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Sector Report

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Georgia Nonprofit Sector Report, sixth edition

This report summarizes data on Georgia's nonprofits and illustrates the significant role this sector plays. Much attention is given to the condition of business and government in our state, but let's not forget that nonprofits fill a critical position as a third and independent sector. The primary sources for the data contained in this report are annual reports, for calendar year 2002, filed with the IRS by charitable nonprofits with over \$25,000 in gross annual receipts and employment records collected by the state's employment security office.

Through this report we aim to build awareness about the vital role nonprofits play and to educate policymakers, the media, and the public about charitable giving in Georgia. Following are some highlights of this report:

- There were 6,066 reporting charitable nonprofits in Georgia.
- The 1,263 foundations in Georgia held almost \$8.3 billion in assets and gave \$675.8 million in grants.
- The average charitable deduction for itemizing taxpayers in Georgia was \$3,505—about 4.4% of their incomes.

Both of these figures were greater than the national averages.

Yet these numbers don't tell the whole story. In addition to the reporting 501(c)(3)s, there are over 14,000 organizations not required to file returns, including booster clubs, local PTAs, youth soccer teams and numerous other small organizations that are active in our communities, but whose limited finances exempt them from the IRS reporting requirement.

Charitable nonprofits benefit us in ways that can't easily be quantified: as tools for community building, fostering civil society, and strengthening our social fabric and are essential to improving the quality of life in our state. Georgia residents have and will continue to place their trust in the responsiveness, performance and quality of services provided by these organizations. The Georgia Center for Nonprofits is pleased to present this report, in collaboration with the National Council of Nonprofit Associations and the Urban Institute's National Center for Charitable Statistics, to promote better understanding and appreciation of our state's nonprofit community.

The information contained in this report (and its representation in charts, graphs and tables) was prepared by The National Council of Nonprofit Associations from data provided by The National Center for Charitable Statistics, which is responsible for its accuracy.

For more information, see

- National Center for Charitable Statistics at the Urban Institute www.nccs.urban.org
- The Foundation Center www.fdncenter.org
- The National Council of Nonprofit Associations www.ncna.org

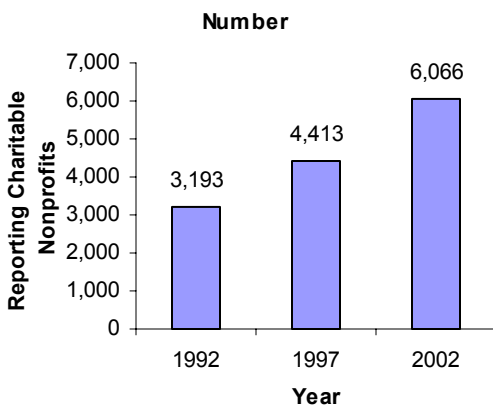
More than Charity

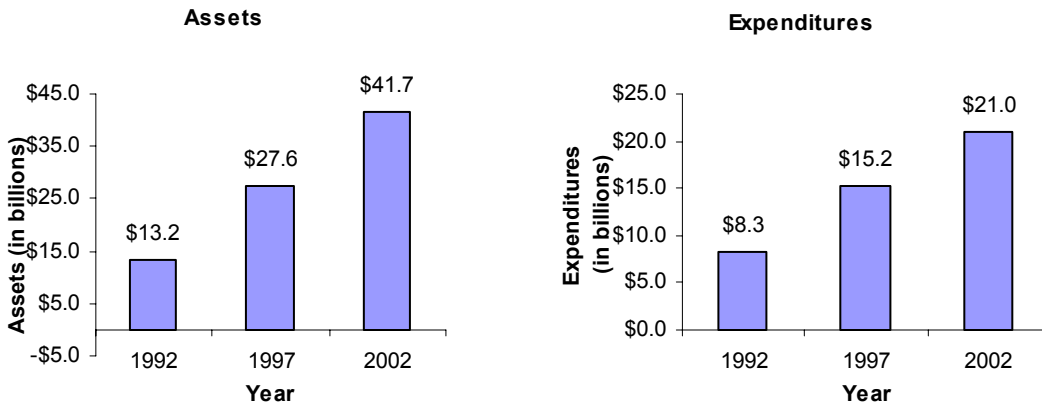
Each year, Georgia's nonprofit sector grows in importance both economically and socially, by

- Attracting foundation and federal grants into the state.
- Employing and motivating a diverse and passionate workforce.
- Shaping future leaders through volunteer and intern opportunities.
- Creating innovative and alternative business models.

Figure 1. Reporting Charitable Nonprofits in Georgia

- There were 6,066 reporting charitable nonprofits that were tax-exempt under Section 501(c)(3) of the IRS code. (Private foundations are not included but are discussed elsewhere in this report. Religious congregations are not required to report and are also not included.) (Fig. 1)
- Reporting charitable nonprofits had \$21 billion in expenditures—almost 6% of the gross state product in Georgia (Fig. 1).
- The value of assets held reached \$41.7 billion, which is almost a 215% increase from \$13.2 billion over the last ten years (Fig. 1).

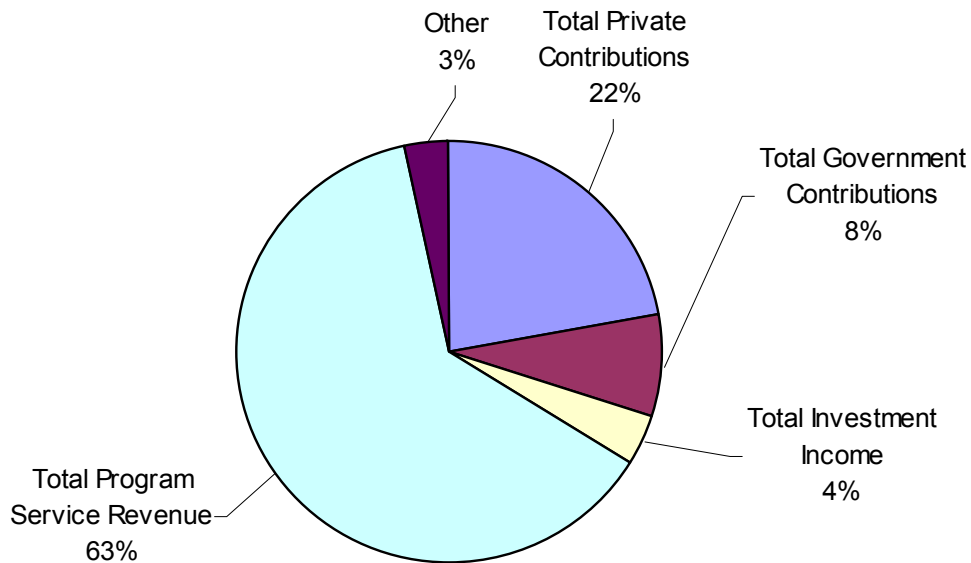




Source: National Center for Charitable Statistics, Urban Institute

Figure 2. Sources of Revenue for Reporting Charitable Nonprofits*

- About 63% of total revenues for reporting charitable nonprofits in Georgia were from program services (Fig. 2).
- The major source of revenue is fees and charges. Other sources include government support and investment income.

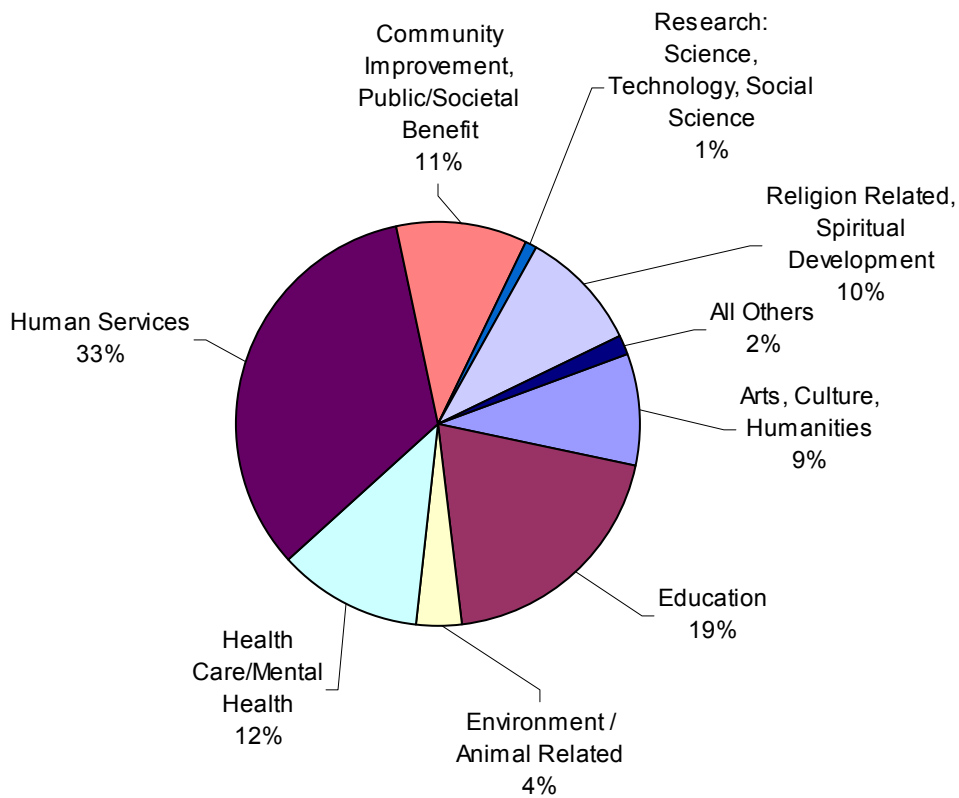


Source: National Center for Charitable Statistics, Urban Institute *2001

Figure 3. Reporting Charitable Nonprofits in Georgia by Field

- Human services organizations make up the largest portion of Georgia's reporting charitable nonprofits (33%). These organizations provide a broad spectrum of services including youth development, disaster relief, housing services and family support (Fig. 3).
- Education is the second largest field, with 19% of the total (Fig. 3).
- Religiously affiliated charitable nonprofits that provide specific programs, such as mental health services or day care, are grouped with organizations providing similar services, not under "religion-related."

Distribution of Charitable Nonprofits by Type



Source: National Center for Charitable Statistics, Urban Institute

Figure 4. The Nonprofit Sector in Georgia

Tax-Exempt Organizations	Registered with IRS (over \$5,000 in gross receipts)	Filing Annual IRS Report (over \$25,000 in gross receipts)
Under 501(c)(3)*	21,571	7,329
Private foundations	1,263	1,263
Charitable nonprofits	20,308	6,066
Under Other 501(c) Subsections**	8,958	2,805
501(c)(4) social welfare	2,193	485
501(c)(5) labor/agricultural	970	461
501(c)(6) business leagues	1,646	812
501(c)(other)	4,149	1,047

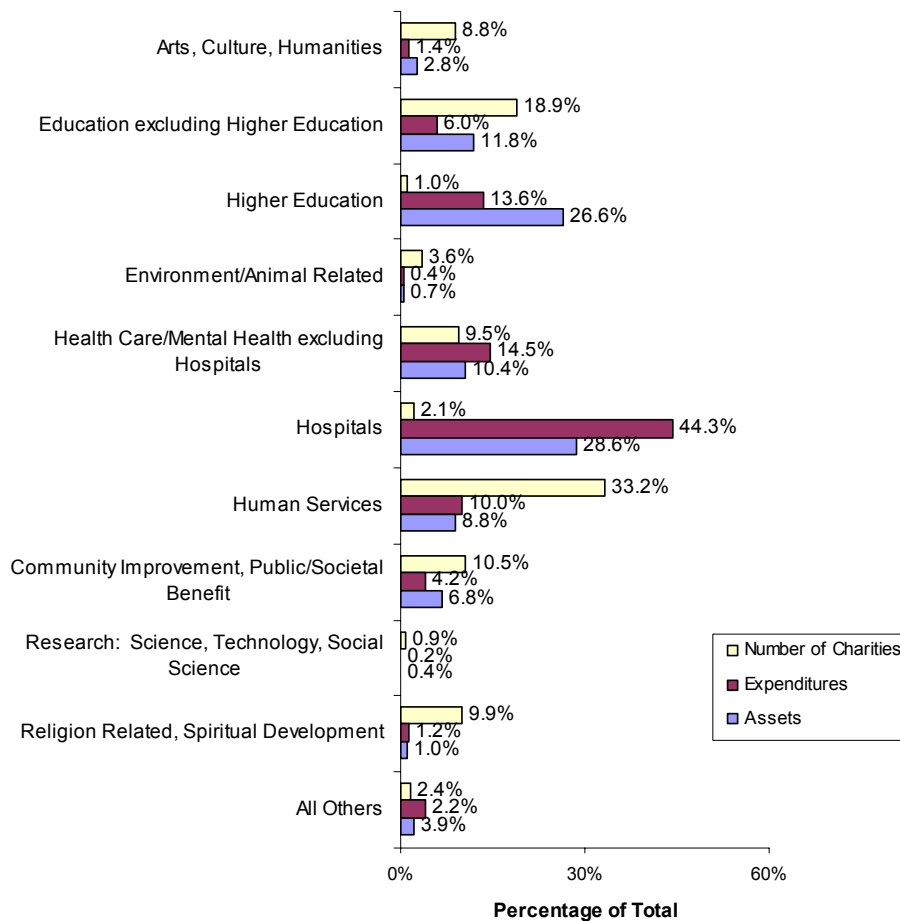
*Does not include religious congregations

**Filing totals based on fiscal year 2003

Source: National Center for Charitable Statistics, Urban Institute

Figure 5. Number, Expenditures, and Assets of Reporting Charitable Nonprofits in Georgia by Field

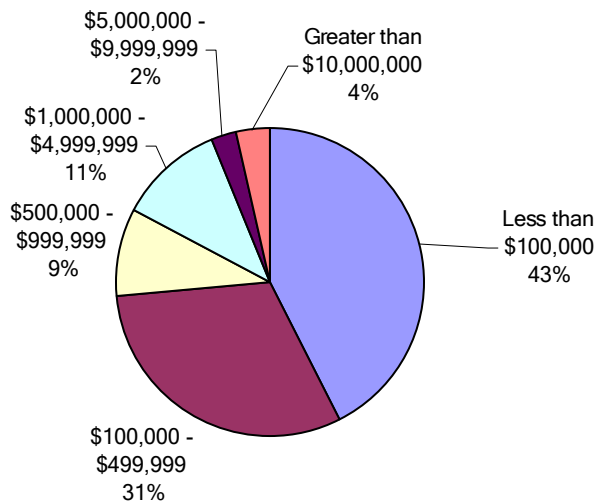
- Georgia hospitals represented less than 3% of total reporting charitable nonprofits, but they had almost half (44%) of total expenditures. Higher education institutions—1% of total reporting organizations—had expenditures of almost 14% (Fig. 5).
- Human services organizations, representing more than 33% of the total number, had about 10% of total expenditures (Fig. 5).



Source: National Center for Charitable Statistics, Urban Institute

Figure 6. Reporting Charitable Nonprofits in Georgia by Expenditure Level

- Only 6% of Georgia's reporting charitable nonprofits (375 organizations) had annual expenditures greater than \$5 million. Nevertheless, these organizations accounted for over 84% of total assets and 82% of total expenditures (Fig. 6).
- In contrast, 82% (5,006 organizations) had annual expenditures under \$1 million (Fig. 6).
- Not reflected in the chart are the more-than-14,000 small nonprofits registered with the IRS that are not required to file. This group includes organizations such as youth sports leagues and band boosters.



Source: National Center for Charitable Statistics, Urban Institute

Figure 7. Reporting Charitable Nonprofits in Georgia by County

County	# of Orgs	Assets	Expenses	County	# of Orgs	Assets	Expenses
Appling	9	622,151	946,018	Johnson	2	451,708	1,477,103
Bacon	2	12,120,335	15,316,373	Jones	3	200,168	171,105
Baldwin	27	143,772,621	117,475,794	Lamar	11	7,673,128	2,572,166
Banks	2	4,535	71,088	Lanier	2	5,179,418	8,513,636
Barrow	16	3,778,172	2,480,151	Laurens	36	19,958,098	14,066,274
Bartow	38	12,372,605	16,009,098	Lee	2	346,390	111,147
Ben Hill	4	1,545,938	456,655	Liberty	22	13,836,094	2,303,425
Berrien	2	19,551	110,524	Lincoln	1	91,489	60,853
Bibb	167	1,627,219,427	786,209,848	Long	1	48,979	177,846
Bleckley	4	930,686	297,622	Lowndes	65	86,583,387	48,103,548
Brooks	10	59,221,454	30,760,795	Lumpkin	12	37,818,851	13,310,908
Bryan	6	131,470	392,248	McDuffie	11	24,110,643	17,670,631
Bulloch	34	42,860,520	12,130,024	McIntosh	6	772,480	730,620
Burke	5	6,153,483	2,266,838	Macon	5	710,670	1,850,523
Butts	12	3,024,301	6,441,907	Madison	10	3,628,254	7,310,051
Camden	13	56,994,646	25,276,835	Marion	1	1,460,651	20,980
Candler	2	2,051,922	820,106	Meriwether	6	17,635,916	19,052,372
Carroll	37	132,207,133	149,023,320	Miller	1	3,991,959	1,414,107
Catoosa	17	90,739,372	98,449,738	Mitchell	8	2,321,736	3,450,774
Charlton	2	25,698	87,920	Monroe	11	4,741,417	5,210,242
Chatham	191	1,332,459,292	929,657,550	Montgomery	1	28,919,605	15,413,391
Chattooga	2	83,742	130,239	Morgan	11	11,818,214	13,554,331
Cherokee	86	120,330,248	78,150,946	Murray	3	817,755	599,750
Clarke	135	1,289,440,844	573,565,644	Muscogee	173	946,761,752	561,504,537
Clayton	59	242,579,350	216,914,555	Newton	20	76,508,746	60,960,195
Clinch	4	1,075,285	929,589	Oconee	17	6,220,299	6,936,456
Cobb	390	1,342,191,203	1,185,067,918	Oglethorpe	3	364,893	768,705
Coffee	9	88,987,363	55,542,080	Paulding	16	1,187,855	1,982,745
Colquitt	27	20,535,451	27,714,592	Peach	13	12,165,317	4,045,163
Columbia	45	85,428,362	36,063,686	Pickens	21	7,080,414	10,607,388
Cook	4	113,870	411,758	Pierce	2	12,720	316,044
Coweta	42	124,025,648	69,127,099	Pike	4	136,527	659,176
Crawford	2	38,253	407,224	Polk	9	533,818	944,637
Crisp	11	59,731,823	54,179,852	Pulaski	6	30,370,606	30,926,517
Dade	6	3,837,975	5,536,973	Putnam	10	2,865,898	3,634,663
Dawson	13	16,184,065	4,032,510	Rabun	28	164,797,922	26,177,352
Decatur	20	8,721,147	4,069,633	Randolph	2	30,308,233	9,292,844
DeKalb	661	12,681,294,374	4,440,580,649	Richmond	180	1,134,568,766	1,152,986,045
Dodge	7	18,833,006	25,388,801	Rockdale	52	137,041,243	84,995,843
Dooley	6	2,121,855	2,112,986	Schley	1	40,102	34,467
Dougherty	95	613,421,619	419,704,807	Screven	3	183,249	138,313
Douglas	41	19,291,562	32,755,859	Seminole	1	30,126,926	17,386,098
Early	4	1,894,664	2,214,248	Spalding	42	19,701,716	12,564,603
Effingham	10	2,466,873	1,747,499	Stephens	20	64,722,361	54,765,153
Elbert	7	499,350	847,912	Stewart	3	6,958,020	2,998,185
Emanuel	16	5,773,923	5,626,784	Sumter	30	169,357,622	118,631,509
Evans	3	17,822,777	22,204,641	Talbot	1	96,290	0
Fannin	24	3,060,944	5,051,237	Tattnall	2	476,460	56,095
Fayette	78	96,857,446	114,128,949	Taylor	3	1,311,490	454,233
Floyd	63	1,081,253,453	419,295,612	Telfair	3	4,295,386	6,685,937
Forsyth	53	44,056,819	29,841,167	Terrell	5	1,484,604	1,159,643
Franklin	9	61,858,217	64,343,110	Thomas	57	293,893,395	219,661,486
Fulton	1,438	12,762,763,396	5,710,439,878	Tift	28	25,102,578	8,660,734
Gilmer	14	1,331,255	2,039,847	Toombs	16	57,162,563	58,964,738
Glynn	87	358,447,772	319,047,906	Towns	12	150,803,085	31,012,238
Gordon	17	68,439,973	49,933,844	Treutlen	4	1,564,972	569,755
Grady	6	307,384	545,093	Troup	59	325,258,512	150,566,091
Greene	12	2,106,777	3,501,927	Turner	1	10,763	37,060



County	# of Orgs	Assets	Expenses
Gwinnett	355	729,770,163	499,288,775
Habersham	26	80,993,703	22,737,992
Hall	104	918,693,945	453,375,702
Hancock	2	122,513	257,689
Haralson	8	6,558,460	5,471,349
Harris	6	71,935,023	13,360,816
Hart	10	13,460,385	20,992,075
Henry	48	164,105,784	167,711,640
Houston	51	154,936,515	261,708,607
Irwin	4	1,111,194	3,185,603
Jackson	19	16,892,697	12,865,959
Jasper	3	3,267,474	7,376,571
Jeff Davis	3	604,973	688,429
Jefferson	6	1,302,663	1,679,161
Jenkins	3	82,580	311,595

County	# of Orgs	Assets	Expenses
Twiggs	2	1,814,177	1,378,578
Union	14	35,433,472	22,845,628
Upson	11	73,198,897	54,529,683
Walker	14	52,009,981	24,030,698
Walton	31	30,566,905	36,014,668
Ware	38	145,191,716	116,685,575
Warren	3	2,941,261	4,031,886
Washington	12	5,199,816	7,316,036
Wayne	6	1,016,213	1,636,730
White	12	28,680,005	14,118,667
Whitfield	72	403,729,924	206,172,449
Wilcox	1	76,121	12,112
Wilkes	4	1,064,985	2,479,156
Wilkinson	2	473,682	471,179
Worth	4	6,441,622	9,968,079
Other	8	27,353,970	9,216,151
Total	6,066	41,731,086,312	20,978,027,175

Source: National Center for Charitable Statistics, Urban Institute

- Three counties—Cobb, Fulton and DeKalb—together have 42% of the organizations but represent 53% of total expenditures and almost 66% of total assets (Fig. 7).

Figure 8. Overview of Georgia Foundations

- There were 1,263 foundations in Georgia (Fig. 8).
- The total assets of Georgia foundations were almost \$8 billion, and their giving totaled \$676 million (Fig. 8).
- The 1,263 foundations in Georgia represented 2% of all foundations in the United States (Fig. 8).

Foundation Type	Number of Foundations	Assets	Total Giving
Independent Foundations	1,132	\$6,972,019,039	\$519,670,269
Corporate Foundations	50	\$361,986,016	\$99,118,984
Community Foundations	10	\$519,508,773	\$53,674,602
Operating Foundations	71	\$544,544,769	\$3,422,322
Total in Georgia	1,263	\$8,398,058,597	\$675,886,177
Total in United States	64,483	\$435,190,471,000	\$30,431,799,000
Georgia as % of U.S.	1.96%	1.93%	2.22%

Source: Foundation Center

Figure 9. Top 10 Georgia Foundations by Assets

The top 10 foundations had almost \$4.5 billion in assets, which was 54% of the state total (Fig. 9).

Foundation Name	Assets	Foundation Type
Robert W. Woodruff Foundation Inc.	\$2,210,193,890	Independent
J. Bulow Campbell Foundation	\$585,651,441	Independent
The Goizueta Foundation	\$457,650,175	Independent
Community Foundation for Greater Atlanta Inc.	\$264,559,316	Community
The University Financing Foundation Inc.	\$236,305,173	Operating
Bradley-Turner Foundation	\$219,789,628	Independent
Callaway Foundation Inc.	\$179,572,264	Independent
Anverse Inc.	\$169,754,326	Independent
Community Foundation of Southwest Georgia	\$120,011,720	Community
Healthcare Georgia Foundation Inc.	\$100,782,847	Independent
Total	\$4,544,270,780	

Source: Foundation Center

Figure 10. Top 10 Georgia Foundations by Total Giving

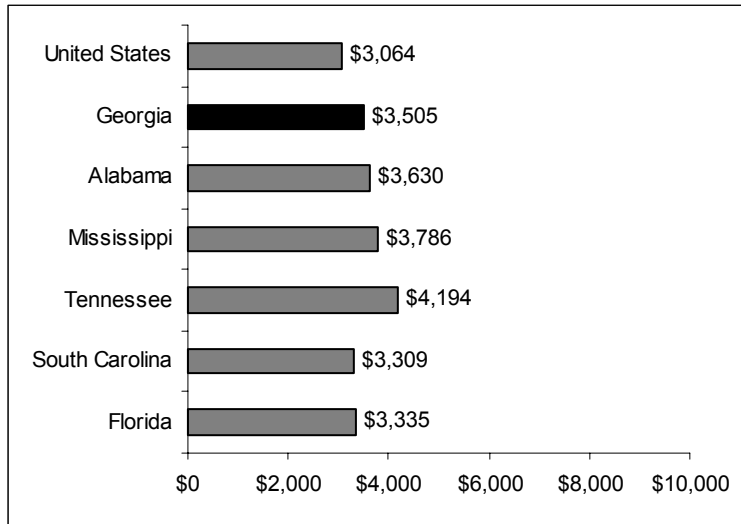
The top 10 foundations gave \$368 million or 54% of total giving by Georgia foundations (Fig. 10).

Foundation Name	Total Giving	Foundation Type
Robert W. Woodruff Foundation Inc.	\$122,731,185	Independent
The UPS Foundation	\$34,957,714	Corporate
The Goizueta Foundation	\$32,293,957	Independent
The Arthur M. Blank Family Foundation	\$29,105,253	Independent
J. Bulow Campbell Foundation	\$28,822,004	Independent
Turner Foundation Inc.	\$28,349,381	Independent
Community Foundation for Greater Atlanta Inc.	\$27,606,562	Community
The Marcus Foundation Inc.	\$25,406,988	Independent
Bradley-Turner Foundation	\$22,967,886	Independent
The Coca-Cola Foundation Inc.	\$15,873,978	Corporate
Total	\$368,114,908	

Source: Foundation Center

Figure 11. Average Charitable Contribution of Itemizers*

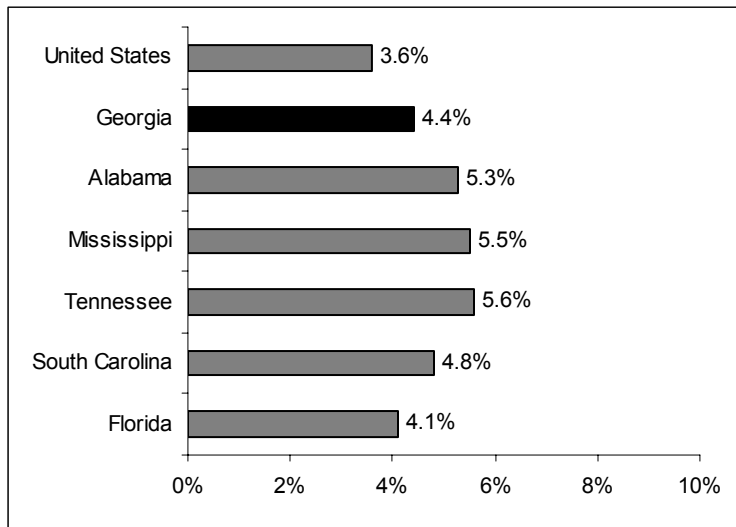
The average charitable contribution of those who itemized deductions was \$3,505 in Georgia (Fig. 11).



Source: National Center for Charitable Statistics, Urban Institute *2001

Figure 12. Percent of Income Contributed by Itemizers*

The percent of income contributed by these Georgia itemizers was 4.4%, above the national average of 3.6% (Fig. 12).



Source: National Center for Charitable Statistics, Urban Institute *2001

About the Georgia Center for Nonprofits

The Center addresses the needs of the state's diverse nonprofit sector. Its services are available to all nonprofits in Georgia, from the smallest neighborhood group to the largest museum and social service agency.

Membership

Member benefits include the following:

Premium Information: Members receive exclusive access to the Member Helpline, providing information on every aspect of nonprofit management, 678-916-3025 / 800-959-5015 [outside Atlanta] / helpline@gcn.org; an online compilation of published research on the nonprofit sector; and regular communications on issues that affect nonprofits.

Nonprofit Resource Center Services Inc.: NRC Services Inc. negotiates with vendors to offer members access to low-cost, high-quality insurance, retirement plans, business services and products.

Exclusive Events: The Center offers special networking and professional development events just for members.

Discounts: Members receive discounts of up to 75 percent on Center activities and publications.

Services

Members and nonmembers may access the following:

Consulting: The Center offers a consulting on a wide range of topics—fund-raising, strategic planning, marketing, technology, just to name a few—to help nonprofit organizations develop better management skills and operate more effectively.

OpportunityKnocks.org OpportunityKnocks.org is the most-visited nonprofit jobs site in the country. It features thousands of jobs and is always free to jobseekers.

Training and Special Events: The Center offers high-quality, low-cost educational programs on multiple topics tailored to the needs of nonprofits. Events include Managing for Excellence Workshops, the Georgia Nonprofit Summit, Georgia Rural Philanthropy Forums, Pastries & Policy, and Dot Org: The Southeastern Nonprofit Technology Conference.

CEO Central: Designed exclusively for nonprofit executives, CEO Central features programs, tools and resources that empower participants to improve themselves, their organizations and their communities.

Standards for Excellence: This Center encourages excellence and accountability in nonprofits through education and self-regulation.

Information: The Center is an information resource for and about nonprofits. We offer information on important nonprofit issues; answers to frequently asked questions about nonprofit management; facts and figures on the state's community of charitable organizations; information on hundreds of nonprofit management publications; and more.

Research: The Center conducts research to define, chart, and understand the nonprofit sector and to determine ways it can best serve Georgia’s communities. Projects include *Georgia Nonprofit Wage & Benefit Report*, *Georgia Nonprofit Sector Report*, *Georgia Nonprofits: Spreading the News*, and *Georgia Nonprofit Employment Report*.

Public Policy: The Georgia Center for Nonprofits advocates on issues that affect all nonprofits. Activities include conducting and encouraging research on Georgia’s nonprofit sector, tracking state and federal legislation, educating nonprofits about developments, and organizing its membership and other nonprofits to advocate on critical policy issues.

Publications: The Georgia Center for Nonprofits published a variety of publications for and about the nonprofit sector.