World Mission, and Insight For Living.

It is important to note that other organizations operated under the auspices of specific religious groups such as educational institutions, hospitals or social service agencies, or separately organized graduate schools of theology, for instance, would be found in their respective categories of Health, Human Services or Education.

Figure Rel-1: Types of Nonprofits in the Religious Category, for 1,026 Religious Nonprofits Reporting Gross Receipts >\$25,000 in 2000



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

The 10 largest Religious organizations include five in religious communications organizations, four ministries, and one support organization. Five are in Los Angeles, three in Orange, and one each in San Diego and Ventura counties. Together, these 10 organizations reported \$276 million in total revenues for the year 2000; that is 61 percent of the category's revenues and less than 1 percent of revenues for all Southern California nonprofits. The top 10 Religious organizations are listed in Table Rel-1:

Table Rel-1: Ten Largest Religious Nonprofits in Southern California by Total Revenues

Rank	Organization	County
1	Trinity Christian Center of Santa Ana, Inc.	Orange
2	Thru the Bible Radio Network	Los Angeles
3	Insight for Living	Orange
4	Joni and Friends	Los Angeles
5	Far East Broadcasting Co., Inc.	Los Angeles
6	Turning Point for God	San Diego
7	Association for Better Living & Education International	Los Angeles
8	It Is Written, Inc.	Ventura
9	Open Doors With Brother Andrew	Orange
10	Diocesan Investment Trust of the Diocese of Los Angeles	Los Angeles

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Characteristics by County

Table Rel-2 shows the distribution of Religious organizations by county, as well as each county's population and median family income. As expected, the largest counties have the most organizations; the shares of organizations are roughly the same as the share of population for each county, with some slight variation. There are larger shares of

organizations than population in Los Angeles and Orange counties. San Bernardino and Kern counties have fewer organizations than their proportional shares.

A more powerful comparison is the distribution of organizations per 10,000 residents. Overall there are 0.50 Religious organizations per 10,000 residents, but for eight counties the ratio is lower. By this measure, *Orange and Los Angeles counties have more organizations than usual*. Kern county has about half the usual amount.

Table Rel-2: Distribution of Religious Nonprofits by County with Population and Income, for 1,026 Nonprofits Reporting Gross Receipts >\$25,000 in 2000

County	Religious Organizations		Population (2000)		Religious Organizations per 10,000 Residents	Median Family Income (rank)
	Number	Percent	Number	Percent		
Imperial	4	0.39	142,361	0.69	0.28	10
Kern	16	1.56	661,645	3.21	0.24	9
Los Angeles	511	49.81	9,519,338	46.13	0.54	8
Orange	188	18.32	2,846,289	13.79	0.66	2
Riverside	65	6.34	1,545,387	7.49	0.42	6
San Bernardino	57	5.56	1,709,434	8.28	0.33	7
San Diego	133	12.96	2,813,833	13.63	0.47	4
San Luis Obispo	9	0.88	246,681	1.2	0.36	5
Santa Barbara	16	1.56	399,347	1.94	0.40	3
Ventura	27	2.63	753,197	3.65	0.36	1
Religious Organizations	1,026	100			0.50	
Southern California	13,370	7.67	20,637,512	100	6.48	\$50,589

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Income is not a good predictor of the proliferation of Religious organizations in a particular county: Los Angeles has one of the lowest incomes in the region but more organizations than usual, whereas Ventura has the highest income and about a third fewer organizations per 10,000 residents as is usual.

Revenue

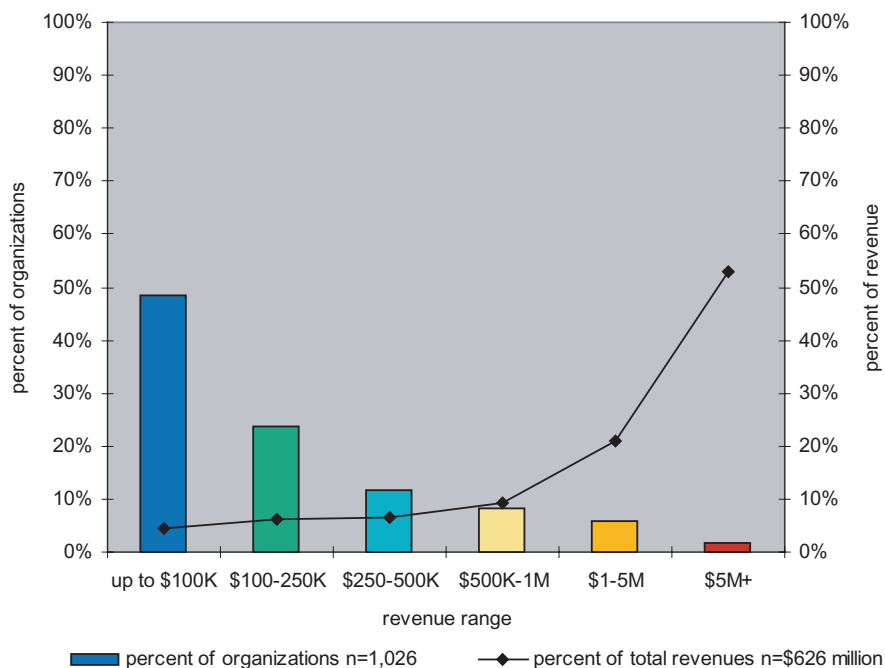
Southern California Religious organizations reported \$626 million in revenue in 2000: this is a relatively low 1.65 percent of the Southern California's nonprofit revenues considering they are nearly 8 percent of the organizations. Median revenues are \$106,313; the range is from negative five figures to \$163 million. Overall, Religious organizations reported revenues of \$30 *per capita* for Southern California residents.

Revenue by Size

The largest organization accounts for over one-quarter of the entire category's revenues. The performance of a few exceptional organizations strengthens the category but somewhat distorts the analyses at the county and other sub-category levels. Despite the outstanding performance of the top 10 organizations in the category, the distribution of Religious organizations by total revenue size follows the pattern for most other types of organizations: nearly three-quarters are very small (less than

\$250,000 in total revenues). As seen in Figure Rel-2, the largest organizations claim most of the revenues: 21 percent of total revenues are reported by organizations in the \$1-5 million range—only about 6 percent of the organizations. Organizations under \$1 million are about 92 percent of the category but share only about 26 percent of the revenues. When compared with some of the other categories, though, *the concentration of resources among organizations in the \$1-5 million range is unusually high.*

Figure Rel-2: Distribution of Religious Nonprofits and Total Revenues by Revenue Range, for 1,026 Religious Nonprofits Reporting Gross Receipts >\$25,000 in 2000

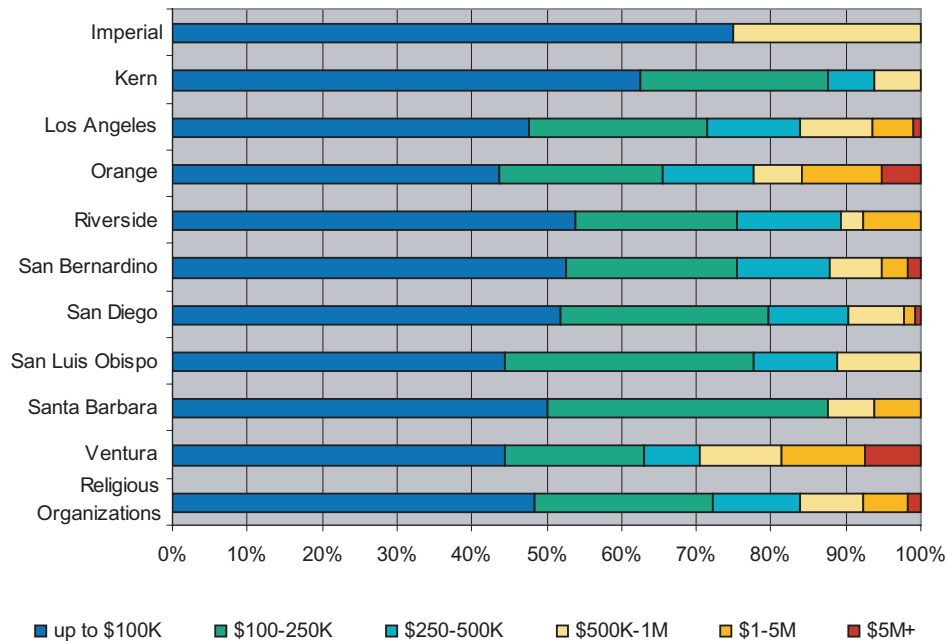


Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Figure Rel-3 shows how organizations are distributed by size as well as by county. In addition to what this figure shows about the relative sizes of each county's nonprofits, it is useful to consider whether a county's share of the various sizes of nonprofits is proportional to its share of Southern California's nonprofits. In other words, does a county have more small organizations than its share, or fewer?

In most cases a county's share of the category's organizations is fairly proportionally distributed across all revenue groups, but there are a few exceptions. *Orange and Ventura counties have more than proportional shares of the larger organizations.* San Diego has more of the \$100,000 to \$250,000 organizations and fewer of all the others than is proportional for that county, and Los Angeles has more mid-sized and fewer larger than is their proportional share. Riverside has more in the \$1 to 5 million range.

Figure Rel-3: Distribution of Religious Nonprofits by Revenue Range and County, for 1,026 Nonprofits Reporting Gross Receipts >\$25,000 in 2000



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Revenue by County

Overall, Southern California Religious nonprofits reported revenues of \$30 *per capita*, but the amount is quite variable from county to county, ranging from as low as \$3. Here, the performance of unusually large organizations skews the data: Orange County is home to the largest organization in the category, and thus its *per capita* revenues are more than three times the average for the region, at \$109. Ventura County's revenues are the next highest, at \$30, followed by Los Angeles, San Diego and Santa Barbara.

Revenue Types

Nearly all Religious organizations provided details of their revenues by type (87 percent of them), and in the aggregate these detailed figures represent 98 percent of total revenues for the category. In Table Rel-3, these revenue categories are detailed: Contributions (including direct and indirect public support as well as government contributions/grants); Program Service revenues; and Other (such as dues, events and sales). The pattern of revenues for Religious organizations is markedly different than for all Southern California nonprofits combined: *Religious organizations report three-quarters of revenues from Contributions, and Program Services revenues are only about one-quarter as much for them as for as other nonprofits.*

Overall, Religious organizations rely two-and-a-half times as much on Contributions than other nonprofits do. That is consistent with the finding that most private philanthropy in the United States comes from individuals, and is directed to religious

organizations. The aggregate performance of Religious organizations by county is considerably variable. In Imperial and Santa Barbara counties Contributions are about half the usual amount for the category, and Program Services revenues are much higher. In Ventura county virtually all revenues are from Contributions. Los Angeles and Orange county organizations report roughly the same amount from Contributions, but in Los Angeles lower Program Services revenues are offset by higher "Other" revenues.

Table Rel-3: Distribution of Total Revenues of Religious Nonprofits by Revenue Type and County, for 1,026 Nonprofits Reporting Gross Receipts >\$25,000 in 2000

County	Percent of Total Revenues by Revenue Type			Total Revenues
	Contributions*	Program Services#	Other+	
Imperial	38.95	54.51	6.05	740,314.00
Kern	85.67	11.19	2.76	2,280,892.00
Los Angeles	73.10	12.29	14.40	211,956,824.00
Orange	73.49	17.59	8.90	310,366,624.00
Riverside	79.32	8.87	12.00	15,719,347.00
San Bernardino	50.07	42.84	6.00	18,699,449.00
San Diego	65.79	17.78	16.36	37,116,082.00
San Luis Obispo	83.87	6.29	8.50	1,835,846.00
Santa Barbara	42.67	49.57	7.68	4,752,577.00
Ventura	98.11	0.95	0.95	22,424,307.00
Religious Organizations	\$457,095,144	\$99,990,086	\$68,069,038	\$625,892,262
	73.03	15.98	10.88	
Southern California	29.55	59.4	11.09	\$38,041,320,679

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

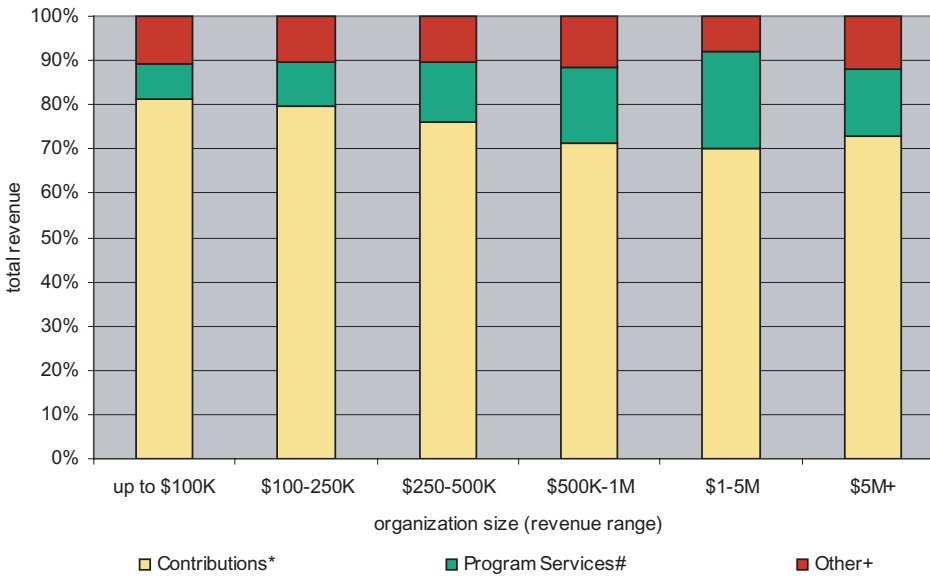
* Contributions, gifts, grants and similar amounts received, including direct public support, indirect public support and government contributions (grants)

Program service revenue including government fees and contracts

+ All reported revenue other than from contributions and program services, including membership dues, and net income from investments, rents, sale of assets or inventory, and special events

In Figure Rel-4 the effect of size is shown. Religious organizations of all sizes rely on Contributions to a much greater extent than other types of nonprofits, but the larger the organization the more diversified its revenues are across the three types. Smaller organizations rely more on Contributions and have fewer Program Services revenues, and those in the \$500,000 to \$1 million range make more use of Other revenue sources than usual. *The largest organizations are the most diversified but still rely on Contributions far more than other types of nonprofits.*

Figure Rel-4: Distribution of Total Revenues of Religious Nonprofits by Revenue Type and Revenue Range, for 1,026 Nonprofits Reporting Gross Receipts >\$25,000 in 2000



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

* Contributions, gifts, grants and similar amounts received, including direct public support, indirect public support and government contributions (grants)

Program service revenue including government fees and contracts

+ All reported revenue other than from contributions and program services, including membership dues, and net income from investments, rents, sale of assets or inventory, and special events

Revenue is not reported by source (individual, corporate, foundation or government) per se. All organizations include government sources in the total reported for “Program service revenue including government fees and contracts.” Only organizations filing Form 990 (the long form, as opposed to the short form 990-EZ) break out “Government contributions (grants)” as a subset of total contributions. *Most Religious organizations (722—70 percent) filed the long form, and just nine of them reported some amount of “Government contributions (grants).”* Religious organizations represent 7 percent of all 10,045 organizations filing the long form, and the amount they reported in “Government contributions (grants)” is less than 1 percent of the \$4.1 billion reported by that group. The total amount they reported is \$5.4 million, and the median is \$132,576.

Expenses

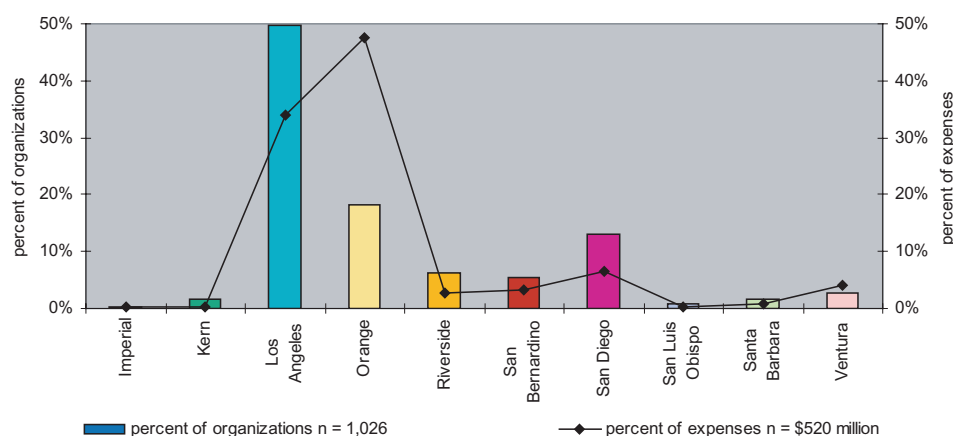
Southern California Religious organizations reported \$520 million in expenses in 2000, or 1.5 percent of the \$34.2 billion reported by all organizations in this study. Median expenses are \$90,517; the range is from zero to \$109 million. Overall, *Religious organizations reported expenses of \$25 per capita for Southern California residents.*

Expenses by County

Religious organizations in Ventura county reported higher-than-usual expenses *per capita*. Expenses of Los Angeles organizations are about one-quarter lower than average, and Santa Barbara's and San Diego's are about half. In all other counties the *per capita* expenses were \$10 or less.

With the largest organization in the category, Orange County's *per capita* expenses are skewed at \$87 and 47 percent of all Religious expenses. Los Angeles organizations reported one-third of all Religious expenses. The distribution of total expenses by county is shown in Figure Rel-5.

Figure Rel-5: Distribution of Religious Nonprofits and Total Expenses by County, for 1,026 Nonprofits Reporting Gross Receipts >\$25,000 in 2000



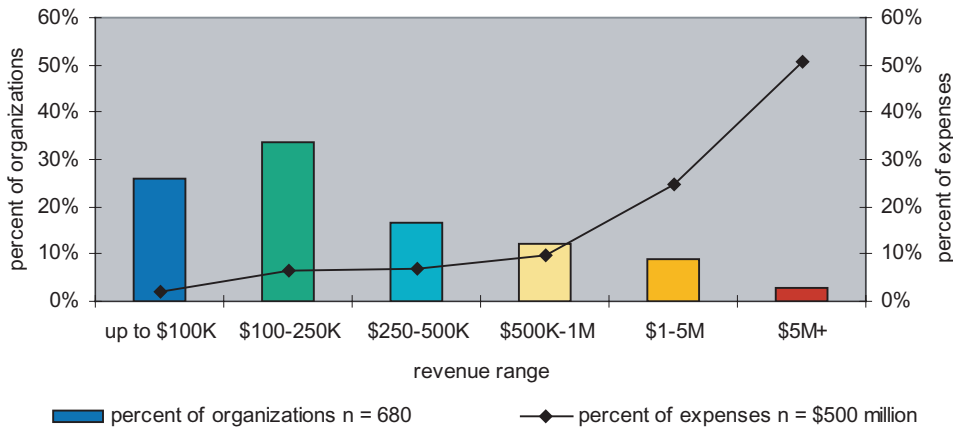
Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Expenses of Itemizers

Included in this analysis are 680 organizations that filed the Form 990 (long form) and whose reported expenses reconciled properly into the three main expense categories. These represent about 66 percent of the organizations in the category, and 96 percent of expenses reported by all organizations in the category. Figure Rel-6 shows how organizations are distributed by size and total expenses.

These itemizing *Religious organizations reported median total expenses of \$156,515, about 64 percent of the \$245,000 median reported for all organizations in the study.* Religious itemizers reported median Program Services expenses of \$108,367 and median Management & General expenses of \$20,437 (versus \$193,000 and \$29,000 respectively for all Southern California itemizers).

Figure Rel-6: Distribution of Religious Nonprofits and Total Expenses by Revenue Range, for 680 Religious Nonprofits Filing Long Form 990 and Itemizing Expenses for 2000

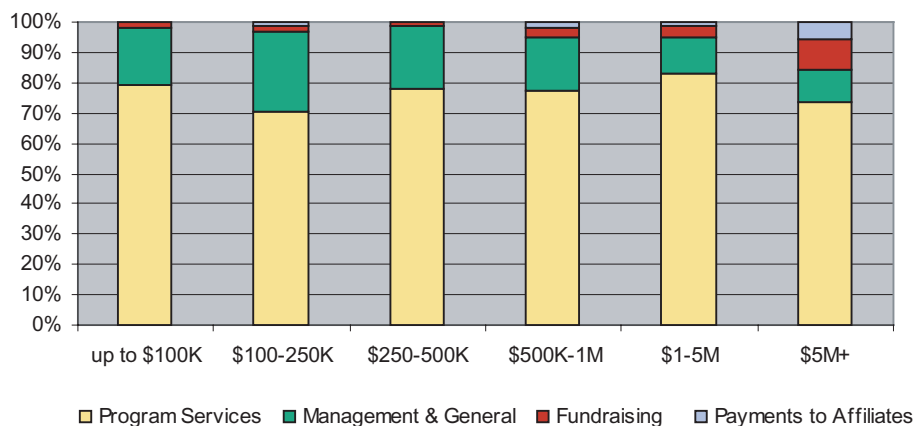


Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Expenses by Size

Religious organizations spend less on Program Services expenses than most Southern California nonprofits. Organizations in the \$1 to 5 million rank spend the most on Program Services, and those in the \$100,000 to \$250,000 rank report twice the spending on Management & General than is usual for the category. As shown in Figure Rel-7, Religious organizations report higher non-programmatic spending than is typical of all Southern California nonprofits. Consistent with their large share of revenues from Contributions, Religious organizations' reported expenses for Fundraising are among the highest. This is particularly true for those in the largest rank, as is their unusually high rate of Payments to Affiliates.

Figure Rel-7: Distribution of Total Expenses of Religious Nonprofits by Revenue Range and Expense Type, for 680 Religious Nonprofits Filing Long Form 990 and Itemizing Expenses for 2000



Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Itemizing Religious organizations reported \$102 million in personnel expenses in 2000. Personnel expenses can be extracted from the amounts reported within the four major categories (Program Services, Management & General, Fundraising, and Payments to Affiliates) to represent a rough estimate the value of employment within the Religious category. As seen in Table Rel-4, there were 433 itemizing Religious organizations that reported any personnel expenses for 2000, and these expenditures were about 20 percent of those organizations' total expenses.

Religious organizations in Imperial, San Luis Obispo, Santa Barbara and Kern counties reported higher-than-usual personnel expenses, while those of Ventura's organizations were about one-third the usual amount.

Table Rel-4: Distribution of Payroll Expenses of Religious Nonprofits by County for 680 Religious Nonprofits Filing Long Form 990 and Itemizing Expenses for 2000

County	Payroll Expenses	Percent of Total Expenses	Total Expenses
<i>Reporting >0: 433</i>			
Imperial	342,964	50.53	678,756
Kern	317,469	27.51	1,154,203
Los Angeles	37,818,041	22.98	164,596,330
Orange	43,069,881	17.63	244,238,390
Riverside	3,780,363	27.50	13,748,360
San Bernardino	4,010,271	24.41	16,430,171
San Diego	7,481,850	23.54	31,776,858
San Luis Obispo	755,383	43.52	1,735,580
Santa Barbara	1,212,422	28.27	4,288,674
Ventura	1,414,045	6.76	20,914,516
Religious Organizations	\$100,202,689	20.06	\$499,561,838
Southern California (9,824 itemizers)	\$13,557,732,349	39.65	\$34,197,185,786

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Assets

Religious organizations reported \$1.3 billion in assets for 2000: about \$61 *per capita*. This amount is 2 percent of the \$61.7 billion in assets reported by all Southern California nonprofits. Table Rel-5 shows the distribution by county. *Religious organizations in Orange County reported assets of \$236 per capita—more than four times the rate for the category overall.* Those in Los Angeles reported \$51 in assets *per capita*. Santa Barbara's reported about one-third the usual amount, and San Diego's about one-fourth.

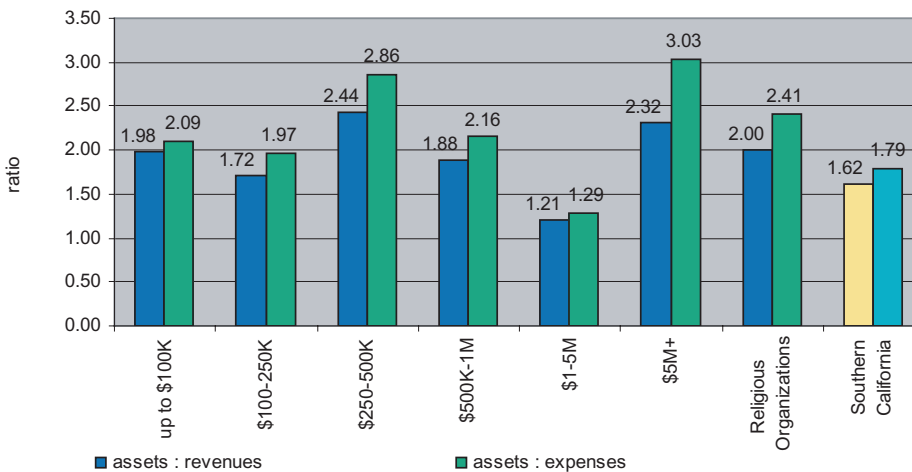
Table Rel-5: Distribution of Total Assets of Religious Nonprofits by County, for 1,026 Nonprofits Reporting Gross Receipts >\$25,000 in 2000

County	Total Assets	Percent	Assets per capita
Imperial	680,524	0.05	5
Kern	2,339,344	0.19	4
Los Angeles	483,130,121	38.53	51
Orange	672,686,426	53.65	236
Riverside	10,391,691	0.83	7
San Bernardino	19,120,331	1.53	11
San Diego	46,757,943	3.73	17
San Luis Obispo	2,112,803	0.17	9
Santa Barbara	9,242,144	0.74	23
Ventura	7,324,130	0.58	10
Religious Organizations	\$1,253,785,457	100	\$61
Southern California	61,687,649,309	2.03	2,989

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Another way to consider assets is their relative value compared to expenses and revenues, as seen in Figure Rel-8. For all organizations in the study assets are the equivalent of about 1.62 percent of revenues, and about 1.79 percent of expenses. Religious organizations' ratios are higher than that, at 2.0 and 2.41 percent respectively. The largest organizations and *those in the \$250,000 to \$500,000 revenue range reported the highest asset ratios* for the category.

The largest organizations do not dominate Religious assets to the extent that they do in other nonprofit categories. The largest Religious organizations report only 61 percent of the category's assets (as compared with the largest Health organizations, which reported 92 percent of that category's assets).

Figure Rel-8: Comparison of Total Assets Relative to Total Revenues and Total Expenses, for 1,026 Religious Nonprofits Reporting Gross Receipts >\$25,000 in 2000

Sources: NCCS-GuideStar National Nonprofit Organization Research Database, Center for Nonprofit Management/Gianneschi Center for Nonprofit Research

Appendix: National Taxonomy of Exempt Entities

I. Arts, Culture, & Humanities (ACH)

A. Arts, Culture, Humanities

II. Education

B. Education, Education-Related

III. Environment & Animals (E&A)

C. Environment Quality, Protection, and Beautification

D. Animal-Related

IV. Health

E. Health—General, Rehabilitative (hospitals, clinics)

F. Mental Health, Crisis Intervention (alcohol/drug abuse, mental health clinics)

G. Diseases, Disorders, Medical Disciplines (treatment, prevention, education, etc.)

H. Medical Research (research only)

V. Human Services

I. Crime, Legal-Related (child abuse and delinquency prevention, justice administration)

J. Employment, Job-Related (includes vocational rehabilitation)

K. Food, Agriculture, Nutrition (includes food banks, eateries)

L. Housing, Shelter

M. Public Safety, Disaster Preparedness, Relief

N. Recreation, Sports, Leisure, Athletics (includes social clubs, hobbies, fairs)

O. Youth Development (scouts, camping, youth clubs)

P. Human Services—Multipurpose and Other

VI. International & Foreign Affairs

Q. International, Foreign Affairs, National Security (includes relief efforts)

VII. Public Benefit

R. Civil Rights, Social Action, Advocacy

S. Community Improvement, Capacity Building (includes neighborhood associations, business promotion, nonprofit management, men's/women's service club)

T. Philanthropy, Voluntarism, Grantmaking (includes community foundation, named trusts/foundations)

U. Science and Technology Research Institutes/Services

V. Social Science Research Institutes/Services

W. Public, Society Benefit—Multipurpose (veterans', leadership development, utilities)

VIII. Religious

- X. Religion Related, Spiritual Development ("ministry," "mission," religious publishers)

IX. Mutual Benefit

- Y. Mutual/Membership Benefit (Fraternal Benefit Society, Retirement/Pension Funds)

X. Unclassified

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