

## A Statistical Snapshot of Brevard County's Nonprofit Sector

Some of the county's nonprofit organizations are highly visible. Think, for example, of the Brevard Zoo, Chambers of Commerce, Parrish Medical Center or HealthFirst, Brevard Symphony Orchestra, and LEAD Brevard. But few could name more than a handful of the more than 2,000 organizations registered with the IRS. The purpose of this brief is to paint a statistical picture for the residents of Brevard of the role that nonprofit organizations play in the county.

Why? We believe that nonprofit organizations play a unique role: Combining the flexibility, autonomy, and nimbleness of business with the direct focus on improving the community that we expect from government. Nonprofits, at their best, can be vital engines for creating a thriving county in coming decades. To live up to their potential, however, these organizations need broader and deeper support from community members – as volunteers, board members and donors specifically and, more generally, as residents who recognize that we must work together and take responsibility in a myriad of formal and informal ways to build a strong community.

### ***The Big Picture***

Brevard is home to more than two thousand nonprofit organizations registered with the IRS. The largest category, and the one that most people are thinking of when they talk about “nonprofits,” are the more than 1,400 public charities with an IRS tax exempt designation of 501(c)(3). These public charities include most organizations active in the arts, education, health care, human services, and many other types of activities. Although the legal name for these types of organizations is “public charities,” their income may come from a range of sources, including (see chart below) charging fees as well as from tax-deductible contributions.

Table 1: Number of Organizations by Legal Status in Brevard, Florida, and the U.S.

	Number Registered	Number Filing an IRS Return with Financial Information in Past 24 Months
Registered Organizations	2,074	757
Public Charities	1,421	440
Private Foundations	75	62
Other Nonprofits	578	255

The county is also home to seventy-five 501(c)(3) private foundations – typically with endowments that support ongoing grant making – and nearly six hundred other nonprofit organizations including business associations, social and recreation clubs, and 501(c)(4) advocacy and social welfare organizations, to name a few.

Of these two thousand, only around one-third were required to file a return with the IRS that included financial information. The remainder included nearly 400 religious congregations that

are neither required to register with the IRS – although about half do so nationwide – nor file annual financial returns. The remaining organizations that didn’t file financial information would have had gross receipts of less than \$25,000 for their fiscal year (*current requirement is \$50,000*). These include a wide range of all-volunteer clubs, arts and service groups, as well as newer organizations hoping to grow. It may also include some organizations that, while ostensibly active, may in fact have very little community activity.

Although 2,000 organizations may seem like a lot in a county of 540,000 residents – the latest number from the U.S. Census – the number of organizations per 10,000 residents are in the same range as the numbers in Florida but significantly lower than the average for the United States as a whole. As Table 2 shows, there are 38 organizations per 10,000 residents in Brevard compared to more than 51 nationwide. Focusing solely on those that provided financial information to the IRS, the pattern persists with Brevard and Florida following behind the rest of the United States in the number of organizations per 10,000 residents.

Table 2: Number of Organizations: Brevard County, Florida, and the United States

Number of Organizations			
	Brevard County	Florida	United States
Registered Organizations	2,074	77,292	1,578,908
Public Charities	1,421	50,555	961,455
Private Foundations	75	5,971	100,625
Other Nonprofits	578	20,766	516,828
Number Filing 990s, 990-EZs, or 990-PFs			
Filing Organizations	757	33,195	697,202
Public Charities Filing 990s	440	15,911	349,526
Private Foundations Filing 990PFs	62	5,182	88,731
Other Nonprofits Filing 990s	255	12,102	258,945
Organizations per 10,000 Residents			
	Brevard County	Florida	United States
Registered Organizations	38.2	41.1	51.1
Public Charities	26.2	26.9	31.1
Private Foundations	1.4	3.2	3.3
Other Nonprofits	10.6	11.0	16.7
Number Filing 990s, 990-EZs, or 990-PFs			
Filing Organizations	13.9	17.7	22.6
Public Charities Filing 990s	8.1	8.5	11.3
Private Foundations Filing 990PFs	1.1	2.8	2.9
Other Nonprofits Filing 990s	4.7	6.4	8.4

Sources: July 2011 IRS Business Master File; U.S. Census Quick Facts.

The distribution of public charities in Brevard County is typical of the distribution found around the country: The smallest organizations represent the vast majority of the organizations filing Form 990s or 990-EZs, but the largest category of organizations – those with more than \$20

million in expenses – account for more than two-thirds of all the revenues, expenses and assets. (Table 3)

Table 3: Distribution of Brevard County 501(c)(3) Public Charities Filing Form 990s, by Expense Level

Expense level	Number of Organizations		Total Revenue		Total Assets	
	Number	Percent	Amount	Percent	Amount	Percent
\$1-50,000	116	26.0	\$219,801,969	0.4	\$1,016,221,991	1.1
\$100,000-250,000	186	41.7	754,389,589	1.3	1,668,910,231	1.7
\$250,000-500,000	35	7.8	597,336,106	1.0	1,434,198,774	1.5
\$500,000- 1 Million	36	8.1	998,951,732	1.7	2,270,520,831	2.4
\$1 - 5 Million	51	11.4	3,902,856,457	6.6	9,011,985,237	9.4
\$5 - 10 Million	8	1.8	2,706,715,559	4.6	5,696,400,084	5.9
\$10- 20 Million	3	0.7	4,308,555,067	7.3	7,060,979,273	7.4
Larger Than \$20 Mil.	11	2.5	45,817,548,268	77.3	67,650,942,940	70.6
TOTAL	446	100.0	\$59,306,154,747	100.0	\$95,810,159,361	100.0

Source: The Urban Institute, 2009 NCCS Core Public Charities File.

As Table 4 shows, public charities in Brevard took in more than \$2.2 billion in revenues in 2009. Health care organizations accounted for approximately three-quarters of the revenue with more than \$1.7 billion, followed by education with more than \$230 million. Although it accounted for the largest number of organizations, human service revenues represented only about six percent of total revenues of the public charities.

The public charities in Brevard, like those elsewhere, draw their revenues from a variety of sources. The role of private contributions varies substantially by the type of organization. While they accounted for at least one-quarter of revenues for the arts, education, human services, and mental health, they accounted for only one percent of health care revenues.

Government funding includes both government grants as well as some portion of Program Service Revenues. This latter category, also called fees for services or earned operating income, includes everything from theater ticket sales, to tuition, to hospital patient fees – both from private insurers as well as from Medicare and Medicaid. National research shows that government revenue in the form of grants as well as fees for service plays a major role, especially for most types of human services, health care, and mental health organizations. Unfortunately, the IRS Form 990 data no longer permit us to distinguish government from private sources of Program Service Revenue so the table below does not present total government funding.

Table 4: Revenues of 501(c)(3) Public Charities, by Organization Activity

Category	Number	Private Contributions	Government grants	Program Service Revenue*	Investment Income	Other Revenue	Total revenue
Arts	39	3,733,814	580,459	8,827,790	-448,566	1,557,588	14,175,100
Education	66	71,094,248	47,852,349	156,654,146	2,380,437	1,358,093	233,585,211
Environment & Animals	30	2,252,468	431,521	8,987,480	132,996	1,764,458	14,014,767
Health Care	43	18,742,826	10,500,319	1,655,636,814	-1,305,382	27,223,431	1,707,219,192
Human Services	161	57,610,042	32,703,323	71,285,984	1,048,482	4,010,940	138,818,228
Mental Health	11	36,530,638	34,274,211	42,109,018	-11,981	793,420	79,804,986
Other	96	23,276,394	3,817,299	3,413,420	3,164,238	1,957,365	35,741,340
<b>Total</b>	<b>446</b>	<b>213,240,430</b>	<b>130,159,481</b>	<b>1,946,914,652</b>	<b>4,960,224</b>	<b>38,665,295</b>	<b>2,223,358,824</b>

**Percentage**

Category	Private Contributions	Government grants	Program Service Revenue*	Investment Income	Other Revenue	Total revenue
Arts	26	4	62	-3	11	100
Education	30	20	67	1	1	100
Environment & Animals	16	3	64	1	13	100
Health Care	1	1	97	0	2	100
Human Services	42	24	51	1	3	100
Mental Health	46	43	53	0	1	100
Other	65	11	10	9	5	100
<b>Total</b>	<b>10</b>	<b>6</b>	<b>88</b>	<b>0</b>	<b>2</b>	<b>100</b>

NOTES: \* Program Service Revenue includes both private and government revenue.

Source: NCCS Core Public Charities File, 2009

In attached Table 5, Finances of Brevard's Public Charities, the chart illustrates the 10-year comparison of financials for public charities per category. The full analysis of this table may be the subject of a subsequent report. Most notable for the purposes of this report is the sizable change in financial support of the arts, while financial support for human services and mental health services has grown considerably.

## Volunteering

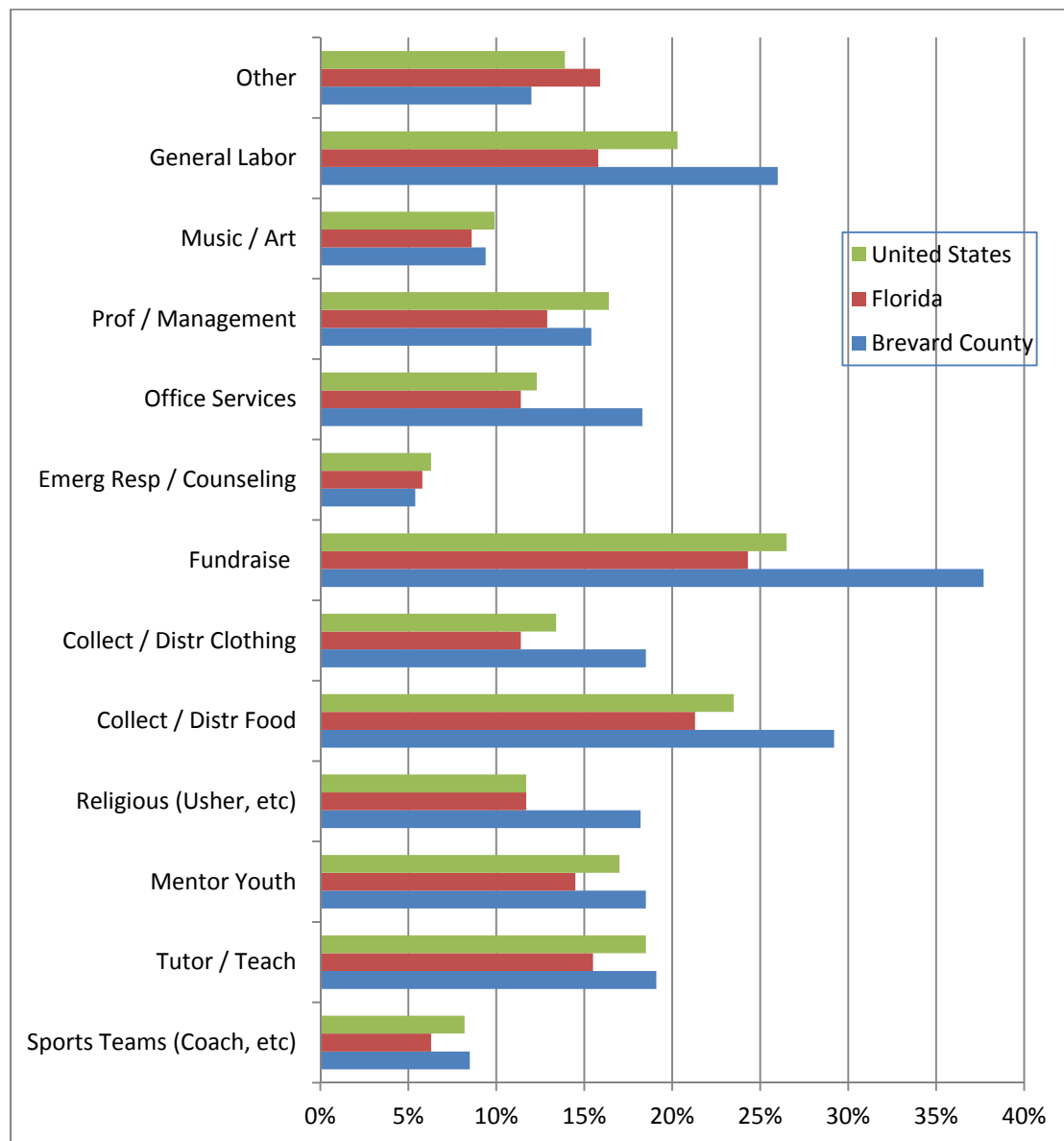
According to the latest national data on volunteering, a substantially higher percentage (26.8%) of Brevard County residents volunteered for organizations compared to Florida as a whole. However, the percentage of volunteers was consistent with overall U.S. rates.

But this is only half the story. The most stunning number is that Brevard residents volunteered nearly twice the number of hours per year (56.1) as did the average Floridian or U.S. citizen, with averages of 31.5 and 34.1 hours respectively. (Utah leads the nation with an average of 89 hours of volunteering per resident.) Brevard has been cited as 8<sup>th</sup> in the nation of similarly sized regions for its volunteer hours/volunteer.

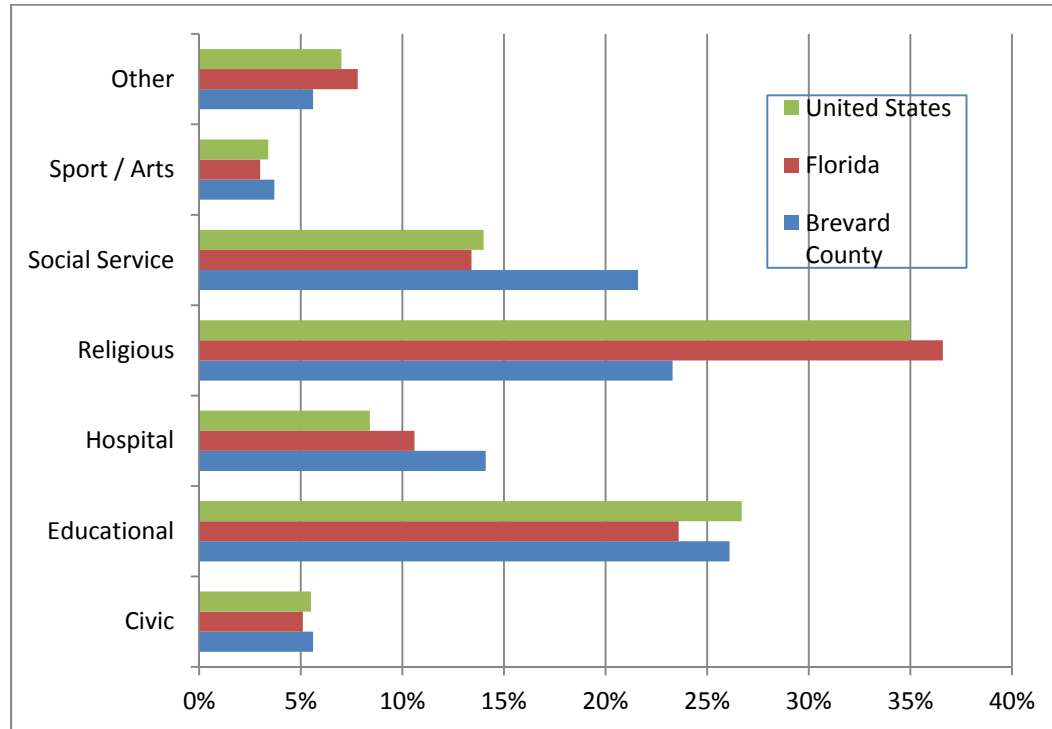
	Brevard County	Florida	United States
Volunteer rate	26.8	21.3	26.5
Hours per resident	56.1	31.5	34.1
Number of volunteers	123,000	3.1 million	62.7 million
Total hours of service	25.8 mil. hours	460.8 mil. hours	8.1 billion hours
Total value of contributed service	\$550.8 mil.	\$9.8 bil.	\$173 billion

Source: U.S. Corporation for National and Community Service, Current Population Surveys, 2008-2010.

Looking at chart below showing the types of activities that volunteers engaged in, we see that Brevard residents’ activities were similar to the averages in the U.S. overall, but for being much more likely to assist with fundraising, general labor, office services, religion and the collection and distribution of food and clothing. In contrast, they were no more likely than average to tutor or mentor youth, or coach a sports team, among other categories.



In addition to the types of activities undertaken by volunteers, the chart below indicates *where* people volunteer, illustrating that educational organizations benefit from the largest percentage of volunteers, followed by religious and social service organizations. The percent volunteering with religious organizations far lags Florida and national percentages and is notably higher with social service and hospital organizations.



### Additional Information



Specific organizations that make up the nonprofit sector in Brevard County may be found on [www.ConnectBrevard.org](http://www.ConnectBrevard.org). This web-based community platform was developed in partnership with the Urban Institute, National Center for Charitable Statistics and designed to increase community knowledge, resident engagement, and individual and organizational collaboration with and within the nonprofit sector.

The information in this report provides but a snapshot of the nonprofit sector in Brevard County. The Community Foundation for Brevard will continue to explore and share nonprofit trends in subsequent reports throughout the coming year. This snapshot illustrates the economic and social impact of nonprofit organizations in Brevard County and the diverse contributions of the sector to Brevard's quality of Life.

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*Founded in 1981 and an independent 501(c)3, not-for-profit organization, the mission of the Community Foundation for Brevard is to encourage, support, and facilitate philanthropy in Brevard County. The Foundation supports initiatives, activities, programs and partnerships that enhance Brevard's quality of life. For more information about the Foundation visit: [www.cfbrevard.org](http://www.cfbrevard.org)*

**Table 5: The Finances of Brevard & Florida Public Charities, 1999 – 2009**

<b>The Finances of Brevard Public Charities, 1999 - 2009</b>								
<b>Year</b>	<b>Category</b>	<b>Number of Organizations</b>	<b>Total Revenue</b>	<b>Total expenses</b>	<b>Net Income</b>	<b>Total Assets</b>	<b>Total Liabilities</b>	<b>Net Assets</b>
<b>1999</b>								
1999	Arts	28	11,354,545	11,005,986	348,559	29,704,851	857,385	28,847,466
1999	Education	36	83,718,626	71,868,361	11,850,265	121,490,864	52,796,721	68,694,143
1999	Environment & Animals	14	5,002,780	4,664,222	338,558	8,937,052	573,138	8,363,914
1999	Health Care	30	767,509,194	740,354,453	27,154,741	711,024,925	388,683,300	322,341,625
1999	Human Services	99	88,426,722	87,997,629	429,093	82,581,964	52,053,709	30,528,255
1999	Mental Health	8	21,324,354	21,071,367	252,987	19,266,318	5,151,877	14,114,441
1999	Other	56	13,929,506	10,920,522	3,008,984	37,826,198	5,723,050	32,103,148
	<b>Total</b>	<b>271</b>	<b>991,265,727</b>	<b>947,882,540</b>	<b>43,383,187</b>	<b>1,010,832,172</b>	<b>505,839,180</b>	<b>504,992,992</b>
<b>2009</b>								
2009	Arts	39	14,175,100	16,491,654	-2,316,554	31,957,684	2,953,258	29,004,426
2009	Education	66	233,585,211	227,022,524	6,562,687	242,348,797	106,375,450	135,973,347
2009	Environment & Animals	30	14,014,767	13,792,087	222,680	21,137,740	5,748,930	15,388,810
2009	Health Care	43	1,707,219,192	1,676,182,455	31,036,737	1,764,040,563	1,165,105,571	598,934,992
2009	Human Services	161	138,818,228	131,482,696	7,335,532	197,548,201	47,008,827	150,539,374
2009	Mental Health	11	79,804,986	75,536,903	4,268,083	36,324,913	11,610,159	24,714,754
2009	Other	96	35,741,340	34,186,039	1,555,301	102,555,331	11,818,530	90,736,801
	<b>Total</b>	<b>446</b>	<b>2,223,358,824</b>	<b>2,174,694,358</b>	<b>48,664,466</b>	<b>2,395,913,229</b>	<b>1,350,620,725</b>	<b>1,045,292,504</b>

**Table 5: The Finances of Brevard & Florida Public Charities, 1999 – 2009**

Year	Category	Number of Organizations	Total Revenue	Total expenses	Net Income	Total Assets	Total Liabilities	Net Assets
<b>Cumulative Percent Change</b>								
	Arts	39.3%	24.8%	49.8%	-764.6%	7.6%	244.4%	0.5%
	Education	83.3%	179.0%	215.9%	-44.6%	99.5%	101.5%	97.9%
	Environment & Animals	114.3%	180.1%	195.7%	-34.2%	136.5%	903.1%	84.0%
	Health Care	43.3%	122.4%	126.4%	14.3%	148.1%	199.8%	85.8%
	Human Services	62.6%	57.0%	49.4%	1609.5%	139.2%	-9.7%	393.1%
	Mental Health	37.5%	274.2%	258.5%	1587.1%	88.5%	125.4%	75.1%
	Other	71.4%	156.6%	213.0%	-48.3%	171.1%	106.5%	182.6%
	<b>Total</b>	<b>64.6%</b>	<b>124.3%</b>	<b>129.4%</b>	<b>12.2%</b>	<b>137.0%</b>	<b>167.0%</b>	<b>107.0%</b>
<b>Cumulative Percent Change -- Inflation Adjusted</b>								
	Arts		-1.2%	18.6%	-626.0%	-14.9%	172.6%	-20.4%
	Education		120.8%	150.0%	-56.2%	57.9%	59.4%	56.6%
	Environment & Animals		121.7%	134.0%	-47.9%	87.2%	693.8%	45.6%
	Health Care		76.0%	79.2%	-9.5%	96.3%	137.2%	47.0%
	Human Services		24.2%	18.2%	1252.9%	89.3%	-28.5%	290.2%
	Mental Health		196.2%	183.7%	1235.1%	49.2%	78.3%	38.6%
	Other		103.1%	147.7%	-59.1%	114.6%	63.4%	123.7%
	<b>Total</b>		<b>77.5%</b>	<b>81.6%</b>	<b>-11.2%</b>	<b>87.6%</b>	<b>111.3%</b>	<b>63.8%</b>



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<b>1999</b>								
1999	Arts	1,030	734,765,975	638,103,823	96,662,152	1,484,698,441	242,860,790	1,241,837,651
1999	Education	1,501	3,931,738,303	3,294,865,159	636,873,144	7,906,007,573	2,123,505,026	5,782,502,547
1999	Environment & Animals	420	241,049,285	185,564,580	55,484,705	403,701,778	41,134,589	362,567,189
1999	Health Care	1,207	17,742,966,217	16,851,154,025	891,812,192	31,826,176,523	11,198,884,991	20,627,291,532
1999	Human Services	3,500	4,329,097,106	4,073,227,676	255,869,430	6,094,333,078	3,537,886,428	2,556,446,650
1999	Mental Health	359	837,611,681	816,997,278	20,614,403	701,951,892	283,660,780	418,291,112
1999	Other	2,127	1,733,338,557	1,405,192,433	328,146,124	3,079,230,904	700,419,617	2,378,811,287
	<b>Total</b>	<b>10,144</b>	<b>29,550,567,124</b>	<b>27,265,104,974</b>	<b>2,285,462,150</b>	<b>51,496,100,189</b>	<b>18,128,352,221</b>	<b>33,367,747,968</b>
<b>2009</b>								
2009	Arts	1,552	880,610,499	922,599,334	-41,988,835	2,694,468,417	466,458,893	2,228,009,524
2009	Education	2,781	9,065,415,438	9,487,132,006	-421,716,568	17,436,596,112	6,707,726,252	10,728,869,860
2009	Environment & Animals	861	494,737,807	484,579,544	10,158,263	1,025,911,916	138,478,705	887,433,211
2009	Health Care	1,539	33,535,379,873	33,279,617,480	255,762,393	54,089,556,003	27,308,675,461	26,780,880,542
2009	Human Services	5,395	9,407,789,938	9,324,610,404	83,179,534	12,289,688,182	6,971,988,603	5,317,699,579
2009	Mental Health	481	1,770,967,027	1,731,372,848	39,594,179	1,279,791,157	497,742,744	782,048,413
2009	Other	3,911	4,151,254,165	4,032,775,780	118,478,385	6,994,147,574	1,813,492,388	5,180,655,186
	<b>Total</b>	<b>16,520</b>	<b>59,306,154,747</b>	<b>59,262,687,396</b>	<b>43,467,351</b>	<b>95,810,159,361</b>	<b>43,904,563,046</b>	<b>51,905,596,315</b>

**Table 5: The Finances of Brevard & Florida Public Charities, 1999 – 2009**

<b>Cumulative Percent Change</b>								
Arts	50.7%	19.8%	44.6%	-143.4%	81.5%	92.1%	79.4%	
Education	85.3%	130.6%	187.9%	-166.2%	120.5%	215.9%	85.5%	
Environment & Animals	105.0%	105.2%	161.1%	-81.7%	154.1%	236.6%	144.8%	
Health Care	27.5%	89.0%	97.5%	-71.3%	70.0%	143.9%	29.8%	
Human Services	54.1%	117.3%	128.9%	-67.5%	101.7%	97.1%	108.0%	
Mental Health	34.0%	111.4%	111.9%	92.1%	82.3%	75.5%	87.0%	
Other	83.9%	139.5%	187.0%	-63.9%	127.1%	158.9%	117.8%	
<b>Total</b>	<b>62.9%</b>	<b>100.7%</b>	<b>117.4%</b>	<b>-98.1%</b>	<b>86.1%</b>	<b>142.2%</b>	<b>55.6%</b>	
<b>Cumulative Percent Change -- Inflation Adjusted</b>								
Arts		-5.2%	14.4%	-134.4%	43.6%	52.0%	42.0%	
Education		82.5%	127.9%	-152.4%	74.5%	150.0%	46.8%	
Environment & Animals		62.4%	106.7%	-85.5%	101.1%	166.4%	93.7%	
Health Care		49.6%	56.3%	-77.3%	34.5%	93.0%	2.7%	
Human Services		72.0%	81.2%	-74.3%	59.6%	56.0%	64.6%	
Mental Health		67.3%	67.7%	52.0%	44.3%	38.9%	48.0%	
Other		89.5%	127.1%	-71.4%	79.8%	104.9%	72.3%	
<b>Total</b>		<b>58.8%</b>	<b>72.0%</b>	<b>-98.5%</b>	<b>47.2%</b>	<b>91.7%</b>	<b>23.1%</b>	
<b>Brevard vs. Florida (inflation-adjusted): Difference in percentage points</b>	<b>1.7%</b>	<b>18.7%</b>	<b>9.6%</b>	<b>87.3%</b>	<b>40.3%</b>	<b>19.6%</b>	<b>40.7%</b>	
Source: National Center for Charitable Statistics, Core Trend file (Public Charities)								